# STATE AND CITY SUPPLIENENT 

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COMMERCIAL \& FINANCIAL CHONICLE.
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## THE PROPOSITION TO SEITLE THE WEST VIRGINIA DEBT.

As affecting the good name and public standing of an important commonwealth, there is no movement to-day in which a greater interest will be felt, or which will be more closely watched by the thinking portion of the community outside of those having a direct pecuniary interest in the matters at issu', than the movement for an adjustment of the debt of the State of West Virginia. This State is practically the only one which still has an unsettled indebtedness of large amount. Every one who desires to see public credit, whether Staie or national, maintained at a high standard-every one who is anxious to see those few remaining communities which through misfortune or the force of circumstances have hitherto suffered in financial repute, raised to the same advanced plane as the rest-will welcome all well-directed efforts to adjust the West Virginia indebtedness and remove the only cloud hanging over that important commonwealth.
When we speak of the unsettled indebtedness of West Virginia, we do not of course mean that the State has any obligations of its own on which it is in default. Such is not the case. The State has no direct debt. But it is none the less bound for a large amount of indebtedness incurred on its behalf and contracted before the State had existence as a separate political entity. As is well known, West Virginia originally formed part of the State of Virginia. When the territory of which it is composed was erected into a separate State, it was provided that it must assume its proper share of the debt of the old State of Virginia incurred prior to January 1 1861. In the thirty eight years that have elapsed since then West

Virginia has never accounted or settled for this share of the old debt. Virginia herself, as will be remembered, for a time assumed a hostile attitude towards the holders of the old bonds, but long since reached a settlement with the creditors as to the portion of the debt with which she deemed herself chargeable. West Virginia, however, has persistently refused to come to any kind of an agreement or settlement, and within more recent years at least the disposition has been to act as if the State was in no way bound to the old creditors. Such an attitude is incapable of defense, either equitably or legally.
Just what West Virginia's portion of the old debt may be, just what she should reasonably and equitably be asked to contribute in settlement of these old antewar burdens-on this point there may be room for differences of opinion. But with reference to the fact that some part of the old debt is fairly chargeable against and should be taken care of by her, as to this there can be no dispute whatever. At the time of the separation it was distinctly provided that she should assume part of the debt. Moreover, the Constitution adopted by the State and all the early legislation contemplated that the State would fulfill this plain mandate. The ordinance under which Virginia was divided contains the following reference to the subject:
The new State shall take upon itself a just proportion of the publio debt of the Commonwealth of Virginia prior to the first day of January 1861, to be ascertained by charging to it all State expenditures penses of the State Government. since any part of said debt was contracted; and dedueting therefrom the moneys paid into the treasury of the Commonwealth from the counties included within the said new state during the same period.
The meaning of this is clear enough, though obviously the method provided for determining West Virginia's portion of the debt is a complicated one, calculated to produce just such a state of irresponsibility, confusion and doubt as has since arisen. The declaration in the Constitution, under which West Virginia was admitted into the Union, was no less emphatic on the same point. Section 8, Article 8 of that instrument is as follows:
SECTION 8, ARTICLE 8.-An equitable proportion of the public debt of Virgiola, prior to January 1st 1861, shall be assumed by this State, as ascertain the same as soon as practicable.
Here is not only an explicit acknowledgment of liability for part of the debt, but a direction to the Legislature to "ascertain the same as soon as practioable." Unfortunately the Civil War and the long period of reconstruction which followed prevented an adjustment of the matter between the iwo States. Unfortunately, too, Virginia, in making a settlement with the bondholders in 18\%1, arbitrarily assigned to West Virginia one-third of the debt, issuing the so-
called Virginia Deferred Certificates for this onethird which it is the purpose of the present effort to convert into something more definite and tangible. Reports agree pretty well in saying that West Virginia is not justly chargeable with as much as onethird the whole debt, and it is the recognition and plain avowal of that fact by those who are back of the present movement that gives so much force to it and creates such a favorable opportunity for the State.
Virginia's total debt in 1871, when the settlement with her creditors was made, was figured at $\$ 45,718,-$ 112 , this representing both the principal and the unpaid interest up to that time. As one third of such amount is $\$ 15,239,370$, that was the sum which it was arbitrarily assumed West Virginia must provide for; of this amount $\$ 9,000,000$, roughly, may be estimated to be principal and the rest unpaid interest. This, as remarked, was in 1871 ; since then 28 years' more interest has accrued. To state these figures is to make it at once apparent that on that basis the requirements would be of such magnitude that it would be utterly out of the question for West Virginia to meet them. Besides, as just indicated, the State can not fairly be charged with as much as one-third the debt. In the Memorial recently addressed to the West Virginia Legislature by the committee engaged in the present attempt at settlement, it is declared that the "Debt Commission" appointed by West Virginia in 1871 reported that if West Virginia's proportion was reckoned on the basis of population, the amount to be assumed by her would be $\$ 7,474,64246$ with interest from 1861, and if reckoned on the basis of revenue it would be $\$ 5,231,48510$. It is stated, furthermore, that the committee of the Convention of 1861, which drafted the ordinance dividing the State, estimated that a statement of the account would assign to West Virginia between six and seven million dollars. On the other hand, an accountant employed by the Virginia Debt Commission, the Memorial says, estimated the amount for West Virginia st somewhat above $\$ 11,000,000$.
These calculations are interesting mainly as showing what widely varying results may be produced by employing different methods. However, a specific method for stating the account was provided in the Ordinance of Division. It is by this method that West Virginia'sliability must be determined. The plan now proposed recognizes this fact and undertakes to be governed by it. The amount having been ascertained. moreover, the proposition is to compromise for only a fraction of that sum. The West Virginia Debt Commission of $18 \% 1$ it seems furnished a partial list of the roads and other internal improvements within the boundaries of West Virginia constructed by payments out of the Treasury of Virginia. This list showed aggregate expenditures in this way of $\$ 3,343,929$. It is claimed, however, that the Commissioners accidentally omitted a number of internal improvements within West Virginia which were made between 1785 and 1828.

It is part of the present plan to make such an investigation respecting the "State expenditures" as will preclude any risk of charging West Virginia with any amount which is not represented by some public improvement of which her people have had the benefit and which was paid for out of the treasury of the original State. The names of the persons com posing the Committee conducting the present movement constitute in themselves a guaranty of abso-
lutely just treatment. The Committee consists of John Crosby Brown, George Coppell, J. Kennedy Tod, Clarence Cary, Virginius Newton and R. P. Chew. Any plan of settlement, moreover, must be submitted to and approved by an Advisory Board. This Board, as originally constituted, consisted of Thomas F. Bayard, W. Pinkney Whyte, Edward J. Phelps and George G. Williams. Mr. Bayard having since then died, his place will be filled by some one of equal repute and standing.
Not only are the "State expenditures" to be strictly limited to those made within the borders of West Virginia, but the Committee is willing to exclude from the account such of those expenditures as were incurred prior to 1828. Furthermore, claim is waived in favor of the State to a number of other substantial things. For instance, all the property in West Virginia owned by Virginia was transferred to the former after the division of the old State, on coudition, however, that it be accounted for in any future settlement. The bank stock alone so transferred was estimated in 1871 at $\$ 539,600$. Under the plan it is proposed to forego all claim to any of this property if a settlement be concluded with West Virginia before December 1 1899.

It is believed that under this policy of exclusion it will be found that West Virginia should be charged with only $\$ 4,000,000$ to $\$ 4,500,000$ of the original principal of the debt. To that sum, of course, would have to be added 38 years interest from 1861. But, as already stated, a settlement is not asked for the full amount of either principal or interest, even on this reduced basis. The plan contemplates a compromise on precisely the same terms as the compromise made by Virginia-that is, 60 per cent for principal and $30 \frac{1}{4}$ per cent for interest. On that basis the requirement in new bonds would be :
\$4.000,000 prinipipal at 60 per cent..
Thirty elght years interest on $\$ 2,400,000$, equaling $\$ 5$. Thirty eight years interest on $\$ 2,400,000$, equaling $\$ 5$, ,400,000
Total of bonds required from West Virginia.............. $\$ 4,055,000$
In brief, then, the plan of settlement advocated contemplates an issue of only about four million dollars of bonds by West Virginia. On the basis of the $\$ 15,239,370$ assigned to the State in 1871, the call today with 28 years' interest added would be over forty million dollars. This shows how exceedingly favorable the present proposition is to the State. The la ter sum, as already noted, West Virginia could by no possibility undertake to assume. The sum of $\$ 4,000-$ 000 would seem well within her ability to take care of. The interest on the new bonds is to be at an average of not less than three per cent for their full term, but the Committee is to have the right to arrange the rate for the first ten years to suit the convenience of West Virginia. At the maximum of 3 per cent the interest charge would be $\$ 120,000$ per year. If at the outset the rate should be only 2 per cent, then the requirement per year would be no more than $\$ 80,000$.
The question for West Virginia to consider therefore is whether to advance her credit, restore her financial prestige and give evidence of her honesty of purpose, she will incur this small yearly burden. The advantages to result from such a course would be enormous. Not only would the State be held in higher estimation by the whole world, but the ma terial gains would be just as noteworthy. In mineral wealth West Virginia is one of the richest States in the Union. She needs capital to develop her re
sources. But many moneyed men scrupulously avoid investments in States whose financial history is not absolutely above reproach. An adjustment of this old indebtedness would remove all restraint on the flow of capital into the State, thus ensuring for her an era of prosperity such as she has never previously enjoyed in her entire history. The moment is especially opportune for such action now, when the general business conditions of the United States are favorable to the employment of capital in new fields. There has not yet been time for a reliable expression of public opinion on the plan in West Virginia. The Memorial from the Committee was presented on February 231899 at the very close of the Legislative session, and therefore it was not possible to give consideration to it. Earlier in the session (January 17), it is true, a resolution was unanimously adopted in the Lower House declaring that West Virginia is in no way obligated for the payment of any portion of the Virginia Deferred Certificates, but it seems to be thought that this was largely buncombe, and certainly the action was taken without a knowledge of all the facts. When public opinion has been educated to understand how clear is the liability of West Virginia for the debt, and how favorable are the terms of the present proposal, there will be a wide demand, we may be certain, for acceptance of the scheme.
As for the certificate holders, they do not, of course, have the prospect of a very large return, seeing that the aggregate of the debt is to be compro mised for so small an amount. But under all the circumstances of the case it seems difficult to discern how anything more could be obtained for them. In fact, it is eicher this or nothiog, apparently. There have been many previous attempts at settlement, but they have all failed. Even the present movement is only in its initiatory stages, and it will require a great deal of hard work and much skill and diplomacy before suc cess will be in sight. At least, however, it rests on a tenable basis, and is so framed as to merit success. The method of procedure to be adopted in attempting to reach a settlement is not yet clearly defined. As the West Virginia Legislature has definitely ad journed, that avenue of approach is no longer open. There seems to be a consensus of opinion in favor of enlisting the services of Virginia, with the view $u$ timately (if every other method fails) of bringing the matter before the United States Supreme Court.

At present the Brown Committee have on deposit $\$ 5,450,000$ of the Deferred Certificates, while holders of $\$ 1,500,000$ more have in writing agreed to deposit when the Brown Bros. receipts are listed. This gives the Committee nearly a majority. About $\$ 1,500,000$ of the $15 \frac{1}{4}$ millions supposed to be outstanding, it is estimated by the Committee, have been lost and will never be heard of. It is contemplated to settle for a lump sum with West Virginia, as was done in the Virginia case, and then have a special tribunal determine just how much is to be given each certificate holder. This calls attention to the fact that there are several classes of certificates which vary greatly in value. Thus the certificates issued in 1871 and 1879 represent one-third of the principal of a bond, and also one-third of any interest in default at the time of funding. Some of the $18 \% 1$ certificates, however, include 10 years of interest, while others include only 2 years of interest, the interest between 1861 and 1869 having previously been funded under the Act of 1866. On the other hand, the certificates issued in 1882 and

1892 represent only the principal of the bond; a separate certificate (called "Interest Scrip") having been given for the interest in default. As the claim for interest is to be compromised on a much smaller basis than the principal of the original bonds, it obviously m ikes a great deal of difference whether a given certif ate represents a larger or smaller proportion of interest, or whether the certificate represents all scrip. The Interest Scrip will, under the plan proposed, yield, it would seem, not more than 10 or 11 per cent. Some of the other certificates may yield, it is thought, from two to four times this percentage.

## CHANGES IN THE INVESTMENT LAWS FOR SAVINGS BANKS.

The marvelous growth of the savings bank deposits in the Eastern portions of the United States is forcing a gradual enlargement of the field in which these institutions are by law permitted to invest their deposits and their resources. The present year the subject has received unusual attention, one reason for this being that there are so many more legislative bodies in session in an odd-numbered than in an evennumbered year. Enlargements have been made or are proposed in nearly all the principal States. It is not our purpose to discuss the wisdom or propriety of these amendments, but simply to note the laws themselves and to indicate their nature and scope.
In New York changes widening the field and ènlarging the scope of the investments have been made for several successive years, as shown at length in an editorial article in the State and City Supplement for April 1898; last year authority was given for the first time to purchase railroad bonds under certain restrictions. This permission, however, is confined entirely to roads in New York State. The present year Mr. Krum has introduced a bill in the Senate greatly extending the permissible line of railroad investments. This bill has been favorably reported by the Senate Committee on Banks, with an amendment legalizing investments also in the first mortgage bonds of the Fonda Johnstown \& Gloversville RR. Beyond that, we are not in position to indicate what fate the measure is likely to meet. We give herewith Senator Krum's bill in full. Some other bills proposing changes have been introduced, but thus far no action has been taken on them.
AN ACF to amend the Banking Law, relative to seourities in which deposits in savings banks may be invested.
The People of the siate of New York, represented in Senute and Assection 1. Suas filows.
hapter six hundred and six of section one hundred and sixteen, of and ninety two. entitled eighty-nine of the laws of eighteen hundred tions," as amended by ed "An Act in Relation to Banking Corporaof eighteen hundred and ninety-five, and chapter two hundred aws thirty-six of the laws of eighteen hundred and ninet $y$-eight, is hereby further amended so as to read as follows:
Subdivision 6. In bnnds 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 be morA than forty per centum of its actual value. No investment in any bond and mortgage shall be made by an savings bank excent upon the report of a committee of its trustees charged with the dutv of investigating the same, who shall certify to the valua of the premises mortgaged or to be mortgaged, according to their best judgment, corporation. Also in the first mortgage bonds of any records of the ration of this State the principal part of whose railroad is located within this State; or of any railroad corporation of this and any other State or States connecting with and controlled and ope:ated as part of the system of any such railroad corporation of this State, and of which connecting railroad at least a majority of its capital stock is bonds of any such railroad corporation of an issue to retire all prior mortgage debt of such railroad companies respectively; provided that at no time within five years next preceding the date of any such in vestment shall such railroad exporation of this State or such connecting railroad corporations respectively have failed regularly and puncness, 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 out sailling capital stock of suen railroad corporation, or such connecting railroad company respectively shall have been equal to at least one-hal
of the total mortgage indebtedness of such railroad corporations respectively, including all bonds issued or to be issued under any mortgage securing any bond in which such investment shall be made [not more than twenty per centum of the whole amount of deposits shall be so loaned or invested. Street railload corporations shall not be considered railroad corporations within the meaning of this section.]
Also in the mortgace bonds of the following railroad corporations : Also in the mortgage bonds of the following railroad corporations: RR Co., Michigan Central RR. Co., Illinois Central RR. Co, PennsylRania RR. Co., Delaware \& Hudson Canal Co., Delaware Laekawanna \& Western RR. Co., New York New Haven \& Hartford RR. Co., Boston \& Maine RR. Co., Maine Central RR. Co. Provided that at the and paid regular dividends of not less than four per centum per annum in cash on all their issues of capital stock for the ten years next preceding such investment, and provided the capital stock of any of said railroad corporations shall equal or exceed in amount one-third of the par value of all its bonded indebtedness: and further provided that all bonds hereby authorized for investments shall be secured by a
first mortgage of the whole or a part of the railroad and railroad property actually in the possession of and operated by such company; and provided also that such railroad be of standard gauge of four feet eight and one-half inches. Not more than twenty per centum of the whole amount of deposits of any bank shall be loaned or invested in railroad bonds, and not more than five per centum of the deposits of any bank
shall be invested in the bonds of any one rallroad. Street rallroad corporations shall not be considered railroad corporations within the meaning of this subdivision.
Section 2. This act shall take effect immediately.
It will be observed that this measure, like that with reference to New York railroads which became a law last year, provides that street railroads shall not be included within the term "railroad corporations." Bearing on this point, it is interesting to note that the Attorney-General of the State has just given an opinion that the Manhattan Elevated is not a street railway within the prohibition referred to.

In Connecticut it is contemplated to extend the authority relating to purchases of railroad bonds even further than is provided in the intended amendment in New York which we have just quoted. The existing provision of the Connecticut statute with reference to railroad investments will be found in its proper place on another page. How that provision will read should the revision proposed be made is shown in the following. We preserve the same paragraph mark ( ${ }^{7}$ ) as that in the other place. It should be added that this proposed amendment has been prepared by the Select Committee of Connecticut Savings Bank Treasurers, and it has the approval of the Bank Commissioners, as we learn through the kindness of Commissioner Sidney W. Crofut. A hearing on the bill was had before the Committee on Banks of the Connecticut Legislature on March 30, and it is likely the Committee will report this bill favorably.
(7) Or in the bonds of any railroad company organized under the laws of any of the States mentioned in this Act, and which bonds are secured by a first mortgage (as the only mortgage security) given
by said railroad company upon some portion of the railroad owned by it, or given by a railroad company (a majority of the capital tock in which is owned by the railroad company issuing said bonds) by the railroad company issuing said bonds, and which portion of said failroad in either case shall be located wholly or in part in one or more of the states mentioned in this Act, provided the entire railroad of said company is located wholly within the United States; or in the 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 of not less than five years next previous to such investment, in addition to the interest on its funded indebted ness, dividends of not less than four per centum per annum upon its outstanding eapital stock at the time of such investment equals or exceeds in ameunt one-third of the entire outstanding issue of sald oends; also in the bonds of the following-named railroad corpora tions, viz:
Boston \& Albany Railroad Company
Boston \& Lowell Raillroad Company,
Concord \& Montreal Railroad Company,
Fitchburg Railroad Company,
Harlem River \& Port Ohester' Railroad Company
Maine Central Railroad Company,
New York \& New England Railroad Company
New York New Haven \& Hartford Railroad Company,
Old Colony Railroad Company,
and in any general or consolidated mortgage bonds issued by any of the following-named railroad corporations to retire all of the out
standing prior mortgage bonds secured upon the property covered by tanding prior mortgage bonds secured upon the property covered by Ohicago \& North Western Rail way Com
Chicago Burlington \& Quincy Railroad Company
Chicago Milwaukee \&\&t. Paul Railway Company
Ohicago Rook Island \& Pacitic Railway Company,
Chicago \& Alton Railroad Company,
Lake Shore \& Michigan Southern Railway Oompany,
Michigan Central Rairroad Company,
Morris \& Essex Railroad Company,
New York Central \& Hudson River Railroad Company
Pennsylvania Railroad Company,
d. F the mortgage bonds hitherto or general mortgage bonds are to retire at maturity : provided condated
no time within flve years next preceding the date of such investment shall such ratlroad corporation have failed regularly and punctually to pay the principal at maturity, (or as extended,) 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; further, that at the date of every
such dividend the outstanding capital stock of such railroad corpora. such dividend the outstanding capital stock of such rairoad corporaindebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bond in which suoh investment shall be made, but this Act shall not be held to authorize any investment in the bonds of any corporatiou operating its railroad the bonds of any street railroad company.

In Massachusetts likewise an effort is being made to add to the list of railroad bonds. In this case we have not been able to obtain the full text of the proposed amendment. Massachusetts savings institutions now have authority to purchase the bonds of New England roads, as set out on page 16 of this number. The new bill would add, according to the newspapers, the bonds of the New York Central \& Hudson River, Michigan Central, Lake Shore \& Michigan Southern, Illinois Central, Pennsylvania, Del. Lack. \& Western, Chicago Burlington \& Quincy, Chicago \& North Western and Delaware \& Hudson Canal, besides the legally authorized bonds of any railroad company incorporated under the authority of New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois and Iowa which has paid not less than 4 per cent dividends for the past ten years, if such bonds are secured by a first mortgage; also the notes of any citizen of Massachusetts with above bonds as collateral.

In New Hampshire the Legislature which recently adjourned made a number of different changes in the statute relating to the investments of the savings institutions. In the first place Section 8 is amended so as to add the Territory of Arizona to the legal list of State and Territorial bonds which may be acquired. As the section orig'nally stood not exceeding 25 per cent of the deposits could be invested in such State and Territorial bonds. Now there appears to be no limit as to that class. In Section 9 (the amendment inadvertently designates this as Section 8 the same as the other) the provision excluding bonds or notes of counties of less than 10,000 inhabitants, or of cities, towns, or other municipal corporations of less than 5,000 inhabitants, or of any school district of less than 1,000 inhabitants, is altered so as to exclude all school districts of less than 2,000 inhabitants, and all cities, towns, \&c., of less than 20,000 inhabitants. Besides this the language is amended so that the prohibition instead of applying to "any of the foregoing States [the States enumerated in the section preceding], or Territories west of the Mississippi River except Minnesota" is made applicable, simply and broadly, to "any of the foregoing States." At the same time the percentage which may be invested in this class is raised from 20 per cent to 30 per cent. In the railroad investments, Section 16 is amended so that where before it was permissible to invest 10 per cent of the deposits 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, now it is permissible to invest up to 20 per cent in such stocks.

In New Jersey a bill extending investments in municipal securities so as to include the bonds of townships and boroughs passed the Legislature in 1898, but then failed to receive the approval of the Governor. The current year greater success has attended the effort, and a measure to that effect became a law by Executive approval March 241899.

## 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 referonces 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 301898 down to April 1 1899; Third, the items of interest-bearing debt, \&c., at the beginning of each fiscal year since July 11876; 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 301898.

| Title of Loan. | Authorizing Act. | Rate. | When Redeemable. | Interest Payable. | Amount Issued. | Registered. | Ooupon. | Total. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Funded loan of 1891.. | July 14,'70, \& Jan. 20,'71 | $4^{12}$ percent Cont'd@2\% | \}Option U.S. | M,J,S\&D. | $\left(4^{1} 2 \mathrm{~s}\right) \$ 250,000,000$ | \$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 |  |
| Refunding certificate Tosn of 1904 | February 26, 18 January 14187 | 4 per cent. | $\ldots \ldots . . .19 .$. | J, A, J \& O. | $40,012,750$ | 4.10,847,7. | 468,798,300 | $41,520$ |
| Loan of 1904. <br> Loan of 1925 | anuary 14 anuary 14 | 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 | nuary | 4 per cent. | Feb. 1, 1925 | $\mathrm{F}, \mathrm{M}, \mathrm{~A} \& \mathrm{~N}$ | 162,315,400 | 111,051,900 | $\mathfrak{5 1 , 2 6 3 , 5 0 0}$ | $162,315,400$ |
| Agg'ate of interest-bearing debt, excl. of U. S. bonds issued to Pac. RRs., as stated below |  |  |  |  | 1,293,235,550 | 693,020,100 | 154,305,850 | 847,367,470 | DEBT ON WHICH INTEREST HAS CEASED JUNE 301898.

Funded loan of 1891, matured September 21891
Old debt matured at various dates prior to Jan. ,, 61 , and other items of debt matured at various dates subsequent to Jan. i, 61 .
$\$ 130,40000$
Aggregate June 301898 of debt on which interest has ceased since maturity
$1,262,68026$
debt bearing no interest June 301898.

|  | duthorizing Act. |  |
| :---: | :---: | :---: |
| United States notes .... | Feb. 25 1862; July 11181862 , March July $171861 ;$ Feb. $121862 . . .$. | $\overline{\$ 346,681,01600}$ |
| National Bank notes:- | Jul 141890 , | 53,99750 |
| Fractional currency... | July 17,'62; Mar. 3,'63; June 30, '64, $\$ 15,260,686$ 14; less $\$ 8,375,934$ estim'd as lost or destroyed, Act of June 21,' 79 . | $\begin{array}{r} 30,493,14700 \\ 6,884,75214 \end{array}$ |
| Aggregate June 301898 | of debt bearing no interest..................... | \$384,112,912 64 |

The foregoing shows that the Government debt on June 301898 was made up of (1) interest-bearing debt, $\$ 847,367,470$, of (2) debt on which interest has ceased, $\$ 1,262,68026$, of (3) debt bearing no interest, $\$ 384,112,91264$, making total gross debt, $\$ 1,232,743,06290$; subtracting from the total the net cash balance in the Treasury ( $\$ 205,657,57076$ ) at the same date (June 30 1898) we have the net debt as it stood at the close of the last fiscal year, $\$ 1,027,085,49214$. To bring down the interestbearing debt to April 1 1899-which, as stated, was $\$ 847,867,470$ on June 301898 -we must include the $\$ 198,406,000$ war bonds (Loan of 1918) already issued, add to the Funded Loan of $1907 \$ 4,450$ and deduct from the Refunding Certificates $\$ 2,630$ (a net addition of $\$ 198,407,820$ to reach the total of the interest-bearing debt April 1 1899, which was $\$ 1,045,775,290$ ).

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) $41_{2}$ per cents, continued at 2 per cent. The bonds of this issue still outstanding were issued in ox "F
er cent, payable in coin of the present stand 2) 4 per cents. The act of July 14,1870 , at the pleasurized the issue of 1,000 million dollars of bonds at 4 taxes or duties of the United states, as well as from taxation in any form by or under state, municipal or local authority to be exempt from all not less than par in coin, and proceeds to be applied to the redemption of outstanding 5-20s, par for par. Outstanding (April 1 1899),
$\$ 559,650,500$.
"REFUNDING CERTIFICATES" (Column 3). -Act of February 261879 authorized the Secretary of the Treasury to issue in exchange convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding aot, the mone the rate of 4 per cent, and only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 121879 the issue of these certificates and their xehange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from Aprill 1879 and were convertio.e in sums of $\$ 50$ or its multiples. The amount issued at the close of the fiscal year (June 301879 ) was $\$ 39,308,110$, but they had been converted or rapidly that there were outstanding at that date only $\$ 12,848,210$. On Octover 311879 the entire authorization had been reached, the
"LOAN OF 1904" -(Column 4.) The act of January 141875 a thrize the So
ime to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descrintiom of bonds of the United States described in the act of July 141870 for the purpose of redeeming on and after January 11879 in coin ans the office of the Assistant Treasurer of the United States at New York, the outstanding legal-tender notes when presented in sums of noin at less than fifty dollars. Under th1s authorization, and for the purpose mentioned, there were issued in February, 1894, payable in 10 years, $\$ 50,000$.00 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 outstandng \$100,000,000

LLOAN 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 of an arrangement have this day been concluded whereby bonds of the United States authorized under the act of July 141875 , payable in coin hirty 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 he 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, whivin sum added to the gold now held in our reserve will so restore such reserve as to make it amount to something more than $\$ 100,000,000$. Whuch a premium is to be allowed to the Government upon the bonds as to tix the rate of , interest upon the amount of gold realized at 33 , ger cent per "Sec. 3700 . The Seoretary of the Treasury may purchase coin with any of the bonds or notes of the United States authorized by law at such ates and upon such terms as he may deem most advantageous to the publio 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 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 ,", date, same in time of maturity, same in rate of
of which there are outstanding $\$ 162,315.400$.
"TEN-TWENTIES OF 1898 ."-(Column 7.) The bonds induded under this head are an issue of $\$ 200,000,0003$ per cents. They were tions of the lowest amount must be first allotted. On the "War laan." The law provided that in allotting said bonds the individual subsorlpJune 18 1898, page 1168,) inviting subsoriptions for 32 days, from June 13 to July 14 , for the amount of bonds stated, in both coupon and reglstered 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 oircular for further details. Subscriptions reached the amount of $\$ 1,325,000,000$. The total amount issued at this date

In April, 1895, we gave a table showing the debt of the United States on the first day of July 1856, and every subsequen $t$ year. It is not necessary to repeat all those figures. We have determined on this occasion to begin our statement with 1876, as that year antedates all of the issues now outstanding, and yet carries the record sufficiently far back to show the nature and extent of the Government securities when the latest refunding operations began. It has the advantage, too, of giving separate and distinct each issue of bonds now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 11876 TO APRIL 11899.

| Year. | 1. <br> "Funded Loan of $1891,{ }^{\prime \prime} 4^{1} 2 P$. O. Oontin'd at 2. | " Funded Loan of 1907," 4 Per Cents. | 3. "Refunding, "ertificates," 4 Per Cents. | 4. <br> " Loan of 1904," 5 Per Oents. | 5. <br> "Loan of 1925," 4 Per Oents. | $\begin{gathered} 6 . \\ " \text { Navy Pension } \\ \text { Fund,"3 } \\ \text { Per Oents. } \end{gathered}$ | Old $6 s$ and $7 s$ Oonverted into 4 and $4^{12}$ P. Cts. | 9 Total Interest-Bearing Debt. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$ | \$ | $\stackrel{\$}{\text { Maximum }}$ | \$ | \$ |  | $\begin{gathered} \$ \\ 1.696,685,450 \end{gathered}$ | $1,710,685,45000$ |
| 1877......... | $140,000,00000$ |  | issue was |  |  | 14,000,000 00 | 1,557,888,500 | 1,711,885,500 00 |
|  | 240,000,000 00 | 98,850,000 00 | 40,012,750 00 |  |  | 14,000,000 00 | 1,441,885,650 | 1,794,735,650 00 |
| 1879 | 250,000,000 00 | 728,673,790 00 | 12,848,210 00 |  |  | 14,000,000 00 | 792,121,700 | 1,797,643,700 00 |
| 1880 | 250,000,000 00 | 737,980,800 00 | 1,367,000 00 |  |  | 14,000,000 00 | 720,645,300 | 1,723,993,100 00 |
| 1881 | 250,000,000 00 | 738,659,000 00 | 688,800 00 |  |  | 14,000,000 00 | 636,219,950 | 1,639,567,750 00 |
| 1882 | 250,000,000 00 | $738,884,30000$ | 465,050 00 |  |  | 14,000,000 00 | \$460,461,050 | 1,463,810,400 00 |
| 1883 | 250,000,000 00 | 737,586,300 00 | 355,900 00 |  |  | 14,000,000 00 | $\{ \pm 32,082,600\}$ | 1,338,229,150 00 |
| 188 | 250,000,000 00 | 737,661,700 00 | 290,000 00 |  |  | 14,000,000 00 | +224,612,150 | 1,226,563,850 00 |
| 188 | 250,000,000 00 | 737,719,850 00 | 240,600 00 |  |  | 14,000,000 00 | +194,190,500 | 1,196,150,950 00 |
| 1886 | 250,000,000 00 | 737,759,700 00 | 207,800 00 |  |  | 14,000,000 00 | †144,046,600 | 1,146,014,100 00 |
| 1887 | 250,000,000 00 | 737,800,580 00 | 175,270 00 |  |  | 14,000,000 00 | †19,716,500 | 1,021,692,350 00 |
| 1888 | 222,207,050 00 | 714,177,400 00 | 138,050 00 |  |  | 14,000,000 00 |  | $950,522,50000$ |
| 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 |  |  | 7 |  | $610,529,12000$ |
| 1892 | 25,364,500 011 | 559,581,250 00 | 83,580 00 |  |  | "Loan of | ............... | 585,029,330 00 |
| 1894 | 25,364,500 00 | $559,604,150$ <br> $559,618,400$ | 68,450 <br> 58,990 |  |  | 1918" | . | $585,037,100$ $635,041,890$ 00 |
| 1895 | 25,364,500 00 | 559,625,750 00 | 54,110 00 | 100,000,600 | 31,157,700 | 3 Per Cents. |  | 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 | $559,640,10000$ | 45,130 00 | 100,000,000 | 162,315,400 |  |  | 847,365,13000 |
| 1898 ........ | 25,364,500 00 | 559,646,050 00 | 41,520 00 | 100,000,0:10 | 162,315,400 |  |  | 847,367,470 00 |
| 1899, April 1 | 25,364,500 00 | ¢59,650,500 00 | 38.89000 | 100.000,00 | 162,315,400 | 198.406,000 |  | 1,045,775,290 0 |

puelo derr or tie
public debt of the united states, Etc. (Oonti.ued.)

| Year. | 10. <br> $D$ bt on which Interest has ceased. | Debt bearing no Interest. | $\begin{aligned} & 12 . \\ & \text { Outstanding Prin- } \\ & \text { cipai. } \end{aligned}$ | 13. <br> Oash in the Treasury luly 1. | 14. <br> Iotal Debt less Oash in Treasury | Annual Interes Oharge. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1876 July 1 | \$3,902,420 26 | \$437,125,796 89 | \$2,151,713,66715 | \$90,788,326 70 | \$2,060,925,340 45 | \$96,104,269 00 |
| 1877........ | 16,648,860 26 | 435,191,43184 | 2,163,728,792 10 | 144,453,360 73 | 2,019,275,431 37 | 93,160,643 50 |
| 187 | 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 |
| 187 | 37,015,630 26 | 362,150,091 78 | 2,196,809,422 04 | 200,394,517 01 | 1,996,414,905 03 | 83,773,77850 |
| 188 | 7,621,455 26 | 353,826,945 37 | 2,085,441,500 63 | 166,114,752 88 | 1,919,326,747 75 | 79,633,981 00 |
| 188 | 1,723,865 26 | 353,847,504 32 | 2,000,139,119 58 | 180,488,965 3 | 1,819,650,154 23 | $75,018,69550$ |
| 188 | 16,260,805 26 | 353,787,958 77 | 1,833,859,164 03 | 158,835,689 73 | 1,675,023,474 25 | 57,360,110 75 |
| 188 | 7,831,415 26 | 353,740,691 81 | 1,699,801,257 07 | 161,019,431 92 | 1,538,781,825 15 | 51,436,70950 |
| 188 | 19,656,205 26 | 353,719,517 31 | 1,599,939,572 57 | 161,396,577 18 | 1,438,542,995 39 | 47,926,432 50 |
| 188 | 4,100,995 26 | 353,603,141 88 | 1,553,955,087 14 | 178,602,643 23 | 1,375,352,443 91 | 47,014,133 00 |
| 1886 | 9,704,445 26 | 397,692,548 52 | 1,509,411,093 78 | 227,265,253 34 | 1,282,145,840 44 | $45,510,09800$ |
| 188 | 6,115,165 26 | 353,685,110 37 | 1,381,492,625 63 | 206,323,950 21 | 1,175,168,675 42 | 41,786,529 50 |
| 18 | 2,496,095 26 | 353,660,467 32 | 1,306,679,062 58 | 243,674,167 85 | 1,063,004,894 73 | 38,991,935 25 |
| 18 | 1,911,485 26 | 353,654,148 97 | 1,185,419,624 23 | 209,479,874 01 | -975,939,750 22 | 33,752,354 60 |
| 189 | 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 |
| 189 | 1,614,705 26 | 393,662,735 35 | 1,005,806,560 61 | 153,893,808 83 | 851,912,751 78 | $23,615,73580$ |
| 189 | 2,785,875 26 | 380,403,635 37 | 1,968,218,840 63 | 126,692,377 03 | 841,526,463 60 | $22,893,88320$ |
| 18 | 2,094,060 26 | 374,300,605 87 | 961,431,766 13 | 122,462,290 38 | 838,969,475 75 | 22,894,194 00 |
| 18 | 1,851,240 26 | 380,004,686 42 | 1,016,897,816 68 | 117,584,436 13 | 899,313,380 55 | 25,394,385 60 |
|  | 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 |
| 189 | 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 |
| 189 | 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 | 205,657,570 76 | 1,027,082.,492 14 | 34,387,408 80 |
| 1899, April 1 | 1,219,420 26 | $386,54.01616$ | $1,433,548,72642$ | 284,043,163 75 | 1,149,505,562 67 | $40.339,66160$ | of April 1, for which the total is of that date, and is exclusive of interest charge on Pacific Railway bonds

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 respeoting the issues to the Pacific Railroads, giving likewise in the statement the debt already paid and the balance due to the Government.

BONDS ISSUED TO PACIFIC RAILROADS-THEIR STATUS APRIL 11899.

| Name of Railway. | Railroad Liability. |  |  | Repaid by Oomranies. |  |  | Balance Due United States. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Bonds Issued by Government. | Net Interes! Paid by Government. | Total. | Through Sinking Fund. | Settlement with Government. | Total. |  |
| Central Paciffe............. | $25,885,12000$ | 36,604,385 ${ }^{\text {¢ }}$ | 62,489,505 29 | ${ }_{9,100,45255}^{\$}$ | $\begin{array}{r} \$ \\ 53,389,05274 \end{array}$ | $\begin{gathered} \$ 1 \\ 62,489,50 \\ \hline \end{gathered}$ | \$ |
| Kansas Pacitic................. | 6,303,000 00 | 6,607,458 34 | 62,489,505 29 |  | -12,910,458 34 | 12,910,458 34 |  |
| Union Pacific. ${ }_{\text {Cent'l }}$ Branch, Un, Paolific | $\begin{array}{r}27,236,51200 \\ 1,600,000 \\ \hline\end{array}$ | $31,211,71175$ $2,163,17390$ | 58,448,223 75 |  | 58,448,223 75 | 58,448,223 75 |  |
| Western Pacific........... | 1,600,000 00 | $2,163,17390$ $3,453,10286$ | $3,763,173$ $5,423,662$ 86 |  | $5,423,66286$ | 5,423,66286 | ,763,173 90 |
| Sioux City \& Pacific ....... | 1,628,320 00 | 2,592,601 97 | 4,220,921 97 |  |  | 5,423,662 86 | 4,220,92197 |
| Totals | 64,623,512 00 | 82,632,434 11 | 147,255,94611 | 9,100,452 55 | 130,171 39769 | 139,271,850 24 | 7,984,095 87 |

Note.-The Government has been reimbursed for $\$ 27,236,512$ principal or and $\$ 31,211,71175$ interest, being the total indebtedness of the Union Pacific Railroad Company to Nov. 1, 1897, and for the principal of the Kansas Pacific indebtedness, amounting to $\$ 6,303,000$ Under settlement agreement of Feb. 1, 1899, twenty notes of the Central Pacific Railroad Company were delivered to the Treasurer of the United States, aggregating $\$ 58,812,715$ 60, which a nount represented the unpaid balance of the total indebtedness of the Central Pacific and Western Pacific Railroad companies to the United States on Feb. 1, 1899. On March 10, 1899, in pursuance of agreement, the first four of said notes, reasury of the principal and interest thereon, leaving the balance unpaid March $31,189 \rightarrow, \$ 47,050,17248$, and acorued interest, less transportation earnings.

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 theretor $\$ 8,300,000$, in five equal annual instalments, the first payment to fall due March 4, 1895. It was likewise provided that the Cherokee Indians might realize 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 $41896,1897,1898$ and 1899 Of these certificates the last instalment- $\$ 1,660,000$-was paid March 41899 , so that now no portion of the Cherokee Certificates is outstanding.

# States, Gities and Towns 

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

MAINE-State, Cities, \&c...... ................. Pages 7 to 10 NEW HAMPSHIRE-State, Cities, \&c........Pages 10 to 13 VERMONT-State, Cities, \&c................... Pages 13 to 15

MASSACHUSETTS-State, Cities, \&c.. ...... RHODE ISLAND-State, Cities, \&c. $\qquad$ Pages 15 to 31 CONNECTICUT-State, Cities, \&c. . $\qquad$ Pa 1 to

## State of Maine.

ITS
DEBT, RESOURCES, Etc.
Admitted as a State (Act March 3, 1820)
March 15, 1820 Total area of State (square miles) State Capital - Augusta Governor(term expires 1st Wed. Jan., 1901), Llewellyn Powers Secretary of State (term expires *Jan., 1901), - Byron Boyd Treasurer (term expires *Jan., 1901), - 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. LOANS-
NAME AND PURPOSE. $\overbrace{\text { Rate. Payable }}^{\text {Interest. }}$ When Dutstand'g.- - Princupal.

Reissue Loan, 1889 "A." 3 J \& D \{ June 1, 1899-1901
Original, 1864. Do Class "B." 3 J \& D $\left\{\begin{array}{l}\$ 33,000 \text { yearly. } \\ \text { June 1, 1902-1911 }\end{array}\right\}$ Do Class "C." 3 J \& D\{ June 1, 1912-1921 $\$$ Do Class "D." 3 J \& D $\left\{\begin{array}{l}\text { June 1, 1922-1929 } \\ \$ 35,000 \text { yearly. }\end{array}\right\}$ $\left.\begin{array}{l}\text { Reissue Loan, } 1889 \text { "A." } 3 \text { A \& O }\left\{\begin{array}{c}\$ 35,000 \text { yearly. } \\ \text { Original, } 1869 .\end{array}\right\} \\ \$ 17,1899 \text { to } 1901\end{array}\right\}$

Do Class "B," 3 A \& O\{ $\begin{aligned} & \$ 17,000 \text { yearly. } 1,1902 \text { to } 1911 \\ & \text { O2 }\end{aligned}$
Do Class "C." 3 A \& $O\left\{\begin{array}{l}\$ 20,000 \text { yearly. } \\ 0.1,1912 \text { to } 1921 \\ \$ 28,000 \text { vearly. }\end{array}\right.$
Do Class "D." 3 A \& O $\left\{\begin{array}{c}\text { Oct. } 1,1922 \text { to } 1929 \\ \$ 3,000 \text { yearly. }\end{array}\right.$ Bonds to State College.
Do do do
do J \& D Do do do do in 4 J \& J June 1, 1919 Bon to risane Hospital. 4 J \& J July 1, 1917 Temporary war loan, 1899 . $\$ 99,000$ 500,000 500,000 280,000
51,000
200,000
280,000
24,000
118,300
100,000
50,000
700
150,000
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 Jannary 1, 1899, the total resources of the state amounted to $\$ 1,235,61512$.
 $\begin{array}{lllll}\text { Bonded debt........... } \$ 2,203,000 & \$ 2,253,000 & \$ 2,303,000 & \$ 2,353,000 \\ \text { Temporaryloan....... } & 150,000 & 200,000 & \text { Nil. } & \text { Nil. }\end{array}$
ASSESSED VALUATION. - Valuations are taken only in even years-

| Years. | Real. | Personal. |  | $\text { per } \$ 1.000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1898 | +260,841,021 | \$68,675,223 | \$329,516,244 | \$2.75 |
| 1896 | 257,389,047 | 71,111,947 | 328,500,994 | $2 \cdot 25$ |
| 1894 | 249,629,509 | 74,848,812 | 324,478,321 | $2 \cdot 50$ |
| 1892.. | 236,135,199 | 78,194,982 | 314,330,181 | $2 \cdot 75$ |

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

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 RESTRIC-TIONS.-The provisions regulating the investments and loans of savings banks and institutions for savings in the State of Maine are contained in Public Laws 1895, Chapter 161, Public Laws 1893, Chapter 170, and Revised Statutes, Chapter 47, Sections 102 and 103. All the provisions referred to above have been compiled by the Comfull. and hereafter may invest their deposits in manner following, to wit: Public Funda.-Aggregate of Investments Unlimited. -
Public funds of the United States.
Public funds of the District of Columbia.
Bonds of the cities, countiow England States.
保
Public funds of the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illnois, Misso
ast-named States when twenty thousand inhabitants or more in said direct obligation when issued for municipal purposes and which are lssued in aid of railroads, provided the net municipal indebtedness of such county does not exeeed five per cent of the last valuation of the property therein for the assessment of taxes,
For meaning of "net municupal indebtedness of counties" see merio-
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 the property therein for the cent of the last preceding valuation of For meaning of " $n$ or the assessment or taxes.
randa "B."
Bonds of the maturity bonds that were viding the interest has been fully and constitutional when issued, pro 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
Bonds and obligations of School District Beards, Boards of Education and other corporate bodies within said cities authorized to iseūe
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.
oranda "B."
Bonds of cities and districts in said States having a population of seventy-five thousand or more, when issued for municipal purposes nd which are a direct obligation on all the taxable property therein. Railroad Bonds.-Aggregate of Investments Unlamited. hose already constructed in this State shall be purchased unless ang 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 in the office of the Secretary of State, that said percentage has beiled paid in and espended, in addition to the amount of the boaded debt.

First mortgage bonds of any completed railroad in New Hampshire, 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 on 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 bends of the Central Pacific, Union Pacific and Northern Pacifio railroads.
Mortgage bonds of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regest on its bonds
Water Bonds.-Aggregate of Investments Unlimitea.
Mortgage bonds of any water company in this state and New Hampshire actually engaged in supplying to any city or cities, town or towns, village or villages, or other municipal corporations, water for pany is earning more than its fixed charges, interest on its debts and its running expenses.

Corporation Bonds.-Aggregate of Investments Unlimilea. Bonds of any corporation other than railroads and water companies) incorporated under authority of this State, which earns and is paying regalar dividends of not less than five per cont a
Stock of any bank or banking association incorporated under au-
thority of this state.
Holdings of the capital stock of any one bank limited. See mem-
aranda "E," oranda of any bank or banking association incorporated under auStock of any bank or banking association incorporated under auHoldings of the capital stock of any one bank limited. See mem-
oranda"E."
Railroad Stock.- Aggregate of Investments Unlimited.-
Stook of any railroad in Maine unencumbered orporation limited. See memoranda "E "
Stock of any dividend-paying rallroad in New England.
Holdings of the captal stock of any one corporation limited. See memoranda "E."
Stock of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its
Hemoranda "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
Real Lstate Investment. - Not Exceeding Five Per Cent of De-posits.-Real E
Real Estate Foreclosure,-Holdings Acquired by Foreclosure \&c., Unlimited, - Real estate acquired by foreclosure of mortgage thereon or upon judgment for debts or in settlements to secure debts Loans on Real Estate. - Not Exceeding Fifty Per Oent of Deposits. - First mortgages of real estate in this State and New Hampshire to an amonnt not exceeding sixty per cent of its value.
Loans on Collateral.-Aggregate of Investments Unlimited.
dind the hank 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 apital stock of any one corporation limited. Se memoranda ${ }^{\text {² }}$ E."
Loans on Deposit Books.-A ggregate of Investments Unlimited -Notes with a pledge as collateral of any savings bank-deposit book or books of any savinge bank in this state.
Loans on Railroad stock, -Aggregate of Investments Unlim-ited.-Notes with a pledge as collateral of the stock of any railroad or railroads mentioned in this section, but not over seventy-five per cent

memoranda "F." capilal siozк of any one corporation limited. See
Loans to Municipalit is.-Aggregote of Investments Unlimited.
To any county, city or to un in this State.
Loans on Oiher Personal Property.-Aggregate Unlimited.Notes secured by a pledge or mortgage of such other personal propof the bank to accept.
Loans to Corporations in inaine,-Aggregate Unlimited.-To anyosits ion having real estate and doing business in this state. n panks or 1 manks.-Aggregate onlimited.-May deposit on call State or the laws of the United States and receive interest thereon.

MEMORANDA.

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 and of the amount of any sinking fund available in the reduction of such debt.

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 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 E.

From Ohapter 47, Section 102, Revised Statutes.
No such bank or institution shall hold by way of investment or as security for loans, or both, more than one-tifth of the capital stock of exceeding sixty thousand dollars, in the capital stock of any corporation.

From Chapter 165, Publuc Laws, 1889
The trustees shall see to the proper investment of deposits and funds of the corporation in the manner hereinbefore prescribed.

No loans shall be made directly or indirectly to any officer of the corporation or to any firm of which such officer is aemember
From Chapter 47, Section 105, Revised Statutes.
Officers Not to Receive Gift, Fee, dec.-No gift, fee, commission or brokerage shall be reccived by any officer of a savings bank on ascount of any transaction to which the bank is a party under a penalty for each offence of one hundred dollars, to be recovered in an ac tion of debt in the name and to the use of the State, provided that and making conveyances upon loans made by savings banks.
Expense of Making Loans.-Parties making a loan from a savings
bank shall pay all expenses incurred by reason thereof. bank shall pay all expenses incurred by reason thereof.
From Ohapter 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 forc when such investments were made.
Ohange of Investments.-And this chapter does not require the change of investments for those hereinbefore named, except as the same can be done gradually by the sale or redemption of the se curities so invested in, in such manner as to prevent loss or embarrassment in the business of such corporation or unnecessary loss or njury to the borrowers on such securities.
Investing in Securities Not Authorized, a Misdemeanor.-The investments in securities not named in section 100 is a misdemean or on the part of the trustees authorizing or officers making the same, and such prescribed by law for that offense.

## Cities, Counties and Towns N THE

## STATE OF MAINE.

Note.-For places not given in alphabetical order among the fol lowing, see "Additional Stalements" at end of this State. AROOSTOOK CO.-L. O. Ludwig, Treas.
County seat is Houlton.
LOANS- When Due
BUILDING JAIL-
Aug. 1, 1909 4s, Aug., $\$ 30,000 \ldots$..... Aug. 1, 1909 COURT HOUSE-
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000 . . . . \mathrm{June} 1,1915$ RAILROAD AID (B. \& A. RR.).
$\mathbf{1 1}_{2 \text { S }}$, M\&S, $\$ 440,000$..Sept. 1,1912 $41_{28}$ s, J \&J, 173,000 ..July 1, 1915 Bonded debt Aug. 1, ; $98 . . \$ 683,000$

Floating debt............. $\$ 24,000$ Sinking fund.............. 623,000 Net debt Aug. 1, 1898...... 84,000 Interest is payable in Boston. Tax valuation $1898 \ldots$ 17,702,695 Assessmentabout $1_{2}$ actual value Tax rate (per $\$ 1,000$ ) 1897.. $\$ 3 \cdot 55$

AUBURN - W. H. WIGGIN, Mayor
Auburn is in And E. G. EVELETH, Treasurer.
$\qquad$
CITY BONDS-
4 s ,
48 , J\&J, 15,000
$\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& J, & 15,000 \\ 4 \mathrm{~s}, \mathrm{~J} \& J, & 25,000\end{array}$
$4 \mathrm{~s}, \mathrm{~J} \& J, \quad 23,500$
4 s , J \& J, 15, $1800 \ldots$ 4s, J\&J, 10,000
When Due.

TOTAL DEBT, ETC $\$ 105,000$. sinking funter debt, was $\$ 218,000$; floating debt additional, debt, $\$ 58,700$; Water Commissioners' bonds outstanding, $\$ 226,000$; value of water works owned by the city, $\$ 500,000$.
ASSESSED VALUATION.-In 1898 the assessed valuation of real 460. Tax rate (per $\$ 1,000$ ) for 1898 was $\$ 22 \cdot 50$.

POPULATION.-In 1899 the population was about 12,000 ; in 1890
it was 11,253 ; in 1880 it was 9,556 ; in 1870 it was $6,166,0$
AUGUSTA - This city is in Kennebec County.
LOANS- When Due. ${ }^{\text {Bonded debt 1898........ } \$ 226,853}$ FUNDING BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 74,500 \ldots . . .1898-1905$ REFUNDING BONDS-
$5 \mathrm{~s}, \mathrm{~F} \& A, 15,1902$

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

BANGOR. $-\left\{\begin{array}{l}\text { F. O. BEAL, Mayor. } \\ \text { H. O. PIERCE }\end{array}\right.$
Bangor (City) is in Penobscot Countr. Treasurer


Trust funds. "L," 1875.........
PAR VALUE OF BONDS.-The water 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 orby the City Treasurer in Bancor.
shows Bangor's total debt, the sinking fund, etc. Total direct liabilities (including water A debril 1, 1899.

Mch. 1, 1898. Total direct liabilities (including water debt). $\$ 934,191$ $\$ 914,476$
925,000

Total debt.
\$934,191
\$1,839,476

| Water debt, included in above total |  |  |
| :--- | :--- | :--- |
| Floating debt, included in above total $\ldots \ldots . .$. | $\begin{array}{l}\$ 500,000 \\ 77,500\end{array}$ | $\begin{array}{r}\$ 500,000 \\ 58,000\end{array}$ |

ASSESSED VALUATION.-Bangor's assessed valuation (about 4-5

|  | Real | Personal | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Eslate | Property. | Valuation | per $\$ 1,000$. |
| 1898 | \$10,051,397 | \$4,095,170 | \$14,146,567 | \$25.00 |
| 189 | 9,755,795 | 4,201,201 | 13,956,996 | $19 \cdot 00$ |
| 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 w

16,856 ; in 1870 it was 18,289 ; in 1899 it was estimated at 24,000 .
BATH.- \} OHARLES E. HYDE, Mayor.
Bath is a shire town of Sagadahoo County.
City of City of Bath $\$ 486,000$ of 4 per cent bonds and $\$ 74,820$ in cash.
NAME AND PURPOSE. P. Ot. Payable. $\quad$ When Dree. Principal. Municipal bonds......... $41_{2}$ J \& J do refunding. 4 Old Ladies' Home.
Railroad Aid Bonds-
Knox \& Lincoln RR
$\begin{array}{lllllll}\text { do } & 6 & \text { F \& A Feb. 1, } 1902 & 138,500\end{array}$
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.-
Bonded debt.
Floating debt.
Assets (see bel....
Net debt...
Rex
Total debt.

The assets as above given included on Feb. 1, 1898, bonds received and held for the redemption of the Knox \& Lincoln bonds ouncoln RR. $\$ 372,000$, 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:

|  |  | Person |  | Total Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1898. | Real. | Persona | Total. | per |
| 189 | 4,503,010 | ¢2,299,958 |  | \$23.50 |
|  |  |  | ,070, | 22.50 |
| 880 | 2,693,750 | 3,102,594 | 6,028,364 | 23.50 |

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

BELFAST.-James Pattee, Treasurer. Belfast is in Waldo County.

LOANS-
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 113,000 \ldots$
Subject to call after
REFUNDING Bonds
REFUNDING BONDS-

Belfast owns $\$ 500,000$. 1918
Total debt Mar. 7, 1898 ... $\$ 611,700$ Tax valuation 1898..... $\$ 2,819,837$ Assessment about actual value.
Total tax (per $\$ 1,000$ ) $98 . . \$ 18 \cdot 50$ Total tax (per $\$ 1,000$ ) '98.. $\$ 18 \cdot 50$
Population 1890.................294 Population 1890.

5,294
5,300
which 1,396 shares were preferred and 3,604 common. . stock, of
INTEREST on the bonds
National Bank, Boston, Mass. $\qquad$ -

BETHEI

4s, Jeans miono (\#1, 1 ,ooo yearil ...1903-1932 Bonded debt Jan. 1, 1898. $\$ 30,000$ Floating debt..

Total debt Jan. 1,1898..... 5,760 Sinking fund assets... | 12,000 |
| :---: |
| 23,760 |$|$

Oxford County.
Assessed valuation, real. $\$ 618,235$ Assessed valuation, per'l. 184,198
Total valuation 1898 Assessed at about full value. Tax rate (per $\$ 1,000$ ) 1898. $\$ 18 \cdot 50$ Population in 1890 was.....2,209 Population in 1897 (est.).....2,200
A. Moody, Treasurer. BIDDEFORD.-C
This city is in York County.

Temp'ry loan, Oct. 13,'99 \$25,000
$\begin{array}{lll}4 \mathrm{~s}, & \cdots \cdots . . & 5 \\ 4 \mathrm{~s}, & \cdots \cdots & 10 \\ 4 \mathrm{~s}, & \cdots \cdots & 10 \\ 4 \mathrm{~s}, & \cdots \cdots & 25 \\ 4 \mathrm{~s}, & & \end{array}$ 5,000...July 1, 1900 $50,000$. May 15, 1904 Total debt Feb. $1,1899 . . \quad$ 1712,800 50,000...May 1, 1905 Total valuation 1898 ...6.8669,095
10,000..Sept. 1, 1906

Assessment abt. 60\% actual value. 10,000. July 1, 1907 Ass rate (per $\$ 1,000$ ) 1898.. $\$ 27 \cdot 00$ | 25,000..May 1, 1915 | Population in 1890 was.....14,443 |
| :--- | :--- |
| 45,000..July 1 1917 | Population in 1899 (est.) ...16,000 |

BRUNSWICK.-This town is in Cumberland County. BROANS- Bonds- When Due. $\left\lvert\, \begin{array}{ll}\text { Various loans............ } \\ \text { Town debt Feb. } 1,1898,\end{array}{ }_{83,662}\right.$ 4s, M\&N $\$ 5500 \ldots \ldots . . . . . . . . .1899$ Total valuation $1898 \ldots . .3,771,094$ Town HALH BOND-
48, J\&J, \$25,000 school bonds $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 30,000$ 1899-1923 Assessment about actual value. Tax rate (per $\$ 1,000$ ) $1898 . . \$ 16.00$ Population 1890...

## INTEREST on the bridge bond

BUCKSPORT.-This town is in Hancock County.

 Town debt 1898..
.. $\$ 1069.781$
A certain amount of the above bonds becomes due ach ran 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.-Chas. E. Swain, Mayor. This city is in Washington County
LOANS- 90 When Due. 4 s , F\&A, $\$ 9,000$...Aug. 1, 1900 4s, J\&D, $101,000 \ldots$ tional after 1901 4s, J\&J, \$10,000......July 1, 1915 Bonded debtJan.
Floating debt.............
$\$ 120,000$
11,000

Total debt. ax valuation $1898 . . . . .$. Assessment about if actual value Tax rate in '98 (per $\$ 1,000$ ). $\$ 20^{\circ} 00$ Population in 1890 was.. ...7,290 Population in 1880 was........6,173 Population in 1898 (estim;ad).8,8,000

INTEREST on the loans due in 1900 and 1911 is pa
Globe National Bank of Boston; other interest in Calais.
CAMDEN.-This town is in Knox County. Bonds tax free. Bonded debt Feb. 6, '99. $\$ 22,900 \mid$ Assessment at full value. Floating debt


DEERING.-This city is in Cumberland County. In February, 1899, the city was annexed to the city of Portland.
LOANS- When Due. Bond. debt 1898......... \$158,049 s, ...., $\$ 20,000 \ldots . . . . . . . . . . . . . .1919 \left\lvert\, \begin{aligned} & \text { Assessed val., personal. }\end{aligned}\right.$ IMPROVEMENT BONDS-................. Total valuation, 1898.. $\mathbf{4 , 7 2 6 , 0 0 2}$

ELLSWORTH.-This city is in Hancock County.



HALLOWELL.- $\left\{\begin{array}{c}\text { G. A. A. SAFFORD, Mayor. } \\ \text { KIIDEN Treasurer }\end{array}\right.$
LOANS- When Due.
SCHOOL BONDS-
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 5,000 \ldots .$. Nov. 1,1903 $48,1,000$ due yearly) to Nov. 1,1903

$4 \mathrm{~s}, \ldots . . . \$ 20,000 \ldots$ May 2,1907 | 189 |
| ---: | :--- | REFUNDING 1893- $\quad 4$, M $\& N$, $\$ 15,000$.Nov., 1908 to ' 22 Total tax (per $\$ 1,000$ )'98.. $\$ 18 \cdot 00$ 4s, M\&N, \$15,000.Nov., 1908 to '22

WATER BoNDs$4 \mathrm{~s}, \mathrm{~J} \& J, \mathrm{~g} ., \$ 50,000 \ldots \mathrm{Jan} .1,1918$ The city owns property valued at $\$ 50,000$
INTEREST on the $\$ 5,0004$ per cent school bonds and refunding bonds is payable in Boston and Hallowell; on the $\$ 20,000$ school HOULTON.-THos. P. Putnam, Chrm. Selectmen. This town is in Aroostook County
LOANS-LOANS- When Due.
SCHOOL AND RR. BONDS$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000 \ldots$....Dec. 15,191 SCHOOL, BRIDGES, TOWN IMP. BDS.
4 s, A\&O, $\$ 20,000$.....Apr. 1,1917 4 s, A \&O, $\$ 20,000 \ldots . .$. Apr. 1,1917
REFUNDING BONDS 4 s , A\&O, $\$ 10,000 \ldots .$. Oct. 1,1918 Bonded debt Feb.15, 1899.\$70,000
Floating debt................. 500

Total debt Feb. 15, 1899 .. $\$ 70,500$ Sinking fund, cash, etc.... 20,000
Net debt Feb. 15,1899.... 50,500 Assessed valuation, reai. $1,496,188$ Assess'd valuat'n, pers'l. 748,551
Total valuation 1898....2,244,739 Assessm't abo't 75 p.c.actual value. Tax rate (per $\$ 1,000$ ) '98 ... $\$ 22 \cdot 50$ Population 1898 (estimated).5,300

LEWTSTON.-CHAs. C. Benson, Treasurer.
Lewiston is in Androscoggin County.
LOANS-
LOANS- When Due. RaILROAD AID Bonds-
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 185,000 \ldots$. July 1, 1901 4s, J\&J, $\$ 100,000 \ldots . . . . \mathrm{July}, 1913$ $4 \mathrm{~s}, \mathrm{~J} \& J, 100,000 . . . J a n .1,1913$ REFUNDING BONDS-
4 s , J\&J, $\$ 80,000$ 4s, J\&J, \$80,000....... July 1, 1924 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 174,000 \ldots$. Oct. 1,1907 $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \quad 200,000 . .$. Oct. 1,1917
Refund'g $4 \mathrm{~s}, \mathrm{~A} \& 0,100,000 . .1927$

|  | Population in 1890 was....21,701 |
| :--- | :--- |
| Populat |  | Population '98 (estimated)...24,000

INTEREST is payable in Boston at the National Bank of Commerce. The city property, valued at $\$ 1,419,739$, includes stock of the Lewiswater works, valued at $\$ 595,934$. Bonds are not taxed 000 , and the

## OLD TOWN.-This city is in Penobscot County



 | Floating debt........... | 17,778 | Tax rate (per \$1,000) '98... $\$ 31000$ |
| :---: | :---: | :---: |
| Total debt Apr. 1, 1898. | 78,378 | Population in 1890 was.....5,312 |

PORTLAND.- $\left\{\begin{array}{l}\text { FRANK W. ROBINSON, Mayor. } \\ \text { GEORGE }\end{array}\right.$
Portland Cits is in Cumberland County.
Portland \& of $\$ 2,356,110$. The railroad is leased for 999 years to the Maine Central RR. Company at 2 per cent on stock, payable quarterly. This rental aids the city considerably in meeting its interest charge. In February, 1899, the city of Deering was annexed and the debt of that city was assumed by the city of Portland.


Bonds matured, not presented for payment
able in Boston at the National Bank of Redemption and at the Mer ohants' National Bank in Portland.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement Total debt... and's total bonded debt and the sinking fumd, etc.
Feb 1,'98. Feb. $1, ' 97$. Feb.
Fer and trust funds



Net debt.................... $\overline{\$ 1,216,793} \quad \overline{\$ 1,259,602} \quad \overline{\$ 1,295,007}$ $\$ 1,464,948$. inelude gas company stock, $\$ 170,000$ and Portland do 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:
$Y e$
18
18
18
189
188

Estate.
$1898 \ldots \ldots . . . . . . . . . .$.
$\$ 26,448,850$
$1895 \ldots \ldots \ldots \ldots . .226,182,075$
$1890 \ldots, \ldots 74,900$
1890 ............... 24,974,900
$1890 \ldots \ldots . . . .$.

שPOPULATION.-In 1890 was 36,425 ; in 1898 (estimated), $\mathbf{4 5 . 0 0 0}$.

ROCKLAND.- $\left\{\begin{array}{l}\text { D. N. MORTLAND, Mayor. } \\ \text { EVERETT A. JONES, Tre }\end{array}\right.$
This city is in Knox County. Bonds of this city are not taxed. Bonds LOANS-

Khen Due. ${ }^{\text {KNOX \& LINCOLN RR. WOAN- }}$ When Due.




 $\mathbf{3 1}_{2 s,}^{2 s, J \& J,} \quad 13,000 \ldots$...July 1, 1907 Assessed val., real...... $3,637,429$

 | $31_{28}$ |  |  |
| :--- | :--- | :--- |
| $38, ~ J \& J$, | $13,000 \ldots . . J u l y ~ 1, ~$ | 1910 |
| Tax rate, 1898, (per $\$ 1,000$ ). $\$ 22 \cdot 00$ |  |  |
| Population in 1890 was..... 8,174 |  |  |

AVAILABLE ASSETS.-The city's total assets, as given above, for February, 1899, included Penobscot Shore Line Railroad 1st mortgage 4 per cent bonds, due August, 1921, to the amount of $\$ 39,000$.
SACO.-F. B. Wiggin, Treasurer.
This city is in York County. The bonds of this city are not taxed. LOANS-
 When Due. Sidewalk Bonds-
\&8, J\&J, \$16,000 ........ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000$ 4s, J\&J, 30,000 SEWER BONDSDeo. 1,'99 $48, ~ J \& J, \$ 20,000$
$48, ~ J \& J, 15,000$

THOMASTON.-J. A. Andrews, Treas.
Fhis town is in Knox County
LOANSWhen Due. 48, J\&J. $\$ 28,0000$.........Optional Thomaston.

Total debt Feb. 3., 1899. . \$28,000 Tax valuation $1898 \ldots \ldots, 1,163,151$
Tax rate (per $\$ 1,000$ ) $98 \ldots . . .21 \cdot 30$ Population in 1890 was.......3,009
Population in 1880 was......3,017

WASHINGTON CO. - W. M. Nash, Co. Treasurer. County seats are Machias and Calais. LOANS.


When Due. $\left\lvert\, \begin{aligned} & \text { Bond. debt. Feb. 1, '99.. } \$ 500,000 \\ & \text { Tax valuation 1898 }\end{aligned}\right.$
 (Subject to call after Jan. 1, 1923) $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.... } 44,482 \\ & \text { Population in } 1897 \text { (est.)...43.000 }\end{aligned}\right.$ INTEREST is payable at the Boylston National Bank of Boston.

W A TERVILLE. $-\left\{\begin{array}{l}\text { W. C. PHILBROOK, Mayor. } \\ \text { F. AUGUST KNAUFF, Treasurer. }\end{array}\right.$ This city is in Kennebec County.
Bonded debt Jan.1, '99.. \$230,000 Assessment about 23 actual value.



WESTBROOK.-\{ $\left\{\begin{array}{l}\text { KING S. RAYMOND, Mayor. } \\ \text { C. S. EASTMAN, Treasurer. }\end{array}\right.$
Westbrook is in Cumberland County.

## LOANS-

Then Due. $\mid$ Bonded debt Aug. 1, '98. $\$ 123,800$
 REFUNDING BONDS$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 15,000 \ldots$.... Dec. 10,1905 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 20,000 . . .$. April 1,1907

 | 48, J\&J, 20,000....Jan. 1, 1917 | Population in 1890 was.......6,632 |
| :--- | :--- | :--- |
| 48, ..... |  | 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 or Maine which have an indebtedness of over eports. We also give the population according to the Census of 1890 .

|  | Total Debt. | Assessed Valuation. | $\begin{aligned} & \text { Tax } \\ & \text { Rate. } \end{aligned}$ | Рориlatron |
| :---: | :---: | :---: | :---: | :---: |
| Towns- | \$ |  | \$ | 1890. |
| Albion, Kennebec | 10,000 | 328,978 | 20.00 | 1,042 |
| Anson, Somerset C | 80,000 | 582,652 | $32 \cdot 00$ | 1,444 |
| Bentoa, Kennel | 13,069 | 392,771 | $16 \cdot 10$ | 1,136 |
| Berwick, York Co | 16,500 | 945,985 | $18 \cdot 40$ | 2,294 |
| Boothbay Harbor, | 41,066 | 729,983 | 18.70 | 1,699 |
| Bowdoinham, Sagadahoc | 11,000 | 559,064 | $17 \cdot 50$ | 1,508 |
| Bremen, Lincoln Co | 17,210 | 136,215 | 36.00 | 719 |
| Brewer, Penobscot | 38,500 | 1,504,275 | 24.00 | 4,193 |
| Bridgton, Cumberl | 21,800 | 1,269,729 | 13.60 | 2,605 |
| Canton, Oxford Co | 40,282 | 346, 00 | 28.00 | 1,303 |
| Caribou, Aroostook | 32,000 | 1,244,377 | $19 \cdot 30$ | 4,087 |
| Cumberland, Cumbe | 21,677 | 734,930 | 13.00 | 1,487 |
| Damariscotta, Lincoln | 33,120 | 411,094 | 23.00 | 1,012 |
| Dixfield, Oxford Co | 12,000 | 293,180 | 23.50 | 988 |
| EastLivermore, Androscog | 12,158 | 695,378 | $20 \cdot 00$ | 1,506 |
| Eastport, Washington Co. | 48,222 | 1,646,501 | $24 \cdot 00$ | 4,908 |
| Eden, Hancock Co | 50,723 | 3,196,629 | 27.00 | 1,946 |
| Embden, somerset | 22,000 | 210,431 | 38.00 |  |
| Fairfield, Somerse | 40,245 | 1,267,995 | $19 \cdot 00$ | 3,510 |
| Farmington, Frankli | 10,000 | 1,851,900 | 15.00 | 3,207 |
| Fryeburg, Oxford Co | 16,000 | 772,352 | 13.00 | 1,418 |
| Gardiner, Kennebec | 97,641 | 3,337,852 | 20.00 | 5,491 |
| Georgetown, Sagadaho | 19,000 | 195,275 | 29.00 | 849 |
| Hartland, Somerset Co | 20,378 | 401,368 | 20.00 | 974 |
| Hollis, York Co...... | 22,173 | 364,517 | 23.00 | 1,278 |
| Kennebec Co. | 30,000 | 26,961,384 |  | 57,012 |
| Kennebunk, York | 32,209 | 1,977,572 | 16.00 | 3,172 |
| Kennebunkport, Yo | 25,000 | 1,179,010 | $19 \cdot 60$ | 2,196 |
| Kingman, Penobsco | 10,000 | 182,403 | 26.00 | 671 |
| Lisbon, Androscogg | 14,409 | 1,840,847 | 14.50 | 3,120 |
| Mechanic Falls, Androscog | 12,833 | 839,142 | 21.00 | 1,283 |
| Monson, Piscataquis Co | 11,069 | 214,480 | 30.00 | 1,237 |


Total
Debt.
$\$$
15,000
25,207
13,907
50,327
21,291
12,300
13,000
24,305
11,006
14,597
27,623
40,000
11,000
14,950
54,000
16,452
29,426
30,000
65,074
10,990
28,000
16,367
13,000
46,910
19,358
47,000
23,771

Valuation Tax

## Popu- lation. 1890. 1,355 1,188 1,064 1,656 2,665 2,044 877 2,790 3,156 1,394 2,503 3,046 3,082 1,484 898 1,794 5,068 453 1,394 1,394 1,436 2,052 2,617 3,505 1,733 2,098 2,444

# New Hampshire. 

## DEBT, RESOURCES, ETc.

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

9,305 ed Jan., 1901), Frank W. Rollins Secretary of State $\left\{\begin{array}{l}\text { Chosen by Legislature; }\} \\ \text { Treasurer }-- \\ \text { term expires Jan., 1901. }\end{array}\right\} \begin{aligned} & \text { Edw. N. Pearson } \\ & \text { Solon A. Carter }\end{aligned}$ Legislature meets biennially in odd years on the first Wednesday in January, and length of session is not limited.
HISTORY OF DEBT. New Hampshive's debt history is very brief. This state has always been extremely conservative, and no bonds were issued until after the breaking out of the Civil War. In 1866 New Hampshire reported her funded indebtedness at $\$ 4,169,818$, con tracted exclusively for war purposes. June 1,1869, the total outstanding was $\$ 3,213,96222$, against which the Treasurer reported an asset of $\$ 77.082$ 89. The situation of the State debt now is as Delow: LOANS
 Agrioultural College 1893 Do do $1893 .$. Municipal War loan.........
$\qquad$ do
$\mathrm{J} \& \mathrm{~J}\left\{\begin{array}{l}\mathrm{Jan} .1, ’ 00 \text { to } 1905 \\ \$ 150,000 \text { yearly. }\end{array}\right\}$ $\$ 135,000$
175,000 Loan of $1873 \begin{aligned} & \text { do (overdue } \\ & \text { (overdue) }\end{aligned}$

900,000 Trust funds.... ..............486 1,300
500 $\begin{array}{lll}\text { Of the trust funds } \$ 80,000 & \text { bear } 6 \text { per } & 699,84305\end{array}$ 74636 bear 4 per cent interest, no interest being paid on $\$ 2 ; 09619$. PAR VALUE OF BONDS. -The bonds of this State are in $\$ 500$
and $\$ 1,000$ pieces. INTEREST is payabl
State Treasurer's office.
TOTAL DEBT.-The net debt on June 1, 1898, was $\$ 1,367,65761$ dates named. Assets June 1898 , were $\$ 769,085$; floating debt, $\$ 100$.
Total funded debt.... June 1,'98. June 1,'97. Jan. 1, '96, June 1,'95. $\begin{array}{lllll}\text { Total funded debt.... } \$ 1,436,800 & \$ 1,586,800 & \$ 1,740,400 & \$ 1,894,300 \\ \text { Trust funds........... } & 699,843 & 676,505 & 653,818 & 632,092\end{array}$

Total debt........ $\overline{\$ 2.136,643} \overline{\$ 2,263,305} \overline{\$ 2.394,218} \overline{\$ 2,526,392}$ ASSESSED VALUATION.-The State's total assessed valuatiou (in-
sluding taxable savings, bank savings and insurance capital) has been oluding taxa
as foll
Years.
Years.
$1898 . . .$.
Valuation


DEBT LIMITATION. - There is no restriction in the Constitution of "ew Hampshire upon the debt-making power of the people through Article 5 of Part Second of that instrument which is the last clause of Provided, That the General Court shall
loan or give its money or credit directly or indirectly frize any town to any corporation having for its object a dividend of profits or in any way aid the same by taking its stocks or bonds.
The above is an amendment to the Constitution, which was ratified in estoppel to municipal loaning of money or credit to railroad and indus trial corporations. It is to be noticed, however, that by its terms th restriction does not specifically mention "cities," the words being In addition
In addition to the foregoing is the "Municipal Bond Act of 1895." It tells in the matter of issuing bonds what a municipal corporation 1. The term "municipal corporation" means town, city, sohool dis trict, village district and village precinct. Sec. 2. Bonds issued mus 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 cent, may be payable in gold coin. If made payable in less than 20 years, may be extended cut never beyond 20 jears from time of issue 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 tion 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 affi xed. Place of payment, rate of interest ande to baeare may deleyated to Treasurer. Sec. 5 . Bonds ehall be payout in act-wkich see. In case bond be made subject to be in form se contain statement to that effect as given im act. "'The validity of any bonds shall, not be affected by any variation from the forms herein preseribed." Sec. 6. Treasurer to keep a book in which he shall register bonds issued, \&c. Sec. 7. "All bo nds purporting to be issued sy virtue of this act and signed and sealed as hereinbefore provided been duty 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 curities negotiable by the la w merchant." Sec. 8. Annual tax must be levied and colleoted sufficient to pay interest and provide a sinkting fund sufticient 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 all debts must be included except the following, which net debt, ducted-water debt, "cash and other means" in trewich must be defunds applicable to payment of debt so included; " but nothing contained in this section shall prevent the issue of bonds for the purpose oi refunding an equal principal amount of other bonds of such corporation." Sec. 10, corporation seal. Sec. 11. Act to take effect on pas-
POPULATION OF STATE.-Since 1800 the total population has 1890 ..........376,530 $\left.\right|^{1860 \ldots \ldots \ldots . .326,073} \mid 1830 \ldots \ldots \ldots . .269,328$
 In $1870-80$ increase was 28,691 , or $9 \cdot 01$ per cent, and in $1880-90,29$,-
539 , or 8.51 per cent. For earrier population figures see STATE AND City Supplement of April, 1895, page 13.
SAVINGS BANKS' INVESTMENTS-PRIVILEGES AND REvestments 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 in sections \& 9 and 16, which we have incorporat changes were made $\mathrm{AN} \mathbf{A C T}$ to regulate the investments of Be tt enacted by the Senate and House of Representa
in General Section 1. On and after July 1, 1895, savings banks shall make in-
restments of their funds in the following classes 1st. In notes secured by first mortgages of real estate situated in
2d. In notes secured by first mortgages of real estate situated out side of New Hampshire, which at the time is improved, occupied and
productive ; but not exceeding 25 per cent of the deposits shall be so invested.
3d. In notes secured by collateral in which the bank is at liberty to nvest, or at least equal value; but the amount of any one class of seat 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 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 he deposits shall be inverter and not exceeding ten per cent of esident outside of the New England States
6 th. In the public funds of the United S
aith of the United States is pledged to provides or those for which the nterest and principal, including the bonds of the District of Columbia recinct district of thites of the any county, city, town 8th. In the authorized bonds,
ther New England State, or of the stest-bearing obligations, of any Pennsylvania, Delaware, Maryland, Ohio, Indiana, Ilinois, Kentucky, Missouri, Michigan, Wisconsin, Minnesota, Iowa, Kansas, Nebraska, orth Dakota, South Dakota, Colorado, California, Oregon, Montana, Mexico. 9 th. In the authorized bonds or notes of any county, city, town, school district, or other municipal corporation of any or the foregoing states whose net indebtedness does not exceed 5 per cent of the last
preceding valuation of the property therein for taxation, not issurd preceding valuation of the property therein for taxation, not issurd of 100,000 inhabitants of any of the foregoing States whose net indebtedness does not exceed 7 per cent of the states whose net intion of the property therein for taxation; provided, however, that the bonds or notes or any county of less than 10,000 inhabitants or of any city, town or other municipal corporation of less than 20,000
inhabitants, or of any sehool district of less than 2,000 inhabitants, of any of the foregoing states district of less tham 2,000 inhabitants, but not exceeding 30 per cent of the deposits shall ized investments, The term "net indebtedness" shall be construed to denested. debtedness 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.
loth. In the bonds of any railroad company incors
authority of any of the New Fnad company incorporated under the wholly or in part in the same, and which is in whose road is located ing its own road, and has earned and paid regular dividends for the two years next preceding such investment; or in the bonds guaranteed or lassumed dy such radioad company, or any railroad company so any railroad company incorporated under the laws of this State; but not exceeding twenty-tive per cent of the deposits or this state; but 11th. In the bonds of any railroad incorporated under the auvested. of uny State outside of New England which is in possession of and of not less than four per cent per annum and paid regular dividends tive years next preceding such investment; provided said capital stock on which it pays dividends equals in amount one-third of the entire guaranteed or assumed by said railroad; but not exceeding twenty per cent of the deposits shall be so invested. Street railroads shaul
not be considered railroads within the meaning of this and the last
preceding section.
12 th . In the bonds of corporations of this State whose net indebtedness at the time of such investment does not exceed its capital stock eent 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 paired; provided, such corporation has earned and remaining unimpaired; provided, such corporation has earned and paid regular divi-
dends on its capital stock for five years next preceding such invest. ment, but not exceeding five per cent of the deposits shall beisoin-
vested.

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 col-
lateral for loans shall not exceed one-tenth of the total eapital stock of such bank or trust company; and not exceeding ten per cent of the deposits shall be so invested.
and in. Tn the stock of any national bank in the New England States by any shall not exceed one-tenth of the total capital st or for bank, and not exceeding ten per cent, of the deposits shall be so in vested.
railway In the stock of any railroad corporation, exelusive of street 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;
17th. In the stock of any manufacturing company in the New Eng land states that has earned and paid regular dividends for five year: previous to such investment, and whose net indebtedness does not exceed the amount of its capital stock fully paid
ten per cent of the deposits shall be so invested.
18th. Any savings bank may purchase and hold land and building itabje and actually used by it in part for its banking-rooms, the tota cost of which shall not exceed 10 per cent of tits deposits.
foreclosure of mortgages owned by the bank, but all taxes foreclosur expenses and cost of maintenance shall be paid out of the income of some authorized banking or trust company incorporated under the laws of this State or the Commonwealth of Massachusetts, or in some nation
Section 2. Whenever any person shall at the same time hold an office 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 stateBELKNAP CO.-Mark M. Robinson, Treas'r. County seat is Laconia.
LOANS -

 the Republic Boston, Mass Assersment about 3 actual value
Population in 1890 was..... 20,321

BERLIN.-L. H. Veilledx, Treasurer.
This city is in Coos County
LOANS-
SCHOOLBONDS-
48, $\$ 10,000$ 1899-1008
( $\$ 1,000$ yeariy.)

FUNDING BONDSBonded debt, Aug. 1,'98. $\$ 130,017$

|  |
| :---: |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

## CLAREMONT.-This town is in SullivanCounty

$\begin{array}{ll}\text { LOANS- } \\ \text { Lown HALL Bonds. When Due. }\end{array} \left\lvert\, \begin{aligned} & \text { Total debt Feh. 15, } 98 . . . \$ 176,775 \\ & \text { Sinkine fund assets }\end{aligned}\right.$ 4s,
(\$2,500 due yearly) to........ 18916
As, Je
48, J\&J, $50,000 . . . . . . \mathrm{Japr} .1,1914$ Ronded debtFeb. i5,'98. \$142,500
Floating debt
INTEREST is payable at Claremont, or at the National Bank of
Redemption, Boston.
CONCORD. - \{NATHANIEL E. MARTIN, Mayor.
concord is the capital of the State and the county seat of Merrimac county. Its water works more than take eare of the interest on the LOANS- When Due. 48, J\&J, $\$ 20,000$. July 1, '04 to '07 2s 4 s, .... $\$ 7,000 \ldots \ldots$ yearl. $1901-1902$ 48, J\&J $\$ 10$ AROH BONDS ( $\$ 5,000$ due yearly.)
${ }^{*}$ POLLCE, STATIION BONDS-

3 ${ }^{2}$ gs, J\&D, $\$ 25,000$... June 1, 1914 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, * \$ 12,000$. July 1,1904
 3 ${ }^{2}$ S8, J\&J, $25,000 . .$. July 1,1914 $3_{31}^{31} 8, ~ M \& N$ RECINCT BoNDS
 48, J\&J, \$100,000..Jan., 1 , 'to '11
( $\$ 10,000$ due yearly to 1909 and

Water Preg'ot Bonps (Con.)
 SCHOOL DISTRICT BONDS${ }^{48,}$ J\&J, $\$ 500 \ldots$.......July ${ }^{20}$.) 1899 s , J\&D $\$ 13,800$. June 1 X. 1905 IUNION SCHOOL DIST. BONDS4s, J\&J, $\$ 60,000$.... July 1,1899
( $\$ 15,000$ due y'rly) to July
1,1902 PENACOOK SEWER BONDS48, F\&A, $\$ 5,000 \ldots . .$. Aug. $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N},{ }^{*} 5,000 . . . . . \mathrm{Mag}^{2}$
Subject to call after May $48, J \& J, \$ 3,000$..July 1 , 14 to ' 19 (\$500 due yearly WEST CONCORD SEWER PREC'T-
4s, A\&O $\$ 17,000$. Oct., 1902 to 12 48, A\&O, $\$ 17,000$. Oct., 1902 to ' 12 48, J\&J, \$2,000. 1900-05-10-15 FloatingedJan. 1, $1899 . \$ 915,300$ Sinking funds.
${ }^{*}$ Exempt from tax when owned by Concord residents. + 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. The lature. The school districts have by their votes and by their agents bound themselves to repay the city all sums expended on account or

INTEREST is paid at oity treasury and at Nat．Revere Bank，Boston． CITY PROPERTY．－The clty valued its buildings and other prop－ arty on January 1,1899 ，at $\$ 250,000$ ，and besides this has water ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have been as follows：

|  | Total Assessed |  | Rate of Tax |
| :---: | :---: | :---: | :---: |
| Years． | Valuation． | Tax． | per $\$ 1,00$ |
| 1898 | \＄11，178，244 | \＄222，333 | \＄20．00 |
| 1897 | 11，200，690 | 233，762 | 21.20 |
| 189 | 11，228，515 | 260，589 | 24.00 |
| 1890 | 10，243，857 | 176，081 | $17 \cdot 60$ |
| 1880 | 10，150，586 | 172，831 |  |

POPULATION．－In 1890 population was 17,004 ；in 1880 it was
DOVER．－\｛ CHAS．A．FATRBANKS，Mayor．
This clty is ine county seat of Strafford County．
LOANS－ $\qquad$
4s，J\＆J，$\$ 70,000 \ldots . . J v$
City hall Bonds－
4s，A\＆O，\＄48，000．．Apr．1，06－＇09

FUNDING AND BRIDGE BONDS－
48，J\＆J，$\$ 90,000 \ldots . . J u l y ~ 1, ' 99-' 16$
Water loan notes $448 . . . \$ 313,500$
INTEREST on refunding loan and city hall bond parable at Boston
CITY PROPERTY．－The city has assets，including water－works，

EXETER．－This town is in Rockingham County．
Bonded debt Feb．15，＇99 $\$ 78,300$ Tax valuation，pers＇l．．．．$\$ 1,898,875$ Floating debt．．．．．$\quad 3,000$ Total valuation 1898．．．3，3，262，887

 Tax valuation，real．．．．．．．2，364，012
The bends all bear interest at the rate of 4 per cent，and are issued for street improvement，library
nearly all held bv local investors
TAX FREE．－Bonds are tax exempt if owned by residents．
FARMINGTON．－This town is in Strafford County

 subject to call Jan．1， 1907 Tax rate（per $\$ 1,000$ ） $98.2{ }^{24 \cdot 20}$ | Total debt Jan．1，1898．．．．$\$ 69,152$ | $\begin{array}{l}\text { Population in } 1890 \text { was．．．．．．．3，064 }\end{array}$ |
| :---: | :---: |
| Assets ．．．．．．．．．．．．．．．．．．．．．．．18，475 | Population in 1897 （est．）．．．．3，000 |

FRANKLIN．－$\left\{\begin{array}{l}\text { FRANK H．DANLELL，Mayor．} \\ \text { FRANK PROCTOR，Treasurer．}\end{array}\right.$
Franklin is in Merrimack County．

LOWN BOND
48，F\＆A，$\$ 40,000$
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 40,000$.
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \mathrm{~B}$
30,000
WATER BONDS 1891
4，AKER BONDS 1891 －Aug． 1,1917
480,000 subject to call afte．Apr．1， 1916 4，A\＆O，$\$ 12,000 . .$. Apr．1， 1914 debtJan．i，1899．\＄162，000

Floating deb Total debt Jan． $1, \cdots 99$ Net debt Jan． $1,1899 .$.
$\$ 20,398$
182,398
11,992 11,992
170,406 2，546，606 Assessment about $3_{4}$ actual value． Taxrate（per \＄1，000）1898．$\$ 18.50$ Population in 1890 was．．．．．．4， 085
Population in 1899 （est） 6,000 INTEREST payable at First Nat．Bank，Boston or Treasurer＇s office．
HILLSBOROUGH CO．－Frank
C．Liv－
INGSTON，Treasurer．County seat is Nashua．
BUILDING BONDS－
4 s ，June，$\$ 40,000$ ．
4s，March，$\$ 120,000 . . J u n e ~ 1, ~ 1921$ FUNDING BoNDS 1894 March， 1915 4s，J\＆J，\＄117，000．．．．．Jan．1， 1914 REFUNDING BONDS－

Bonded debt Jan．，＇99．．．．$\$ 312,000$ Floating debt Jan．，，＇98．．．19，854 Assets（cash）．， $99 . . . .$. 331，854 Net debt Jan $1899 \cdots \quad 30,914$ Tax valuation $1898 . . .61,130,965$ Population 1896 （about）．．．．．97，000

## HILLSBORO <br> BRIDGE <br> FIRE

CINCT．－Looated in Hillsborough County．
SEWER BONDS－ SEWER BONDS
$48 . . . \$ 21,000 \ldots$
WATER BONDS－
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 45,000 \ldots$

When Due．｜nterest payable in Hillsborough
 Tax rate 1897 （per M．）．．．．．2．35 Tax rate 1897 （per M．）．．．．．．．． $2 \cdot 35$
Population in 1897 （est．）．．．．2，500

KEENE－\｛ GEO．H．EAMES，Mayor．
This aity is the Clerk．
This oity is the county seat of Cheshire County．
3s，Loan，$\$ 25,000$ ．On orbefore＇04
RAILROAD AID BONDS－
s，J\＆J，$\$ 75,000, \ldots .$. July 1， 1899 s，J\＆J SEWER BOND，．．．．．July 1， 1904 ，J\＆J，\＄60，000
（ $\$ 15,000$ yearly）to．．．July 1， 1905 \＆s，J\＆J，$\$ 10,000$ ．．．．．．．July 1,1909
4s，A\＆O，$\$ 5,000 \ldots .$. Oct． 1,1913


| W ATER BONDS（Con．）－ |
| :--- |
| $31_{28}, ~ J \& J, \$ 7,000 \ldots \ldots . J a n . ~ 1, ~$ |
| 1910 | （\＄10，000 30，000．．．．J．Jaュ．1， 1911 Bonded debt Jan．1，＇99 \＄272，000 Cash and sinking funds $\quad 77,063$ Net debt Jan．1，1899．． 194,937

117,000 Water debt（included）．． 117,000
$\mathbf{1}, 283,854$ Assessed valuation＇98． Tax rate（per M．） 1898 Population 1899 （est．） （ $\$ 10,000$ yearly）to Oct．1， 1917
water 4 per cents all iso in Boston．
CITY PROPERTY，－The city owns its water works，valued on anuary ，1898，at $\$ 200,000$ ，and other property to the amount o $\$ 85,349$ ．Water works are more than self supporting．The railroad offset by any railroad securities in the hands of the city．

LACONIA．－S．C．Frye，Clerk． Laconia（City）is in Belknap County SEWER AND FUNDING Bonds－ 4 s ，J\＆J，$\$ 65,000$ ． $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 141,000$ ． Coupon notes， $31_{2}$ ．．．．．．．．．．．．．．．．．．．．．．．． Ronded debt Feb．15，＇99．$\$ 217,000$

## Floating debt．

$15,99 \quad \$ 34,414$ a vailable assets．． 24,35 Net debt Feb．15， 1899. Tot＇l tax（per M） 98. Population in 1890 was

MANCHESTER．－\｛JAMESE．DODGE，Auditor This city is one of the county seats of Hillsborough County．

LOANS－When Due．LOANS－When due BRIDGE BONDS－
48, J\＆J，$\$ 60,000 \ldots . .$. July 1， 1911 49，J\＆J， 80,000 …．．．．1899－1901 （ $\$ 25,000$ y＇rly to $1900, \$ 30,000,01$ ） 5s，J\＆JJ，\＄50，000．．．．．．July 1， 1913 4s，A\＆DNQ $\$ 50,000 \ldots$ ．．．．April 1， 1905
4 s, A\＆O， $50,000 . .$. April 1,1907 4s，A\＆O， $50,000 \ldots .$. A pril 1， 1907 $\begin{array}{rr}4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 50,000 \ldots . \text { April 1，} 1909 \\ 4 \mathrm{~s}, ~ A \& O, & 5,000 \ldots . \text { April } 1,1911\end{array}$ ${ }^{3} 1_{2 s, A \& O}{ }^{2} 100,000 \ldots$ ．A pril 1， 1919 IMPROVEMENT BONDS－ $4 \mathrm{~s}, \mathrm{~J} \& J, 100,000$. $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 100,000$
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 Treas urer＇s ouce，Manchester；on all other issues at Sufrok Bank，Boston TOTAL DEBT．－The subjoined statement shows Manohester＇s total munioipal debt，including the water debt，on the dates named．

| Jan．1，＇99．Jan．1，＇98．Jan．1，＇97．Jan．1，＇96． |
| :--- |
| $\$ 1,855,000$ |
| $\$ 1,890,000$ |
| $\$ 1,917,250$ |
| 151571 | Total bonded debt．．．．．．$\$ 1,855,000 \quad \$ 1,890,000 \quad \$ 1,917,250 \$ \$ 1,571,250$ Th In addition to the bonded debt the oity had on January 1，1899，a cash on hand，$\$ 115,207$

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


POPULATION，－In 1890 population was 43，983；in 1880 it was
32,630 ；in 1870 it was 23,536 ．Estimated population in $1899,60,000$

MEREDITH FIRE DIST．－A．S．Clough，Sec． | Meredith is in Belknap County， | Interest is payable in Boston． |
| :---: | :---: |
| When Due． | Bonded delot Jan．20，＇99 $\$ 44,500$ | WATER BONDS 1893－When Due． Bonded delt Jan．20，＇99 Tax valuation 1898．．．．．．．．269，770 $41_{2 s}$ ，J\＆J，$\$ 40,000$ ．．July， 1923 －＇26 Assessment about $1_{2}$ actual value $1_{2}$ s，A\＆O，4，500．．．．．．1902－1910

（ $\$ 500$ yen Tax rate（per $\$ 1,000$ ）＇98．．．$\$ 27 \cdot 70$
Population． 1895 （about）．．．．．1，000

## MERRIMACK CO．－Warren Abbott，Treasr．

 County seat concorFUNANS－

$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 10,000$ ． | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$, | $6,000 \ldots .$. Oct．1， 1901 |
| :--- | :--- | （ $\$ 5,000$ ann．to 1906 and $\$ 6,000$ annually 1907 to 1916）．

MILFORD．－F．W．SAwyer，Treasurer
This town is in Hillsborough Co．Bonds are exempt from taxation．

| LOANS－ | When Due． |
| :--- | :--- |
| WATER BOND OF | Total debt．．．．．．．．．．．．．．．．．．．．．\＄122，500 |
| S＇ 913,400 |  |

 subject to call arter July 1， 1911 Tax valuation，real．．．．．．． $1.430,110$ SCHOOLS AND FUNDING－ Total valuatiol 1898．．．．．．2，002，686 $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 45,000 \ldots .$. Feb．1， 1924 Assessment is 75 p ．c．real value Interest on first loan is payable in Boston，on others in Milford．
Bonded debt Feb．9，＇99．$\$ 120,000$ Bonked debt Feb．9， $99 .$. ．$\$ 120,000$
Eloating debt．．．．．．．．．．．．．
2,500

Interest parable at Concord． Tax valuation 1898．．．．25，857，287 Tax rate（per $\$ 1,000$ ） $98 . . . \$ 18.50$ Population 1890 was．．．．．．．．．．． 0 ， Population 1890 was．．．．．．．．．49，435 Population in 1890 was．．．．．．．3，01

NASHUA．－JASON E．TOLLES，Mayor．
This city is in Hillsborough County．
LOANS－When Due．Floating Debt，School and 48，g．，J\＆D，\＄15，000g．June 1， 1918 4s，g．，J\＆D，\＄200，000g．June 1，1913 FUNDING FLOATING DEBT－ 6s，J \＆J，\＄75，000．．．．．．．July 1， 1901 48，J\＆D，200，000．．．．．．1911－1915 $\$ 40,000$ due yearly on June 1．）4s，F\＆A，10，000．．．．．．．．Aug．1， 1900 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 25,000 \mathrm{~g} . .$. ．Oct． 1,1916 INTEREST on the funded floating debt bonds due from 1911 to bonds by Blake Bros．\＆Co．，Boston；on the funded floating debt bonds due 1901 at the City Treasurer＇s office，or at the First National Bank Boston；on all others at the City Treasurer＇s office，or at the Nationa Bank of the Commonwealth，Boston．
TOTAL DEBT．－The city＇s bonded debt on January 1，1899，was and cash and uncollected taxes，$\$ 120,819$ ；net debt，$\$ 600,910$ ．
ASSESSED VALUATION．－Total assessed valuation（which is about 75 per cent of actual value），was in $1898 \$ 13,715,175$ ．Total tax per $\$ 1,000$ in 1898 was $\$ 21^{\circ} 00$
POPULATION in 1898 （est．）24，000；in 1890 was 19,311 ．
NEWPORT．－P．A．Johnson，Treasurer．
This town is in Sullivan County．
 $\begin{array}{lll}\text { 5s，} & \text { F\＆A，} & 8,200 . \\ \text { 6s，} & \text { J\＆J，} & 10,000 .\end{array}$ 6s，
Town debt Feb，3，1899．．．$\$ 102,500$
Water debt（additional）．．
51,300

Total debt Feb．3，1899．．$\$ 153,800$
Total tax（per $\$ 1898 \ldots, \ldots 1,427,128$ － population in 1890 was．．．．．．．2，623 PENACOOK．－Willis G．Buxton，Treasurer． Penacook is in Merrimack County．

[^0] INTEREST is payabie at the office of E．H．Rollins \＆Sons，Boston．

## PITTSFIELD．－Pittsfield is in Merrimack County．

LOANS－When Due．Assets．．．．．．．．．．．．．．．．．．．．\＄15，924 $48, \mathrm{~J} \& \mathrm{~J}, \$ 31,000$ ．．．．．．July 1,1916 Net debt Jan． 1 ，189， $9.1,42,380$
 Total debt Jan．1，1898．．．．$\$ 58,304$ Population in 1890 was．．．．．．2，605
PORTSMOUTH．－W．H．Moore，City Clerk．
This city is one of the county seats of Rockingham County．The received in return stock of the par value of $\$ 344,000$ ．This stock is now worth considerable more than its face value，and the city has been selling it and applying the proceeds to the payment of the railroad bonds．When all these bonds shall have been paid the city will still

> ME AND PURPOS


P．Ot．Payable．When Due．Outstand＇g． $\left.\begin{array}{ccc}8 . \\ 1883 & 4 & \text { A \＆O }\left\{\begin{array}{l}\text { Apr．} 1898 \text { to 1900 } \\ \text { Part due yearly．}\end{array}\right\} \\ 1886 & 4 & \text { A \＆O } \\ \text { Apr．1，1901 }\end{array}\right\} 6,500$

| Location－ | $\begin{aligned} & \text { Total } \\ & \text { Debt. } \\ & \$ \end{aligned}$ |
| :---: | :---: |
| Alton，Belknap Co． | 21.723 |
| Antrim，Hillsborough | 48，132 |
| Ashland，Grafton Co | 33，255 |
| Barrington，Strafford | 50，558 |
| Barnstead，Belknap Co．． | 11，134 |
| Bethlehem，Grafton Co． | 12，200 |
| Boscawen（tn），Merrima | 80，800 |
| Campton，Grafton Co． | 18，015 |
| Canterbury，Merrimack Co． | 13，524 |
| Cheshire County | 13，500 |
| Conway，Carrol | 19，728 |
| Coös County | 60，040 |
| Dalton | 19，371 |
| Derry，Rockingham | 24，021 |
| Dorchester，Grafton | 15，531 |
| Dublin，Cheshire |  |
| Epping，Rockingham | 33，229 |
| Goffstown，Hillsborough | 47，884 |
| Gorham，Coōs Co | 11，464 |
| Grafton Count | 35，531 |
| Hanover，Grafton | 26，954 |
| Harrisville，Cheshire |  |
| Haverhill，Grafton Co | 53，152 |
| Henniker，Merrimack $\mathbf{C}$ | 10，266 |
| Hillsborough，Hillsbor＇h C | 97，771 |
| Hollis，Hillsborough | 10，107 |
| Lancaster，Coös Co | 10，263 |
| Leluanon，Grafton | 4，147 |
| Lisbon，Grafton |  |
| Littleton，Grafton | 126，536 |
| Lyme，Grafton Co． | 20，299 |
| Meredith，Belkn |  |
| Milton，Strafford Co． | 49，188 |
| New Boston，Hillsbor＇gh | 15，100 |
| Newcastle，Rockingham |  |
| Nottingham，Rock＇gham Co | 16，067 |
| Pembroke，Merrimack Co | 12，450 |
| Peterborough，Hillsboro＇ C ． | 84，251 |
| Plaistow，Rockingham Co． | 21，042 |
| Raymond，Rockingham Co． | 32，433 |
| Rollinsford，Strafford Co． | 10，247 |
| Sandwich，Carroll Co．． | 17，352 |
| Seabrook，Rockingham Co | 11，495 |
| Springfield，Sullivan Co． | 15，542 |
| Stewartstown，Coos Co | 10，874 |
| Strafford，Strafford Co． | 10，249 |
| Sullivan County． | 17，421 |
| Sunapee，Sulliva |  |
| Thornton，Grafton Co | 10，560 |
| Tilton，Belknap Co | 22，492 |
| Walpole，Cheshire | 16，976 |
| Warner，Merrimack | 23，566 |
| Wilton，Hillsborough | 41，976 |
| Winchester，Cheshire | 25，940 |
| Wolfeborough，Carroll Co | 10，907 |
| Woodstock，Grafton Co | 21，506 |


> $\begin{array}{r}\text { Assessed } \\ \text { Valuat＇n．} \\ \$ \\ 611,606 \\ 629,905 \\ 574,718 \\ 438,192 \\ 476,250 \\ 722,293 \\ 607,470 \\ 346,697 \\ 425,407 \\ 17,979,702 \\ 874,804 \\ 10,096,190 \\ 159,009 \\ 1,312.906 \\ 100,930 \\ 557,941 \\ 694,588 \\ 1,197,884 \\ 503,006 \\ 17,707,95 \\ 1,104,336 \\ 335,100 \\ 1,256,097 \\ 695,177 \\ 1,138,150 \\ 570,732 \\ 1,447,727 \\ 2,566,736 \\ 1,075,670 \\ 1,651,604 \\ 462,996 \\ 608,871 \\ 595,742 \\ 581,635 \\ 275,350 \\ 320,903 \\ 1,188,832 \\ 1,404,305 \\ 342,536 \\ 417,256 \\ 1,179,666 \\ 443,114 \\ 291,775 \\ 136,982 \\ 375,556 \\ 445,474 \\ 8,641,991 \\ 446,486 \\ 180,232 \\ 858,739 \\ 1,525,870 \\ 638,741 \\ 946,280 \\ 1,249,474 \\ 1,109,263 \\ \hline 199,326\end{array}$四


## State of Vermont．

## 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 Secretaryof State，（term expires Oct．1900）－Fred．A．Howland Treasurer，（term expires Oct．1900），

John L．Bacon
Legislature meets biennially in even years the first Wednes－ day in October，and length of session is not limited．

HISTORY OF DEBT．－For a brief history of the Vermont State debt see State and City Supplement of April，1895，pages $15 \& 16$ The liabilities of the State on July 1，1898，were as follows ：

LOANS－Rate．erest．$-\overbrace{\text { When Principal．}}^{\text {Rue }}$ NAME AND PURPOSE，Rate．Payable．When Due．Outstand＇g
Agricultural College Fund．．．． 6 J \＆D June 1， 1910 \＄135，500 Floating debt July 1， 1897. June 1， 1910 State school tax to be distribd
do highway do
5 $\stackrel{-}{5}$ 135,500
167,722
87,195

NTEREST 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 $\$ 537,61959$ including eash on hand and in banks $\$ 137,43176$.
ASSESSED VALUATION．－The State＇s assessed valuation and tax

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 Consti－ tution or in the Statutes of Vermont providing a general limit to the debt－making power of municipalities．Whatever in each case the Leg－ islature authorizes，the city，town，county or other civil division can issue．Of course the purpose of the improvement must be of a public oharacter．Railroad subscriptions by towns are authorized by Section 2760，chapter 132 of the Revised Statutes，the section being as follows：
SECTION 2760．A town may aid in the construction of a railroad or－ by taking capital stock therein，orin such other manner as it directs－

ADDITIONAL STATEMENTS．
In the table below we give statistics regarding all minor civil
divisions in the State of New Hampshire which have reported an 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 ．
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, \&o., \&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 semi-annually,
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 com. pany, under any act of the general assembly, may issue other nego. tiable notes or bonds to pay or retire such outstanding notes or bonds. SECTION 2,775. A town having outstanding and unpaid orders, notesbonds or coupons, issued under any act of the Legisiature, for the pur. pose of the erection of public buildings, or in ail ne public improve, ments, or for the payment of soldiers' bounties, may issue other 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 tatute 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 repairg inways; for the prosecution and defense of the ncidental town expenses.
POPULATION OF STATE.-According to the first census (1790) the population of Vermont was 85,425 , of which 44,756 were males, 40,39 were females and 271 free colored. The total in 1800 was 154,465 since that date each ten year aggregate is given below.


SAVINGS BANKS INVESTMENTS-PRIVILEGES AND RE-STRICTIONS.-The provisions of law relating to savings banks are ound in Chapter 174 of the Vermont statutes, Sections 4066 to 4131 ncluf ive, as amended from time to time. The first section having ref erence to investments is section 4096, which treats of real estat mortgages. 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 oent of the assets may be invested in mortgages on real estate outside of Vermont. Sections 4097 and 4098 relate only to obtaining and paying for insurance. Section 4099 is as follows, and has reference to investment n personal security.
SECTION 4099-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 or a longer time than one year; and not more than one-third of the invested in personal securities
Section 4100 only covers a single point; that is to say it restricts to five per cent of the deposits the amount which a savings bank may nvest in the lot and building for the transaction of its business, and adds that a revenue may be derived from portions of the building not required for the bank's use. The next section (Section 4101) covers the most important of the provisions relating to investments that are contained in the law. Wegive the section in fullbelow. The separation into paragraphs and the figures in parenthesis, which number and begin the paragraphs are our own.
SECTION 4101-With the foregoing exceptions, the moneys deposited heincome therefrom shall Institutions and Trust Companies, and (1.) In the public funds of the United States for pub
payment of principal and interest of which the faith of the United States pledged;
2.) In the bonds or notes of the counties, cities, towns, villages and Ohio Michigats of the New England States, New York, Pennsylvania,
(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 (4) In the municipal bonds in this state,
counties, cities and towns of five thousand is in aid of railroads, of 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 ness 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 independent or more inhabitants in the States of Kansas, Nebraska, North Dasand South Dakota, Oregon and Washington, where the amount of such onnds issued does not exceed five per cent of the assessed valuation of (6.) In the public finnds of an
n notes with plates named in this section; posit books or deposit receipts, issued by a savings bank, faving Institution or trust company or banking association located in this state, as collateral, such notes not to exceed the par or market value (7) Butu
(7.) But no savings bank, savings institution or trust company shall per cent way of investment or as security for loans, more than ten per cent of its deposits, nor more one bank, nor invest more than ten 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, avings 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 4102-No savings bank, savings institution or trust company members to any one person, firm or corporation, or the individual members thereof, more than five per cent of its deposits, nor more exceed ten thousand dollars.
We also lgive section 4106 in full. It confers authority uponsavings banks to make deposits on call in banks and trust companies in certain States and cities, and is as follows.
SECTION 410.-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 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 4107 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 4108 authorizes savings banks to demand and receive on loans 6 per cent interest

## Cities, Counties and Towns <br> in the

STATE OF VERMONT.

## BARRE.-burt h. wells, Treasurer.

This city is in Washington County
LOANS- When Due. Bonded debt Mar. 1, '98. $\$ 138,000$
 4s, M\&N', 15,000.......May 1, 1916 Tax valuation $1897 . . . . . .2,594,211$ 48, J\&J, \$75,000....July 1, 1909 Assessment about rate (per $\$ 1,000$ )... 26.70
 INTEREST on refunding bonds is payable at the National Bank of Redemption of Boston; on other bonds at National Bank of Barre.
BENNINGTON.-O. H. Dewey, Treasurer. A village in Bennington Co., forming part of town of Bennington. LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Jan., } 1899 \ldots . . . \$ 40,000 \\ & \text { Tax valuation } 1898 \ldots \ldots, 183,820\end{aligned}\right.$ 4s, J\&J $\$ 35.000 \ldots . . .1900$ to 1916 Population in 1890 was. ${ }^{2}$ ( $\$ 2,000$ due yearly.)

BENNINGTON.-
BENNINGTON.- E. A. Buoth, clerk
A shire town in Bennington County. (See separate statement for village of Bennington.)


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

LOANS-
When Due.
48. J\&J, \$15,000..... July 1, 1918

48, ....... $\$ 6,000 . .$.
TOWN HALL BONDS-
.. 1899-01
1899
 INTEREST on town-hall and bridge bonds is payable in New York;

BURLINGTON.- SLLLIOTM. DUTTON, Mayor.

## This city is in Chittenden County



INTEREST on the refunding water bonds due in 1906 and on the New York; on all other bonds at the office of the City Treasurer.
TOTAL DEBT, SINKING FUND, ETC.-The city's bonded debt loating debt, $\$ 37,000$; total debt, $\$ 754,000$; sinking funds, $\$ 181,5 ; 2$ net debt, $\$ 572,428$. The sinking fund is invested in city bonds, and the interest amounts annually to about $\$ 6,000$. In addition 5 per cent the sinking fund.
ASSESSED VALUATION.-The assessed valuation (about $80 \%$ of位


POPULATION.-In 1890 the population was 14,590 ; in 1880 it wa
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 . $\qquad$
FAIR HAVEN.-Fair Haven is in Rutland County. LOANS-

When Due. $\mid$ Bonded debt Aug. 1,1898.. $\$ 26,000$



LUDLOW.-Frank A. Walker, Clerk.
This village is in Windsor County
LOOANS-
SEWER BONDS-
4 s, A\&O, $\$ 9,000 \ldots . .$.
Subject to call apr.
Apter Apr. 1, 1897 WATER BONDS-
4s, J\&J, $\$ 10,000 \ldots . . . J a n .1,1910$
4s, J\&Jj, $\$ 15,000 \ldots$... Jan. 1,1915
Subject to call after Jan. 1, 1905
INTEREST on the sewer bonds is payable at the Ludlow Savings

MIDDLEBURY.-Middlebury town, including the village of the same name, is situated in Addison County. TOWN.
LOANS-

Bonded debt Mar. $1,1898 . \$ 28.000$ Tax valuation, 1897 Total tax per $\$ 1,00$
Population $1890 . .$.

, \$13.50 LOANSWhen Due. | Tax rate (per $\$ 1,000)$ |
| :--- | :--- |
| Population 1890.... $\$ 20.00$ |

MONTPELIER.- $\} \begin{aligned} & \text { JOHN H. SENTER, Mayor. } \\ & \text { T. R. MERRLLL, Treasurer }\end{aligned}$
The city is situated in Washington County. On March 5, 1895, the town, village and school district were consolidated under a city charter. LOANS- When Due. $\mid$ Bonded debt Feb. 1,'99.. $\$ 123,000$
 WATER BoND-
4s, J\&J, $\$ 3,500$..........uly 1, 1904 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 30,000$ (Subject to call.) (Subject to coll.) 1914 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 17,000$ 4s, J\&J, 17,500 ................. 1917
$\qquad$
INTEREST on the $\$ 30,000$ water loan is payable at Montpelier National Bank and upon the other loans at the Treasurer's oftice.
MORRISVILLE.-F. G. Fleetwood, Treasurer. Is in Lamolle County.
LOANS- $\begin{gathered}\text { When Due. } \\ \text { Water dele.-Light Bonds- }\end{gathered}$ WATER ${ }^{\text {We Elec.-Light Bonds- }}$
 48, F\&A, $14,000 \ldots . . .$. Feb. 1, 1905
48, F\&A,
Total debt reb. 1,
Total valuation 1897 48, F\&A, $10,000 \ldots . . .$. Feb. 1, 1,1910 , 1915 Assessment about ${ }^{1}{ }_{3}$ actual value. 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 LOANS- When Due. 4s, J\&D, $\$ 40,000 \ldots . . . J u n e ~ 1,1920$
Bonded debt Jan. 1, 1899. $\$ 40,000$
 INTEREST is payabie at the Third National Bank, Boston. 1896 was (et... 3,000

NORTHFIELD.-H. C. Cady, Treasurer
This village is in Washington Countr




## PROCTOR.-This village is in Rutland County

4s, LOANS-- $\$ 50,000 \ldots$...Jan. When Due. $1900-22$. Tax valuation, real...... $\$ 920,000$
 (Subject to call arter 1900.)
Bonded debt Feb. 1,'98. $\$ 50,000$ Other debt................ 11,500 $\begin{aligned} & \text { Tot. tax rate (per } \$ 1,000 \text { ) } 98 . \$ 13.50 \\ & \text { Population in } 1897 \text { (est.) }\end{aligned}$ Total debt Feb. 1, 1898... $61,500 \left\lvert\, \begin{array}{lll}\text { Population in } 1890 \text { was...... } 1,758\end{array}\right.$ INTEREST is payable at Village Treasurer's office.

RANDOLPH.-W. H. Du Bors, Treasurer.
This village is in Orange County.
LOANS- When Due.
WATER SUPPLY BONDS, $1887-$ ds, J\&J S19.000 BONDS, $1887-$ Cax valuation, personal. ${ }^{487,856}$ Subject to call at any time. Total tax (per $\$ 1.000$ ) $\because 98.1,102,266$ $\begin{gathered}\text { Int'st payable at Treasurer's office. } \\ \text { Total debt Jan. } 1,1899 . . \quad \$ 19,000\end{gathered} \left\lvert\, \begin{gathered}\text { Population in } 1890 \text { was.......1,634 } \\ \text { Population in } 1880 \text { was.....1,060 }\end{gathered}\right.$ 4

RUTLAND.-Will. L. Davis, Treasurer. This city is in a town and a county of the same name.
$4 \mathrm{~A}, \mathrm{~J} \& \mathrm{~J}$ IL DEBT$4 \mathrm{~g}, \mathrm{Md}$ 4g, M\&N, $50,000^{\star}$ SCHOOL DEBT-
$5 \mathrm{~s}, \$ 6,000$
When due. WOANS-
When Due. $48,1,000$......Nov. 1,1899 ( $\$ 10,000$ due every 5 yrs. in Nov.) $48, \ldots ., \$ 30,000^{*} \ldots . .$. May, 1925 Ts, ..... 5, oorar 1oan, $88,5000,0$ Not.14,'199 SEWER DEBT-


## * Coupon.

INTEREST is largely payable at Nat. Bank of Redemption, Boston.
ST. ALBANS \} FULLER O. SMITH, Mayor.
This city is in Franklin County. This city was organized March 2, 1897, and comprises the most populous portion of the town of st. Albans. The town is a wholly separate municipality.
LOANS- $\quad$ TAME AND PURPOSE. $_{\text {Interest. }}$ P. Payable. $\overbrace{\text { When Drincipal,- Outstanding. }}$ NAME AND PURPOSE.
Town-Refunding bonds. $31_{8} \mathrm{~J} \& \mathrm{~J}\left\{\begin{array}{c}\$ 5,000 \text { yearly } \\ \text { on July } 1 .\end{array}\right\} \begin{aligned} & \$ 45,000\end{aligned}$

## (The aity's proportion is $\$ 35,221$.) <br> Town-Funding.... 18974 F \& A $\left\{\begin{array}{l}\text { Feb. 1, 1908-14 } \\ \$ 5,000 \text { yearly. }\end{array}\right\} \quad 35,000$

 City-Water bonds 18904 A \& $\left\{\begin{array}{l}\text { Oct.1,'99,to1909 } \\ \$ 5,000 \text { yearly. }\end{array}\right\} \quad 55,000$do do '92 $4 \mathrm{~J} \& \mathrm{D}\left\{\begin{array}{l}\text { Dee. } 1, \text { ' } 9 \text { 9-1907 } \\ \$ 5.000 \text { yearl. }\end{array}\right\} \quad 63,000$
do do $\quad 94 \ldots$ A \& $0\left\{\begin{array}{l}\$ 2,000 \text { yearll. }\end{array}\right\} \quad 37,000$
PAR VALUE -The City 4 s are for $\$ 500$ and $\$ 1,000$ each
INTEREST is payable in Boston at National Bank of Redemption. TOTAL DEBT, ETC.-Citr'stotal funded debt February 1,1899, was ,
ASSESSED VALUATION.-City's assessed valuation (same as $\$ 1,000$ ) $\$ 22 \cdot 00$
CITY PROPERTY.-The City owns its water works and two reservoirs, with a dual capacity of $240,000,000$ gallons. In year
$1898-99$ cash water receipts were $\$ 16,984$; operating expenses, $\$ 5,211$. POPULATION.-Town's population in 1890 was 7,771 ; city's population 1899 (estimated), 6,500.

## VERGENNES.- $\left\{\begin{array}{l}\text { DR. E. W. SHTPMAN, Mayor. } \\ \text { J.A. HARRINGTON }\end{array}\right.$

This city is situated in Addison County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Feb. 15, 1899. } \$ 66,000 \\ & \text { Tax valuation 1898 }\end{aligned}\right.$


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

WOODSTOCK.-F. C. Southgate, Treasurer. This town is in Windsor County
LOANS- When Due. Net debt Feb. 7, 1899.. $\$ 19,548$ 4 s, AdO $\$ 12,000$ Valuation, real, $1898 . .1,189,193$ subject to call at any time.

 INTEREST is paid at the Woodstock National Bank and at the INTEREST is paid at the Wo
National Revere Bank in Boston.

## State of Massachusetts.

DEBT, RESOURCES, Etc.

Admitted as a State - - One of Original Thirteen
Total area of State (square miles)
8,315
State Capital - - . . . - - Boston
Governor (term expires 1st Wed. Jan., 1900) - Roger Wolcott Secretary of State (term exp. 3d Wed. Jan.. 1900) Wm. M. Olin Treasurer (term expires 3d Wed. Jan., 1900) Ed ward P. Shaw Auditor

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

HISTORY OF DEBT.-For history of the State debt see State AND CITY SUPPLEMENT of April, 1895, page 18. The debt at present is given in detail in the follo wing table. All loans are payable, both principal and interest, in gold.


 Fitchb．RR．sec Grade crossing．．．．．．．． Harbor improve
Highways，gold．
do
do do
Hospita
do Hosp
 Massachusetts War loan 1898 Metro

When Prine． incipa

Outstand Jan． 1,1900

Aug． 1,1913 | £57，000，000 |
| :---: | 500,000 500,000 $1,300,000$

700,000 700,000
300,000 10，000 300,000
700,000 700，000 300,000
25,000 $1,000.000$
$5,830,000$ 500,000
80,000 80,000
300,000 $1.800,000$ $2,600,000$
$2,400,000$ $2,100,000$
$1,935,000$
935,000

$1,400,000$ | $2,500,000$ |
| :--- |
| 550,000 | 550,000

625,000
125,000 7，000，000 $6,000,000$
$4,000,000$

PAR VALUE BF BONDS．－The coupon bonds are in $\$ 500$ and $\$ 1,000$ pieces and the registered $\$ 1,000$ and upward．
INTEREST on all sterling bonds is payable by Baring Brothers， London；on all others at State Treasury，at Boston．
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement hows Massachusetts＇s total funded debt and the sinking fund．

Total funded debt．
Jan． $1, ~ ' 98 . ~$
$\$ 51,563,729$
$1,589,793$
Jan，1， 97.
$\$ 40,636,729$
Sinking funds，etc．

| Jan．1，＇99． |
| :--- |
| $. .59,786,229$ |
| $15,539,737$ |
| $\$ 44,246,492$ |

\＄37，673，836
\＄27，178，155
Net debt，．．．．．．．．．．． as follows：

| Years． | Real Estate． | ＊Personal Property． | Total． |
| :---: | :---: | :---: | :---: |
| Years | 2，182，596，651 | \＄1，371，419，131 | \＄3，554，015，782 |
| 1897．．．． | 2，117，888，637 | 1，340，093，517 | 3，450，354，000 |
| 1896 | 2，040，200，644 | 1，304，518，417 | 3，269，352，523 |
| 1894 | 1，898，855，000 | 1，222，194，557 | 3，121，049，557 |
| 1893 | 1，839，663，813 | 1，072，007，533 | 2，911，671，346 |
|  | 1，600，137，807 | $1,013,077,330$ | 2，613，215，137 |
| 18 | （1） | 827，043，710 | 2，115，037，609 |
|  | 1，111，160，072 | 816，695，358 | 1，927，855，430 |

＊Includes，beginning with 1894，sundry small items not previously counted．
POPULATION OF STATE．－Massachusetts has the largest popula－ tion of any of the New England States．In 1790 numbers were 378，－ 787 and in 1800422,845 ；in the next fifty years the increase was to 994,514 ，and the 1890 Census showed a total of $2,238,943$ ．
 DEBT LIMITATIONS．－There seems to be no provision in the Con－ sachusetts limiting the power of the Legislature to create State indebtedness，or limiting its power to authorize municipal indebtedness．Statutes general and special have，however，been passed on this subject with respect to Cities and Towns．
First among these Statutes needing mention we have Chapter 29 of the Revised or＂Public Statutes．＂The important sections to be cited of the sections，not the words．
SEction 1－Provides that cities and towns shall not incur deht except in the manner and within the limitations prescribed in this chapter．
SECTION 2－Provides（as a preliminary for determining whether the limitation fixed by Section 4 has been reached by any municipality）
that the water debt and the sinking funds shall be deducted from the total debt．
SECTION 3－Provides that the first 17 sections of chapter 29 shall not appecial statutes，or to indebtedness for a tire district．
SECTION 4－Provides that no city or town except as provided in the following section shall become indebted in an amount which exceeeds 3 per cent on the last preceding itiun［ow whe SECTION 5－Provides that cities and townt not less than 2 per cent on the 13th day of June， 1875 ，to an amount not less than 2 per cent on ＂of an additional one per cent on that valuation and no more．
Section 6－Providea that cities，\＆c．，＂may by ordinary vote incur debts for tempory loans＂in anticipation of the year＇s taxes and of the year＇s taxes next ensuing．
section 7－Provides that other debts than those referred to in section 6 shall be incurred only by a vote of two－thirds of the voters present at a town meeting，of two－thirds of all the members of each branch of the city council，and approved by the Mayor；or if the Mayor disapprovs， Secrion 8－Provides that debts incurred for water must be payable
within 30 years；in constructing sewers within 20 years；all other debts within 30 years；
within 10 years．
SECTIONS 9 to 17 inclusive，contain in
sinking funas and other alled mats．
Section 18－Provides that any city which at a meeting of its voters has accepted by a two－thirds vote any act to supply said city with
water，may by a vote of a majority of the members of each branch of the city council contract debts and issue bonds for the purpose．
Section 19－Provides that towns，\＆e．，shall not increase their debt by subseriptions in aid of railroads beyond aply to temporary loans men－ the limitation of this section shall not apply to temporary loans men－ tioned in Section 6.
SEctions 20 to 23，which are the final ones of Chapter 29，have no reference to the subject we are discussing and need not ve cited． general debt limitation for cities and towns al 3 per cent．

This general limitation was lowered by a later law．The provision is found in Chapter 312，Section 2 of the＂Public Statutes，＂which provi－ sion reduces the general debt limitation from 3 per cent to $2^{\alpha_{2}}$ per cent on the average valuation for the preceding three years．Worcester ynn，Gloucester and Brockton are in the same Section exempted from the operation of the Section until January 1，1889－later than 1889 the only exemptions we find in the Statutes are special in their purpose， not general．
The temporary loans provision，as it appears above in Section 6 Chapter 29），is also chanced by Section 4，Chapter 312，by onitting ＂and of the year next ensuing；＂so that at present cities and towns by rdinary 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 indebt． dness，duly authorized，are provided for by a statute approved June 14，1898．The same Act states that the time within which said bonds， ttc．，shall become due shall not be extended by reason of said tempor－ ary 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 Bos－ $t_{0 n}$ ，Cambridge，Lynn，Newburyport，Waltham，Worcester，\＆ce．，\＆c． SAVINGS BANK INVESTMENTS－POWERS AND RESTRIC－
TIONS．The provisions regulating the investments and loans of savings．banks and institutions for savings in Massachusetts are con－ tained in Section 21，Chapter 317，acts of 1894，and amendments of Savings Banks，and we cannot do better than to give their compila－ tion，which we do below in full．As we go to press a measure is before the Legislature materially extending the authority to purchase railroad bonds－see editorial elsewhere in this number of the STATE AND CITY Supplement．
Massachusetts savings bank deposits and the income derived there－
from shall be invested only in manner following，to－wit： Public Funds．－Aggregate of Investments Unlimited．－
Public Funds．－Aggregat
Bonds of the United States．
Bonds of the United states．
Bonds of any of the New England States．
Bonds of any of the New England states．
Bonds of the States of New York，Hllinois，Pennsylvania，Ohio，In－ diana，Iowa，Wisconsin，Michigan，Minnesota，Missouri and of the District of Columbia．
Bonds or notes of any county，city or to wn of this Commonwealth．
Bonds or notes of incorporated districts in Massachusetts whose Bonds or notes of incorporated districts in Massachusetts whose net tion of the property therein for the assessment of taxes．Nampshire， Bonds or notes of any city of the States of Maine，New Hampshire， Vermont，Rhode Island or Connecticut whose net indebtedness＊
not exceed five per cent of the last preceding valuation of property not exceed five per cent of the last preceding valuation or property
therein for the assessment of taxes． Bonds or notes of any county or town of the States of Maine，New
ther
Hampshire，Vermont，Rhode Island or Connecticut whose net indebted－ Hampshire， ness＊ 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 ror other than mu－ nicipal purposes，but on which the interest has een
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 precedis per cent of the last preceding valua－ tion 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 than 3 per cent per annum on ants next preceding such investment；or in the first mortgage bonds， years next preceding suich investment；or any railroad company so in－ corporated whose road is thus located．
First mortgage bonds of any railroad company incorporated unde the authority of any of the New England states and whose road is located wholly or in part in the same，an annum for the two years next dividends or notiess than on all its issues of capital stock，notwitL－ preceding suchod 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，whice tive per cent per annum for two years next precedig such in costmenies
Street railvay companies shall nol be considered railroad companien 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 par or said railroad company． Bonds or notes of the Old Colony Railroad Company，issued accord
ing to law notwithstanding the mortgages on that part of its road formerly belonging to the Boston Clinton Fitchburg \＆New Bedford Bonds and notes of the Fitchburg Railroad，issued according to law． Bonds and notes or the Boston ecording to law notwithstanding the mortgages on that portion of its according to law，noting to the Salem \＆Lowell and Lowell \＆Lawrence． First mortcage bonds of the Concord \＆Montreal Railroad，notwith standing such company be formed by the union or two or more compa－ nies only one of which has paid regular dividends for the two years next preceaing such investmeincon ald its issustinc on that part of its notwrithstanding the mortgage indebtedness existing on thaal Railroad：
road formerly belonging to the Boston Concord \＆Montreal Rail 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 vane to the amount of such existing mortgage indebtedness shall，by the terms of he mortgage se curing the same，be mabtedness 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 Common－ wealth and doing business in the city of Boston，as may be approved by the board of commissioners or savings banks．
as consolidated mortgage bonds，notwithstanding the existence of a mortgase 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 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 Commonthe 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 raiload, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in
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 cuapter three hundred and
one of the acts of the year eighteen hundred and eighty-eight are held one of the acts of the year eighteen hundred and elighty-ely made and as collateral security under an provided, that the amount of the bonds so issued shall not exceeed the amount of the mortgages so held in trust, and that no one of said mortgages shail exceed in amount sixty per cent of the value of the real estate thereby mortgayed; and
no investment in said bonds shall be made by any such corporion except upon the report ortify 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 tirst mortgage indebtedness to the amount of three hun-
dred and fifty thousand dollars, now existing upon that portion of the railroad of the Boston Revere Beach \& Lynn Railroad Company on the fifteenth day of July in the year eighteen hundred and ninetyseven, shall have been discharged, savings banks and institutions for savings in this Commonwealth may invest their deposits and the in come derived therefrom, in the bonds of said of the pressent mortgage ng to law, notet matured, upon that part of its raironoad, franchise and property, formerly belonging to the Boston Winthrup \& Shore of Section 4 of Ohapter 516 of the Acts of 1896 incorporating the Boston Terminal Oompany savings banks and insti-
that company. Thirty-five per cent of deposits, both as loans and
Bank Stock.-Thirty-five per cent of deposits, both as loans ana Commonwealth.
stock of any national bank located in any of the New England States. ncorporated under the laws of and dorng huness within this Com monwealth, as provided for in chapter four hundred thirteeen of the panies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide
the same security as prescribed in sections thirteen and fourteen of the same security chapter four hundred thirteen.
Holdings, by way of investment or as security for loans, in the stock of exceed three per cent of deposits nor more than and trust company not to ceeding one-quarter of the capital slock thereaf.
Real Estate for Banking Purposes. - Five per cent of deposits or preparation of a suitable building for the convenient transaction of

Real Estate by Foreclosure. - May hold real estate acquired by foreciosure 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 1886.

Leans on Real Estate.- Seventy per cent of whole amount of deposits.-First mortgages on real estate situated in this Common-
wealth, to an amount not exceeding sixty per cent of the valuation thereor, 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
with the records of the cornoration.

Loans on Personal Security.-Thirty-three and one-third per cen of deposits 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 the
at no time exceed five per cent of such deposits and income.
Loans on Railroad Stock - Aggregate of investments unlimited. 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 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 Street railway companies shall
within the meaning of this section.
Loans on Public Funds-Aggregate of Investments UnlimitedNotes 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 of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not for the assessment of taxes; bonds or notes of any county or town 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 plediged.
Notes of any citizen of this Commonwealth, with a pledge as collateral of the bonds of the States of Pennsylvania, Ohio, Michigan, Indiana, Ilibia; of any city of the aforesaid States and the State of New York, issued for municipal purposes, and refunding bonds issued to take up at matur-
*The term "net indebtedness" used of city, town or district in an $y$ statute limiting or regulating the investment of the deposits in savings banks and trust companies, or other like funds, shal be construed ebo created for supplying the imhabitants with water, and deducting the
amount of sinking funds available for the payment of such indeb tedness
ity 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 inhaitants, as
national or State census, or city census taken in the same manner as a national or State census, whose netindebtedness does not exceed the ass cent of the last Looans
pleded.
Loanson Railr oad Bonds.-Aggregate of Investments Unlimiled.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 of and operating its own roa3, and wht per annum on all its issues of capital stock for two years next preceding such investment.
First mortgage bonds, guaranteed by such railroad company, of any Bonds or notes of any railroad company incorporated under the laws of this Commonwealth whose road is located wholly or in part in the same, which is unencumbered by mortgage, and which has paid a divi dend of not less than five per cent per annum for two years next preceding such investment.
First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of eapital stock, not with sreceding such ond of such company may he leased to some other rail oad company.
Bonds and notes of the New York New Haven \& Hartford Rail road. Bonds or notes of the Old Colony Railroad Company,
Bonds or notes of the Fitchburg Railroad Company.
Bonds or notes of the Boston \& Lowell Railroad Corporation
First mortgage bonds of the Concord \& Montreal Railroad, not withstanding such company be formed by the union of two or more
companies, only one of which has paid regular dividends for the companies, only one of which has paid reguar on all its issues ot 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 indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the serms or the mortgage securing the same, be made applicable exclu-
sively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing ousiness in the city ings banks.
In the bonds of the Maine Central Railroad Company known as ansortgage indebtedness not matured upon the whole or a
a mortand part of the road of said railroad company: provided, however,
that said bonds be issued in whole or in part to renew and an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness; and for the purpose of securing such payment at the maturry comeany, 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 or its railioad, franchises and property formerly pany, the Eastern Railroad in Loanson Bank Stock. -Thirty-fiveper 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 umder the laws of and doing business within this Commonwealth, as provided for in chapter four bundred 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 busin to quire them to provide the same curity as pre teen and fourteen of said chapter four hundred thir teen.
Loans to be made at no more than eighty per cent of the
of the stock pledged, and not exceeding the par value thereof. marketoatue of Holdiock heagea, and not exceedory the par for herns. any one bank trust company or safe deposit and trust, company stock of exceed threo per compt company, or safe deposit and rusi company, not 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 onehalf or the amount of his deposit to a depositor, with pledge of deposit Deposits in
Deposits in Banks.-Aggregate of Investments Unlimuted.-May of this Commonwealth, or call, in any bank incorporated under the laws New England States, or in any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within th1s Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or in those
trust trust companies, or safe deposit and trust companies, ncorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and four-
teen of said chapter four hundred thirteen, to an amount not exceeding five per cent of total deposits in any one such bank or company, but such deposits shall not exceed in amount twenty-five per cent of the capital stock and surplus of such depositary.

## Cities, Counties and Towns <br> in the

## STATE OF MASSACHUSETTS.

[^1]| ar |  |  | Percentage． |
| :---: | :---: | :---: | :---: |
| 1898. | Valuation． $2,764,242,784$ | $\begin{aligned} & \text { Net Debt. } \\ & \$ 121,385,139 \end{aligned}$ |  |
| 1897 | 2，702，328，054 | 115，798，889 | $4 \cdot 2$ |
| 1895 | ${ }_{2}^{2,622,520,278}$ | 104，702．875 | $3 \cdot 9$ |
| 1894 | 2，471，521，505 | 87，786，918 | 3.5 |
| 1893 | 2，428，339，029 | 80，125，652 | $3 \cdot 2$ |
| 1892 | 2，333，025，090 | 76，483，323 | $3 \cdot 2$ |
| 1890 | $2,245,042,273$ $2,154,134,626$ | $73,066,660$ $70,742,786$ | $3 \cdot 2$ 3 |
| 1885 | 1，782，349，143 | 63，306，213 | 3.5 |
| 187 | 1，584，756，802 | 68，512，929 | 4.3 3.8 |
| 1871 | 1，497，351，686 | 39，421，298 | ${ }_{2 \cdot 6}$ |

ABINGTON．－G．R．Farrar，Treasurer． This town is in Plymouth County WATERS－When Due． 4 s ．May，$\$ 90,000$

May 1， 1899 （\＄55，000 due yearly）to May 1， 1916 $48, J a n ., \$ 17,000 . . . . . J a n . ~ 1, ~$
$\$ 1,000$ due yeariy）to Jan．1， 1918


INTEREST is payable in Boston at the National Bank of Redemption－
ADAMS．－This town is in Berkshire County
LOANS－Am＇t Outst＇g．LOANS－ 4s，A\＆O，$\$ 20,000 \ldots \ldots .1902-1905$ （\＄5，000 yearly on
School houses．．．．．．．．．．．．．．．．$\$ 25,000$ Water works ．．．．．．．．．．．．．．．．．．．． 11,000 Potal Building．， 9 ．．．．．$\$ 6,200$ Total debt May 1，＇98．．．．204，900
Tax valuation 1898．．．．．．4，612，182 Total tax（per $\$ 1,000$ ）1898．$\$ 10 \cdot 50$ Population in 1895 was．．．．．．7，837
Population in 1890 was．．．．．9，213
＊Bonds loaned Adams Fire District．
 Tax valuation 1898 ．．．．．2，321，964 Prop＇ty is assessed at actual value． Total tax（per \＄1，000）＇98．．\＄21．70 Population in 1890 was．．．．．．．4， 4,260

AGAWAM．－J．W．Hastings，Treasurer．
Agawam is in Hampden County．

LOANS－When Due． Roads，Bridges－
Mareh，$\$ 2,000$ ．．．On demand． $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 25,000 \ldots . . \text { On demane } 1,1914 \\ 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 1,500 \ldots . . \text { On demand．}\end{array}$ $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 1,500 \ldots . . \text { On demand．} \\ 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 5,065 \ldots . .1900-1904\end{array}$ （ $\$ 1,000$ due yearly on June 1904 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 5,000 \ldots . . \mathrm{June} 1,1905$
Total debt Feb． 10,1899

Sinking fund．．．．．．．．．．．．． Tax valuation，real．．．
$\$ 4,850$ Tax valuation，real．．．．．．

1，167，855 Total valuation 1898. Property assessed at actual value． Tax（per \＄1，000）， $1898 \ldots . . \$ 13 \cdot 80$ Population in 1895 w Population 1890 was
INTEREST on notes due in 1914 is paid in Boston；on those due demand at Agawam；on all others at Springtield．

AMESBURY．－$\left\{\begin{array}{l}\text { F．W．MERRILL，Treasure } \\ \text { N．E．COLIINS，Clerk．}\end{array}\right.$
Amesbury township is in Essex
LOANS－When Due．Net debt Jan．1， 1899 1， 1900 Tax valuation，real．．．．．．．．864，121，958 4s，J\＆J，\＄71，000．．．．．．．．1902－1912 （ $\$ 23,000$ in $1902, \$ 23,000$ in 1907， T’l bond．debtJan． Sink．fund assets．．．．．．．．．．．$\$ 141,000$

AMHERST．－C．H．Edwards，Treasurer． This town is in Hampshire County LOANS－
$\qquad$ $1_{2} S, J \& J, \$ 13,000 \ldots . .$.
TOWN HALL BONDS Nov． 7,1901 ．Jan．1， 1900

ATTLEBOROUGH．－J．T．Bates，Treasurer． Attleborough，which is in Bristol County，was divided July 30,1887 （since paid）to Atttleborough and $\$ 27,802$ to North Attleborough，which see．
simc．
sea

| LOANS－ TOWN BONDS | When Due． | －10ting dibl |
| :---: | :---: | :---: |
|  |  | Floating debt．．．．．．．．．．42，006 |
| WATER BONDS－ |  | Total debt Feb．1， 1899 －370，000 <br> Sinking fund assets．．．．．．63，085 |
| $7 \mathrm{~s}, \mathrm{~J} \& J$. | Jan．1， 1904 | Net debt Feb．1，1899．．．．．306，915 |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 20,000$ | Oct．1， 1902 | Water debt（incl．above）．278，000 |
| $48, \mathrm{~A} \& \mathrm{O}, 20,000$ | Oct．1， 1912 | Water deot sinking fund |
| 4s，M\＆S，12，000 | Sept．1， 1915 | （incl．above）．．．．．．．．．．．．47，442 |
| $48, \mathrm{~J} \& J, 20.000$ | Jan．1， 1919 | Tax valuation，real．．．．4，853，249 |
| 4s．J \＆J，18，000 | Jan．1， 1921 | Tax valuation，pers＇l．．1，139，743 |
|  | Oct．1， 1922 | Total valuation $1898, .65,992,992$ |
| 4s，J\＆J，40，000 | July 1， 1924 | Population in 1898 |
| 4s，J\＆．J， 25,000 | July 1， 1926 | Population in 1890 w |
| $4 \mathrm{~s}, \mathrm{~J} \& J, \quad 10,000$ | July 1， 1927 | Population in 1890 was |
| 4s，J\＆J，13，000． | July 1， 1928 |  |

AVON．－$\left\{\begin{array}{l}\text { ORVILLE O．STOOKWELL，Treasurer．} \\ \text { M，D．RICHARDSON，Clerk．}\end{array}\right.$
This town is in Norfolk County．
 Town debt．．．．．．．．．．．．．．．．．．22，062 ${ }^{\prime}$＇Tax rate（per $\$ 1,000$ ）＇98．．．$\$ 18 \cdot 40$

A YER．－E．D．Stone，Treasurer
This town is situated in Middlesex County．

| LOANS－When Due． | Tot．bond．debt Feb．15，＇99．\＄64，000 |
| :--- | :--- | :--- |






## BELMONT．－W．L．Chenery，Treasurer．

ANDOVER．$-\left\{\begin{array}{l}\text { GEO．A．PARKER，Treasurer．} \\ \text { ABRA HAM MAREAND，Clerk }\end{array}\right.$
This town is in Essex County．［City advertises for sale April 13 LOANS－bonds． LOANS－ （ $\$ 10,000$ in 1903 ．．．．．June 1， 1903 and 1913 and $\$ 30,000$ in in 1928 ． Wa 1913 and $\$ 30,000$ in 1928．） $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 100,000$ \} Nov. 1,1899 to （ $\$ 5,000$ due yearly）$\}$ Nov． 1,1918 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 10,000 \ldots . . \mathrm{June} 1,1922$
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$,
$10,000 \ldots .$. June 1,1923 10， INTEREST is payable at the Nat．Bank of Commonwealth，Boston．
ARLINGTON．－B．Delmont Locke，Treasurer． This town is in Middlesex County LOANS－
$\qquad$
$4 \mathrm{4s}, \mathrm{M} \& \mathrm{~N}, \$ 64,000 \ldots . .$. Nor
 4s，J\＆D，$\$ 100,000$ ． 1896 － 1,1906 Water Works－．．．June 1， 1936 4s，J\＆J，\＄91，000 ．．．．．．．．Jan．1， 1912 4s，A\＆O，92，000 ．．．．．．．．．．．．．an．1，1， 1924
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 15,000 \ldots .$. June 1， 1925 4s，J\＆D， $5,000 . . . J u n e$ 1， 1925 Bonded debt Jan．1，1899．\＄235，000 Floating debt．．．．．．．．．．．．．．．．25，000 Total debt．．． Sinking fund． Net debt Jan 189．．．．．．14，296 Tax valuation $1898 . .$. Real vatuation（est．） $18.5800,000$

## $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 10,000$

 4s．A\＆O， $10,000 \ldots .$. Oct． 1,1927 Other debts．．．．．．．．．．．．．Total debt Mch．， Sinking fund assets．．． Tax valuation 1898. Tax rate（per \＄1，000）；98．372，850 Population in 1897 （est．）．．．．．7，000

## ATHOL．－$\left\{\begin{array}{l}\text { HENRY C．FAY，Treasurer．} \\ \text { GEORGE HARRIS FOYLE }\end{array}\right.$

 This town is situated in Worcester County OLOANS－418S，J\＆J，\＄26，000．．．．．Oct．1， 1899
（Part due yearly） SoHOOL LOANS－
48，A\＆O，\＄29（
（Part due yearly）to Oct．1， 1899 $33_{4} \mathrm{~s}, \mathrm{~A} \& 0, \$ 1,200$ ）Oct．1， 1904 SCH．，ST．Imp．\＆F．Ǎ＇M LO＇N（Notes） （Part due yearly）to Oct．1， 1895 REFUNDING LOAN－
REFUNDING LOAN－
34\＆，A\＆O，$\$ 10,250$ ．．．．1899－1908
The sewer loan is secured by sinking fund
INTEREST is payable in Boston，Worcester，Greenfield and Athol．


This town is in Middresex County
REFUND＇G AND SCHOOL HOUSE－ （ $\$ 2,500$ due yearly）to Oct． 1,1999 SCHOOL HOUSE AND ST．BONDS－ $4_{12} \mathrm{I}_{2}, \mathrm{~A} \& \mathrm{O}, \$ 3,000 \ldots$
$1 \$ 1,000$ due （ $\$ 1,000$ due yearly）to Oct． 1,1901 （ $\$ 1,000$ due yearly） 48，J\＆D，$\$ 5,400$ ．．．．．．Dec． 1,1899 （ $\$ 1,350$ due yearly）to Dec． 1,1902
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000 \ldots . . \mathrm{June} 1,1917$ 4s，M\＆N，$\$ 18,000 \ldots .$. Nov．1， 1924
 Street \＆Fire Dept．Loan－ 48，J\＆D，$\$ 3.800$ ．．．．．．．June 1,1899 （ $\$ 500$ y＇rly to $1905 ; \$ 300$ in 1906．） $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots .$. Oct．1， $1908 \left\lvert\, \begin{aligned} & \text { Population in } 1899 \text {（est．）．．．．．．3，300 } \\ & \text { Population in } 1890 \text { was．．．．．．2，098 }\end{aligned}\right.$
BERKSHIRE CO．－Geo，H．Tucker，Treas．
LOANS－
LOANS－When Due． NEW COUNTY BUILDING DEBT－
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 60,000 \ldots$ Nov． 1,1903 $\begin{array}{ll}4 \mathrm{~s}, \mathrm{M} \& N, \\ 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 10,000 \ldots \text { Dec．} 31,1900 \\ 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D} & 10,000 \ldots \text { Dec．} 31,1901\end{array}$ $3^{1}{ }_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 5,000 \ldots$. On demand






BEVERLY．－\｛ $\begin{aligned} & \text { B．D．WEBBER，Mayor．} \\ & \text { C．F．LEE，Treasurer．}\end{aligned}$
This city is in Essex County．
NAME AND PURPOSE．$\quad$ Interest．- －Principal． NAME AND PURPOSE．P．Ot．Payable．When Due．Outstand＇g． Town bonds park bonds Sewer bonds．
Water bonds． Temporary loans ．．．．．．．．．．．．．．．．．．．．．．．．．．． Temporary do do $\qquad$

 $\begin{array}{llll}1896 & \cdots . . . . . . & \text { Sept．，} 1899 \quad 50,000 \\ 20,000\end{array}$
INTEREST is payable in Boston by the First National Bank．
BONDED DEBT on Aug．1，1898，was $\$ 927,000$ ；floating debt $\$ 165$ ， $00 \because$ ，total debt $\$ 1,092,000$ ，sinking fund $\$ 268,763$ ．
ASSESSED VALUATION in 1898 was：Real estate，$\$ 11,430,450$ ； personal property POPULATION in 1895 was 11,802 ；in 1890 was $10,821$.

BOSTON．－$\left\{\begin{array}{l}\text { JOSIAH QUINCY，Mayor } \\ \text { ALFRED T，TURNER }\end{array}\right.$
The county of Suffolk，in which Boston is situated，contains also however，receives all the towns of Revere and Winthrop．Boston， owns the county buildings，and is responsible for the county debt，which amounted on Jan． 31,1899 ，to $\$ 3,591,000$ ．The details of this county
debt are included in the following financial report for this city． debt are included in the following financial report for this city．

| LOANS－ | When Due． | LOANS | When Due． |
| :---: | :---: | :---: | :---: |
| 4s，A\＆O，\＄160，000 | 1， | 48，J\＆J，$\$ 350$ ， | y 1,1913 |
| 48，J \＆J，90，000 | Jan．1， 1912 | 4s，A\＆O，150， |  |
| $3{ }^{\text {LS }}$ ，A \＆O， $250,000$. | Oct．1， 1917 | 4s，A\＆O，500，000 | r．1， 1914 |
| $3 L_{2} 8, \mathrm{~A} \& \mathrm{O}, \quad 21,000$. | Oct．1， 1918 | 4s，J\＆J，500，000 | July 1， 1915 |
| $31_{2} \mathrm{~L}, \mathrm{~J} \& \mathrm{~J}, 500,000$ | Ju＇y 1， 1937 | 48，J\＆J，150，000 | July 1， 1916 |
| $31_{28, J}$ \＆J，300，000． | Jan．1， 1938 | 48，．．．．．． 700,000 | July 1， 1916 |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 10,000$ | Oct．1， 1934 | 3128, J \＆J，500，000 | an．1， 1917 |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 10,000$ | Oct．1， 1935 | $4 \mathrm{~s}, \mathrm{~J} \& J .150,000$ | July 1， 1917 |
| $4 \mathrm{~s}, \ldots \ldots .3$ 30，000． | July 1， 1936 | $3 L_{2 s, ~ A ~ \& ~ O, ~}^{200,000}$ | Oct．1， 1918 |
| $\begin{aligned} & 3 \text { LSS, A \&O }_{2}^{2} \quad 50,000 . \\ & \text { HIGHWAYS- } \end{aligned}$ | Oct．1， 1918 | $31_{2 s,}$ J \＆J，750，000 | Jan．1， 1928 |
|  |  | $3{ }^{1} 28$, I \＆J， 5,000 | July 1， 1928 |
| $4 \mathrm{~s}, \mathrm{~J} \& D, \quad \$ 50,000 .$. | June 1， 1901 | 3128，A\＆O，606，000．． | Oct．1， 1928 |
| 4s，A\＆O，25，800． | Apr．1， 1902 | $31_{\text {QS }}$ ，J\＆J， 650. |  |
| 4s，J\＆J，31，000 | July 1， 1912 | Library Bonds－ |  |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 243,200$ | Oct．1， 1912 | 48，J\＆J，\＄297，000．． | y 1， 1900 |
| 4s，J\＆J，150，000． | Jan．1， 1913 | 48，A\＆O，14，000．． | Oct．， 1900 |



BRISTOL COUNTY．－Geo．F．Pratt，Treas． County seat is Taunton $4 \mathrm{~s}, \mathrm{NOTES}$ J ${ }^{2} 0,00$ ．．．J．When Due．


LOANS－ When Due．



 This city is in Plymouth County LOANS－When Duie． CITY HALL－1891－2－3－4－5．Due．
48，A\＆O，$\$ 72,000$ ． （\＄4，000 due yearly on Oct．1．） 48，J\＆D，\＄24，000．．．．．．．1899．1922 （ $\$ 1, \mathrm{~J}, 000$ due yearly on June $\$ 15,000 . \ldots \ldots 1899-1913$ （ $\$ 1,000$ due yearly on June 1．）
48, J （\＄500 due yearly 4s，M\＆s，\＄21，000．．．．．．．1899－1904 4 s, A\＆O，\＄43，200．．．．．．．1900．－1923． （\＄1，800 due yearly on A pril 15．） （\＄1，500 due，Yearly on Nor．1．）． （\＄2，500 due yearly on Nov． $1 \times$ 48, J\＆J，$\$ 27,500$ … $1899-1909$ （ $\$ 2,500$ due yeariy on July 1．） （ $\$ 1,100$ due yearly on Nov．20．） 48，A\＆O，\＄1，000 ．．．．．．．．1899－1900
（\＄500 due yearly on Oct．1．） （\＄500 due yearly on Oct．1．） （ $\$ 500$ due yearly on June 1．） $48, \mathrm{~J} \& \mathrm{D}, \$ 4,800 . . . . . .1899-1922$ $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 19,200 .$. （\＄800 due yearly on Sept．1．） （\＄500 due ye 48．J\＆\＆J，\＄10，500．．．．．．1899－1919 （\＄500 due yearly on July 1．） （\＄1．000 annually on Aug．1．） s，J\＆J，$\$ 1,000$ ．．．．．．．．July 1,1899 48，A\＆\＆O，\＄7，000．．．．．．．1899－1905 Health butiding on Oct．1．） （\＄500，due 耳earl．．．．．．1899－1902 PAVING BoNDS 1891．－ 48，J\＆D，$\$ 15,000 \ldots . . . .1899-1901$
$(\$ 5,000$ due yeariy on June 1．）
 2，580 1899－1902 ${ }^{\$ 2,580}$ due yearly on July 1 4s，F\＆A，$\$ 3,500 \cdots$ ．．．．．．．．g．1， 1899 48，F\＆A，\＄1，500．．．．．．Feb． 1,1900 （ $\$ 4.000$ due yeariy on 1891－190 ．$\$ 7,200 \ldots$ on July 1．．．．． 1899 －1902 （\＄1，800 due yeariy on June 1．） \＄1，000 due yearly on July 1.$)$ upon，al

 （\＄4，000 due yearly on June 1．） $48, \mathrm{~J} \& \mathrm{D}, \$ 32,000 \ldots$ ．．．．．1899－1905 （\＄4，000 due yearl 48，J\＆J，$\$ \$ 6,000$ ．．．．．．Jan．1，1900 4s，F\＆A due yearly）to Jan．1， 05 ． （\＄1，000 annually on Aug．1．） 4s，F\＆A，$\$ 12,000$－ （ $\$ 500$ due yearly on Aug．1．） （\＄1，500 due yearly on June 1．） （ $\$ 8,000$ due yearly on July 1．） （\＄7，000 dre verly on $48, \mathrm{~A} \& \mathrm{O}, \$ 100,000 . . . . \mathrm{A}^{1904-1923}$ 48 ，M\＆N，$\$ 29,000$ Ap （\＄1，000 annually on May 1．） $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 16,000$ Jan 1， 1900 WA，OER due yearly to Jan． 1 ，＇07． 5s，A\＆O，$\$ 30,000 \ldots . .$. Apr．15， 1900 5s，A\＆O， $90,000 \ldots .$. Appr． 15,1910

## P

18,1902
23,1902
$5.19 \cdot 3$
0,1903
2,1904
0,1904
5,1905
$0,03-04$
1903
005,000
041,277
219,019
186,465
 （ $\$ 2,600$ due yearly）to Mar． 1,1900
$4 \mathrm{~s}, \ldots . ., \$ 52,000$


 （ $\$ 1,080$ due yearly）to Jan．1， 1915 Play Grounds－
358, May，＇99－＇05 $\$ 2,800 . .$. May SCHOOL NOTES－
$4 \mathrm{~s}, \ldots ., \$ 22,400 \ldots . .$. June 1， 1900 $\$ 5,600$ due yearly）to June 1， 1903
$4 \mathrm{~s}, \quad . . .$, \＄6，000．．．July 1，1902－3 $3588, \ldots ., 85,000 \ldots . .$. May $^{2} 1,1899$
$(\$ 6,500$ due yearly）to May 1， 1915
 $31_{2}$ S，．．．．，$\$ 40,000 \ldots .$. Jan．1， 1900 （\＄2，500 due vearly）to Jan．1， 1915 $4 \mathrm{~s}, \ldots \ldots$ \＄6，250．．．．．．．．．．．$\$ 1,1900$
（ $\$ 1,250$ due yearly）to Feb．1， 1904 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 42,000$ ．．Jan．1， 1900 4s，$\$ 4,466$ due vearly）to July 1，1， 1923 （\＄4，466 due yearly）to July 1， 1923
4s，F\＆A，\＄22，000．．．Jan．1， 1900
（\＄1，000 due yearly）to Jan．1， 1921 $3588, \ldots . . \$ 49,560 \ldots$. June 15， 1899
 （\＄1，000 due y＇rly）to June 15， 1925 （\＄600 due y＇rly）to Aug．1， 1925
$3 \cdot 35 \mathrm{~s}, \ldots .{ }^{13}, 00$ ．．．．Jan．1， 1900 TOTAL DEBT，SINKING FUND，ETC．－The subjoined statemen the same，and the water debt，in each of the years mentioned agalnst Total debt
sinking funds．
Net debt．


Net debt as defined by law Net debt allowed by law

Available balance． ce．．． $\qquad$
1，995，810
$81,954,212$
727,172 are mostly invested in sundry municipal bonds TOWN PROPERTY．－The town＇s total assets，including buildings， water works are valued at $\$ 940,000$ ．
ASSESSED VALUATION and tax rate have been as follows ：
 1898．．．．．．．．．．．．．$\$ 49,947,300 \quad \$ 16,579,700 \quad \$ 66,527,000 \quad \$ 11.80$ $\begin{array}{llllll}1897 \ldots \ldots \ldots . . & 47,519,000 & 16,650,200 & 64,169,200 & 12 \cdot 20 \\ & 45,782,700 & 15,129,300 & 60,912,000 & 12 \cdot 40\end{array}$ POPULATION．－In 1898 population（est．） 17,500 ；in $1890,12,103$
CAMBRIDGE．－\｛ $\begin{aligned} & \text { E．R．CHAMPLIN，Mayor．} \\ & \text { WILIAM W，DALLINGER }\end{aligned}$
This city is in Middlesex County
 $\begin{array}{lll} & \text { F\＆A，} & 75,000 \text { ．．Aug．} 1,1924 \\ 4 \mathrm{~s}, & \text { A\＆O．} & 60,000 . \text { Oct．} 1,1925 \\ 4 \mathrm{~s} . & \text { A\＆O，} & 75,000 \text { ．．Oct．} 1,1916\end{array}$
INTEREST on bonds is payable at the Nat．Bank of Redemption，Bos． TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement city against the same，the water debt and its sinking fund on the firs of December of each of the last three years．

Total bonded debt．．．．．．．．．．．．．．．．$\$ 4,012,400$ ． | Dec．1，1897．Dec．1， $1896, ~$ |
| ---: | :--- |
| $\$ 3,623,500$ |
| $\$ 3,313,000$ | Sinking funds．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． $74,012,400$

Net municipal debt Dec．1．．$\$ \overline{\$ 3,232,038}$ Water debt（additional）．．．．．．．．．．$\$ 3,249,100$

| $\$ 3,623,500$ |  |
| ---: | ---: |
| 714,974 | $\$ 3,313,000$ |
| $\$ 2,908,526$ | $\$ 2,731,668$ |
| $\$ 2,961,600$ | $\$ 2,602,600$ |
| 464,138 | 369,347 |

$\begin{array}{llll}\text { Net water debt．．．．．．．．．．．．．} \$ 2,703,703 & \$ 2,497,462 & \$ 2,233,253 \\ \text { Net city and water debt．．．．}\end{array}$ The city has no floating debt．The borrowing capacity for 1899 for
colay lands＂$\$ 50,000$ and for parks oity purpo
$\$ 100,000$ ．
The sinking fund for the ten－year loans receives yearly $81_{2}$ per cent
yearly, for the twenty-year loans $31_{2}$ per cent, for the thirty-year loans
2 per cent and for the forty-year loans $1^{14}$ per cent.
CITY WATER WORKS. - The cost of the water works up to De$\$ 2,703,703$. In year 1898 receipts from water rates were $\$ 297,130$. ASSESSED VALUATION.-The city's assessed valuation and tax ASSESSED VALUATION.-The city's assessed valuation a

| Years | Real | Personal | Total | $r \$ 1,000 .$ |
| :---: | :---: | :---: | :---: | :---: |
| 898 | \$72,908,100 | \$16,642,990 | \$89,551,090 | \$16.40 |
| 18 | 70,339,200 | 16,302,045 | 86,641,745 | 17.50 |
| 1895 | 64,303,700 | 16,607,360 | 80,911,060 | 15.70 |
|  | 52,235,000 | 15,339,925 | 67,574,925 | 15.60 |
| 1885 | $42,588,300$ $37,929,400$ | 112,699,660 | 55,346,555 | 15.50 16.00 |
|  |  |  |  |  | POPULATION.-In 1890 population was 70,028 ; in 1880 it was

52,669 ; in 1870 it was 39,634 . dccording to state census population in 1895 was 81,643.

CANTON.-\{ $\begin{aligned} & \text { ROBERT } \\ & \text { WALIRD }\end{aligned}$, Treasurer.
This town is in Norfolk County
LOANS- When Due. |Bonded debt July 1, '98.\$149,000
WATER BONDS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt July 1, '98. } \$ 149,000 \\ & \text { Tax valuation, real...... } 632,840\end{aligned}\right.$ 4s, J\&J, \$95,000.... 1899 to 1917 ( $\$ 5,000$ due yearly on July 1.$)$
$48, \mathrm{~J} \& J, \$ 36,000 \ldots . .1918$ to 1923 4 s , J\&J, \$14,000.....1924 to 1925 48, ( 87,000 due vearly on July 1.) Population in 1890 was......4,538
 INTEREST is payable at the town treasury.

CHELSEA.-\{ SETH J. LITTLLEFIELD, Mayor.
The city is in suffolk County. The city bonds at present outstanding
LOANS- When Due. Public Imp. Loan-Continued-

48, A\&O $\$ 150-1$
48. A \&O, $\$ 150,000$

48, A\&O, 70,000 .
4s, AdO, $100,000 \ldots$
REFUNDING BONDS
4 s , A\&O O ,
$4 \mathrm{4s}, \mathrm{~A} \& \mathrm{O}, \$ 181,000$.

$4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 60,000$.
4s, AฉA. $\$ 60,000$....Oct. 1, 1936
48, AdLO, $\$ 40,000 \ldots . . .0 \mathrm{Oct} 1,1907$
INTEREST is paid in Boston at National Bank of Redemption or by
City Treasurer, Chelsea.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement and the sinking fund held py the city on the 1 de of the special loans of the last four vears. Mr. Frost, the City Treasurer. informs us that all the indebtedness of the city of Ohelsea is now covered by special law, and that hence the $2 \nu_{2}$ per cent limit on the indebtedness of Massachusetts cities does not apply


## * Including improvement loan.

CITY PROPERTY.- The city owns its water works, which in 1898 ASSESSED VALUATION
as actual value) and tax rate have city's assessed valuation (the same

| Years- | Real | Persona |  | Rate of Tax per $\$ 1,000$. |
| :---: | :---: | :---: | :---: | :---: |
| 1898. | \$20 | \$2, ${ }^{\text {P }}$ | ¢23, |  |
| 1897 | 20,751,100 | 2,304,827 | 23,055,027 | 17.60 |
| 1895 | 20,032,050 | 2,482,993 | 22,515,043 | $17 \cdot 00$ |
| 1890 | 18,187,500 | 2,613,439 | 20,801,139 | $17 \cdot 60$ |
| 1884 | 15,802,550 | 2,300,947 | 18,103,497 | $18 \cdot 60$ |

POPULATION. -In 1895 population was 31.295 ; in 1890 it was
27,009, in 1880 it was 21,782; in 1870 it was 18,547.
CHICOPEE.-\{ $\begin{aligned} & \text { D. MURPHY, Mayor. }\end{aligned}$ 1890.

LOANS-
When Due. 48, J\&D, $\$ 53.000$. June 1, 1904 48, J\&D, \$72,000 ........1899-1922 CITY Notes-
 ${ }^{411_{28} 8, ~ J \& D,} \quad 2,000 \ldots$ Dec. 1,1903

 J\&D, 23,500...June 1, 1902
J\&D,
600..Nov. 18,1902 48, J\&D, $\quad$ 6,500...Nov. 18, 1902

## CLINTON.-Charles <br> E. Shaw, Treasurer.

 shan is in worcester County.WATER BovDs- When Due.
48, A\&O, $\$ 115,000 \ldots$. Oct. 1,1901
Tötal debt May $1,1898 \ldots \$ 463,010$
LOANS- When Due. $3^{4}{ }_{2 s}$, J\&D ${ }^{2} 10,500$...Aug. 9,1902 $31_{25}^{2}, ~$ \&D, $51,500 . . . J u n e ~ 1,1902$ (\$c1,000 yearly) to Dec. 1,1901 $4 \mathrm{~s}, \ldots . . ., \$ 26,000 \ldots$ June 1,1907 WATER BoNDS-
31................. 1408
WA. 4s, J\&D, $\$ 299,000$. 811,500 yearly. Net debt May 1, 1898.... \$622,462 Tax valuation, real......6,884,660 Tax valuation, personal.2,427,280 otal valuation 1898... $9,311,940$ Tax rate (per $\$ 1,000$ ) $1898 . \$ 18 \cdot 10$
Population in 1895 was...16.427

[^2]Tax valuation 1898.....\$7,260,598 | Pax rate (per M.). $98 . . . .$. |  |
| :--- | ---: |
| Population in 1895 was. | 118.500 | Population in 1890 was. $\quad 10,424$

DALTON FIRE DISTRICT.-John D. Carson, Treasurer.-In Berkshire County.
LOANS-
When Due. |Tax valuation, real
1......\$1 Warer Loans$4 \mathrm{4s},, \ldots \mathrm{C}, \quad \$ 50,000 \ldots \ldots .$. On demand 1914 Bonded debt Jan. 15,99 . $\$ 56,000$ Floating debt. Total debt Jin 15,1899-000 There has never been any tax levied by the fire district, as water rents pay all expense and a balance of about $\$ 1,000$ is appropriate INTEREST on the bonds due in 1914 is
field: on others at Pittsfield, Mass.
DANVERS. $-\left\{\begin{array}{l}\text { A. P. LEAROYD, Town } \\ \text { JULIUS PEALE }\end{array}\right.$
Th's town is in Essex County.

| LOANSTown House - | When Due. |
| :---: | :---: |
|  | $4 \mathrm{~s}, \ldots . . . \$ 30,050$ |
|  |  |
|  |  |
|  |  |
| 4s. ..... $5,500 \ldots \ldots \ldots \ldots . .1928$ |  |
|  |  |
| 4s, J\&D, 15,500......1899-1915 |  |
|  |  |
| 4s, |  |
|  |  |
|  |  |
| 5s, J\&J, \$150,000.....July 1, 1906 |  |

4s, J\&D, $\$ 25,000 . . .$. June 1, 1911 4s, J\&\&D, $15,000 . . . . J u n e ~ 1, ~$
4s
4s, A\&O
22,800 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$,
$42,800 \ldots \ldots 1920.1919$
4, F\&A, $12,515 \ldots . .1926$
$\cdots$
 Bonded debt July 1, 98 . $\$ 319,743$
Float'g debt (additional).
20,000 $\begin{array}{ll}\text { Float'g debt (additional). } & 20,000 \\ \text { Sinking fund ............ } & 65,493\end{array}$ Tax valuation $1898, \ldots,-9,976,575$ Tax rate (per $\$ 1,000$ ) '98... $\$ 19 \cdot 20$
Population in 1895 was..... 8,181 Population in 1890 was.

DEDHAM.- \{E.A. BROORS. Treasurer.
This town is in Norfolk County.
$\qquad$
 48, ...., 124,225......... 19001917


Assessed valuat'n, real. $\$ 7,002,005$ Assessed valuat'n, real. $\$ 7,0026,005$ Assersea
Total valuation 1898... $8,268,373$
Tax rate (pior $\$ 1,000$ ) $898 . \$ 16.80$ Tax rate (per $\$ 1,000$ ) $1898 . \$ 16 \cdot 80$
Population in 1890 was..... 7,123 Population in 1890 was.).
Population in 1899 (est.).

7,123
7.200

DUXBURY.- $\left\{\begin{array}{l}\text { J. W. SWIFT, Treasurer. } \\ G E O . H . S T E A R N S, ~ C l e r ~\end{array}\right.$
This town is in Plymouth County. Assessment is at full value. LOANS When Due. Almshouse Note-
 RALLROAD NOTES${ }^{1} 2$ S, AdO 4s $(\$ 2,000$ yearly) to Apr. 1,1901

EASTHAMPTON.Jos,W,WILSON JB Treus This town is in Hampshire County
T'nnot's,4s \& $41_{2} 8$, Feb. 1 ' $99 \$ 84,800$ Total valuation 1898 ... $\$ 2,918,522$ Water debt (included) ; ${ }_{99} \quad 30,000$ Assessment about $3_{4}$ actual value Tax valuation, real.... $2,254,265$ Population 1890.............4,790 Tax valuation, person'i 664,257

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

LOANS-
Due. Water bonls-


 ${ }_{31}{ }^{\circ}, \ldots . ., 25,000 \ldots . .$. March 1, 1929 CITY NOTES- 185. INTEREST on the water bonds and sewer bonds is payable at the Winthrop Nat. Bank, Boston; on city notes by Treasurer's check.
The sinking dEBT, ETC.-The following shows Everett's total debt, Jan. 1,'99. May 1,'98.

| Sinking funo | $\begin{array}{r} 693,475 \\ \mathbf{9 0 , 6 2 0} \end{array}$ | $\begin{array}{r} 664,450 \\ 73,743 \end{array}$ |
| :---: | :---: | :---: |
| Net debt | \$602,855 | $\overline{\$ 590,707}$ |

Water debt (included in above) .. 200,000 \$190,000 \$190,000 ASSESSED VALUATION.-The assessed valuation of real estate In 1898 was $\$ 14,967,300 ;$ personal property, $\$ 677,100$; total, $\$ 15$, a fair cash value.
POPULATION-In 1899 about 22,000 ; in 1895 it was 18,578; in
1890 it was 11,068; in 1880 it was 4,159 ; in 1870 it was 2,220
FAIRHAVEN.-CHAS. F. Swift, Treasurer.
This town is in Bristol County
LOANS- When Due. Bonded debt Feb. 1, '99.... $\$ 73,000$
4s, AWER BONDS-
1900 to 1917
( $\$ 2,000$ to $1902 ; \$ 3,000$ to 1907;
$\$ 4,500$ to $1912 ;$; $\$ 5,500$ to April
$1,1917$.
Assessed valuation, real i,964,670
Total valuation' n, pers'l. 290,10

FALL RIVER.- $\begin{aligned} & \text { CHAS. P. BRIGHTMAN. Treasurer } \\ & \text { HENRY W. CLARKE, City Audito }\end{aligned}$
This city, which is in Bristol County, was incorporated in 1854. LOANS- When Due. LOANS- When Due.

 $\left(\$ 2,000\right.$ due $y^{\prime}$ rly $)$ to May 1,1901
$31_{2} \mathrm{~s}, \mathrm{~A} \& 0, \$ 5,000 \ldots$ Oct. 1,1899 $3 \mathbf{3}^{28,}$ A\&O, $\$ 5,000 \ldots$ Oct
$31_{2 S}$ A\& A\&O, $\$ 5,000$ Apr....
4s, F\&A, $\$ 7,500$.......Eb. 1,1900
4 s, F\&A, $\$ 7,500 . .$. Feb. 1,1900
( $\$ 2,500$ due yearly) to
$\underset{4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 75 R A R Y}{ }$
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 75,000^{*}$.
48, J\&D,
48, J\&J,
75,000

 $412 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 40,000 \ldots$ Sept. 1,1901
$41_{28}$, A\&O,
$10,000 \ldots$ Oct. 2,1903

 Paving Lo y'ry) to Bept. 15, 1900 $4_{128} 1_{2}, \mathrm{~J} \mathrm{\& D}, \$ \$ 7,500$..June 1, 1899



TNTEREST on most of the bonds is paid only at the office of the City
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：

Municipal bonded debt
Permanent loan，\＆c．．．．．

> Jan. $1, ' 99$ $-\$ 2,674,000$ 70

Total debt
Sinking fund，\＆e．

| $\$ 2,752,, 330$ |
| :---: |
| 533,457 |

Net city debt． $\$ 2,219,373$
$\$ 671,879$
Net city debt，less spee＇l loans．$\$ 1,547,494$ Water debt（additional）．．．．．．．．$\$ 1,950,000$

Net water debt． ． $\mathbf{\$ 1 , 4 0 0 , 4 0 8}$

Jan． $1, ’ 98$.
$\$ 2,578,750$

| $\$ 2,07,380$ |
| :---: | :---: |


$\overline{\$ 2,655,130} \quad$| 73,905 |
| ---: |
| $2,334,405$ |

$\$ 2,105,970$
$\$ 609,804$$\quad \begin{aligned} & \$ 1,894,178 \\ & \$ 590,000\end{aligned}$
$\$ 1,496,166 \quad \$ 1,374,178$
$\$ 1,925,000 \quad \$ 1,900,000$
\＄1，421，253

ASSESSED VALUATION－The city＇s assessed valuation（about the

|  | Real | Personal | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years－ | Estate． | Property． | Valuation． | per $\$ 1,000$. |
| 1898. | \＄44，061，850 | \＄26，856．286 | \＄70，918．136 | \＄17：80 |
| 1897. | 43，363，900 | 27，928，463 | 71，292，363 | $17 \cdot 20$ |
| 1896 | 41，935，800 | 27，350，696 | 69，286，496 | 17.00 |
| 1895 | 40，043，050 | 25，195，128 | 65，238，178 | $17 \cdot 20$ |
| 1890 | 32，459，650 | 21，013，533 | 53，473，183 | 16.40 |
| 188 |  |  | 43，820，005 | $18 \cdot 80$ |

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，ac－ 74，398；in 1880 it was 48，961；
cording to local figures， 97,498 ．

FITCHBURG．－$\left\{\begin{array}{l}\text { SAMUEL ANDERSON，Mayor．} \\ \text { GEORGE }\end{array}\right.$ This city is in Woreester County．
LOANS－
When Due．
48, M\＆N， 49,000 （reg．）N
4s，J\＆D，$\$ 90,000$（reg．）
4，A\＆O，$\$ 4,000$（reg．） 1899 to 1900 4s，J\＆D， 35,000 （reg．）June 1， 1903
 $48, J \& D, \$ 200,000$（reg．）June 1，＇13 $4 \mathrm{G}, \mathrm{J} \& \mathrm{D}, \$ 8,000$（reg．）Dec．1， 1905 PAVING－ $\begin{array}{ll}48, \text { M\＆N，} & 2,500 \text {（reg．）Nov．} 1,1902 \\ 31_{2} \mathrm{~s}, \ldots \ldots & 5,000\end{array}$ POLICE STATION－．．．
（reg．） 1899 to 1903 4s，A\＆O，32，000（reg．）Apr．1，1904 $4 \mathrm{~s}, \mathrm{~J} \mathrm{\& D}, \$ 4,000$（coup．）June 1，＇99 48，M\＆N，20，000（reg．）Nov．1，1902 4s，M\＆N，200，000（reg），May 1，1923
 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．－
Total city debt December 1．．．．$\$ 1,530,200$ ．${ }^{\text {Dec．}}$ ，1898．1897．Dec． $1,1896$.


Net debt on December $1 \ldots \overline{\$ 1,189,570} \quad \overline{\$ 1,238,309} \quad \overline{\$ 1,293,001}$ Water debt，included above．．．．$\$ 636,000 \quad \$ 736,000 \quad \$ 736,000$
The total city debt on December 1，1896，included temporary loans
to the amount of $\$ 200,000$ ．The sinking funds are invested in sundry to the amount of
munieipal bonds．
ASSESSED VALUATION．－The city＇s assessed valuation and tax
rate have been as follows：

|  | Real Estate． | Personal <br> Property． | Total Valuation． | Rate of Tax per $\$ 1,000$ ． |
| :---: | :---: | :---: | :---: | :---: |
| 1898. | \＄17，778 838 | \＄4，656，253 | \＄22，435，091 | \＄18．60 |
| 1897. | 16，603，260 | 4，652，016 | 21，255，276 | $19 \cdot 20$ |
| 1896. | 16，113，647 | 4，660，212 | 20，773，859 | $19 \cdot 20$ |
| 1895. | 15，328，719 | 4，526，755 | 19，855，474 | $18 \cdot 10$ |
|  | ．14，267，106 | 4，210，573 | 18，477，679 | $18 \cdot 10$ |
| 1893. | 13，855，603 | 4，419，556 | 18，275，159 | 18.00 |
| 189 | ．12，971，915 | 4，093，630 | 17，065，545 | 16.40 |
| 1890 | 11，885，080 | 3，591，126 | 15，476，216 | 16.40 |

POPULATION．－In 1899 population was about 29,438 ；in 1890 it
was 22,037 ；in 1980 it was 12，429；in 1870 it was 11,260 ． FOXBOROUGH．－Edw．M．Phelps，Treas．
This town is in Norfolk County．

INTEREST is payable in Boston．
FRAMINGHAM．－\｛ $\begin{aligned} & \text { JOHN B．LOMBARD，Treasurer．} \\ & \text { FRANK E．HEMENWAY，Olerk．}\end{aligned}$ This town is in Middlesex County．
LOANS－When Due． 4s，F\＆A，$\$ 140,000$ Interest is payable in Aug．1， 1908 Bonded debt Mar．1，＇99．．$\$ 140,000$ Floating debt． Sinking funds
ad．．．．．． $\qquad$ 170,750
210,750
66,045
FRANKLIN CO．－E．A．Newcomb，Treasurer．
County seat is Greenfield
LOANS－
4 s ，J\＆J，$\$ 25,500$
When Due．
$4 \mathrm{~s}, \ldots . .112,000$
On demand
STATE TREASURER LoANS－ （Subject to call．）

Net debt Mar．1，1899．．．\＄244，705 Tax valuation，real．．．．．6，970，130 Tax valuation，personal． $1,371,240$ Total tax（per $\$ 1,000$ ）$\because 98 \quad 341500$ Population in 1899 （est．）．．．12，000 Population in 1895 was．．．．．．．9，498 opulation in 1890 was．．．．．．．．9，239

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．
HIGH SCHONL LOAN－
$4 \mathrm{~s}, \mathrm{~J} ぬ \mathrm{~J}, \$ 55,000$

$48, \mathrm{~J} \& \mathrm{~J}, \$ 55,000 \ldots .1903$ to 1924 Tax valuation in 1898． $85,192,981$ Total debt Feb．1，1899．．$\$ 177,000$ Pax rate（per \＄1，000）＇98．．．．\＄22．00 | Demand loans，included． | 10,000 |  |
| :--- | :--- | :--- |
| Sewer loans，included | 44,000 | Population in 1890 was．．．．．．．．9，4，423 |

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


## Gloucester is in Essex County．

LOANS－When Due．LOANS－When Due 4s，J\＆J，$\$ 136.000 . . \mathrm{July}$ 1， $1908 \quad 4 \mathrm{~A}, \mathrm{M} \& \mathrm{~S}, \$ 3,000 \ldots \ldots . .1899-1901$

 | $4 \mathrm{~s}, \mathrm{~J} \& J$, | $21,636 \ldots .$. | $1899-1906$ |
| :--- | :--- | :--- |
| $1899-1907$ |  |  | $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 30,600 \ldots . . \text { Dec．1，＇99－＇07 } \\ 4 \mathrm{~s}, \mathrm{~J} \& J, & 75,000\end{array}$ （\＄1，875 due y＇rly）Juiy 1 ，1938 （\＄3，700 due y＇rly）

HIGHWAY IMPROV．Boc．1， 1908
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots$ ．．．．July 1,1901 $48, \mathrm{~J} \& J, \$ 50,000 \ldots . .$. July 1,1901
$48, \mathrm{~J} \& J$,
$50,000 \ldots . . . \mathrm{July}$
1,190 IMPROVEMENT LOAN NOTES 1902

 Bonded debtDec． 21,98 1899－1907 Sinking fund．．．．．．，98 $\$ 486,286$ Net debt Dec． $21,1898 . \quad 290,468$ | Park debt（additional）． |  |
| :--- | :--- |
| Assessed val＇tion，real． | 75,000 |
| 102,640 |  | Assessed val＇ation，per＇i 3，288，196 Total valuation 1898．．15，690，836 Assessment about $3_{4}$ actual value．

Tax rate（per $\$ 1,000$ ） $1898 \ldots \$ 17 \cdot 60$ Population in 1890 was Population in 1899 （est．）．．．29，000
INTEREST on the city bonds is payable at the First National Bank
of Boston；on the city notes at City Treasury． of Boston；on the city notes at City Treasury．
GRAFTON．－This town is in Worcester County
 4s，A\＆O，$\$ 61,500 \ldots .$. Oct． 1,1899 （\＄1，500 due yearly）to Oct．1，1939 Total debt Apr．1，1899．．．$\$ 61,500$ INTEREST

GREENFIELD．－Wm．B．ALLEN，Treasurer．
This town is in Franklin County．The fire district is a municipal corporation within the town and has a distinct debt．

Abolition Clay Hill Cronssing． $4 \mathrm{~s}, \mathrm{~J} \& D, \$ 2,000 \ldots . .$. Oct． 15,1899 4s，J\＆D， $1886 \ldots$ 4s，J\＆J，$\$ 8,000$ GENERAL LOAN－

Oct．15， 1900
Mas 1,1905
R，J\＆J，\＄10，925．．．．．．Oct．15， 1905 4s，J\＆J，\＄12，000．．．．．Oct．15， 1899 （\＄3，000 due y＇rly）to Oct．15， 1902 $4 \mathrm{~s}, \mathrm{~J} \& J \quad \$ 2,000 \ldots .$. Oct．15， 1899 4s，A\＆O，10，000．．．．．Oct．15，1901－2 4s，A\＆O，15，000．．．．Oct．15，1901－4

4s，J\＆J，$\$ 12,000 \ldots$ ．．．．July 16， 1914 SETTLEMENTTO WN OF DEERFIELD． Is，J\＆J，$\$ 10,000$ Oct．15，＇06－＇07 Interest is payable at Greenfield．
Totaltown debt Mar．，＇99．$\$ 85,510$ Water debtMar．＇98（add．） 53,375 Tax valuat＇n，real．．．．．．．4，586，468 Tax valuation，personal 1，260，452 Total valuation 1898 ．．．．5，846，920 Aax 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 this town are tax exempt．
hadley．－H．S．Shipman，Treasurer．

MASSACHUSETTS--CITIES AND TOWNS.

## CITY BONS:-

4s, A\&O, $\$ 65,000$
48, A\&O, 120,000
4s, A\&O, 70,000
$\begin{array}{ll}4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 55,000 \\ 4 \mathrm{~s}, ~ \mathrm{~A} \& \mathrm{O}, & 90,000\end{array}$
$\begin{array}{ll}4 \mathrm{~s}, & \mathrm{~A} \& \mathrm{O}, \\ 4 \mathrm{~s}, & 90,000 \\ 4 \mathrm{~A}, & \mathrm{~A} \& \mathrm{O}, \\ 50,000 \\ 60,000\end{array}$

| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$, |
| :--- |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$, |
| 40,000 |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 110,000$ |



HAMPDEIN CO.-M. Wells Bridge, Treasurer. County seat is springfield.
LOUANS-
 JAIL \& H. OF CORR. BoNDS 3s, F\&A, $\$ 200,000$....Aug. 1,1905

INTEREST on the jail and house of correction bonds is payable at the First National Bank of Bost on, Mass, all other inter est payable a
the Springfield Institute for Eavings, Springfield, Mass.

HAVERHILL.- $\left\{\begin{array}{l}\text { JOHN A. } \\ \text { ARTHUR } \\ \text { E. LINES, }\end{array}\right.$ Lreach, Auditor. This eity is in Essex County.


#### Abstract

Float. debt and notes. Total debt Jan. 1 , '99. Vet debt Jan. 1, 1899. $\$ 11,005$ 251,005 251,005 60,133 Tax valuation in 1898.124,939,003 Population in 1890 was. 135,713 Population in 1890 was.


When Due.
Oct. 1, 1899
$25,000 .$.
25,000
25,000.
65,000
$66,000$.

WATERLOAN- When Due $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 300,00$ s, J\&D, 500,000 . $48, J \& D, \quad 50,000 \ldots$.
SCHOOL BoNDS4s, $\because . ., \$ 25,000$
4s, A\&O, 10,500
STREET BONDSSTREET BONDS-
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 22,000$. $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{U}, \$ 2,000$. $\qquad$

INTEREST on the water bonds and on the $\$ 70,000$, the $\$ 90,000$ and demption, Boston, and upon all other city bonds at Treasurer's office.
TOTAL DEBT.-The following statement shows the city's debt: Bonded debt.
inking funds.

Net debt. | $\$ 928,250$ | Jan. | $\$ 927,1898$. |
| ---: | ---: | ---: |
| $20.129 .1,1897$. |  |  |
| $\$ 781,500$ |  |  |

ot water debt (an..............8603,090 $\$ 628,011$ \$549,325 Additional temporary loans. in anticipation of taxes, authorized Jan. 23, 1899, to the amount of $\$ 200,000$.
ASSESSED VALUATION of the city and the tax rate have been $\xrightarrow{-A s s e s s m e n t .-}$

|  |  | -nt-- |  | Tax rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real. | Personal. | Total. |  |
| 189 | \$20,307,669 | \$5,194,814 | \$25,502,483 |  |
| 189 | 19,804,497 | 5,137,599 | 24,942,096 | 16.80 |
| 189 | 16,667,257 | 4,561,414 | 21,228,671 | 16.8 |
| 1895 | 16,058,448 | 4,734,556 | 20,793,004 | 16.70 |
| 1890 | 13,139.666 | 4,731,106 | 17,870,772 | 17.00 |

POPULATION.-Population in 1890 was 27,412 ; in 1880, 18,472 1870, 13,092; in 1895, 30,209; in 1897, 34,944 .
On January 4, 1897, Ha whioh is as follows, and of Bradford and statement of "Total Debt."

LOANS- When Due.
48, J\&J, \$7.350.......July 1, 1899 (\$1,050 due yearly) to July 1, 1905 $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 5,400 \ldots .$. Oct. 1, 1899 (\$2,700 due yearly) to Oct. 1, 18900
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 13,000 . . . . \mathrm{Jan} 1,$.1900 (\$1,000 due yearly) to Jan. 1, 1912 SEWER BONDS-
$4{ }^{1} 28, J \& J, \$ 6,500 \ldots . . . J u l y$
( $\$ 500$ due yearly) to July 1,1899
1,1911

LOANS- When Due. 4s, J\&J, \$25,000.....Jan. 1, 1903 (\$2.500 due yearly) to Jan. 1, 1912 4\&, J\&J, \$9,000
( $\$ 3,000$ due yearly) to Jan. 1,1900 (18, J\&J BONDS- $\quad \begin{aligned} & \text { Water deht (additional)...116,000 } \\ & \text { Population in 1895 was.......735 }\end{aligned}$ HOLBROOK -Gforge B Fpench, Treasurer This town is in Norfolk County. WATER WORKS$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 30,000$. 4s, A\&O, $30,000$. $\begin{array}{ll}48, \\ 48, & 40,000 . \\ 45,000\end{array}$

When Due. |Total debt Jan. 1, 1899. \$153,988

 | Bonded debt Jan. 1, '99..\$135,0 0 | Population in 1895 was......2,298 |
| :--- | :--- | HOLLISTON.-James F. Fiske, Town Treas. This town is in Midalesex County.

 Assessment A ssessment about $3_{4}$ actual value.
Total tax (per $\$ 1,000$ ) $1898 . \$ 19 \cdot 90$
$\left.\right|^{\text {Pop }}$
HOL YOKE.- ARTHUR B. CHAPIN, Mayor.
This city is in Hampden County.

LOANSNAME OR PURPOSE.
City bonas.

School loan
Sewer bonds
Water loan.
Holyoke \& Weste. RR
City notes. do
do



INTEREST on the water bonds and on the city bonds due in 1899 is payable at the City Treasury ; on all other bonds at the National Hide \& Leather Bank, Boston.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Holyoke's total municipal debt'and the sinking fund held by the city against the same on the dates named.
Total debt
Sinking fd $\qquad$ dpr. 1,'99.


| Net debt. . . ...... $\overline{\$ 1,565,512}$ |
| ---: | :--- | :--- | :--- |
| $\$ 1,503,990$ |
| $\$ 1,167,184$ |
| $\$ 1,310,284$ | CITY PROPERTY-Included in the city's sinking fund as given This railroad is leased to the New Haven \& Northampton and has paid dividends since 1879. The value of all city property not including water-works is estimated at $\$ 1,005,612$. The water-works of the city are valued at $\$ 1,100,000$.

ASSESSED VALUATION-The city's assessed valuation and tax

| Years- | Real | Personal | Total | per $\$ 1,000$. |
| :---: | :---: | :---: | :---: | :---: |
| 1899. | \$28,239,530 | \$7,637,010 | \$35,876,540 | 14.40 |
| 1897 | 25,057,810 | 7,414,450 | 32,472,260 | 15.80 |
| 1896 | 21,908,720 | 7,648,505 | 29,557,225 | 16.40 |
| 1895 | 20,578,390 | 7,126,235 | 27,704,625 | 16.80 |
| 1890. | 16,914,870 | 5,158,955 | 22,073,825 | 18.00 |

POPULATION-In 1896 population was 44,153 ; in 1890 it was
35,528 ; in 1880 it was 21,915 ; in 1870 it was 10,733 ; in 1899 (according to local figures) it was 45,000 .
HOPKINTON.-This town is in Middlesex County.
 Other debts .................. $44,986 \left\lvert\, \begin{aligned} & \text { Population in } 1895 \text { was.......2,983 }\end{aligned}\right.$ Total debt May1, 1898... 90,986 $\mid$ Population in 1890 was........4,088

## HUDSON.-\{ $\begin{aligned} & \text { SAVILLIAN ARNOLD, Treasurer. } \\ & \text { D. W. STRATTON, Clerk. }\end{aligned}$

This town is situated in Middlesex County

| LOANS | A mount | Net debt Jan. 1, 1899 |
| :---: | :---: | :---: |
| n | \$6 ${ }^{\circ}, 200$ | Tax valuation in 1898... 2,903,242 |
| Water Notes | 109,600 | Total tax (per \$1,000) 1898.\$18.60 |
| Electric lig | 39,000 | Population in 18 |
| Total debt | 214,800 | Po | | Electric light notes ...... | 39,000 | Population in 1895 was......5,308 |
| :--- | ---: | :--- |
| Total debt Jan. 1, 1899. | 214,800 | Population in 1890 was.....4,670 |
| Cash \& uncollected taxes | 35,397 | Population in 1880 was... | HYDE PARK \{Henry s. bunton, Treasurer. This town is in Norfolk County.

LOANS-
When Due. 4s, M\&N $\$ 10,00$
.Nov. 1, 1899 ( $\$ 2,000$ due yearly) to Nov. 1,1903 TOWN NOTES4s, J\&J, \$1,000...... $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 25,000$. May 189 $(\$ 2,000$ yearly) to May 1,1899
$(\$ 1,000$ yearly) to May 1,1918

Sewer Lonn-
4s, M\&N, \$145,000...... 1899-1927 (\$5,000 annually on May 1.) Tax valuation, real......9,022,025 Tax valuation, personal. 944,590 Total valuation 1898....9,966,615 Tax rate (per $\$ 1,000$ ) 1898. $\$ 17 \cdot 0$
Population in 1895 was.....11,82 Population in 1890 was......110,193

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

This town is in Essex County.
LOANS- When Due.
When Due. | Tax valuation, real .....\$2,294,021 4s, J\&J, $\$ 136,000 \ldots$....July 1, 1924 Total valuation $1898 \ldots . .3,052,525$ Bonded debt Jan. 1, '99.. $\$ 136,000$ Assessment about $3_{4}$ actual value. Floating debt..............26,840 Tax rate (per \$1,000) 1898.\$14.00 Sinking fund. 1, $889 . .162,840$ Population in 1895 was.......4,720 Net debt Jan. 1, $1899 . . . .155,067$ Population in 1897 (about)....... 800 INTEREST is payable in Boston at the Old Colony Trust Company.

LA WRENCE-\{ $\begin{aligned} & \text { J. H. EATON, Mayor. } \\ & \text { ARTHUR A. BAILEY, Treasurer. }\end{aligned}$ This city is in Essex County.
 PAR VALUE OF BONDS.-The bonds are of various denominations.
INTEREST is paid at the Tremont (now Eliot) National Bank in doston and by the City Treasurer.
CITY PROPERTY. - The city owns property valued at $\$ 2,558,897$,
including $\$ 1,139,890$ for water works.
LEOMINSTER.-C. A. JosLin, Treasurer.

| LOANS- <br> ATER WORKS- | LOANS- |
| :---: | :---: |
| [ \& $\$, \$ 20,000 \ldots$. Sept. | $4{ }^{12 s}$, M |
|  | $4^{1} 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 3,500 \ldots$ Dec. 1, 1901 |
| M\&N, 50,000...Nov. 17, 1900 | 4s, $\quad . .$. , 6,0 |
| 4s, M\&N, 40,000... May 17, 1900 | 48, ...... 7,000 |
| 4s, J\&D, 25,000 ...June 1, 1900 | wn Hall and |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 103,000 \ldots$ Oct. 1, 1925 | $41_{88}$, J\&J, $\$ 13,900 \ldots$ July 1 , |
|  | 94,5 |
| $56$ |  |

Floating deb

## $\qquad$

 Tax valuation，real．．．．．$\$ 5,584,159$ Town Hall \＆sch．h．debt． 117,700 Tot＇l valuation in 1898． $6,527,549$ Funds held in trust．．．．． 21,414 Total tax（per $\$ 1,000$ ）， $1898 . \$ 22.50$ Total debt Jan．1，1899．．INTEREST on the water bonds is payable at the Boston Safe Deposit ter；on all other loans at Boston．
EXINGTON－$\{G$
D．HARRINGTON，Treasurer．
This town is in Middleser Countr．
LOANS－ $3_{8 s}$ ，Var．，$\$ 12,000$

When Due． | $\$ 2,500$ yearly |
| :--- | $3^{3} 4 \mathrm{~s}, \ldots . ., \$ 2,500 \ldots$ June

WATER WORKS BONDS
48. M\＆N，$\$ 180,000 \ldots . .18$ 4s．M\＆N，\＄180，000．．．．．．1899－1916 （\＄10，000 due yearly on Nov．1．） 48，．．．．，\＄9，000 g．．Jan．，1900－1908 REFUNDING WATER－

Lincoln．－Chas．S．Wheeler，Treasurer． This is a town of Middlesex County． LOANS－When Due．Assessment about ${ }_{2} 3$ actual value． 4s，．．．．．，$\$ 17,000 \ldots$. Dec．1，yearly． $\begin{aligned} & \text { Total tax（per } \$ 1,000 \text { ）＇98．．．} \$ 11 \cdot 00 \\ & \text { Population in 1895 was．．．．．．1，111 }\end{aligned}$ Total debt Feb．1，1899．．$\$ 37,000 \left\lvert\, \begin{array}{ll}\text { Population in } 1890 \\ \text { Pas．} \\ \text { Potal valuation is }\end{array}\right.$ INTEREST is payable at National Bank of Commonwealth，Boston

## LOW ELL－ $\begin{aligned} & \text { JEREMIAH CROWLEY，Mayor．} \\ & \text { CHARLES F．COBURN，Treasurer }\end{aligned}$

This eity is in Middlesex Countr．

LOANS－When Due． SOANS－CoLS－（Continued）－When Due．$^{\text {LOADES－}}$ 378 ，F\＆A，$\$ 36,000 \ldots 1899$ to 1904 $35_{8}$（ M M $8 \mathrm{NO}, \$ 2,500 \ldots$ May 22,1899 48，F\＆A，$\$ 13,000 \ldots 1940$ to 190
$(\$ 2,600$ yearly on Feb 21 ） $4 \mathrm{~s}, \begin{aligned} & (\$ 2,600 \text { y early on Feb．} 21 .) \\ & \$ 45,000 \ldots 1900 \text { to } 1905\end{aligned}$ 4 s ，M\＆N，$\$ 9.5090 \ldots \ldots .1899$ to 1907 $4 \mathrm{~s}, \quad, \$ 30,100 \ldots$ Dec．， $1899-1908$ $4 \mathrm{~s}, \ldots, 35,000 \ldots$ Jully， $1899-1908$ C．H2，\＆M．Bearly on Aug．6．） 358s，J\＆D，$\$ 3,000 \ldots \ldots . . . . . .1899$ （ $\$ 1,500$ due yearly．）
$4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 450,000 \ldots$. Oct． 1,1920 $4^{14}$ MISCELLA MEN，$\$ 77,500$ ．．．． 1899 te 1903 （\＄1 $\&$ ，$\$ 22000$ year 1．） 48，J\＆J， $7,000 \ldots . .1899$ to 1900 （\＄3，500 due yearly on July 16.1 \＄4，600 due vearly 1899 to 1900 s．M\＆N．$\$ 40,000 . . .1899$ to 1902 $(\$ 10,000$ due yearly on Nov．1．）
（ $\$ \& 5, \$ 14,100 \ldots . .1899$ to 1901 （ $\$ 4,700$ due yearly on Sept．14．）
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 16,500 \ldots .1899$ to 1901 （\＄5，500 due yearly on Nov．28．） $4 \mathrm{~s}, \mathrm{M} \& N, \$ 28,000$ ．．．． 1899 to 1902 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 19,950 \ldots . .1899$ to 1903 （ $\$ 3,990$ due yearly on June 7. ）
$3^{1} s_{2}, J \& D, \$ 30,600 . .1899$ to 1904 （ $\$ 5,100$ due Jearly on June 29．） $3{ }^{1} 28, A \& O, \$ 60,000 \ldots .1899$ to 1904 （\＄，M\＆N，$\$ 70000$（reg．） 1899 to 1905 （ $\$ 10,000$ due yearly on Nov．27．）
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{v}, \$ 40,000 \ldots 1899$ to 1906 （ $\$ 5,000$ due yearly on Nov．18．） $48, \ldots . ., \$ 100,000$ ．．May， 1899 － 1908

 312S，F\＆A，\＄70．210．．Feb．19， 1904 （\＄700 due Jearly in Oct．19．） （\＄1，900 due yearly on Sept．19．） $48, J \& D, \$ 18,000 \ldots 1899$ to 1902 （ $\$ 4,500$ due yearly on June 3．）
$48, \ldots, \$ 36,000$ ．Oct．，1899－1908 48，J\＆J，$\$ 18,000$ ． 1899 to 1901

TOTAL DEBT，SINKING FUNDS，ETC．－

Total debt（incl．water debt）．
Binking funds．．．．．．．．．．．．．．．．．．．．．
Net debt．
Net debt．．．．．．．．．．．．．．．．．．．．．．．．
 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 14,000 . . .1899$ to 1902
$(\$ 3,500$ due yearly on June 3．）
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 28,000$ 4s，F\＆A，\＄28，000．．．． 1899 to 1902 （\＄7，000 due yearly on Aug．31．） 4s，A \＆O，\＄150，000．．．April 1， 1921
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}^{2} 200,000 .$. July 1， 1926 （\＄2，500 due yearly on July 12．）

 SEWERS－ 4 s, A\＆O，$\$ 15,000 \ldots . .1900$ to 1902 （\＄5．000 due veariy on Apr． $9 .{ }^{2}$
4 s ，AdzO，$\$ 56,000 \ldots .$. Oct． 2,1902 $4 \mathrm{~s}, \mathrm{~A} \& 0,94,000 \ldots .$. Apr． 2,1903
$48 . J \& J, \quad 7,200 \ldots . .1900$ to 1905 （ $\$ 1,200$ due yearly on Jan． 4 ） $31_{2 s} \mathbf{s}_{5}$ M\＆N，$\$ 30,000.1899$ to 1904
（\＄5，000 due yearly on May 4 ） $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 70,000 . . .11899$ to 1905 4s，M\＆N，$\$ 30,000 . . .1899$ to 190 $4 \mathrm{~A}, \mathrm{~J} \& D, \$ 29,000 \ldots . .1899$ to 1903 $4 s$, （ $\$ 5,800$ due yearly on June 17．） （ $\$ 12,200$ due yearly on Dec．3．）
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 13,500 \ldots . .1898$ to 1907 （ $\$ 1,500$ ）due Yearly on Nov， 8 ．
$358, \mathrm{M} \mathrm{\& N}, \$ 60,000$ （ $\$ 7,500$ due yearly on May 5．）
4 s ．M\＆N，$\$ 67,500 \ldots 1899$ to 1907 （ $\$ 7,500$ due yearly on May 11．） STA．．．．$\$ 30,000 \ldots . .1899$ to 1909 $4 \mathrm{SF} \& \mathrm{~A}$ ．$\$ 13,000 \ldots . .1900$ to 1904 （ $\$ 2,600$ due jearly on Feb 1．）
$4 \AA, \mathrm{~J} \& J, 445,000 \ldots . .1900$ to 1905 （\＄7，500 due yearly on Jan．4．）
$3 \mathbf{5}_{88}, \mathrm{M} \mathrm{\& N}, \stackrel{\mathrm{H}}{2}, 500_{0}$ ．May 22,1899 48，M\＆N．$\$ 20,000$（reg．） 1899 to＇06 4s，M\＆S，$\$ 12,000 \ldots . .19$ o to 1901 $(\$ 6,000$ due Jearly on Mar． 9.$)$
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000 \ldots . .1899$ to 1902 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000 \ldots . .1899$ to 1902 $\begin{array}{ll}4 \mathrm{~s}, & \mathrm{M} \& \mathrm{~N}, \mathrm{\$}, 75,000 \text { ．Nov．} 1,1911 \\ 4 \mathrm{~s}, & \mathrm{M} \& \mathrm{~N}, 1,000,000 \text { Nov }\end{array}$
 （ $\$ 5,5,000$ due vearly on A to 1904 4s，F\＆A，$\$ 60,000$ ．．．．． 1899 to 191 $4 \mathrm{~m}, \mathrm{M} \& N, \$ 36,400$
y 1899 to 190 Temporary loan，$\$ 200,000$ ．Dec．，＇9 9 erty valued at $\$ 6,349,05763$ ．
ASSESSED VALUATION．－The city＇s assessed valuation（abou ${ }^{t}$
actual value）and tax rate in different years have been as follows：


LYNN．－$\left\{\begin{array}{l}\text { WILLIAM SHEPARD，Mayor．} \\ \text { WM．F．BRACKETT，Auditor．}\end{array}\right.$
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．
LOANS－
CEMETERY LAND－When Due．
LOANS－

4s，J\＆J $\$ 25,000$ ， ENGINE HOUSE－

4 48 4
 4 s A  4 4 4
 －

4 4 s,
4 s,

4 s, | 4 s, |
| :--- |
| 4 s, |
| 4 s |
| 4 s | 4 s,

$4 \mathrm{~s}, \mathrm{M}$
$4 \mathrm{M}, \mathrm{M}$
$4 \mathrm{~s}, \mathrm{M}$
$4 \mathrm{~s}, \mathrm{~F}$ 4 48
$4 \mathrm{4s}$ $4 \mathrm{4s}$ ， 4s，A\＆\＆J，
（c）coupon，（r）registered．（＊）in the above table are authorized by special acts of Legislature in excess of the ectity＇s legal debt limit．The
PAR VALUE OF
PAR VALUE OF BONDS．－The bonds are $\$ 500$ to $\$ 2,500$ each
INTEREST－WHERE PAYABLE．－Coupons are payable at the other interest is payable by City Treasurer only
TOTAL DEBT，ETC．－The total debt on Dec． 20,1898 was $\$ 4,741,-$ sinking fund held by the city a gainst the same，the water debt，and the eity＇s floating debt，on each of the dates indicated．
Funded debt fexcl．of water） Dec．20，＇98．Dec．20，＇97．
$\$ 2,391,650$
$\$ 2,232,150$

| Ma， |
| :--- |
| $\$ 2,539,050$ | Sinking funds

Net debt．

rexcl．of water．．．．．．．．．．． Water debt（additional）． Water works sinking fund．．．．．．．．． $1,835,300$| $\$ 1,783,974$ |
| :--- | :--- |
| $1,800,300$ |

 $\begin{array}{lllll}\text { Total net municipal debt．．．．．．．．．．．} & 1,409,159 & 1,432,940 & 1,474,879 \\ 3,217,516,914 & 3,598,650\end{array}$ The funded debt as given above for Dec．，1898，includes loans to the amount of $7^{720,000 \text { in excess of debt limit and issued under author－}}$ ity of special acts of Legislature．Temporary loans amounting to ity of special acts of Legisiature．
$\$ 515,000$ are not included in totals
CITY PROPERTY AND WATER WORKS．－The city property to $\$ 1,845,625$ ．Total cost of water works to Jan．1，1899，$\$ 2,396,788$ ． ASSESSED VALUATION－Assessed valuation and tax rate，real Tears－Real－Assessed Valuation－—Total Rerson of Taxe Years－
1898 ． $1898 . \ldots . . . . .$.
$1895 \ldots . . . . . . .$.
 $1880 \ldots \ldots \ldots . . . . . . . . . . . . . .29,390,332$
17913
1870 6，649，903 POPULATION．－In 1895，62，355；in 1890，55，727；in 1880， $38,274$.

MALDEN．－CHAS．L．＂DEAN，Mayor．
This city is in Middlesex Courity，WILDER，Auditor．
LOANS－When Due．LOANS－ LOANS－BRICK SIDEWALKS－When Due．FIREANS－DEPARTMENT－（Con）Wue． 4s，M\＆\＆，$\$ 3,000 \ldots$ Mar．15， 1900 （\＄1，000 due yearly）to Mar．15， 1902 （\＄1，000 due yearly to Mar． 15 ， 1904 4s．J\＆D，$\$ 5,600$ ．．．．．June 1， 1899 ${ }_{48}(\$ 80$ J J，$\$ 8,000$ ．．．．．．．．July 1， 1899
 4s，$, \ldots, \$ 9,000$ ．．．Jn Jn 1， 1,1899 ． 4s，J\＆J，$\$ 5,000$ ．．．．．．．1899－1903 4s，M\＆N $\$ 2,000 \ldots$ ．．．．．May 1,1899 （\＄1，000 due yearly）to May 1,1900

4s，M\＆N，\＄1，00．．．．Nov．1， 1899 （ $\$ 300$ due yearly）to Nov． 1,1903 48, A\＆O，$\$ 9,600 . .$. Apr． 1,1900
 PUBLIC PARKS－
$4 \mathrm{~s}, \mathrm{~J} \mathrm{\& J}, \$ 80,000 \ldots$ July 3， 1944
 SCHOOL HOUSE LOANS－
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}$,
$3,200 \ldots . .$. May $^{2} 15,1899$ 4s，M\＆N，3，200．．．．May 15,1899 （ $\$ 1,800$ due yearly）to Nov．1， 1900

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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. POAANS-
31 ARK BONDS-
WATER BONDS-
W100.
WATER BONDS-
48, M\&N. $\$ 108,000$.Nev. $1, ' 99$ to ' 16
(\$6,000 due Jearly.)
Bonded deht, Jan. 1, $99 \$ 208,000$
Tax valuation, real..... $\$ 3,971,694$ Tax valuation, personal 3,559,726 Tax rate (per M.) '98.... $\$ 8.00$ Assessment is about actual value.
Population in 1890 was...... 1,876

MARBLEHEAD.-This town is in Essex County.
LOANS-
4 s , J\&J, $\$ 50,000$
REFUNDING BONDS
( $\$ 5,000$ due yearly on Oct. 1.)
Town NoTEs-
$4 \mathrm{~s}, \mathrm{~J} \& D, \$ 8,000$.....June 1, 1899
$\$ 4,000$ due yearly) to June 1, 1900
INTEREST on the electric-light and water-works bonds is payable town notes at Marblehead.

BONDED DEBT on May 1, 1898 , was $\$ 335,575$; water debl. sinking fund, $\$ 3,112$.

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

| Years- | Real. | Personal. | Total. | per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1898 | \$4,886,000 | \$753,000 | \$5,63. ${ }^{\text {, }}$, 00 | \$19.20 |
| 1897 | 4,793,650 | 761,775 | 5,555,425 | 16.80 |
| 189 | 4,735,600 | 800,068 | 5,535,668 | $20 \cdot 20$ |
| 1895 | 4,642,200 | 823,905 | 5,466,105 | $17 \cdot 70$ |
| 1891 | 4,213,800 | 832,032 | 5,045,832 | 21.40 |

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


This place is in Middlesex Co.; incorporated as a city in Jan., 1901.
 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 6,000$ 4s, A\&O, $\$ 6,000 \ldots$.....Oct. 1, 1899 ( $\$ 2,000$ due yearly) to Uct. 1,1899 G, J\&ERAL LOAN-A $\$ 5$ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 50,000 \ldots$. $\begin{aligned} & 4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \\ & 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}\end{aligned} 15,000 \ldots$ 4s, M\&N,

4s, J\&J, $100,000 \ldots$
$\begin{array}{ll}48, & \text { M\&S', } \\ \quad 22,000 . .\end{array}$ $\begin{array}{ll}48, \text { J\&J, } & 22,000 \ldots . \text { Sept. } 1,1914 \\ 20,000 \ldots . J u l y & 1,1918\end{array}$
48, J\&J, \$62,000 ..... 1899 to 1917
(\$3,000 annually
$(\$ 3,000$ annually 1898 to 1912, and
$\$ 4,000$ annually 1913 to 1917.$)$
$48, \ldots . ., \$ 3,000 \ldots . . .4 u g, 1899 \cdots 01$
WATER Winthrop Nat. Bank, Boston.

MARSHFIELD.-Geo. H. Weatherbee, Clerk. This town is in Plymouth County. Bonds are tax exempt.
LOANS-
When Due. | Tax valuation, real..... $\$ 1,215,590$ RAILROADS, \&c.- . Feb. 12, 1901 Total valuation $1898 \ldots . .1,363,380$ 4, F\&A, $\mathbf{\text { Total debt Jan., } 1 8 9 9 . . . . ~ \$ 5 5 , 0 0 0 ~ T a x ~ r a t e ~ ( p e r ~} \$ 1,000$ ) ;98... $\$ 18 \cdot 70$
 $\begin{array}{lr}\text { Net debt Jan., } 1899 . . . . . . & 30,029 \\ \text { Float'g debt (additional) } & 2,000\end{array}$
INTEREST is payable by the Cambridge Savings Bank.
MAYNARD.-W. H. Gutteridge, Treasurer.
This town is in Middlesex County
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Net debt Jan. 1, 1899..... } \$ 119,225 \\ & \text { Tax valuation, }\end{aligned}\right.$ 4s, J\&J, $\$ 125,000$....Jan. 1, 1919 Interest is payable in Boston. Bonded delot J an. 1,'99 .... $\$ 125,000$ Floating debt.....,.........
Total debtJan. $1,99,000$
Sinking fund................
32,775 Tax valuation, real......1,576,687 Tax valuation, personal. 656,297
Total valuation $1898 \ldots . .2,232,984$ Tot.tax (per $\$ 1,000$ ) $1898{ }^{2,232,64}$ Population 1895 was.... 3,090 $\begin{array}{ll}\text { Population } 1890 \text { was.... } & 2,700\end{array}$ MEDFORD. $-\left\{\begin{array}{l}\text { L. H. LOVERING, Mayor } \\ \text { PARKER }\end{array}\right.$
 (\$25.000 due yearly on Aug 1.) 4s. F\&A, $\$ 30,000 \ldots .$. Ang, 1, 1923 $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& J, & 10,000 \ldots . . \text { July 1, } 1924 \\ 4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 10,000 \ldots . . \text { Oct. 1, } 1924\end{array}$

SEWER BONDS-(Con.)-
$4 \mathrm{~s}, \mathrm{~J} \& J, ~$

$\$ 20,000$ | 48, J\&J, $41,000 \ldots . .$. July 1,1925 |
| :--- |
| MUNICIPAL LOAN BoNDS- | 4 s, M\&N, $\$ 200,000 \ldots$ May 1,1917

$4 \mathrm{~s}, \mathrm{~J} \& J, 100,000 \ldots$. Jan. $^{1,1918}$ WATER-WORKS BONDS-
48, J\&J, $\$ 75,000 \ldots .$. July 1,1900 4s, J\&J, 125,000........July 1, 1910 (\$4,000 due yearly on Jan. 1.)
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots .$. Oct. 1,1914
$4 \mathrm{~s}, ~ A \& O, 25,000 . .$. Oct. 1,1919

The Municipal Loan bonds were issued to take up the unfunded debt
There is also a fund known as the Bradbury Fund, amounting to $\$ 11,252$. This is invested in the Medford Savings Bank and is not included in estimating the city's indebtedness.
INTEREST on bonds is paid at the Howard National Bank of Bos-
MEIROSE - EEDWIN O. GOULD, Auditor.
This town is in Middlesex County

| SEOANS- When Due. | WATER WORKS-(Con.) $4 \mathrm{~s}, \ldots . .950,000 . . .$. Oct. 1,1913 |
| :---: | :---: |
| 4s, J\&D, $\$ 100,000$. . June 1, 1924 | 48, ....., 38,000 .....July 1, 1925 |
| $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 100,000 . . . J$ June 1, 1925 | Bonded debt Jan. 1, '99. \$852,000 |
| 4s, J\&J, 50,000 ...July 1, 1926 | Floatiog debt....... 98,362 |
| 4s, J\&D, 25,000...June 1, 1907 | Total debt Jan. 1, 1899. 950,362 |
| $\begin{array}{ll}48 . \\ 4 \mathrm{~s} . & \text { J\&D, }\end{array}$ | Total assets. |
| ${ }^{48}$ SHOOL BoNDS | Water debt, included.... 257,000 |
| 4\%, F\&A, \$200,000 ...Feb. 24, 1916 | Sewer debt, included.... 350,000 |
| Cown Hall (renewal) | Total value town prop'ty, 572,225 |
| 4s, M\&S, \$45,000..... Sept. 1, 1912 | Tax valuation, real.....11,750,895 |
| Water Works- | Tax valuation, personal. 724,249 |
| 4s, M\&N, \$37,000.....Nov. 1, 1905 | Tax valuation 1893... 12,475,144 |
| 4s, M\&N, 50,000 ..... May 1, 1907 |  |
| 4s, J\&J, $20,000 \ldots . .1899$ to 1900 | Assessment same as actual value. Population in 1890 was...... 8,519 |
| $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 25,000 . . . . \mathrm{May} 1,1912$ | Population in 1898...........12,630 |
| 4s, M\&S, $37,000 \ldots .$. S¢ pt. 1, 1912 |  |

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

LOANS- When Due. | BRIDGE NOTES- |
| :---: |
| W\& F\&A |
| $\$ 4,500$ |$|$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 100,000 \ldots$. May 1, $1924 \left\lvert\, \begin{aligned} & \text { 4s, F\&A, } \$ 4,000.10,198.1908 \\ & \text { Bonded debt Aug. } 10,9196,000\end{aligned}\right.$ $\begin{array}{ll}\text { 4s, F\&A, } & 50,000 \ldots . . .1904-1924 \\ 4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O} & 25,000\end{array}$ 4s, A\&O, 25,000......ct. 1, 1925 Total debt...................... 264,750 48, Town Ni. 21,000....Feb.1, 1928 $6 \mathrm{~s}, \ldots \ldots, \$ 11,950$. On demand. $\begin{array}{lll}4 \mathrm{~L}^{2}, ~ J \& D, & 8,000 . \text { Dec. } & 1,1903 \\ 4 \mathrm{~s}, & \mathrm{M} \& N, & \text { 5,500.June 1, } 1899\end{array}$ $\begin{array}{lll}\text { 4s, } & \text { M\&N, } & 7,500 \text {.. May 29, } \\ \text { 4s, } & \text { J\&J, } & 600 \\ \text { 4s,000...July 15, } & 1902\end{array}$ 1905 Population in 1895 was......5,690 4s, F\&A, $\$ 18,800$...... 1906-1908 $\left\lvert\, \begin{aligned} & \text { Population in } 1897 \text { (est.)......6,400 }\end{aligned}\right.$ INTEREST on the bonds is payable at the National Bank of Re.

MIDDLEBOROUGH.-A. H. Eaton, Treas.
This town is in Plymouth County. The town of Middleborough and the Fire District of Middleboro are distinet organizations.


RAILROAD Lo $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 20,000$ ． （ $\$ 5,000$ due yearly）to Nov．1， 1918 COER LOAN－Nov．1， 1921 $4 \mathrm{4s}, \mathrm{M} \mathrm{\& N},{ }_{25}{ }^{\$ 5,000}$ 4s，M\＆N，25，000
TOTAL
$\$ 175,255$ ． The Fire District on Jan．1，
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 $\$ 1,000$ ）$\$ 19 \cdot 00$ ．
Valuation of Fire District in 1899 ：Real estate，$\$ 2,351,035 ;$ personal

## MIDDLESEX CO．－

County seats are Lowell and Cambridge．
LOANS－When Due．CoURT House Bonds－1895－ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 880,000 . \ldots$ ．．．．．Dec． 1,1899 48,000 due yearly to Deo． $\left.1,{ }^{\prime} 06.\right)$ 48，J\＆D＇，${ }_{70,000 . . . .1899}$ to 1905 $3^{1_{2}}{ }^{(\$ 10,000}$ yearly on Dec．1．）$\$ 24,000$ （\＄6，000 yearly on Dec．1．） $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 200,000 . . . D e c . ~ 1,1906$
$(\$ 20,000$
due yearly $)$ to

15．Population in 1890 was．．． 4991,248 INTEREST on the building and improvement notes is payable at Beacon Trust Company，Boston．

MILFORD．－Clifford A．Соок，Treasurer
This city is in Worcester Co．Property assessed about actual value． LOANS－When Due． $\mid$ Bonded debt Feb．1，＇99．．$\$ 63,500$

M\＆N $\$ 28500$ notes
4188, M\＆N，$\$ 28,500$. Sept． 15,1899
$\$ 8,7 . \ldots . ., \$ 25,000 \ldots . .1904$ to 1907 （\＄6，250 a annually．
SCHoor（gold notes）－
4 s A A80，$\$ 10,000 \ldots$ ct． 5,1899
INTEREST is payable at the Milford Savings Bank．

## MONSON．－This town is in Hampden County

LOANS－When Due．｜Bonded debt Jan．1，＇99．$\$ 55,000$
48，M\＆\＆，$\$ 4,000 \ldots . . .1899-1902$ （ $\$ 1.000$ yeariy on Sept．1．）
s，M\＆S，＊33，000．．．．．．．．1912－1922
（ $\$ 3,000$ yearly on sept．1）

## MONTAGUE．－This town is in Franklin County．All the

 oans are exempt from taxation．The Turners Falls Fire District is a part of the town，but has a separate debt of $\$ 80,000$ for water pur－| LOANS－ |  |
| :--- | :--- | :--- |
| LEWER BONS－When Due． | Tax valuation，personal．$\$ 819,595$ |
| Total valuation 1898．．．3．737．756 |  |


 Net debt May $1,1898 . \ldots \ldots 20,204 \left\lvert\, \begin{array}{ll}\text { 20pulation in } 1890 \text { was．．．．．．．6，296 }\end{array}\right.$ Tax valuation，real．．．．．．2，918，161
INTEREST on the sewer bonds is payable at the National Bank of
the Commonwealth，Boston．Mass．
NATICK．－This town is in Middlesex County
LOANS－
SEWER BONDS－ $\quad$ When Due． $\left\lvert\, \begin{aligned} & \text { TotaldebtMar．} 11,1898 \\ & \text { Tax valuation 1898．．．．}\end{aligned} \begin{gathered}\$ 361,781,200\end{gathered}\right.$ $4 \mathrm{~A}, \mathrm{~J} \& \mathrm{~J}, \$ 17,000 \ldots$ ．July 15， 1926 Thatal tax per $\$ 1,000$ i $898 . . \$ 22 \cdot 40$ Water bonds，$\$ 50,447 \ldots 1899-1908$ Population in 1890 was．．．．．． 9,118

NEEDHAM．－\｛ $\begin{aligned} & \text { LEVI L．ADD．Treasurer．} \\ & \text { THOMAS SUTTON，Clerk }\end{aligned}$
This town is in Norfolk Countr．
LOANS－Whter Debt－When Due．
$2{ }^{128}$ to $4 \mathrm{~s}, \$ 162,00$
．．．．．Various
．

（ $\$ 1,500$ yeariy．）
Total debt Jan．1，1899．．\＄188，500 Tax valuation，personal．${ }^{2,925,420} 371,280$ otal valuation 1898 ．．．．3，296，700 Assessment about ${ }^{2}$ actual value．
Total tax（per $\$ 1,000$ ） $98 . . \$ 15 \cdot 80$ Population in 1895 was．
Population in 1890 was．

NEW BEDFORD．－\｛ $\begin{aligned} & \text { GHAS．S．ASHLEY，Mayor．}\end{aligned}$ This city is in Bristol County． COANS－When due． 6s，A\＆O，$\$ 100,000$ ．．．Oct．1， 1899




 48，g，M\＆S， $172,000 \mathrm{~g}$ ．Mar．1， 1907 $31_{2} \mathrm{~s}, \mathrm{gF} \& A, 108,000$ ．Feb．1， 1909 PARK BONDS（reg．）－
$4 \mathrm{~s}, \mathrm{~A}, \mathrm{~A} O, \$ 100,000 \ldots$. Apr．1， 1942 SEWER BONDS（reg．）－ 4s，A\＆O，\＄35，000 ．．．．Oct． 1,1908

4s，M\＆N，\＄52，000 g．．．May 1， 1927
WATER LOAN（reg．\＆cou．） 7 s, A\＆E，$\$ 100,000 . . . \mathrm{Oct} .1,1900$
$(\$ 10,000$ due ye＇rly）to Oct．
 6s，A\＆O，$\$ 20,000 \ldots .$. Oct．1，1， 1899
 $\$ 20,000$ due ye＇rly）to Oct． 1,1909
5 s, A\＆O，$\$ 100,000 . .$. Oct． 1,1900


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

WATER BONDS（FIRE DISTRICT）－
8, M\＆N，$\$ 61,500$ ．．．． 1899 to 1923 Int．paid by Middleboro Sav．Bank． Population in 1896 （est．）．．．．．7，000 Population in 1895 was．．．．．．．6，692 Population in 1890 was．

INTEREST on the 7 and 6 per cent water bonds is payable at解
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state－ by the city against the same，the water on the dates indicated．
Total debt $\qquad$ Sinking funds $\qquad$ $\begin{array}{rr}\text { Feb．1，189Q．Mar．1，} 1897 . \\ \$ 3,696,000 & \$ 3,520,000\end{array}$ Jan．
$\$ 2,167,000$ Water debt，inci． above．．．．．．．．．．．
$\$ 1,660,000$
$\$ 3,056,825$
\＄1，793，799 Park and wharf debtincl．above $\$ 152,000 \quad \$ 120,000 \quad \$ 100,000 \quad \$ 100,000$
$\$ 1,780,000 \quad \$ 1,800,000$ $\$ 720,000$ 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

| Years． | Real． | Personal． | To | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1892 | 35，871．525 | \＄21，480，601 | \＄57，35 2,126 | per $\$ 19.20$ |
| 1897 | 35，595，820 | 22，575，978 | 58，171，798 | 16.20 |
| 1896 | 33，920，700 | 22，360，417 | ＊56，034，917 | $15 \cdot 40$ |
| 189.5 | 31，984，150 | 20，658，583 | 52，642，733 | $15 \cdot 40$ |
| 1890 | ．20，041，500 | 16，818，254 | 36，869，754 | $16 \cdot 30$ |
| 1880 | 13，138，400 | 13，137，519 | 26，275，919 | $15 \cdot 70$ |

## ＊Less remittances by assessors．

POPULATION．－In 1895 population was 55,316 ；in 1890 it was

NEWBURYPORT．－\｛ THOS．HUSE，Mayor．
This city is in Essex County．The city owns the option of purchasing the water works，now in the hands of a private corporation．
LOANS－When Due．｜Tem．loan，3s，\＄90，090
 CITY BoNDS－$\ldots . . . \$ 2,000$ yearly 4 s ，J\＆J，$\$ 65,000$ 48, J\＆J， $90,000 . . .$. July 1， 1908 48, A\＆O，25，000．．．．．．．．Apr．1， 1913 48，M\＆ES，\＄107，500．．．．Sept．1， 1919 4 B ，MOOL BONDS 4s，M\＆S，$\$ 4,500 \ldots . . \$ 1,500$ yearly
B．\＆M．RR． $48, \$ 71.661$ ．．．．demand Notes，48，$\$ 15,000 \ldots$ Mar． 1,1899 Bondea debt Jan． 1,99 ，．$\$ 556,714$ Sinking funds，etc．．．．．．．178，428 Net debt Jan． $1,1899 . . .$. 378，286 Assessed valuation，real．7，210，800 Total valuation 1898．．．．9，740，390 Assessment about st actual value． Tax rate（per $\$ 1,000$ ）1898．$\$ 16 \cdot 10$ Population in 1890 was．．．．．13，947

PAR VALUE coupon bonds are for $\$ 1,000$ each
INTEREST on all bonds is payable at the City Treasury or at the

## NEWTON．－$\{$ EDFWARD B．WILSON，Mayor．

The city is situated in Middlesex County．Newton is one of the few bonds．See below．
LOANS－When Due． $\left\lvert\, \begin{gathered}\text { LOANS－WhOOL LOANS－（Con．）－When due．}\end{gathered}\right.$ $48, J \& D$ ARD BONDS 48，J\＆D，$\$ 100,000 \ldots$
$48, ~ 80,000 \ldots$ $\begin{array}{ll}4 \mathrm{~s}, \\ 4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 80,000 \ldots \\ & 80,000 \ldots\end{array}$ $\begin{array}{ll}4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, & 100,000 \ldots \\ 48, \mathrm{~J} \& N & 100,000 .\end{array}$。 $48, \mathrm{~J} \& J, \quad \$ 9,250 \ldots$ DRAINS aND CULVE
4s，J\＆D， $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 13,687 \ldots \mathrm{LVE}$
4s，J\＆J，\＄10，500．．．
HIGHW

HGHWAY LOANS－
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 16500$
4 s,
4 s,
4 s,
4 s,
4 s,
4 ${ }_{48}^{48}$ 48 4s，F\＆A，\＄13，000．．．．
$4 \mathrm{~s}, \mathrm{~F} \& A \mathrm{~A}$
8,000 MISCELLANEOUS LO

4 sm,
4 s,
4 e,
 4s，J\＆D，$\$ 50,000 \ldots . . . J u n e ~ 1,1914$ 4s，

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

INTEREST payable at Nat．Bank of the Commonwealth，Boston，or TOTAL DEBT，SINKING FUNDS，ETC．－




Net debt Jan．1 $\ldots \$ 4,293,801 \quad \$ 4,172,706 \quad \$ 3,992,166 \$ 3,411,031$ The sinking fund receives yearly about $\$ 130,000$ and is all invested in the city＇s own securities．

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

| Years-1898 | Real. | Person |  | Rate of Tax <br> per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
|  | 443,419,850 | \$11,883,800 | \$55,303, 450 |  |
| 1897 | 41,550,350 | 10,471.650 | 52,022,000 | 16.20 |
| 1896 | 39,223,450 | 10,728.375 | 49,951,825 | 16.60 |
| 1895 | 36,887,950 | $10,513,394$ | ${ }_{4}^{47,401,344}$ | $14 \cdot 60$ 14.80 |
| 1880. | 17,718,270 | 10,481,830 | 25,200,100 | 14.00 |

Tax rate in 1893 included city tax proper, $\$ 1512$; State tax, $\$ 0 \cdot 37$ county tax, $\$ 0 \cdot 71$; total, $\$ 16 \cdot 20$ per $\$ 1,000$.
TAX-RECEIVABLE COUPONS.-The water bonds and school muncipal, sewer, park and stable bonds for $\$ 1,377,000$ carry taxreceivable 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.-UHas.H. Smith,Treas.

 | $\$ 15,000$ yearly on JJne 26, | Population 1890.........1184,950 |
| :---: | :---: | :---: | :---: |
| Total debt Jan. 1, 1899.. $\$ 100,000$ | Population 1898........19 | NORTH ADAMS. $\left\{\begin{array}{l}\text { H. T. CADY, Mayor } \\ \text { JAS. W. HARDENBE }\end{array}\right.$ This city is in Berkshire County. Refonding Loans. When Due. 3348,



 000. Oct. 1,1902
500 .July 1, 199.04 4 500.July 1,'99-04
$2,500 . J u l y$
1,1908
$16.000 . J u l y$ 4s, 48 4,


 $34_{2 \mathrm{~s}, \mathrm{~g},} \quad 12,500$.Aug.,1899-08
INTEREST is payable in Boston a
NORTHAMPTON. This city is in Hampshire County LOANS-

| BRIDGE NOTES- |
| :--- |
| $48, M \& N, ~ \$ 26,750 . ~ M a y ~ 15, ~$ | 4 s . $\$ 30.000$ BADE 4s. ..... $\$ 30.000 \ldots . .$. Aug. 1,1899

RAILROAD LOAN48, MidN, $\$ 74,000$. $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$ Bonds48, J\&J, $\$ 50,000$.. $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, & 2,400 . \\ 4 \mathrm{~s}, \mathrm{M} \mathrm{N}, & 15,000\end{array}$ | 4 s, M\&N, |  |
| :--- | :--- |
| $4 \mathrm{~s}, \mathrm{~J} \& J$, | 15,000 |
| 1,200 |  | R LOANS48, J\&J, $\$ 15 \mathrm{~h}, 000$ Grade Crossing Boly 1, 1902 $3{ }^{2}{ }_{2} \mathrm{~S}, \mathrm{~J} \& J, \$ 30,000$.. Jan. 1, 1899

## NO. ATTLEBOROUGH.-

This place is in Bristol County.
LOANS- When Due. Net debt May. 1, 1898... \$198,603 48, J\&J, $\$ 50,000 \ldots . . . . . . . . . . .$. WATER BONDS
4s, J\&J, $\$ 227,000 \ldots 1899$ to 1923 Tot. bond debt May 1,'98.\$276,000
Sinking fund .............. 77,397 Interest payable in Roston. Total tax per $\$ 1,0001898 . . \$ 21 \cdot 40$ Population in 1895 was.....6,576
Population in 1890 was......6,727

NORTHBOROUGH.-Chas. H. Rice, Treas. This town is in Worcester County. LOANS- When Due. Total debt NEW SCHOOL HOUSE LOANS-
48, M\&N, $\$ 2,000 \ldots .$. Nov. 19,1899 As F\&A 4s, fund. loan, $\$ 2,000$.Aug. 8,1902 Interest is payable at Worcester. Bonded debt Feb. 1, 1899.. $\$ 54,000$ Floating debt.

Sinking fund
d. $1,189 .$. Tax valuation, real.. Tax valuation, personal Total valuation 1898 ... $\$ 236,760$ Potal tax (per \$1,000) 1898.\$17.00 Population in 1899 (est) was 2.000
Population in 1890 was......1,953

NORTH BROOKFIELD.-Geo. R. Hamant, Treasurer.
Bonded debt Feb. 1, '99. $\$ 138.500 \mid$ Assessed valuation, pers. $\$ 216,993$
 Total debt Feb. 1, 1899.. 143,500 Water debt (included)
Assessed valuation, real. 10615,585

NORWOOD. $-\left\{\begin{array}{l}\text { CHARLES E. POND, Treasurer } \\ \text { EDGAR L. BIGELOW, Clerk. }\end{array}\right.$
The town is in Norfolk County.
LOANS- When Due. 4s, F\&A, $\$ 55,000$......Aug. 1, 1901 (\$10,000 each fifth yr. until paid.) $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 23,000$.
$4 \mathrm{~s}, \ldots .$.
7,000
(\$5,000 each fifth year until paid.) Int. paid by N. E.Tr. Co., Boston.
Bonded debt May 1, $1898 . \$ 85,000$

Floating debt Total debt May $1,1898$. Sinking funds Net debt May $1,1898$. Tax valuation 1898
Tot.tax (per $\$ 1,000$ ) 9 Tot.tax (per \$1,000) '98
Assessment abt. $90 \%$ ac

. $\$ 33,382$ | Assessment abt. $90 \%$ | 98 |
| :--- | :--- |
| $, 000,012$ |  |
| $\$ 19 \cdot 30$ |  | Population in 1890 was

ORANGE.-T. Wesley Bridge, Treasurer. This town is in Franklin County, LOANS-
4s, M\&S, $\$ 134,000$. $\$ 1,000$ yearl
4s, M\&S, $\$ 134,000 . . \$ 1,000$ yearly.
SEWER BONDS-.
$4 \mathrm{~s}, \mathrm{M} \& N, \$ 49,000 \ldots .2,000$ yearly.
${ }_{\text {Re }}$ 48, F\&A, $\$ 3,100 \ldots 7 . .$. $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 33,920 \ldots$ part yearly. Bonded debt Feb. 1 , ' $99{ }_{9}$ \$183,000

Floating debt.. Total debt Feb.1,1899. Water debt (incl. above) Tax valuation, real.....
$\$ 32,347$
215,347 215,347
134,000 134,000
$2,384,805$ $2,384,805$
474,045

Total valuation 1898 ... $\$ 2,858,8$ Assessment about actual value. Tax valuation, pers'n'l. er bonds i Population in 1895 was......5,36 INTEREST on the water bons and at and the orange National the National Hide \& Leather Bank, Boston, and the Orange National Bank; on all other luans at the Town Treasurer's office.

PEABODY.-This town is in Essex County
 $48, J \& D, \$ 40,000$...June 1, 1922 Refinding Water Bond 4s, M\&N. \$48,000 ........ 1899-1910 Town ( $\$ 4,000$ annually) Interest paid at City Treasury. Water debt (included) $\begin{array}{ll}\text { Net debt March } 1,1899 & 123,81 \\ \text { Tax valuation } 1898\end{array}$ Total tax (per $\$ 1,00,7,7,583,90$ Assesment same as actuai $\$ 17 \cdot 4$ Population in 1895 was Population in 1895 was..... 10,510

PITTSEIELD.- $\left\{\begin{array}{l}\text { w. W. WHITING, Mayor. } \\ \text { E. KENNEDY, Treasu }\end{array}\right.$
Pittsfield is in Berkshire County. It became a city in 1890. The
LOANS- When Due. WATER LOANS-
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 45,000$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 45,000$ 4s, M\&N, 50,000....... Mav. 1, 1908 $48, \mathrm{M} \& \mathrm{~S}, \quad 7 \mathrm{~s}, 000 \ldots$. $\$ 5,000$ yearly SEWER BONDS, 1893 4g, J\&D, \$200,000, g..June 1, 1899 ( $\$ 10,000$ due y'rly) to June 1, 1918 Notes, 48, 20,000.........Demand. $4 \mathrm{~s}, \mathrm{M}$ \& N BONDS$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 190,000 \ldots .{ }^{(\$ 10,000}$ annually on $899-1914$ (\$10,000 annually on May 15.) INTEREST on the water bonds due in 1908 is payable at Pitts on all other bonds at Boston

PROVINCETOWN.-SETH Smith, Treasurer. This town is in Barnstable County.
$\qquad$
$\qquad$ When Due. | Floating debt.
City's bonds all payable in gold
Temporary loan Nov.' 99

$.75,000$ Temporary loan Nov.'99 $\quad \mathbf{7 5 , 0 0 0}$ Floating debt Sept. 1, $998 . \quad 97,900$ Floating debt sept. 1,'98. $\begin{aligned} & 97,900 \\ & \text { Total debt Sept. } 1,1898 .\end{aligned} \quad 747,900$ | Water debt (included). |
| :--- |
| 260,000 | Tax valuation, real..... 11,478,550 Tax valuation, personal $3,313,196$ Total tax (per $\$ 1,000$ ) $98,791,746$ Population in 1898 was.... 24,000

Population in 1890 was.... 17,261 ue in 1908 is payable at Pittsfield: LOANS-
ne 1,'99 to 1903 $4 \mathrm{~s}, \mathrm{~J}(\$ 2,000$ due yearly.)
WaTER BONDS-

4 n $_{2} 8, \mathrm{~J} \& \mathrm{D}, \$ 50,000 \mathrm{Jne} \mathrm{1,'99}$ to 1923 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 9,000$ June 1; 99 4 s, A\&O, ( $\$ 2,000$ due yearl' $)$ to 1902 Total bond. $\$ 2,000$ dut Jan. 1,'Э9. $\$ 73,167$ $\begin{array}{lr}\text { Floating debt............. } 814,650 \\ \text { Total debt Jan. } 1,1899 . . & 87,817\end{array}$ | Assets.......................16,924 |  |
| :--- | :--- |
| Net debt Jan. | 1899. | Water debt (included) 60,000

 QUINCY.- $\left\{\begin{array}{l}\text { H. A. KEITH, Mayor. } \\ \text { JOHN O. HALL, Auditor. }\end{array}\right.$
This city is in Norfolk County.
LOANS- $\quad$ When Due. $\mid$ LOANS- $\$$ When Due.
 School $4 \mathrm{~s}, \ldots . . . .60,000$ ' 99 to '06 ( $\$ 7,500$ due yearly on July 1.)
 Street 4s,.. 16,000. July '99'07 Sewer 4s, Me N 217,000'99 to '37 $(\$ 5,500$ due yearly.)
Sewer $4 \mathrm{~s}, \mathbf{A} \& 0, \$ 97,500$ ( Sewer 4s, A NTEREST is payable at

RANDOLPH.-Joseph T. Leahy, Treasurer.

| LO | When Due. | Floating debt and accid't | 945,196 |
| :---: | :---: | :---: | :---: |
| ATE |  | Total debt |  |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 10,00$ | Apr. 1, 1902 | Sinki |  |
| $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 20,000$ | Apr. 1, 1907 | Net debt Jan. 1, 18 | ,228 |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 20,000$ | Apr. 1, 1912 | Tax valuation, real. | 615,400 |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 40,000$ | Apr. 1, 1917 | Tax valuation, person | 60,050 |
| $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 20,000$ | May 1, 1918 | Total valuation 1898 | 0 |
| $4 \mathrm{~s}, \mathrm{~J} \& J, 25,000$ | July 1, 1922 | Assessment is about a | al value |
| 4 s , J \&JJ, 8,000 | July 1, 1926 | Total tax (per (\$1.000) | \$1 |
| Interest paya | Boston. | Population in 1895 |  |
| onded debtJan. 1 | 98.\$143,000 | Population in 1890 | 3,946 |

READING.-E. N. $\overline{H U N T}$, Auditor.
This town is in Middlesex County


Water Bonds-
4s, J\&D, $\$ 119,000 \ldots 1899$ to 1915 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad \$ \leq 4,000$... June 1.) 1916 to 1922 (\$12,000 yearly on June 1.) $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 10,000$. . . . June 1,1923 Is, Interest payable in Boston 1924 Tom. loan, Nov. 1899....... 40,000 Bonded debt Jan. 1, '99....3327,200 Floating debt................. 39,209 Total debt Jan. 1, 1899 ...366,409 Tax valuation, real......3,646,641 Total valuation 1898 ...4,044,439 Assessment about actual value. Population in 1895 was Population in 1895 was......4,710
Population in 1890 was......4,088
REVERE.-G. Arthur Tapley, Treasurer.
This town is in Suffolk County.

| LOANS- <br> When Due. | Sundry Purposes- $4 \mathrm{~s}, \quad \$ 11,320 \ldots \ldots . .1899 \text { to } 1901$ |
| :---: | :---: |
| s, ....., $\$ 90,000 . \ldots .1899$ to 1916 | Total debt Feb, 1, 1899.. \$272,332 |
| SEWER LoAN- | Tax valuation, real......9,703,175 |
| 4s, $\ldots . ., \$ 15,000 \ldots$. .Sept. 1, 1899 | Tax valuation, personal. 250,000 |
| 4s, F\&A, 21,000.... 1899 to 1919 | Total valuation 1898 ...9,953,175 |
|  | Total tax (per \$1,000)'98 16.40 |
| Street Loan- | Population in 1895 was......7,437 |
| 4s, ..... \$33,512........ 1899-1908 | Population in 1890 was...... 5,668 |
| $4 \mathrm{~s}, \ldots \ldots, \$ 96,000 \ldots . .1899$ to 1918 |  |
| INTEREST is payable in Boston | at the Fourth National Bank, |

ROCKLAND．－\｛ $\begin{aligned} & \text { J．S．GRAY，} \\ & \text { EZEIEL } \\ & \text { B．DUasurer．} \\ & \text { DUDLEY，olerk．}\end{aligned}$ own in Plymouth County．
LOANS－ 33 ${ }_{4}$ ，M\＆N，$\$ 4,000 \ldots$ 1899－1900 WATER WORKs－

FIRE ENGINE BoxDs May 1．） 4s，M\＆N，\＄4，000．．．．．．．．．1899－1902 （\＄1，000 due yearly on May 1．）
，$\$ 16,000 \ldots . .$. May 1 ，＇9 9 to＇0 （\＄2，000 due yearly．）
SCHOOL BONDS－
$4 \mathrm{~s}, \quad \mathrm{M} \& \mathrm{~N}, \$ 6,000$
4s，M\＆N，\＄6，000．．．．May 1，＇99－02 34．${ }^{\text {S S，M\＆S，}}$ 4，500 ．Sept．10，＇99－03 $4^{1}{ }^{1} 2 \mathrm{~S}$ ，M\＆S，$\$ 1,000$.
．．．．． ．Sept．， 1899 INTEREST on the school b99 INTEREST on the school bonds at the New England Trost bonds at the office of the New England the State Treasury；on all othe

SALEM．－${ }^{\text {JAMES B．NICHOLS，Auditor．}}$ This city is in Essex County．
$\qquad$ ARMORY BONDS－When Due．
4s，M\＆S，$\$ 4,000 \ldots . . . . . . . .$.
March 1
CANAL STREET－
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 18,000$
48，M\＆N，$\$ 18,000 \ldots$ ．．．．．May 1， 1899 HIGH ScHool Bonds－
4s，F\＆A，\＆33，600．．．．．．．．Aug．， 1899 （\＄4，200 due yearly）to Aug．， 1907 IMPROVEMENT LOAN－
4s，F\＆A，$\$ 36,000 . . .$. Aug．1， 1899 $\$ 9,000$ due yearly）to Aug．1， 1902 （ $\$ 5,000$ due yearly）to Oct．1， 1899 48，M\＆S，$\$ 45,000 . . .$. Mar．$^{1,1} 1900$ （ $\$ 9,000$ due yearly）to Mar．1， 1904 \＄4s，A\＆O，\＄15，000．．．．Apr．1， 1900 $\$ 2,500$ due yearly）to Apr 4s，J\＆D，$\$ 57,000 \ldots .$. June 1， 1899 $\$ 3,000$ due yearly）to June 1，1， 189

PAR VALUE OF BONDS．－The bonds are mostly in $\$ 1,000$ pieces NTEREST is payable at the Merchants＇National Bank，Boston TOTAL DEBT，SINKING FUNDS，ETC
Total deht


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

|  |  | Additional． |  | $T a$ |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
| 897．． $1818,166,200$ | 10，805，000 |  | 28，971，200 |  |
| 896．．17，542，700 | 10，100．000 |  | 27，642，700 | 16.0 |
| 17，076，400 | 10，498，200 | \＄9，000 | 27，583，600 | 18.50 |
| 16，463，200 | 11，853，500 | 43，500 | 28，360，200 | 16.80 |
| 14，289，500 | 11，888，690 | 20，700 | 26，198，890 | $17 \cdot 00$ |
| POPU ATION | 5 pop | w was | 37；in 18 |  | 30,801 ；in 1880 it was 27,563 ． SAUGUS．－\｛ $\begin{aligned} & \text { J．S．MEACOM．Treasurer．} \\ & \text { E．} \\ & \text { B．NEWHALL，Clerk．}\end{aligned}$

SOMERVILLE．－$\left\{\begin{array}{l}\text { JOHN F．COLE，Treasurer．}\end{array}\right.$ This city is in Middlesex County
LOANS－When Due
 Nos，ETC
TOTAL

Net debt ．．．．．．．．．．．．．．
Water debt（included abo
Trust funds（included abo
ASSESSED VALUAT
rate have been as follows


#### Abstract

  

LOANS－When Due （ $\$ 1,700$ yearly on D．．．．．$\$ 2,250$ to 1903 （ $\$ 450$ yearly on Mar．7o 190 other debts．．．．．． inking fund．． $1,1898 . . .247,083$ Assessed val＇n，real．．．．．．．． 385,723 Total valuation $1898 . . .3,548,511$ opulation（per $\$ 1,000$ ） $98 . . \$ 20.50$ opulation in 1895 was．


CITY BONDS－When Due 48，J\＆J，$\$ 131,000 \ldots . .1899$ to 1917 $\$ 9,000$＇02 to ，$\$ 11,0001899$ to＇01 $\$ 9,000$＇02 to＇07；$\$ 5,000$＇08 to＇11 $\$ 4,000$＇ 12 to＇17．）
$4 \mathrm{~s}, \ldots . ., \$ 151,000$
（Due y＇rlyon July 1：$\$ 11,000$＇99 to 1900；$\$ 10,0001901$ to 1907 $\$ 9,0001908 ; \$ 5,0001909$ to＇18） PAVING BONDS－
4s，A\＆O，\＄70，000．．．Oct．1， 1899 SEWER BoNDS－ $4^{11_{2} \mathrm{~s}, \mathrm{~J} \& J,} \quad \$ 16,000 \ldots$ ．．．July 1， 1899 $(\$ 1,000$ due yearly）to July 1， 1914
$41_{2 s}$, A\＆O $\$ 13,000$ ．．．．Oct． 1,1899 $41,00, A \& 0, \$ 13,000 . . . O c t$.
（ $\$ 1,000$ due yearly）to Oct．
1,1899
1,1911 \＄1，000 due yearly）to Oct．1， 191
4s．J\＆J，$\$ 24,000 \ldots . .1899$ to 1922
（\＄1，000 due ann．on 4s，$\$ 82,000 \ldots . . . . . . . . .1899-1925$ 4 and $\$ 3,000$ yearly to 1925.90 $4 \mathrm{~s}, \ldots \ldots$ ，$\$ 25,000 \ldots$ ．．．．．July 1,1899
$(\$ 1,000 \mathrm{yearly})$ to July 1,1923
$5{ }_{2}$ ，J\＆J，$\$ 10,000 \ldots . . \mathrm{July} 1,1906$
 $\begin{array}{ll}4 \mathrm{~s}, & \text { A\＆O，13，14，000．．．．Oct．1，} 1899 \\ 4 \mathrm{~s}, & \text { A\＆O，} 14,000\end{array}$

LOANS－When Due 48，J\＆D，$\$ 30,000$ ．．．．．．June 1， 1899 $(\$ 6,000$ due yearly）to June 1， 1903 $3128, \ldots . \$ 10,800$.
$3{ }^{2} 8 \mathrm{~s}, \ldots . .5,700$.
6s，A\＆O，$\$ 25,000$ ．． SEWER LOANS－
4 s, A\＆O，$\$ 42,000$
48，A\＆O，\＄42，000 ．．．．．Apr．1， W $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 398,500 . . . . J u l y ~ 1,1904$ 4s，J\＆D， 176,000 ．．．．June 1， 1899 $4 \mathrm{~s}, \mathrm{~F} \mathrm{\&} \dot{\mathrm{A}}, \$ 18,000 \ldots . . \mathrm{Feb} .1,1900$ （\＄2，000 due yearly）to Feb．1， 1908 4s，F\＆A，\＄8， 000 （ $\$ 500 \mathrm{yr}^{\prime} \mathrm{ly}$ ）Mar． 1
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$ ， 8.800

$$
\$ 850 \text { due Aug. } 1
$$ $\$ 850$ due Aug． 1 yearly．

0 due Aug．
．$\$ 15,000$
（ $\$ 4,000$ due year
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 18,000$ ．
（ $\$ 1,000$ due yearl Total debt Sept．1， 1 Tax valuation，persona Total assessment 1898 Tax rate（per $\$ 1,000$ ）＇98 Population in 1890 was． Population in 1880 wa
at the New England Trast Co ．Boston
 （ $\$ 1,000$ ， 8,000 ．．．．July 1,1899
PAR VALUE OF BONDS．－The honds are mostly for $\$ 1,000$ each．

## 

 Water debt（included above）$\quad \$ 294,538,000 \quad \$ 1,548,000 \quad \$ 1,531,000$ In place of an accumulating sinking fund，the city raises each year by taxation a sum of money which is applied to the redemption of bonds which when paid are canceled．ASSESSED VALUATION．－The city＇s assessed valuation（about taken at about cash value．

| Years． | Real． | Personal． | Total． | ． |
| :---: | :---: | :---: | :---: | :---: |
| 1898．． | 16，957，500 | \＄2，723，925 | \＄50，681，425 | \＄17．90 |
| 1－97． | 46，363，625 | 3，867，375 | 50，231，000 | $17 \cdot 30$ |
| 1896. | 45，224，800 | 3，788，250 | 49，013，050 | 15.40 |
| 1895 | 42，879，900 | 3，574，000 | 46，453，900 | $15 \cdot 40$ |
| 1890 | 29，981，700 | 2，575，800 | 32，557，500 | 14.00 |
| 1880 | 18，393，200 | 2，064，900 | 20，458，100 | $19 \cdot 10$ |
| $\begin{array}{r} \mathrm{POP} \\ 1890 \end{array}$ | $\begin{aligned} & \text { 1.- In } 1898 \\ & 2 ; \text { in } 1880 \end{aligned}$ | pulation w 24，933； | stimated at 870 was 14,6 | $60,000 \text {; in }$ $85 .$ |

SOUTHBRIDGE．－ЈонN A．HALL，Treasurer． This town is in Worcester County． LOANS－When Due．

Tax valuation，real ．．．．\＄2，791，316 School－house notes 4s．．．．．$\$ 36,000$ Sewer land 4 s ．
Armory and engine－house Armory and engine－house
notes 4 s ．．．．．．．．．．．．．．．．．．．． 11,000
Total debt April 2，1899．． 66,785 Tax val valuation $1898 \ldots . .3,698,190$ Assessment about $2 s$ actual value Tax rate（per \＄1，000）＇98．．．$\$ 19 \cdot 00$ Tax rate（per 11,000 was．．．．．． 8,250

## SPENCER．－ERAstus Jones，Town Treasurer．

 This town is in Worcester county．LOANS－When Due． GENERAL DEBT BONDS－
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 12,000 \ldots . . . \mathrm{July} 1,1900$ S 4 s ，J \＆J 4s，．．．．．，19000．．．．．．．July 1， 1904 4s，J\＆J，$\$ 240$ O

1899 to 1917
Bonded debt Feb．1，1899．\＄289，000 Floating debt．．．．．．．．．．．．．．80， 860
Total debt Feb． $1,1899 .$. Sinking fund．．．．．．．．．．．．．．．．．117，165
Net debt Feb． $1,1899 \ldots . .25$ 48，
INTEREST is payable by the Boston Safe Deposit \＆Trust Co．
ASSESSED VALUATION in 1898 was：Real estate，$\$ 2,783,300$ ； personal property，$\$ 764,351$ ：total．$\$ 3,547,651$ ；total tax rate（per

SPRINGFIELD．\｛DWIGHT O．GILMORE，Mayox． SPRINGFIELD．－ NAME
City
City
do EAND PURPOSE，
buildings，g＇， $1892 .$.
notes engine house， City
do
do P．Ot．Payable

## Engine house bon 1896

 Fire DeSchool

$$
180
$$





$$
\begin{array}{ccc}
\text { do do gold, reg. } & 3^{1} 2_{2} \\
\text { Water bonds..... } & 1873-74 . . & 7
\end{array}
$$

| do | do | $\ldots \ldots .1873-74$. | 7 |
| :--- | :--- | :--- | :--- |
| do | do | $\ldots . .187 .1875$. | 6 |
| do | do | gold．．．1893．． | 4 g |
| do | do | gold．．．1893．． | 4 g |
| do | do | gold．．．1890．． | $3^{1} 2$ |J\＆J

$M \& N$
$M \& N$
$\begin{array}{lll} \\ \text { Nov．} \\ \text { 8，} & 1899 \quad 300,000\end{array}$ PAR VALUE OF BONDS．－The bonds are all for $\$ 1,000$ each．
INTEREST payable at First Nat．Bank，Boston and City Treasury ． TOTAL DEBT，SINKING FUNDS，ETC．－


STONEHAM - FF.E. NICRERSON, Treasurer.
This town is in Middlesex County
LOANS- $\qquad$ When Due.
4s, J\&J, \$6,000 . July 18, '99 to '04 ( $\$ 1,000$ due yearly.)
4s,J\&DR, $\$ 101,000$.June 1,'99 to '22 $\$ 5,000$ yearly.) yearly to 1917 , then $\$ 5,000$ yearly.)
4s, J\&D, $\$ 10,000$..June 10, 1900 4 s,
F,
$\mathrm{~F} \mathrm{\& A}, \mathrm{~S}$
$510,000 .$. Feb. 20,1901


Town Notes-(Con.) Population in 1899 (est.)....6,300 INTEREST on sewer bonds and on the town notes, due in 1904 SUFFOLK COUNTY.-See City of Boston.

SW AMPSCOTT.-This town is in Essex County.
 Water bonds 312s, G. F\&\&A, F120,000.Aug. 1, '28
Bonded debt fan 1,1899. 12120,000 Bonded debt fan 1,1899.\$120,000 Total debt... $\qquad$ 191,000 Ass'd valuation, pers'l. $1,318,591$ Asasssment a hout $3_{1}$ actual value. Population in $1890 \ldots$.......3198
Population in 1899 (est.)...4,500

TAUNTON-\{期ATHANIEL J. W. FISH, Mayor.
This city is in Bristol County.


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

INTEREST is payable at the Howard National Bank, Boston, Mass.
TAX FREE-All loans issued by this district exempt from axation.
W AKEFIELD.-T. J. Skinner, Treas. This town is in Middlesex County.
$\qquad$ When Due.
4s, A\&O \$168,000 . Oct. 1, ' 9 to ' 24 ARM, F\&A
( $\$ 3,000$ due ,00rl.....Dec. 1, 1900 MISCELLANEOUS LoANS- 1904 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 2,500$. ..... 1899 to 1903 SChool Lo
$\qquad$
SCHOOL LOAN-(CON.) s, A\&O, $\$ 14,000$. Oct. 1, '99 to '12 Total debt Feb. 15, 1899. $\$ 269,500$ Tax valuation, real......6,602,030 Tax valuation, person 7,530,906

1899 to 1908 Total tax (per $\$ 1,000$ ) 98 Population in 1895 was

INTEREST is payable at the Central National Bank, Boston.
WALPOLE.- $\begin{aligned} & \text { F. O. PILSBURY, Treasurer. } \\ & \text { H. E. CRAIG, Clerk. }\end{aligned}$
This town is in Norfolk County.
$4 \mathrm{~s}, \ldots ., \$ 12,000$. SCHOOL NOTE-
$48, M \& N, \$ 8,500$. $3_{31_{2 s}}^{12}$ s, ...., 4, $4,000$. DS 4s, F\&A, $\$ 100,000$ . 1901 to1925 W'ter note, $31_{2}$ s. 2,500 .July 13,1900
INTEREST is payable at the Nat. Bank of Redemption, Boston.
W ALTHAM.- $\left\{\begin{array}{l}\text { G. } \overline{\text { L. MAYBERRY, Mayor. }} \text { J. } \\ \text { E. SANDERSON, Treasurer }\end{array}\right.$


| ly 1,1905 | R B |
| :---: | :---: |
| 48, J\&J, 11,000....Jan. 1, 1906 | 4s, J\&J, \$9,000.... Apr. 1, 1906 |
| 4s, J\&J, 6,000....Jan. 1, 1916 | 4s, J\&J, 6,000....Jan. 1, 1907 |
| 4s, J\&J, 31,000 ....July 1, 1906 | 48, J\&J, 12,000 ....July 1,1907 |
| 4s, J\&J, 5,000....July 1, 1916 | 4s, J\&J, 24,000 ....July 1, 1908 |
| 48, J\&J, 5,000....Jan. 1, 1907 | 4s, J\&J, 20,000 ....July 1, 1909 |
| 4s, J\&J, 1,000 ....July 1, 1907 | 48, J\&J, $35,000 \ldots .$. July 1, 1911 |
| 4s, J\&J, 4,000....Jan. 1, 1908 | 4s, J\&J, 28,000 ....July 1, 1912 |
| 4s, J\&J, 3,000....Jan. 1, 1918 | 4s, J\&J, $24,000 \ldots . . J$ Jan. 1, 1913 |
| Public Park | 4s, A\&O, 125,000 ....Apr. 1, 1913 |
| A\&O, \$20,000 ... Oct. 1, 1923 | 4s, J\&J, 20,000 ....July 1, 1913 |
| Uurface Drainage Bonds | 4s, A\&O, 10,000 ....Apr. 1, 1914 |
| 4s, J\&J, \$85,000....Jan. 1, 1909 | 4s, A\&O, 10,000 ... Out. 1, 1914 |
| 4s, J\&J, 15,000 ...J. Jan. 1, 1910 | 4s, A\&O, 10,000.....Apr. 1, 1915 |
| 4s, J\&J, 10,000.... July 1, 1912 | 4s, A\&O, 10,000....Apr. 1.1916 |
| 4s, J\&J, 4,000....Jan. 1, 1919 | 4s, A\&O, 30,000 .... Apr. 1, 1917 |
| SEWER BON | 4s, A\&O, 33,000....Oct. 1, 1918 |
| , A\&O, \$90,000 ........ 1900-1902 | Bonded debt July 1,98.\$1,226,000 |
| (\$30,000 yearly on Apr. 1.) | Sinking funds.......... 366,984 |
| s, A\&O, \$50,000 ...Oct. 1, 1911 | Net debt July 1, 1898... 859,016 |
| $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 50,000 \ldots .$. Apr. 1, 1921 | Water debt (included).. 448,000 |
| 4s, J\&J, 10,000.....July 1, 1902 | Assessed valu'tion,real. 14,339,500 |
| 4s, J\&J, 25,000 ....July 1, 1922 | Assessed valu'tion, per'l 4,489,524 |
| 4s, J\&J, 15,000.... Dec. 31, 1922 | Total valuation 1898., 18,829,024 |
| 4s, A\&O, 10,000....Apr. 1, 1923 | Tax rate (per \$1.000) '98...\$16.00 |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 5,000 \ldots$. Oct. 1, 1923 | Population in 1890 was.... 18,707 |
| 4s, J\&J, 7,000....Jan. 1, 1927 | Population in 1898 was.... 2 2,000 |
| INTEREST is payable at the B | S Safe Deposit \& Tr. Co., Boston. |

WARE.-A. F. Richardson, Treasurer.
This town is in Hamoshire Countr.
LOANS- Amount. Total debt, Feb. 1, 189 ... \$112,800
 $\left.\begin{array}{lr}\text { Macadam road loan........ } & 9,000 \\ \text { Misc. loans } 4 \mathrm{~s} . . . . . . . . . . & 5,500\end{array}\right) \begin{aligned} & \text { Population in } 1897 \text { was......7,651 } \\ & \text { Population in } 1890 \text { was......7,329 }\end{aligned}$ Wiso. loans 4 A $\qquad$ 5,500
46,800

Watertown.-Chas. W. Stone, Treasurer. This town is in Middlesex County.

 WATER BOND,
$31_{28}$, J\&J, $\$ 270,000$. Jan 1, 1900 to 189,000 due yearly)...Jan. 1, 1929
Total debt Feb. 1, 1899.... $\$ 755,000$ Water debt (ineluded).... 420,000 Tax valuation, real ..... $8,475,000$ Total valuation $1898 . ; 10,023,000$ Total tax (per $\$ 1,000$ ) $98 \quad \$ 17.50$
Population in 1895 was.....7,788
Population in 1890 was..... 7,073 INTEREST is payable at the Fourth National Bank,Boston.

## WAYLAND.-Henry F

This town is in Middlesex County
LOANS-
When Due. $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$,
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$
$\$ 11,000$.
44,500
$\ldots . . . . .1913$ Bonded debt May. $1,998 . .1979,500$ Floating debt......

## WEBSTER.-O. Shumway, Treasurer

## Webster is in Worcester County.

LOANS-
When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1898 \ldots . . . \$ 3,339,745 \\ & \text { Tax rate }\end{aligned}\right.$ $4 \mathrm{4}, \ldots . . .$. . $\$ 111,000$............ 1923 Population in 1896 (est.) $\ldots .7780$

WELLESLEY-Albert Jennings, Treasurer.
This town is in Norfolk Countr.

INTEREST is payable by the Boston Safe Deposit \& Tr. Co., Boston.
Westboro.-o. K. Newton, Treas.
This town is in Worcester County.
LOANS-
35 s to $4^{11}$ 2s, var. $\$ 35,300 . ' 99$ to 1901
4 s . $. . . ., 5,000 \ldots . . .1904$ \& 1905
WATER BONDS-
5s, M\&S, $955,000 \ldots$ Sept. 16, 1908
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 35,000 \ldots$. Mar. 1,1908



Westriel D－C．Oakes，Town Treasurer This town is in Hampden County LOANS－When Due． ACADEMY BON
$31_{2}$ ，July，$\$ 8,000$ $\$ 4,000$ due yearly）to July 1,1999 BRIDGE BONDS 4s，$\ldots$ ．．．．．$\$ 12,600 \ldots$ Oct． 1,1899 （ $\$ 1,800$ due yearly）to Oct．1， 1905 $4 \mathrm{~s}, \quad \mathrm{~A} \& 0, \$ 4,200$ ． $3_{2}{ }_{2} \mathrm{~s}, \mathrm{~A} \& 0,{ }_{2}, 000 \ldots .$. Oct． 1.121890 $5 \mathrm{~s}, \ldots . . .14,400 \ldots .$. Sept． 1,1899 EWER NOTES－
$\begin{array}{ll}48, & \text { A\＆O，} \$ 5,000 \ldots . . \text { Jan．1，} 1909 \\ 3^{1}{ }_{2} 8, ~ A \& O, 40,000 \ldots . . \text { Oct．} 1,1899\end{array}$ （\＄5，000 due y＇rly）to Oct．1， 1906 $4 \mathrm{~s}, \ldots . . .{ }^{2}$ \＄10，000 ．．．．．1909－1910 WATER BONDS－
48，A\＆O，$\$ 6,000 \ldots .$. Oct．1， 1899

\section*{LOANS－When Due． $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 20,000 \ldots . .$. Oct． 1,1899 （\＄5．000 due yearly）to Oct．1， 1903} | $4 \mathrm{~s}, \mathrm{~A} \& 0, \quad 4,500$ |
| :--- |
| 4 s, | $(\$ 5,500$ due yearly）

49, A\＆O，$\$ 22,500 \ldots$
$(\$ 2,500$ due Yearly）
$4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 97,000$. A\＆O，$\$ 97,000 . . . .1899-1927$
\＄3，000 yearly on Oct 1 and then $\$ 3,500$ vearly 1907 Total debtJFeb．1，1899．．\＄367，044 Water debt（included）．．．205，000 Tax valuation $1898 \ldots . .8,116,000$ Assessment about 91 actual value． cutal tax（per $\$ 1,000$ ） $1898 . \$ 18 \cdot 00$ Population in 1890 was．．．．．．．9，805

In place of a sinking fund the town pays off $\$ 33,800$ of debt yearly． INTEREST on the water $b$ ，nds is payable at Boston；on all other INTEREST on t
oans at Westfield．

## WEST SPRINGFIELD－F．H．Sibley，Treas

This town is in Hampden County
LOANS－
$\qquad$
万s，$\$ 24,000 \ldots \ldots . . .$. May 5， 1899 $\$ 1,000$ due yearly to May 5,1922
4 s, A\＆O，$\$ 20,000$ ．．．．．Oct． 1,1899 （\＄1，000，due yearly）to Oct．1， 1918 Tax valuation $1898 .$. May 1,1928 Total tax（uer $\$ 1,000$ ） 98 ． 14.80 Population in 1895 was．．

INTEREST on the $\$ 25,000$ of bonds is payable by the N．Eng．Trus
WEYMOUTH．－J．H．Stetson，Treasurer．
The town is in Norfolk County．

## LOANS－

When Due ATING DEBT－
SCHOOL BONDS－
$\mathbf{4 8}, \mathrm{J} \& 50,000$ ．
48，Water Bonds－
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 300,000$
4s，M\＆N， $5 \mathbf{5 0 , 0 0 0}$ ．．．Nov．1， 191 $\begin{array}{ll}48, & 50,000 \ldots \text { Nov．1，} 1917 \\ 48, \text { M\＆N，} & 21,000 \ldots \text { Nov．1，} 1919\end{array}$
 4s，M\＆N，15，000．．．．Nov．1， 1921 Property assessed at actual value．
 $\begin{array}{ll}4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, & 5,000 \ldots . . \text { May 1，} 1927 \\ 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, & 8,000 \ldots . \mathrm{May}_{1} 1926\end{array}$

## $\begin{array}{ll}\text { Town debt，Jan．1，1899．} \\ \text { School debt Jan．1，1899．} & \$ 81,500 \\ \text { S0，00 }\end{array}$

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

WHITMAN．－This town is in Plymouth County．
LOANS－
SCHOOL BONDS－
SO．ABINGTON WATER BONDS－ $48, \mathrm{M} \& \mathrm{~S}, \$ 100,000 \ldots \ldots . .$. Intrrest payable in Boston． Total debt May 1，1898．．$\$ 154,750$ Population $\$ 1,000$ ）＇98．．．．$\$ 19 \cdot 40$ 26，666 Population in 1897 was．

Williamstown．－W．B．Clark，Treas＇r． This town is in Berkshire County．

LOANS－
REFUNDING NOTES－
$33_{4} \mathrm{~s}$ ，F\＆A，$\$ 30,000$ $33_{4}$（\＄2，F\＆A yearly on Aug．1．）$\$ 31,000$ ． Cemetery 1007 Total debt Aug．1， 1898.500 dem． INTEREST is payable in Boston
WINCHESTER．－\｛ $\begin{gathered}\text { THOMASS．SPURR，Treasure } \\ \text { G．H．CARTER，Clerrk }\end{gathered}$

## This town is in Middlesex Counts．

LOANS－When Duc．

scu（ $\$ 5,000$ due yearly．）
48，．．．．．．．，\＄ 5,000 ．Nov．，＇99 to 1901 5，000 due yearly．）
4s，．．．．．\＄30，000 ．．．．．．．．1917－1922
4 s （ $\$ 5,000$ due yearly．）
$4 \mathrm{~s}, \ldots .$. ．$\$ 50,000$ ．．Dec． 1 ，＇18 to＇ 22
$4 \mathrm{~s}, \ldots . ., \$ 20,000$. Dec． 1, ， $23-{ }^{\prime} 24$ HIGHWAY BONDS
4s，J\＆D，\＄14，000．．．．．．．．1902－1904
，000 Dec． 1,$1902 ; \$ 2,000$ in

WINTHROP．－This town is in Suffolk County | LOANS－ |
| :---: | :--- |
| TOWN BONDS－ |$\quad$ When Due． \(\left\lvert\, \begin{aligned} \& Total debt May 1，1898．． \$ 161,691 <br>

\& Tax valuation 1898．．．．．\end{aligned}\right.\)
 $33_{4} \mathrm{~s}, 4 \mathrm{~s} \& 5 \mathrm{~s}, \$ 67,400 \ldots 1897-1905 \mid$ Population in 1890 was．．．．．．．． 2,726
WOBURN．－\｛ $\left\{\begin{array}{l}\text { W．} \\ \text { ALBERT } \\ \text { T．} \\ \text { DAVIS．Mayor } \\ \text { P．BARRETT，Auditor }\end{array}\right.$
This city is in Middlesex County．
LOANS－ALMSE AND Court Hon Due．


Tax valuation，real．．．．．．．$\$ 2,442,130$ Tax valuation，pers＇l．．．．372，338 Total valuation $1898 \ldots 2,814,468$ Total tax（per \＄1，000）＇98 ．．\＄18．60 Population in 1895 was．．．．．．．4，886 Population in 1890 was．．．．．．．4，221

HOMAS S．SPURR，Treasure

WATER BONDS When Dae． 4 s, Var＇s $^{2} \$ 342,000 \ldots 1899$ to 1926 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 33,000 \ldots . . \mathrm{June}$ 1，＇，26－＇28 Total debt May 1，1898．．\＄521，500 | Float＇g debt（included）．． | 31,500 |
| :--- | ---: |
| 30,000 |  | Water works，value．．．．．．． 330,000

Tax valuation，real．．．．．．6，948，530 Tax valuation，real．．．．．．．6，948，530
Tax valuation，personal． $1,015,310$ Total valuation $1898 \ldots .7,963,840$ Assessment about 4 actual value．
Tax rate（per $\$ 1,000$ ）＇ 98.
$\$ 16 \cdot 30$ Population in 1895 was． Population in 1890 was Population in 1880 was

LOANS－ MUNICIPAL LOANS－ s，A\＆O，$\$ 2,000$ ． （\＄1，000 due yearly）to Oct． 1899 4 s J J\＆D $, \$ 3,000 . . . .$. Dec．1， 1899 （ $\$ 500$ due yearly）to Dec． 1,1904 PUBLIC PARK LOAN－ $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 1,400 \ldots .$. Oct． 1,1899
（ $\$ 700$ due yearly）to Oct． 1,1909 （ $\$ 700$ due yearly）to Oct．1， 1909 $48, \ldots . . \$ 2,000 \ldots . .$. ．April 1， 1900 （\＄500 due Jeariy）to April 1， 1903 S．A\＆O，$\$ 1,000 \ldots . . .0 c t .1,1899$ $48, A \& O, \$ 2,800$ LOANS－ （ $\$ 1,400$ due yearly）to Oct． 1,1899 4s，A\＆O，$\$ 6,000 . . . .$. Oct． 1,1899 4s，J\＆J，\＄9，000．．．．．．June 1， 1899 （\＄1，500 due y＇rly）to June 1， 1904 4s，A\＆O，\＄3，000．．．．．．．Oct．1， 1899

SEWER DEBT－ 48，．．．．\＄2，000．．．．．．．．．Jan．1， 1900 （\＄5．A\＆O，\＄22，000．．．．．Aug． i ， 1899 （ $\$ 2,000$ due y＇rly）to Aug， 1,1901 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$, \＄2 $^{2} 500 \ldots$ Sept．1，＇99－1903 WATER DEPT annually） 4．A\＆O，$\$ 1,200$
（ $\$ 600$ due yearly）to Oct．1， 1899
（190 （\＄，J\＆．I，$\$ 70,000 . .$. July 1， 1899 （ $\$ 10,000$ due y＇ly）to July 1， 1905 $4 \mathrm{~s}, \ldots$ ．$\$ 36,000 . . . .$. July 1,1899 $4 \mathrm{~s}, \ldots . . . \$ 6,000 \ldots . .$. Apr． 1,1905
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 50,000 \ldots . . \mathrm{Appr}$
（ $\$ 10,000$ due y＇rly）to Apr． 1900
1904 $4 \mathrm{~s}, \mathrm{M} \& N, 1,000$ Tax valuation $1898 . .$. May 1，$\$ 9,945,769$ （ 8 ，AdO，$\$ 3,000$ ．．．．．．．．Oct．1， 1899 Tax rate（per $\$ 1,000$ ）＇ $98 . . . \$ 18.70$ INTEREST on water 6s payable in Boston；on all others in．．． 20 including water debt
POPULATION．Population in 1895 was
13,499 ；in 1880 wa 10,931 ；in 1870 was 8,560 ．
WORCESTER．－$\left\{\begin{array}{l}\text { RUFUS B．DODGE，Jr．，Mayor } \\ \text { FRED．W．WHITE，Treasurer．}\end{array}\right.$

## This city is in Worcester County．

| LOANS－ When Due． funded City loans－ | Fu DEd SEWER LoANS－（Con．） |
| :---: | :---: |
| 5s，A\＆O，\＄200，000 ．．．Apr．1， 1905 | 4s，J\＆J，\＄70，000 ．．．Jan．1， 1904 |
| 4s，A\＆O，75，000．．．．Apr．1， 1901 | 4s，J\＆J，180，000．．．．Jan．1， 1905 |
| 4s，A\＆O，500，000．．．．A pr．1， 1905 | 4s，J\＆J，145，000．．．．Jan． |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 500,000 \ldots . . \mathrm{Apr} .1,1905$ | 4s，J\＆J， $75, \mathrm{C} 00 . . . . J$ Jan．1， |
| 4s，A\＆O，135，000 ．．．．Apr．1， 1902 | 4s，J\＆J，75，000 ．．．．Jan．1， |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 100,000 \ldots . . \mathrm{Apr} .1,1903$ | 4s，J\＆J，80，000．．．．Jan．1， |
| $48, \mathrm{~A} \& \mathrm{O}, 260,000 \ldots . . \mathrm{Apr} .1,1904$ | 4s，J\＆J，100，000．．．．J Jan．1， |
| 4s，A\＆O，110，000 ．．．．Apr．1， 1905 | $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 200,000 . . . . J$ Jan．1， |
| 4s，A\＆O，125，000．．．．Apr．1， 1905 | 4s，J\＆J，300，000 ．．．．July |
| 4＊，A\＆O，50，000．．．．Apr．1， 1925 | UNDED W |
| 4s，A\＆O，300，000 ．．．．Apr．1， 1906 | $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 100$ |
| 4s，A\＆O，250，000 ．．．．Apr．1， 1926 | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 250$ |
| 4s，A\＆O，300，000．．．．Apr．1， 1907 | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 100,000 \ldots . \mathrm{Ap}$ |
| $4 \mathrm{~s}, \mathrm{~A} \& 0,350,000 \ldots$ Apr．1， 1927 | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 150,000 \ldots$. Apr．1， 19 |
| 4s，A\＆O，40，000．．．．Apr．1， 1917 | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 200,000 \ldots .$. Apr． 1,19 |
| 4s，．．．．．．，200，000．．．．．Apr．1， 1907 | 4s，A \＆O，30，000－Apr．1， 192 |
| s，．．．，80，000．．Nov．，1902－03 | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad 70,000 \ldots . \mathrm{Apr} .1,192$ |
| 4s．．．．．．．，100，000．．．．Jan．1， 1909 | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 150,000 \ldots$. Apr．1， 192 |
| SCHOOL BONDS－ | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad 50,000 \ldots$. A pr．1， 192 |
| 4s，J\＆J，\＄160，000．．．．．July 1， 1908 | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad 50,00^{n} \ldots . \mathrm{Apr}$ l， 192 |
| 4s，A\＆O，\＄250，000 ．．．．Apr．1， 1938 | 4s，J\＆D，300，000．．．．June |
| Funded Se | $3{ }^{1} 2 \mathrm{~s}, \mathrm{~J}$ \＆D，150，000 ．．June 1， 19 |
| $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000 \ldots . . \mathrm{Jan} .1,1900$ | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 100,000 \ldots .$. Apr．1， 1925 |
| $4^{1}{ }_{2} 8$. A\＆O，140，000 ．．．Apr．1， 1905 | $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 75,000 \ldots$. Apr．1， 192 |
| 4s，J\＆J，55，000．．．．Jan．1， 1901 | 4s，A\＆O，300，000．．．．Apr． 1,1927 |
| 4s，J\＆J，65，000 ．．．．Jan．1， 1903 | 4s，A\＆O，350，000．．．．Apr， |

INTEREST on most issues is payable，principally by check，at the Merohan National Bak in Boston．
TOTAL DEBT，SINKING FUNDS，ETC．－

 Net debt． Water \＆park
（inc．above）．．． $\qquad$ ．$\$ 4,840,068$

$\$ 2,865,540$ ．．．．．．\＄2，775，000 \＄2，225，000 \＄2，175，000 \＄2，050，000 the sinking fund receives yearly a sum sufficient with accumulations ity．In $1898 \$ 215,400$ was paid into sinking funds other than the water bonds sinking fund．
CITY PROPERTY．－The city owned property in 1898 valued at
$\$ 7,913,214$ ，including water works costing $\$ 3,282,195$ ． water assessments in vear 1897－98 were $\$ 248,750$ ．Receipts from $\$ 40,855$ ；interest on water loans $, \$ 94,250$ ；paid to sinking fund，$\$ 10,500$ ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have bee
cash value＂：

|  |  | Personal |  | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Real Estate． | Proper | Total． | per $\$ 1,000$. |
| 189 | 81，260，650 | \＄19，638，000 | \＄100，898，650 | \＄16．20 |
| 189 | 78，501，750 | 18，843，450 | 97，345，200 | － 14.80 |
| 189 | 74，986，450 | 15，703，250 | 90，689，700 |  |
| 189 | 71，104，650 | 16，939，866 | 88，044，516 | － 15.40 |
|  | 57，819，250 | 15，633，010 | 73，452，266 | $15 \cdot 6$ |

In 1898 tax rate includes．State tax，$\$ 0.31$ ；county tax，$\$ 0.87$ ；city
$\$ 15 \cdot 02$ ；total，$\$ 16 \cdot 20$ ．
Average assessed valuation for three years， 1896 to 1898 inclusive， was $\$ 96,311,183$ ，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 1899 is estimated at over 112，000．

## ADDITIONAL STATEMENTS．

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

 Milton, Norfolk Co. Nahant, Essex Co............... Palmer, Hampden Co. Plymouth (T) Plymesex Co. Rockport, Essex Co Rutland, Worcester Co Scituate, Plymouth Co Sharon, Norfolk Co................... South Hadley, Hampshire Co.
Stoughton, Norfolk Co Upton, Worcester Co. Uxbridge, Worcester Co. Westport, Bristol Co Wilmington, Middlesex Co Wrentham, Norfolk Yarmouth, Barnstable Co

| Total | Assessed |
| ---: | ---: |
| Debt. | Valuation. |
| $\$ 38.500$ | $\$ 705.590$ |
| 39,700 | $1,922,406$ |
| 49,600 | $2,266,301$ |
| 45,000 | 753,415 |
| 221,428 | $19,722,490$ |
| 26,403 | $4,835,958$ |
| 30,200 | $3,198,566$ |
| 26,379 | $2,726,691$ |
| 37,000 | $2,155,589$ |
| 195,920 | $6,942,225$ |
| 138,000 | $2,706,690$ |
| 37,500 | 574,821 |
| 70,500 | $2,529,226$ |
| 72,100 | $1,810,575$ |
| 59,727 | $2,080,964$ |
| 265,000 | $2,954,849$ |
| 35,780 | $1,024,999$ |
| 37,000 | $2,239,915$ |
| 43,204 | $1,550,150$ |
| 29,600 | $1,064,851$ |
| 102,452 | $2,455,829$ |
| 36,968 | $1,479,689$ |
| 29,000 | $1,583,571$ |


lation
(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 whioh 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 exceedin one-half of its receipts invested in notes, bonds or drafts of individual or corporations, unless secured by some public notes, bonds or stocks a aforesaid, or by mortgage on real estate: but the preceding section shal not be so construed as to forbid any such institution from placing and ceipts as is customary and they may deem proper, payable on demand, whether drawing interest or not.
SECTION 5R, - 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

## STATE OF RHODE ISLAND.

BRISTOL.-George H. Рeck, Treasurer.
This town is the capital of Bristol County.
LOANS- When due. Tax valuation, personal $\$ 1,285,100$ 4s. J\&J S 101.450

.1900-1902 Short term notes............ $\$ 33,550$ Town tax (per $\$ 1,000$ ) 1898. $\$ 11.70$ | Total debt Feb., 1899......135,000 | $\begin{array}{l}\text { Population in } 1890 \text { was.......5,478 } \\ \text { Population in } 1895 \\ \text { was......6,730 }\end{array}$ |
| :---: | :--- | 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 Feb. 1, 1899. . $\$ 111,500$ HIGHWAY IMP. BONDS4s, g., J\&J, $\$ 50,000$ g.Jan. 1, 1907 Part due everv five years) to 1922 Bonded debr Feb. 15,'99. Boston. Floating debt.................. 61,500 tinking fund assets..... $\$ 11,500$ 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:

LAME AND PUR -


When Prie. Outstand'g. Jan. 1, 1904 $\$ 300,000$ $\begin{array}{cr}\text { Jan. 1, 1904 } & \$ 300,000 \\ \text { Jan. 1, } 1924 & 400,000 \\ \text { Jo0,100 }\end{array}$ $\begin{array}{rr}\text { Jan. 1, 1934 } & 400,0100 \\ \text { July 15, 1938 } & 40000\end{array}$ $\begin{array}{cc}\text { Jan. 1, } 1934 & 400,000 \\ \text { July 15, 1938 } & 800,000\end{array}$ $\begin{array}{cc}\text { Rate. Payable. } & \text { When Duie. Out } \\ \text { 3 } \\ \text { 1 }_{2} \text { I.J \& }\end{array}$
TAX FREE OF BONDS.-The bonds loan are tax exempt
INTEREST is payable in Providence at the Rhode Island Hospita Trust Company on all loans except that due in 1938, which is payable at the Industrial Trust Co., Providence.
TOTAL DEBT, SINKING FUNDS ETc.-
January 1-
Total funded debt. 1899.
$. \$ 2,500,00$
1898.
$\$ 1,500,00$
209,42
1897.
$\$ 1,517,00$ 897. Sinking funds......

Net debt.

## $\$ 2,044,911 \$ 1,290,578 \$ 1,367,000 \quad \$ 1,398,333$

 ind largely invested in city, town and district bonds and notes, and it is to receive $\$ 50,000$ vearlyTAX VALUATION.-The assessed valuation of real estate in Rhode Island in 1898 was $\$ 308,967,317$; personal property, $\$ 81,915$. 63 ; total $\$ 390,912,580$. Tax rate (per $\$ 1,000$ ) in 1898 was $\$ 1 \cdot 80$.
POPULATION OF STATE.-In $1790,68,825$. Since then

| 1895 ........... 384,758 | 1870.......... 217,353 | 18 |
| :---: | :---: | :---: |
| 1890 ........... 345,506 | 1860.......... 174,620 | 1820............ 83,015 |
| 1885 .......... 304,284 | 1850.......... 147,545 | 1810............ 76,931 |
| 1880 .......... 276,531 | 1840........... 108,830 | 1800............. 69,12 |

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 public works now authorized to be prosecuted thall thereor, and all all in,lebtedness now authorized to be incurred on account thereof may SECTION according to the tenor of the authority therefor.
SECTION 21. No town shall, without special statutory authority property of such town, including the indeber centum of the taxable the tenth day of April, one thousand eight hundred seventy-eight on 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.
A proposed new constitution, containing certain limitations as to State and other debts, failed of adoption at the November election in 1898, but is again to be submitted to popular vote the present year. 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 fol ows:
SEction 54. Institutions for savings shall invest their receipts-
(1) In public stocks or bonds of any State or of the United States,
(3) Or in notes of any school district or fire district in any New Eng-
(4) Or in such corporate stocks or bonds as they may deem safe and
(4e) secure,
(5) Or they may discount notes, bonds or drafts of individuals or cor,000

# State of Rhode Island. 

DEBT, RESOURCES, ETC.

Admitted as a State State Capital

CENTRAL FALLS.- $\{$ HENRYG.THRESHER, Mayor This city, recent y organized, assumed the debt of the old fire district Which is Pr a prise equipment to the value of $\$ 564,000$ is owned by the city.
Central Falls is in Providence County.
 $4^{1} 2 \mathrm{~s}, \mathrm{~g}$, M\&N, $\$ 84,000$.. 99 to 1919 The city has no floating debt.
 Town of LiNCuLn Bonds- Total valuation 1898... 8,238,885 ,…. $\$ 118,650 \$ 3,390$ each J\&J
4s,J\&D, \$230,000g.Dec. 1,'99 to '21 (\$10,000 due yearly.) Tax rate (per M.) '98 ........15.00
Population in 1895 was....15,828 Population in 1895 was.....15,828
Population 1897 (est.) over.16,000 INTEREST is paid at Industrial Trust Company of Providence.

## CRANSTON.-This town is in Providence County

LOANS
When Due. | Sinking fund Apr., 1897
$\$ 27,281$
$9,767,965$號 $4 \mathrm{~s}, \mathrm{~g}, 100,000, \mathrm{~g} . . . . . . . . . . . . . .19 .1922$ As. $1925 \mid$ Total valuation $1897 \ldots 11,003,315$ 4s, g,F\&A $\$ 135,000$, g.Aug. 1, 1929 Tax rate (per \$1,000) 1898..11.00


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

LOANS- When Due, $\left\lvert\, \begin{aligned} & \text { Sinking fund........... } \\ & \text { Net debt Jan. } 1898,000 \\ & 182,000\end{aligned}\right.$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 65,000 \ldots$. . Jan. 1, 1900 Tax valuation, real........ $5,424,000$ ( $\$ 5,000$ due yearly) to Jan. 1, 1912 TOWN HoUse BoNDS- 1,1912 (\$2,000 due yearly) to July 1, 1899 interest payable in Providence Bonded debtJan. 1, 1898.\$104,000 Floating debt............... 85,000
Total debt................ 189,000
EAST PROVIDENCE -DAYIDS RAY Trese This town is in Providence County

LOANS- When Due. Bonded debt Mar. 1, '99.. \$345,000 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 100,000 \ldots \$ 5,000$ yearly Total debt Mar. $1, \cdots 99 . . . . .59,594,599$ GOLD BONDS (reg.), 1893 | $4 \mathrm{~s}, \mathrm{g.} \mathrm{~J} \& J,$, |
| :--- |
| $4 \mathrm{~s}, \mathrm{~g} ., \mathrm{J} \& J$, |
| $60,000 \ldots . . \mathrm{July}$ 1, 1,1923 | 4s, g., J\&J, 60,000...July 1, 1943 $4 \mathrm{~s}, \mathrm{~g}, \ldots ., \$ 100,000 \ldots 1922$ \& 1947

( $\$ 50,000$ in 22 and $\$ 50,000$ in' 47 .) Valuation, real..............7,566,648 Valuation, personal Total valuation 1899. Tax rate (per \$1,000) ;99 Population in 1890 was 718,642
$8,285,290$ Tax valuation, personai. $2,166,000$ otal valuation 1897....7,590,000 Assessm't ab't 9-10 actual value. State tax (per $\$ 1,000$ )
.$\$ 1 \cdot 80$
$.7 \cdot 20$ Pown tax (per $\$ 1,000$ ) $7 \cdot 20$
8,507 85,000 Population in 1895 was.......8,507 Total debt..................... 189,000 $\mid$ Population in 1880 was.........6,445

INTEREST on the town bonds is payable at Blake Bros. \& Co., Bos-
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.

 value (estimated). 5,250,000 INTEREST is paid by the Industrial Trust Co., Providence, R. I.

JOHNSTON．－
$r$ This town is in Providence County．On June 1，1898，a portion of this town，representhg about five－sevenths of the assessed valuation， apportion the debt to be assumed by the city of Providence report that the city＇s share of the net debt is $\$ 255,720 \cdot 64$ ，leaving $\$ 101,677 \cdot 48$ as the town debt remaining．Bouds Nos． 1 to 100 and 151 to 191 （all in－ clusive）remain as an obligation of the town of Johnston，and interest below is for the old town prior to division．

## LOANS－

When Due． $\mid$ Net debt June 1，1893．．．\＄357，39 48，g．，F\＆A，$\$ 50.000 \mathrm{~g}$ ．Feb．1， 1907 Tax valuation．personal． 451,600 48，g．，F\＆A，$\$ 50,000 \mathrm{~g}$ ．Feb．1， 1907 Tax valuation．personal． 401,600 4s，g．，F\＆A， $100,000 \mathrm{~g}$. Feb．1， 1917 Assessment about $3_{4}$ actual value． Bonded debt June 1，98．．$\$ 250,000$ Town tax（per \＄1，000）＇Y8．．$\$ 13 \cdot 00$

 INTEREST is payable by the Union Trust Company，Olneyville．

LINCOLN．－$\left\{\begin{array}{l}\text { ALFRED E．SHERMAN．Treasurer，} \\ \text { CHARLES }\end{array}\right.$
This town is in Providence County
FoANS－When Due． $\mid$ Assessed valuat＇n，real．$\$ 3,235,980$


NARRAGANSETT PIER．－E．S．Taylor， District Treasurer．－Narragansett Pier is in Washington Co． LOANS－

When Due．｜Total debt Jan．1，1899．．\＄173，500 IMPROVEMENT BONDS－
48，M\＆N，$\$ 100,000 \ldots .$. May $_{1,} 1919$ Tax valuation，real．．．．．．3，409，765 Bonded debt Jan．1，＇99．．$\$ 100,000$ Total valuation 1898．．．．3，665，165 Floating debt．．．．．．．．．．．．．．．73，500

Total tax（per $\$ 1,000$ ） 98
NEWPORT．－$\left\{\begin{array}{l}\text { PATRICK J．BOYLE，Mayor．} \\ \text { JOHN }\end{array}\right.$

## Ent

When Due．SEWER Bonds－Whẻn Due．
Wher
 CITY HALL \＆IMP．BONDS
4 ，M\＆N，$\$ 153.000$ ．．May 15， 1948 INDUSTRIAL SCH．AND Consol．－
$4 \mathrm{~s}, \mathrm{M} \& N, \$ 146,000$ ．．．May 15,1923
 PUBLIC TMPROVEMENTS－1， 1925 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 100,000 \mathrm{~g}$. May 1,1925 4s，M\＆S，$\$ 30,000 \ldots . .$. Mar．1， 1905 4s，J\＆D，16，000．．．．．．．．Dec．1，190t 48, J\＆J，$\quad 16,000 \ldots .$. Juny 1．1， 1928 Loan，which is payable at the Bay State excopt on the industrial School CITY PROPERTY．－The city owns real estate valued by tax assess－
ors at $\$ 488,022 ;$ other property，$\$ 183,398$ ．Limit of indebtedness， 3 per cent of valuation．
NORTH PROVIDENCE．－J．Ogden，Treas． This town is in Providence County LOANS－
When Due．Dissessed val＇tion，real．$\$ 1,284,613$
 $\left.\begin{aligned} & \text { Bonded debt Feb．1，1899．．} \$ 50,000 \\ & \text { Floating debt．．．．．．．．．．．．．} 52,000\end{aligned} \right\rvert\, \begin{aligned} \text { Total valuation 1898．．．1，604，513 } \\ \text { Assessment about actual value．}\end{aligned}$



PAWTUCKET．－\｛ $\begin{aligned} & \text { WILLIAM J．CRONIN，Mayor．} \\ & \text { FRANK M．BATES，Treasurer．}\end{aligned}$ Pawtucket is in Providence County

##  4s，J\＆J，$\$ 150,000 \mathrm{~g} . . \mathrm{July} 1$ 4s，J\＆J，$\quad 350,000$ ．．．．July 1， 1,1899   $\begin{array}{lll}4 \mathrm{~s}, \ldots . . & 300,000 \mathrm{~g} . . . \mathrm{July} \\ 4 \mathrm{~s}, \ldots . . & 175,000 \\ \mathrm{~g} . . . \text { May } 1,1936 \\ 1,1937\end{array}$ SEWER BONDS 1893 <br> 4，ATERH00，000 g．．Apr．1， 1923 <br> Population 1890 was． <br> NTEREST is payable at Nat．Bank of Redemption，Boston． <br> TOTAL DEBT，ETC．－The bonded debt on October 1，1898，was $\$ 4,101,000$ ；floating debt，$\$ 594,820$ ；total debt，$\$ 4,695,820$ ；sinking find，$\$ 487,529$ ；net debt，$\$ 4,208,291$ ．Of this amount $\$ 1,111,360$ was for water． <br> ASSESSED VALUATION in 1898 of real estate was $\$ 28,242,400$ personal property，$\$ 5,113,800$ ；total，$\$ 33,356,200$ ；tax rate per $\$ 1$ ， for 1898 is $\$ 16 \cdot 50$ ．In 1882 the total valuation was $\$ 16,267,764$ ．

PROVIDENCE．－$\left\{\begin{array}{l}\text { WILLIAM C．BAKER，Mayor．} \\ \text { D．L．D．GRANGER．Treasurer．}\end{array}\right.$
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 of the old town of Johnston．


LOANS－
NAME AND PURPOSE
WAME AND PURPOSE

 | Interest． |
| :---: |
| Rate．Payab |
| 6 g. |
| 5 J. |
| 5 g. |
| 5 J. |
| 31 |
| 3 g |
| 4 g |
| 4 g |
| 4 g. |
| 4 g |
| 4 J. |
| 4 g. |
| 4 g. | Payabl

J \＆
J \＆
J \＆
J \＆
M \＆
J \＆
A \＆
M \＆
A \＆ J
 When Drie．
July 1， 190
uly 1， 1900
July 1,190
July． 1,190
Spt． 1,191
June 1， 192
Apr． 1,192
May 1， 192

Apr． 1,1927 | cipal． |
| :--- |
| Outsta |
| 00 |
| $\$ 82$ |
| 00 |
| 1,18 |
| 06 |
| 2,00 |
| 916 |
| 1,50 |
| 923 |
| 926 |
| 927 |
| 924 |
| 927 |
| 1,2 | $u t s t a n d ' g$.

$\$ 820,000$
$1,180,000$
$2,000,000$
$1,500,000$
483,000
817,000
200000
250,000
$1,200.000$
500,000 Johnston Bonns－
 DENOMINATIONS OF BONDS．－The coupon bonds are tor $\$ 1,000$ bonds are transferable into registered bonds at the option of th－holder． INTEREST on the bonds is payable as follows：
Title of Loan Interest，where payable． Davis estate loan，due 1909．．．．．．．．N．Y．，Nat．City Bank，and Prov． Park loan．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．Y．，Nat．City Bank，and Prov． Public improvement ioans．． School loan，due 1911 and 1927 ．． do due 1925
Sewerbonds．．．．．．．．．．． ．．N．Y．，Nat．City Bank，and

Water 6s，due 1900
．Providence，City Treasury
do 5 s of 1872 ，due 1900
5 s of 1872 ，due 1900 ．
5 s of 1874, due 1900
5 s ，due 1906
$31_{2}$ s，due 1916
$31_{2} \mathrm{~s}$ ，due 1916.
4 s ，due 1923.
do 4s，due 1926 and 1927
Highway，due 1924 and 1927.
Johnston school bonds


Providence，City Treasury Prov．
Boston，Eliot Nat．Bank，and Prov． N．Y．，Nat．City Bank and Prov．
New York，Nat．City Bank，\＆Prov．
do 927．． do do do
$\qquad$ Providence，City Treasury． shows the total municipal debt of Providence（including that assumed by annexing a portion of Johnston），the sinking fund held by the city against the same，the water debt，and the city＇s floating debt on the $\begin{array}{lll}\text { dates given．Mar．} & \text { M，1899．} & \text { July 1，1898．July 1，} 1897 . \\ \text { Bonded debt（incl．water d＇t）．} \$ 17,241,000 & \$ 16,860,000 & \$ 16,860,000\end{array}$ Floating debt $\begin{array}{r}\text { ．} \\ \hline 17,140,616\end{array}$
Total debt．．．．．．．．．．．．．．．．．．$\$ 18,381,616$
Sinking funds，etc．．．．．．．．．．
$4,499,212$ t．．．
bt（included abov $\$ 13,882,404$
$\$ 7,285,000$
\＄17，930，387 451，692 The debt of the city of Providence，less the sinking fund and water debt，is 3.63 per cent of the assessfd valuation of the cily． 899 ，were all held by the Commissioners of the Sinking Funds and were issued for and are chargeable to the following accounts ：
Sewerage ．．．．．．．．．．．．．．．．
Special highway ioan
Special highway loan
Davies Park land and river walis．
Davies Park land and improvement．
Blackstone Park improvement loan
Casino
Central Office Fire Alarm
Davies Park improvement loan account．．．．
Johnston Annexation ．．
Total． $\qquad$
SINKING FUNDS．－By city ordinance all sinking fund income is Island bonds，or in United States bonds．The city＇s bonds to be can celed to prevent re－issue．
The loans，for the redemption of which sinking funds are held by the commissioners，and the amounts by the following table：
City hall and sewer loan，due in 1899
Public improvement loan，due in 1899
Public improvement loan，due in 1900

Water loans，due in 1900 | 124,55257 |
| :--- |
| 254,78784 |

Water loan，due in 1906 254,78784
100,80588
Water loan，due in 1916.

Water loan，due in 1923.
Water loan，due in 1927 54,70408
31,50981
3752268
Davis estate loan，due in 1909
Bchool loan，due in 1911.
Bchool loan，due in 1925. 28，522 3 227,27515
69,46679
9,799 Sehool loan，due in 1927. 93，799 68 Sewer loan，due in 1922 235,737
133,159
9943510 Sewer loan，due in 1923 99,43510
171,67125 Sewer loan，due in 1925 105，236 90 Sewer loan，due in 1926. 58,09609
19,39602 Sewer loan，due in 1927. 19,39602
134,07962 Park loan，due in 1922 134,075
11,625
294
294,68026 Park loan，due in 1947 294,68026
102,09217 Highway loan，due in 1924
Highway loan，due in 1927 4,23946
1,98936 Johnston School District No．J5，10on due in 1909 Johnston School District No．1，loan due in 1927. $J o h n s t o n ~ S c h o o ~ D i s t r i c t ~ N o . ~$
Johnston loan due in 1912 and 1917.
Johnston School District No． $11 . \ldots .$.

1,98936
73266

Total sinking funds Jan．1， 1899
$\overline{\$ 4,499,21200}$ 1，WATER WORKS．－The water works construction account to Oct． water rents water rents，etc．，was interest on water loans，$\$ 350,91556$ ；surplus，$\$ 88,63 \mathrm{~s} 42$ ．
ASSESSED VALUATION．－The valuation and tax rate have been as
Tax per Ampunt
Fears．Real Assessed Versonal Total Tax per Amoun
$\qquad$ $\begin{array}{lllll}1898 . & 142,430,200 & \$ 39,127,920 & \$ 181,558,120 & \$ 16\end{array}$ $\begin{array}{cc}16.50 & 2,8 \\ 16.50 & 2,8 \\ 16.00 & 2,7\end{array}$ $\begin{array}{rrrr}1880 . & 88,012,100 & 27,908,900 & 115,\end{array}$ 1860.

The tax rate in 1898 included State tax of $\$ 1 \cdot 80$ and city tax $\$ 14 \cdot 70$ ． 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． This town is in Washington County．
LOANS－
When Due．
IMPROVEMENT BONDS－ （part due yearly）to Dec． 15,1921 （part due yearly）to Dec．15， 1921 Floating debt．
Total debt Feb． 1,1899 The above bonds become due yearly in amounts of $\$ 5,000$ and $\$ 6,000$
atternately．On December 15， $899, \$ 6,000$ wis payable by the Rhode Island Hospital Trust Company
INTEREST it the Town Treasurer＇s office．
TIVERTON．－This town is in Newport County．

| LOANS－ | When Due． | Assessed valu．personal．$\$ 877,700$ |
| :--- | ---: | ---: | $\left.\begin{gathered}(\$ 1,000 \text { annually on Sept．1．）} \\ \text { Bonded debt Mar．} 1,98 . \\ \$ 25,000\end{gathered} \right\rvert\, \begin{aligned} & \text { Assessment at full value．}\end{aligned}$ Bonded debt Mar．1，＇98．．\＄25，000

Assessed valuation，real． 750,808 Population 1895.
$.88 \cdot 00$
$.2,964$
W ARREN．－Charles W．Greene，Treasurer． This town is in Bristol County．

LOANS
4s， 5 ．．．．．．．s7o ${ }^{6}$
（\＄3，000 yearly on Oct． 1 to 1917 ， and $\$ 4.000$ yearly thereafter．） Bonded debt Feb．1，＇99．．．\＄77，000 Sinking fund Feb．．．．．7 $1899 . \cdots$ ．．．．． 76,095

Assessed val＇ation，real．$\$ 2,130,200$ Assessed val＇ation，per＇1 1，381，300 Total valuation 1898．．．3，511，500 Assessment abt．80\％actual value． Pax rate（per \＄1，000）1898．．$\$ 10 \cdot 60$ Population in 1890 was．．．．．．4，489 INTEREST payable at the Massachusetts Loan \＆Trust

WESTERLY．－James M．Pendleton，Treas． This town is in Washington County．

## Tax valuation，person＇l．$\$ 1,091,710$

 LOANS－REFUNDING Bonds－
48，g，J\＆J，\＄30，000．．．．Jan．2， 1929 4s，M\＆S，$\$ 200,000 \ldots$. Sept． 1,1927
 Bonded debt F
Sinking fund． Sinking fund． Net debt Feb．1， 1899. Waxer debt（included） York City

WOONSOCKET．－\｛ GEO．W．GREENE，Mayor．
Woonsocket is in Providence County．Aside from the following obli－ \＆Pastions Woonsocket endorses first mortgage bonds of the Woonsocke

LOANS－When Due．Refunding Water Bonds－ 48，J\＆D，$\$ 50,000 \ldots . .1899$ to 1903 （\＄10，000 yearly on Dec．1．） $4 \mathrm{~s}, \mathrm{~g}, \mathrm{~A} \mathrm{\& O}, \$ 339,000 \mathrm{Apr}, 1,1924$
$4 \mathrm{~s} ; \mathrm{g}, \mathrm{M} \mathrm{\& N}, 350,000$ ．May 1， 1927 SEWER BONDS－
4s， $\mathrm{g}, \mathrm{F} \& A, \$ 50$
$4 \mathrm{~s}, \mathrm{~g}, \mathrm{~F} \mathrm{\& A}$ A，$\$ 50.000$ ．Aug．15， 1921
$4 \mathrm{~s}, \mathrm{~g}, \mathrm{~F} \mathrm{\&}$ ．
$50,000 \mathrm{Feb} .15,1921$ $\begin{array}{lll}4 \mathrm{~s}, \mathrm{~g}, \mathrm{~F} \& A, & 50,000 \text { Feb．} 15,1921 \\ 4 \mathrm{~s}, & \text { F\＆A，} & 50,000 \text { ．Feb．} 15,1925 \\ 4 \mathrm{~s}, & \text { F\＆A，} & 50,000 . \text { ung．} 15,1925\end{array}$ WATER BONDS－
$4 \mathrm{~s}, \mathrm{~g}, \mathrm{M} \& \mathrm{~N}, \$ 92,000$ Nov．1， 1916
$4 \mathrm{~g}, \mathrm{~g}, \mathrm{M} \mathrm{\& N}, 100,000$ ．．May 1,1915
$4 \mathrm{~s}, \mathrm{~g}, \mathrm{M} \& \mathrm{~N}, 100,000$
REFUNDING WATER BONDS－
4 s, A\＆O，g．，$\$ 150,000$. Apr． 1,1919
Bond．debt Mar Bond．debt Mar．11，＇99．．\＄1，671，000 Floating debt．．．．．．．．．． 240,000
Total debt Mar．11， $1899.1,911,000$ Sinking fund．．．．．．．．．．．．．．．． 142,656 Net debt Mar． $11,1899 . . .1,142,656$
Water debt（included） Water debt（included）．．522，000 Assessed val＇n，real． Assessed val＇n，pers＇n＇l． $2,352,585$ Assessment about 23 1．tul 084,585
 Population $1 \leftarrow 95 \ldots \ldots \ldots . . . . . . .24,468$ 4s，g，M\＆N，30，000．．Nov．1， 1916 Population 1899 （est．）．

24,468
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 prop－
orty valued at $\$ 1,207,000$ ．

## State of Connecticut．

## DEBT，RESOURCES，Etc．

Admitted as a State
One of Original Thirteen
Total area of State（square miles） State Capital
Governor（term expires Jan．＇01）

Secretary of State（term expires Jan．＇01）
Treasurer（term expires Jan．＇01）
Legislature meets biennially in odd years on the Wednesday following the first Monday in January．There is no limit on the length of the session．

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

| LOANS－ <br> NAME AND PURPOSE． <br> War loan． |  |  | －Interest．－ Rate Pay＇le． | －－Principal，－－ |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Dre． | Outstand＇$g$ ． |
|  |  |  | Ceased． | Oct．1，1 |  |
| do | renewal | 1882 e \＆r |  | $31_{2}$ J \＆ | Jan．1， 1903 | 0，000 |
| do | do | 1883 | $31_{2} \mathrm{~J}$ \＆J | Jan．1， 1903 | 1，000，000 |
| do | do | 1885 | 3 A \＆ 0 | Oct．1， 1910 | 1，740，000 |

PAR VALUE OF BONDS－The bonds are all for $\$ 1,000$ or $\$ 10,000$ ． INTEREST on all bonds is payable in Hartford，Conn．

TOTAL DEBT，ETc．－
Total funded debt Oct．1，1898．Oct．1，1897．Oct．1，1896．Oct．1， 1895.


Net debt．．．．．．．．．$\overline{\$ 2,776,209} \overline{\$ 3,117,172} \overline{\$ 2,949,466} \overline{\$ 2,721,446}$ ASSESSED VALUATION．－Assessed value formerly about 50 per cent of actual value；now believed to be higher． Tax valuation． $\left\lvert\, \begin{aligned} & \text { Y } \\ & 534,465,257\end{aligned}\right.$ Tax valuation DEBT LIMITATION．－The Constitution of Connecticut contains but a single provision restricting the debt－making power，The prorision 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 captals，or make donation to，or poran its，or become the any such corporation；but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws，nor be con－ strued to prohibit the General Assembly from authorizing any Town or cilroad debt contracted prior to the adootion of this amen or credit any The foregoing is explicit and comprehensive，covering every munie pality．There are no general restrictions in the Revised Statutes whatever restrictions have been made from time to time are contained in enabling acts and in city charters．
As to towns，we notice that there is a general law granting them un－ the Revised Statutes，＂when any town shall hecto made，chapter 23 of ＂or incurred debts，or shall hereafter make appropriations or incur ＂debts exceeding ten thousand dollars，it may issue bonds，either regis－ ＂tered or with coupons attached，or other obligations，payable at such ＂times and at such annual rate of interest not exceeding， 6 per cent， ＂payable annually or semi－annually，as it shall determine＂
Exemption from Taxation has been accorded by general statute certain bonds issued by cities and towns to aid in the construction o railroads；and this exemption has been extended to new bonds issue for the purpose or redeeming or providing a rund to redeem the railroad Chapter 241 of the Revised Statutes（last clause of Section），and the bonds there named are those＂issued by any town or eity in aid of the ＂construction of the railroads of the Connecticut Western Railroad ＂Company，the New Haven Middletown \＆Willimantic Railroad Com ＂pany，the Shepaug Valley Railroad Company，the Connecticut Valley ＂Railroad Co．．the Connerticut Central Railroad Company，or either o taxed by the State under Section 3920，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 POPULATION OF STATE－Populatiouh been
 SAVINGS BANKS INVESTMENTS－PRIVILEGES AND RE－ STRICTIONS．－At the session in 1897 material changes were made i the provisions regulating the investment of the deposits of the saving banks of Connecticut．These are mainly contained in section 1，800 of the General Statutes of the State．It seems that this section was remodeled and the list of securities enlarged in 1889，then was amended in 1893，and has，as stated，now again been amended in 1897. The amending act of 1897 is entitled＂An Act concerning invest ments by Savings Banks＂，and is as follows．The separation into para－ graphs and the figures in brackets which number and begin the para graphs 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 de－ sired；otherwise we give the section as it reads and was passed，pre serving even the punctuation
Section 1800 of the General Statutes，as amended by Chapter collowix of the public acts of 1893．is hereby amended to read as amens．Savings banks may invest－［As we go to press，a material under consideration by the Legislature－see editorial article elsewhere in this number．
（1）Notexceeding twenty per centum of their deposits and surplus notes secured by the pledge of stocks or bonds as collateral se interest of not a，said stocks or bonds shall have paid dividends of years next preceding that in which the respective loan is made；or by the pledge of any stocks，bonds，or other obligations which，unde may invest not exceeding twenty per centum of their deposits and surplus in notes，each of which shall be the joint and several obliga tion 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，Ken souri，Kansas，Nebraska，California，Colorado，and Oregon；
（3）In the bonds of any city in the New England States，or in the
State of New York；of Newark，Paterson and Trentou in the State of New Jersey；of Philadelphia in the State of Pennsylvania；of Cincin－ nati，Cleveland，Columbus，Dayton，and Toledo in the State of ohio gan；of Chicago in the State of Illinois；of Milwankee in the state o 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，bor－ ughs，and in theor districts in this state
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 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 pre ceding such investment）of the county and town debt，after deducting ing funds which are available for payment of its bonds，does not ex－ ceed seven per centum of the valuation of property in said city as assessed for taxation next preceding such investment；provided，al ways，that the State or city issuing said bonds has not defaulted pay－ ment of any of its funded indebtedness or interest thereon within
fifteen years next preceding the purchase of such bonds by the savings
bank; but this act shall not be held to authorize the investment of any funds. n "special assessment bonds" or "improvement bonds", so called, which are secured only on the property benetited, except in
those States where such bonds are by law a direct and primary obligathose States where such bonds ar
tion 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 road 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 in vestment, in addition to the interest on its funded indebtedness, dividends of not less than four per centum per annum upon it entire capital stock outstanding; and provital 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 rail (8) All other.
(8) All other investments shall consist of deposits in incorporated 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 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 Massa chusetts; and any savings bank in the town of Stonington may loan on land located in the County of Washington in the State of Rhod Itand.
It would seem according to the foregoing amendment of section 1800 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, 1803, 1804, 1805 and 1806, provide certain restrictions with reference to loans-section 1803 restricting loans on Mortgage Security to Manufacturing Corporations and Ecclesiastical Societies; section 1804 restricting amount of loans to one party on personal security; section 1805 forbidding loans on single names.
SEC. 1803. No loan shall be made by any savings bank to a manufacturing corporation or ecclesiastical society, secured by mortgage individual guarantee of some responsible party or parties, or by othe 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 nt of such loan
SEC. 1804. No savings bank having more than twenty-five thousand dollars deposits shall loan on personal security to any one person, time of making such loan.
SEC. 1805 . 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. 1806.-When any loan or investment is made by any savings bank, the names of the directors or trustees consenting thereto shall be 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 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. ments given below, see "Additional Statements" at the end of this State.

The relation which the towns, cities and boroughs of this state bear to one another is peculiar, and requires a word or explanation. The towns, numbering in the aroregate 167 the town are the pivil 1 and on the assessed valuation (which is called sine "Grand Iist 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 were about identical have beep consolidated and the outstanding bonds of both town and city are reported together without distinction. This is the case with the city and town of Hartford, which previous to April, 1896, reported their debts separately. The city and town of New London have been consolidated and also Bridgeport city and town. On December 7, 1897, city, town and school district of New
Haven were likewise consolidated. 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 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 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.- $\left\{\begin{array}{l}\text { FRANKLIN BURTON, Mayor. } \\ \text { FRED M. DREW, Treasurer. }\end{array}\right.$
Legislature of 1893 the borough, town and fire district of this name were consolidated to form the present city.

LOANS- When Due. | Demand notes.......... $\$ 10,500$ $4 \mathrm{~s}, \mathrm{~g}$., J\&J, $\$ 100,000$, Jan. 1,1912 Total debt Feb. 1, 1899.....335,500 | 4s,g.,.Jev. |
| ---: | :--- | :--- |
| subject to call after. Jan. 1,1902 | City of Ansonia Bonds- assessment about actual value. 4s, g., M\&N, \$150,000,g.May 1, '15 Tax rate (per $\$ 1,000$ ) '99 .... $\$ 9 \cdot 00$



## BETHEL.-William H. Judson, Treasurer.

This town is in Fairfield County
LOANS-

## When Due

UNDING BONDS-
1899-1908
4 s ( $\$ 2.000$ yearly on May 1.) 4s, A\&O $\$ 30,000 \ldots .$. Oct. 1,1919

Bonded debt Oct. $1,1898 . . \$ 50,000$ Floating debt Total debt Oct. 1, 1898 \$64,793 | ct. 1,1898.. $\$ 50.000$ | Assessment about s $_{4}$ actual value. |
| :---: | :---: | :---: |
| Tax rate (per $\$ 1,000$ ) 1898) |  | (he payable at the Impors' \& Traders' Nat. Bank, N. Y.

BETHEL.-H. H. Woodman, Treasurer.
This borough is in Fairfield County
LOANS- When Due. ${ }^{\text {LITERS }}$ Wloating debt
6s, M\&S, $\$ 8,000$ BONDS 6s, M\&S, $\$ 8,000 \ldots$.....Sept. 1,1903 68, M\&8, 9,000........ept. 1. 1908 4s, A\&O, 15,000.....1915, '20, '25 (\$5,000 due each year on Oct. 1.)

Total debt Feb 1 . $89 . .$. \$11,500 Tax valuation $1,1899 . .43,500$ Estimated actual value. $2,000,000$ Borough tax rate (per $\$ 1,000$ ) $\$ 5 \cdot 00$ Population in 1890 was......2,335 Population in 1899 (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- RAILROAD BONDS- When Due. $\mid$ Sinking fund................ $\$ 10,276$ 48 F\&
.Feb., 1900 48, F\&A, $\$ 32,000$
.Feb., 1900
${ }^{414,} 4 \& S, \$ 26,000$
Tlotal debt Feb. 1, 1898..... $\$ 58,000$


INTEREST is payable at the Me
Net debt Feb. 1, 1898. Tax valuation, real....... Total valuation 1897.

49,969
637,550 total valuation 1897....... 755,620 Tax rate ( from 34 to actual value. Population in 1895 was........ 1,264 Population in 1890 was....... 1,308

BRIDGEPORT.-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,

| When D |  |
| :---: | :---: |
| 1y |  |
| J\&J, 150,000.....July 1, 1908 | Sinkingfu |
| 288. J\&J 125,000 ....July 1, 1916 | Net debst AP |
| $48, \mathrm{~J} \& J, 400,000 . . .$. July 1, 1919 | Assessed valuat'n 1898.59,877, |
|  | Assessment |
| USE (Town Bonds)- |  |
| (Subject to call after July 1, 1900.) |  |
| 412s, J\&J, \$150,000 ..June 1, 1918 | Population 1899 (est.)......67,000 | $4128, J \& J, \$ 1100,000 . J$ une 1,1918

(Subject to call after June 1,

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

| OANS- When Due. | Floating debt............ $\$ 83,197$ |
| :---: | :---: |
| FUNDING Bonds- | Total debt. |
| s, J\&J, \$26,000....JJan. 2, 1903 | Sinking funds........... |
| J \&J \$100,000 July 1,1927 | Net debt Jan. $1,1899 \ldots . .10{ }^{209,235}$ |
| 48, J\&J, \$100,000 ... July 1, 192 | Taxs valuat |
| 4s, J\&J, $\$ 24,000 . . . .$. Jan. 1, 1901 | Town tax (per \$1,000) ${ }^{\text {' }}$ ( ${ }^{\text {a }}$. $\$ 10 \cdot 00$ |
| (\$8,000each 5th yr) to Jan. 1, 1911 | Population in 1890 was.... 7,382 |
|  | Population in 1880 was.... 5,347 | Bonded debt Jan. 1, $99 . \$ 150,000$

BROOKLYN.-Theodore D. Pond, Clerk.
This town is in Windham County.

4s, MOANS- $\$$, When Due. $\mid$ Total debt Sept. 14,'98... $\$ 28,420$ ( $\$ 3,000$ in 1903 May 1,1928 to years 1408-13-18.23.28 Bonded debt Sept. 14,348. 828,000 Floating deb | Sinking fund........ |  |
| :--- | ---: |
| Net debt Sept. $14,1898$. | 1,769 | INTEREST is payable at Town Tax rate (per $\$ 1,000$ ) $1897 . \$ 10.50$ Population in 1890 was......2,628 -

CANTON.-J. H. Bidwell, Treasurer.
This town is in Hartford County




CHATHAM:-A. H. Conklin, Auditor.
This town is in Middlesex County
 $4 \mathrm{~s}, \mathrm{~J}$ 3.65 s, J\&D, $35,000 \ldots \mathrm{June} 1,1910$ $3 \cdot 65$, J \&D, 37,000, June 1, 1909 Bonded debt Oct. 1,'98.. \$112,000 Floating debt


Tax valuation, real 115,623 Tax rate (per $\$ 1,000$ ) ........ $\$ 25 \cdot 00$ uject 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. $\mid$ Tax valuation 1898 ....... \$963,780 48, M\&N, $\$ 35,000 \ldots .$. May, 1900 , to Assessment about 24 actual value.
 Floating debt.

## DANBURY.

The City of Danbury is situated in Danbury Town, Fairfield County. LOANS- W
48 , J\&J, $\$ 155,000 \ldots . . J a n .1,1920$
FUNDiN1 100,000....July, 1923
Fs, M\&N $\$ 150$ BDS-
(\$10,000 annually 1927 to 1936
in 1937 , on May 1 )
ater Bonds -
$41_{28,}, \mathbf{J} \& J, \$ 28,000 \ldots . . J u l y ~ 1,1900$ $41_{28}$, J\&J, $30,000 \ldots . . J u l y 1,1905$ 4 s , J\&J, $34000 . . . . J u l y ~ 1,1910$ (Payable $\$ 3,000$ semi-an to 19129 INTE INTEREST on the improvement bonds and on the water bonds of
1920 is payable at the National Park Bank, New York. bonds at the Importers' \& Traders' National Bank, New York.

DERBY-\{EDWARD J. CONDON, Mayor.
This city is situated in New Haven County. By enactment of the the school districts of the town, were consolidated under one form 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- $\qquad$ When Due. FUNDING BONDS-

4s, $\begin{aligned} & \text { A\&O, } \$ 60,000 \text {..Oct. } 1,1908 \\ & 4 \mathrm{~s}, \mathrm{~g} ., \mathrm{J} \& J, \\ & 102,000 \mathrm{~g} . J u l y \\ & 1,1914\end{aligned}$ \begin{tabular}{c}
4s, g., J\&J, $102,000 \mathrm{~g} . J \mathrm{July}$ <br>
IMPROVEMENT BOND <br>
I, <br>
\hline

 4s, $\ldots . .$. Subject to call after July 1, 1897 . 

Subject to call after July 1, 1897. \& City tax (per \$1,000) 1898...\$9•00 <br>
Bonded debt Jan. 1, '99.. \$172,000 \& Population (local estimate)..7,500 <br>
Floating debt............... 8,956 \& Population in 1890 was.....5,969
\end{tabular}

Total debt................. $\$ 180,956$ Sinking fund assets, \&c... 19,669 Interest is payable at Derby. Tax valuation 1898.... $\$ 5,001,266$ Assessment same as actual value.

EAST HADDAM.-J. H. Morton, Treas.
This town is in Middlesex County. LOANS-

When Due. UDING BONDS-

Jan. 1, 1919 | REFUNDING BoNDS-...... $\$ 9.900 .1,1919$ |
| :---: |
| REMan. 1, 1919 | $3^{12 s}, \ldots . . .834,100 \ldots J a n .1,1919$

Bonded debtJan. 1, 189 $. \$ 44,000$

Assessed valuation, per'l. $\$ 366,968$ Assessed valuation, real. 681,380
Total valuation 1898...1,048,348 Assessment about 23 actual value. Tax rate (per \$1.000) $1898 . \$ 15.00$

EAST HARTFORD.-J. O. Goodwin, Clerk. This town is in Hartford County. LOANSBRIDGE BONDS$3 \cdot 6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 39,600$....Oct. 1, 1919 Subject to call after Oct. 1, 1899 BRIDGE AND ROAD BONDS4s, A\&O, $\$ 60,000 \ldots$ Apr. 2, '04-’24
Bonded debt Feb.4,1899. 105,600 $\begin{array}{lr}\text { Bonded debt Feb.4,1899. } & 105,600 \\ \text { Floating debt............ } & 30,000\end{array}$

ENFIELD.-R. E. Spencer, Treasurer.
This town is in Hartford Countr.
LOANS- When Due.
48, M\&N, $\$ 50,000 \ldots$. May 1, 1904 48, M\&N, 25,000 Nov. 1, 1920 Subject to call. $\begin{aligned} & \text { Population } 1890 \text { was......... } 7,199 \\ & \text { Po }\end{aligned}$ Bonded debt Feb. 1, 99 ... $\$ 75,000 \mid$ Population 1880 was............755 1899 (estimated) 7,000 INTEREST payable at the Thompsonville Trust Co.

ESSEX.-Jas. L. Phelps, Clerk.
This town is in Middlesex Countr.
LOANS- When Due. REFUNDING RAILRO
3.65 s , A $\& 0, \$ 44,000$.
Macadam Notes
Net debot Sept. 1, 189
.... $\$ 53,000$
Assessment $1898 \ldots .$. ....\$950,689 Assessment is $2_{3}$ actual value. Tax rate (per $\$ 1,000$ ) 1897. $\$ 14.00$ Population 1898 (estinated), 2,179

NTEREST is payable at the Essex Savings Bank.
TAX FREE.-All bonds are exempt from taxation
FAIRFIELD.-0. C. Jennings, Treasurer. This town is in Fairfield Countr.
LOANS- When Due.
-...... 867,000 .
1899-1925
Bonded debt Sept., 1898.. $\$ 61,000$
Total debt Sept., 1898... \$123,350 Tax valuation $1897 \ldots \ldots . .3,117,402$ Floating debt

FAIRFIELD CO.- $\begin{aligned} & \text { T. BAKER, Treasurer. } \\ & \text { HENRY LEE, Secret }\end{aligned}$
County seats are Bridgeport and Danbury.
LOANS- When Due. ${ }^{\text {Bonded debt Feb.1,'99 \$105,000 }}$
s, ....., $\$ 45,000$..
JAIL BONDS-
1913 Assessment about actual value.
4s, J\&J, $\$ 60,000$ $\begin{array}{r}\text { 4s, J\&J, } \$ 60,000 \ldots . . . . J u l y ~ 1, ~ \\ \text { Subject to call after July } 1,1899 \\ \hline\end{array}$ Population in 1890 was.... 150,081

GLASTONBURY.-0. R. Morgan, Treas. This town is in Hartford County.
FUNDING BONDS-
s, J\&J $\$ 15,001$ in 5,10 . 15 \& 20 years \& Bonded debt\$i\$pt.15,'98.. $\$ 95,000$ Floating debt.................. 3,400 |

GREENWICH.-Hiram June, Treasurer.
This town is in Fairfield County.
Town debt 1897........ \$317.020 $\mid$ Borough valuation '97.\$1,683,471 Town valuation 1898....8,347,429 $\quad \begin{aligned} & \text { Borough tax rate (p } \$ 1,000 \text { ) } \\ & \text { Bopulation in } 1890 \text { w. } \$ 80\end{aligned}$ Tax rate (per $\$ 1,000$ ).... $13 \cdot 00$ Population in 1890 was...... 10,133

GROTON.-Groton is in New London County.
LOANS- When Due. | Floating debt............. \$26,341
 (\$5, M\&N, $\$ 45,000$ biennially) to May 1, 1899 . 1915 Assessm't from $1_{2}$ to $i_{3}$ act'l value. 48, M\&N, $\$ 20,000$.....May 1, 1908 Total tax (per \$1,000) $97 \ldots \$ 15.00$ Bonded debt Feb. 1, 1898... $\$ 65,000$ Population 1890 was...........5,539 INTEREST on the 6 s is paid by the Mystic River National Bank at mystic; on the 4 s by the Town Treasurer.
HARTEORD.- $\left\{\begin{array}{l}\text { MILES B. PRESTON, Mayor } \\ \text { C. C. STRONG. Treasurer. }\end{array}\right.$
The town and city of Hartford were consolidated on April 1, 1896, and their debts are no longer reported separately.


Non-taxable.
Capitol bonds to the amount of $\$ 7,000$ due January 1, 1897, have not yet been presented for payment. An equal amount of cash is held to redeem the same when presented.
PAR VALUE. -The city's bonds are all for $\$ 1,000$ each.
INTEREST on all of the city bonds is payable at the city treasury TOTAL DEBT, ETC.-
 Total bond 3d debt. $\qquad$ Ort. 1,1898 .
$\$ 3,960,000$ Total debt
Sinking fund. $\qquad$ $\ldots, . . \$ 4,081,455$
319,282
$\qquad$ Water debt (included)... 925,000$\$ 4,081,455$181 ordinary expenses.
ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows

| F | Real Estate. | Personal Property. | Total. | Tax R |
| :---: | :---: | :---: | :---: | :---: |
| 189 |  |  | \$61,040,168 | \$17.50 |
| 189 |  |  | 61,000,000 | $17 \cdot 00$ |
| 189 | 39,398,785 | \$15,923,466 | 55,322,251 | *1700 |
| 189 | 36,808,488 | 16,403,193 | 53,211,681 | 17.00 |
| 1890 | 30,596,238 | 16,629,086 | 47,225,324 | $20 \cdot 5$ |
| 188 | 30,171,885 | 16,048,479 | 46,220,364 | 20.50 |
| 1888 | 27,847,349 | 19,500,122 | 47,347,471 | $20^{\circ}$ |

*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 .
Hartaord "First School District."-George C. Bailey, Chairman of Commissioners.
$4 \mathrm{LOANS}-\ldots . ., \$ 100,000 \ldots$ When Due. 1,1927 (Subject to call after May 1, 1907) HartFord "Arsenal School District."-G. H. Burt, Treasurer.
 HUNTINGTON.-J. Tomlinson, Treasurer. This town is in Fairfield County. (P. O. Shelton.)

LOANS- When Due. Total debt Jan. 1,'99... $\$ 90,000$ Bonded debt Jan. 1,'99... $\$ 75,000$ Tax rate (per M.) '98 (abt.) $\$ 7 \cdot 00$ | Bloating debt................. 15,000 | Tax rate (per M. |
| :---: | :---: | :---: |
| Population in 1890 was......5,958 |  |

KILLINGLY.-F. T. Preston, Treasurer.
This town is in Windham County.
LOANS-
When Due. | Tax valuation $1898 \ldots . . \$ 2,443,763$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$$ .On demand Tax valuation $1898 \ldots . . \$ 2,443,763$
Tax rate (per $\$ 1,000$ ) $1898 . \$ 15 \cdot 00$
Population 1890 was Total debt Jan. 1,1899... $\$ 126,048$ ( $\left\lvert\, \begin{aligned} & \text { Population } 1880 \text { was...............6,921 } \\ & \text { Population }\end{aligned}\right.$ The funded loan of 1893 is held by the Chelsea Savings Bank, Nor wich, Conn. The town pays interest on this loan at the rate of 5 per cent, the additional 1 per cent being credited to a sinking fund.
LITCHFIELD.-G. M. Woodruff, Treasurer. Litchfield Village is the county seat of Litchfield County.

LOANS- When Due, $|$| Floating debt, $41_{1}, \& 5 \mathrm{~s} .$. |
| :--- |
| Total debt Jan. $1,98,000$ |
| 88,000 | RAILROAD BONDS $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 20,000 \ldots .$. June 1,1901 6s, J\&D, 20,000......June 1, 1906 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 20,000 . . . . \mathrm{June} 1,1911$ Interest is payable in

Bonds are all subject to call five years before date of maturity. POPULATION.- Population, including borough, in 1890 was 3,304; ; in 1870 was 3.113

The town and city of Meriden are situated in New Haven County. schools and assume the debt of all the school districts, amounting to $\$ 61,01045$.

LOANS CIIY OF MERIDEN BONDS．

 FUNDING BONDS
$48, \mathrm{~J} \& J, * 50,000 \ldots$
4 s ．M\＆N $, \$ 130,0^{\circ} 0$
48，M\＆N，\＄130，0 0．May 1，＇00 to＇ 12
Water bonds－
 Floating debt．．． $1 . .0$ 104，351 Total debt Dec．1， 1898. Assessed debt（included） 12337,851 Assessed valuation＇ $97.12,101,434$

TOWN OF MERIDEN BONDS
War and High School－$\quad$ Assessed valuat＇n＇98 $\$ 16,610,510$
 Total debt Aug．1，1898．．$\$ 332$ ， 538 Pop and sewer and funding bonds is
INTEREST on the city＇s water and payable at the Importers＇\＆Traders＇National Bank，New York．

MIDDLETOWN．－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 CITY OF MIDDLETOWN DEBT．
LOANS－$\quad$ WUNDING DEBT BONDS－
8, A\＆O，$\$ 25,000 \ldots .$. Oct． 1,1909 WATER BONDS－
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 25,000$.
4 s，A\＆O，25，000．．．．．Nov．1， 1914 Mubject to call after Oct．
MUNICIPAL BUILDING－ S8，M\＆N，$\$ 36,000$ ． （Subject to call after May i，180．．．．． SEWER BONDS－ s，J\＆D，$\$ 53,000 \ldots$ ．．．．Dec， 1,1901 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \quad 28,000$
$48,000$.
Subject to call after May ．．．． TOWN OF MIDDLETOWN DEB Railroad bonds－



## MILFORD．－This town is in New Haven County

 LOANS－$5 \mathrm{~s}, \$ 3,000 \ldots \ldots \ldots$
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 29,900$.
Jan．1， 1915
Int．payable at Treäsurer＇s office．
Floating debt．．．．．．．．．．．．．3，013
Assets
$\begin{array}{ll}\text { Assets } \\ \text { Net debt Sept．} \\ 200,1897 . . & \mathbf{1 6 , 1 2 9} \\ 65,384\end{array}$ Net debt Sept． $20,1897 \because . .65,384$
Tax valuation 1898．．．．．1，860，529 Tax rate（per $\$ 1,000$ ） $97, \ldots \$ 14 \cdot 00$ Population in 1890 was．．．．．．．3，811
，M\＆N，$\$ 20,000$
4，F\＆A， 20,000 ．．．．．May，1， 1908 $3 \cdot 65 s, J \& J, 55,0^{00 . . . . J u l y} 1,1915$ Bonded debt $2000 \ldots$ July 1， 1922 Bater debt Jan．1，＇98．\＄5．26，000 Water debt（included）．．． 299.000 Assess ed valuation＇ $97 . .6,201.743$ City tax rate（per M．）＇ $98 . \ldots . . \$ 9 \cdot 00$ Population in 1890 was．．．．． 9,018 Population in 1897 （est．）．．．．12，000

W．C．Howard，Town Treasurer

NAUGATUCK．－John M．Page，Treas． This town is in New Haven County． LOANS－ | When Due． | Total debt Aug． 1, ＇98 ．．．．$\$ 220,829$ |
| ---: | ---: |
| Mar．1，1907 | Tax valuation $18977 . .379,714$ | 4s．．．．．$\$ 45,000$ ． $\qquad$ REFEUNUING BONDS － 1907

 $\begin{array}{r}\text { Floating debt．．．．．．．．．．．．．} \quad 75,829 \\ \hline\end{array}$ Population in 1898 （est．）．

NEW BRITAIN．－\｛ $\begin{aligned} & \text { MORRIS C．WEBSTER，Mayor．} \\ & \text { S．W．CLARK，Treasurer．}\end{aligned}$
The city of New Britain is situated in Hartford County．The town and city have separate debts，as shown below．

City of New Britain Debt：
When Due．

LOANS－ 48，J\＆JJ，$\$ 15,000$ ． SCHOOL BONDS $4 \mathrm{~s}, \mathrm{~J} \& J, 160,000$.
SEWER BONDS $7 \mathrm{~s}, \mathrm{~J} \& \underset{\mathrm{~J}}{ }, \$ 130,000$ ． 48，J\＆J，${ }^{7} 130,000$. $\begin{array}{ll}48, J \& J, & 20,000 . \\ 48, A \& ~ & 15,000 .\end{array}$ $4 \mathrm{~s}, \mathrm{~F} \& A, \$ 100,000$ ． $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \quad 50,000$ July 1， 1913

SEWER BoNDS（Con．）－ When $\mathrm{D} u$ Fown bonds $\qquad$ Part yearly
July 1， 1899 4s，F\＆A，$\$ 50,000 \ldots$ Aug．1， 1925 （Subject to call after Aug．1，1910） STREET BONDS－
$4 \mathrm{~s}, \ldots . ., \$ 50,000 .$.
Ws，．．．．，$\$ 50,000 .$.
4 s ，J\＆J，$\$ 30,000 \ldots .$. 1s，J\＆J， $20,000 \ldots . .$. Mar 1,1908 $4 \mathrm{~s}, \mathrm{~F} \& A, 200,000 . . . .$. Aug．12， 1909 Optional after Aug．1， 1,1908
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 200,000$ $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 200,000 \ldots . . \mathrm{July} 1,1927$
$31_{2} \mathrm{~s}, \ldots . .40,000$ $3^{1} 2 s, \ldots \ldots 440,000$
due in 1894 \＆ $1911 \quad \$ 175,000$
TOTALDEBT－The bonded city debt May 1,1898 ，was $\$ 908,500$ sinking funds，$\$ 90,841$ ；net debt，$\$ 817,659$ ．Total town debt in 1895 was $\$ 195,180$ ．
ASSESSED VALUATION．－The city＇s assessed valuation in 1897 The town＇s assessed valuation in 1898 was $\$ 10,205,502$ ；town tax （ $\operatorname{per} \$ 1,000$ ）was $\$ 10 \cdot 00$ ．
POPULATION．－The town＇s population（including the city）in 1890
was 19，007；in 1880 it was 13,979 ；in 1897 about 25,000 ．
NEW CANAAN．－Francis M．Bliss，Treas． New Canaan is in Fairfield County．
LOANS－
Bonds－
RAILROAD AND WAR BONDS－
4 s, A\＆O，$\$ 24,500 \ldots$. April 1， 1911 subject to call at any time． 1911 Bonded debt Jan．1，1899．．\＄35，500

Tax valuation，real．．．．．\＄1，771，032 onded debt Jan．1，1899．．$\$ 35,500$ Assessment about $4_{5}$ actual value．

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

NEW HAVEN－\｛要．B．FARNSWORTH，Mayor
This city is the county seat of New Haven County．By an act of the were consolidated December 7，1897，under one government，and the city assumes the assets and liabilities of the other two governments．
aIDGE BONDS－
New Haven City Bonds
8，$\$ 25,000$ ．
Oct．
$31_{2} \mathrm{~s}, \mathrm{~J} \& D, \$ 175,000$ ．．June，＇02－＇08
P；VING BONDS－
P＋VING BONDS－
$4 \mathrm{~s}, \$ 250,000$ Oct． 1,1901 ，to Oct． 1,
1916 （ $\$ 62,500$ due every $5 \mathrm{y}^{\prime} \mathrm{rs}$ ）． $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 100,000 \ldots \mathrm{~J}$
$7 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \mathrm{t} \$ 250,000$ ．．Oct． $1,19^{\wedge} 1$ 4s，A\＆O，650，000．．Apr．1，1910， to Apr．1，1925（\＄25，00u due yrly）． $31_{2} \mathrm{~s}, \mathrm{~F} \& A, 75,000 \ldots . \mathrm{F}^{2} 1926$ to 1 ， $190^{\prime} \mathrm{O} 4$

## Air Line RR．bonds．

 Town of New Haven DebtEast Haven，ref．．． $.1889 \quad 31_{2} \quad \mathrm{~J}$ \＆J $\qquad$ $\$ 500,000$ 60，000 100,000 100,000 Park bonds．．．．．．．．．．．．．． $1890 \quad 3{ }^{\text {sin }}$ to call after July 1,1899 do do buinipiac bridge．．．．．．．．．．．．．．．．．．．．．

4
4
6
$M \& N$
Subject to cail．．．．．．．．．．．． 1902 25,000

## War loan．

6

## ＊Exempt from taxation． + Payment is provided for by sinking fund

＋Payment is provided for by sinking fund．
For School District Debt see separate statement further below PAR VALUE OF BONDS．The bonds are all for $\$ 1,000$
excent the town war bonds，part of which are for $\$ 200$ and $\$ 500$ ． INTEREST on all issues is paid at the City Treasury，except tha nterest on the school district bonds is payable at the New Haven County National Bank at present
TOTAL DEBT，SINKING FUND，Etc．－

Total bonded debt of city．．．
Floating debt．．．．．．．．．．．．．．．．．．． Oct．1，＇98，
$. \$ 1,430,000$

Dec．13， 97
$\$ 1,445,000$
Dec．1， 96.
$\$ 1,295,000$ ．$\$ 1,430,000$ 445,000
32,336
Total debt city．．．．．．．．．．．．．．．．．．

Net debt．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．
$\begin{array}{r}\$ 1,430,00 \\ 204,58 \\ \hline 1,225,416\end{array}$
\＄1，327，336

| $\$ 1,003,200$ |
| :---: | :---: |

Total town debt．
$\qquad$ $\overline{\$ 1,172,229}$
$\$ 972,499$
$\$ 1,007,200$

Floating debt．．．．．．．．．．．．．．．．．．．．．
Total debt of School District Total indebtedness of consoli
$\$ 730,000$
．$\$ 3,124,645$
83．

The total indebtedness of the sohool district on December 1， 1895
ASSESSED VALUATION．－The city＇s assessed valuation and tax
rate have been approximately as follows，real estate being taken at ＂about 51 per approximately as Years．Total Rate of Tax

|  | Total | Rate of Ta |  | Tot | Rate of |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Year | Valuation． | per $\$ 1,000$. | Years． | Valuation． |  |
| 189 | \＄57，683，452 | \＄24．00 | 1893. | \＄54，500，000 |  |
| 189 | 56，000，000 | 22－90 | 1891 | 51，995，329 | 0 |
| 189 | 53，800，000 | 21.00 | 1890 | 52，171，131 | $19 \cdot 50$ | $\begin{array}{lll}1896 \ldots \ldots . . & 56,000,000 & 22 \cdot 90 \\ 1895 \ldots 000 & 21 \cdot 00\end{array}$ 51，995，329 The Grand List does not include property estimated as follows on

January 1，1896：
Yale College，estimated at．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．$\$ 6,000,000$
School－houses，estimated with contents and land．．．．．．．．．．
1，500，000 School－houses，estimated with contents and land．．．．．．．．．．．．．．1，500，000 Churches and institutions． 2，000，000
800,000 $\begin{array}{ll}\text { Staile，county，property and other lawfic property．．．．．．．．．．．．．．．．．．．} & 2,700,000\end{array}$
$\qquad$
POPULATION．－In 1890 population of the city was 85,981 ；in
POPULATION－In 1890 population of the city was
1880 it was 62,882 ；in 1897 it was estimated at 110,000 ．
New Haven City School District．－Consolidated with the city of New Haven Dec．7， 1897.

| LOANS－When Due． | 4s，M\＆N，\＄125，000．．．．．1929－1934 |
| :--- | :--- | :--- | （\＄20，000 yearly on Aug．1．）Floating dot． $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 70,000 \ldots \ldots .1921-1924$ Total debt Oct．1， $1898 \ldots . .730,000$ $4 \mathrm{~s}, \mathrm{~F} \& A$

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

 | $31_{28}$, g．，M\＆N，M140，000，g．Nov．1，＇15 | Tax valuation $1897 \quad .154,043,938$ |
| :---: | :--- |
| Optional at 2 per cent premium． | Population in 1890 was．．．209，058 |

NEW LONDON\｛C．G．BECKWITH，Mayor．
The town and city are under one government and the following
statement includes both．
LOANS－When Due．LOANS－When Due 7s，J\＆J，\＄100，000．．．．．Jan．1， 1905 Park bonds－ 4s，M\＆N，$\$ 25,000 \ldots \ldots .1918$ SGHOOL BONDS $\begin{array}{rrr}4 \mathrm{~s}, \mathrm{~J}, \mathrm{~J} ぬ J, & 621,000 \ldots \ldots & 1919 \\ 63,000\end{array}$ $\begin{array}{lll}4 \mathrm{~s}, \mathrm{~J} \& J, & 40,000 \ldots \ldots . & 1924 \\ 4 \mathrm{~s}, \mathrm{~J} \& J, & 60,000 \ldots . . & 1925\end{array}$ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$ SONDS－ 31
INTEREST on the bonds is payable at the office of the Treasurer
NORW ALK， $\begin{gathered}\text { C．L．GLOVER，Mayor．} \\ \text { H．}\end{gathered}$
．$\left\{_{\mathrm{W} . \mathrm{A} . \mathrm{A}}\right.$ CURTIS，Town Treasurer
The town of Norwalk，in Fairfield County，contains the city of whose statement is given under its own name is also in this town．

Town Debt，Valuation，Etc．

| LOANS－ | When Due． | Tax valuation $1895 \ldots . . \$ 13,416,597$ |
| ---: | ---: | ---: |
| Town bonds，$\$ 100,000 \ldots . . .1921$ | Tax rate（per $\$ 1,000$ ）$\ldots \ldots . . \$ 5 \cdot 00$ |  | Total debt 1896．．．．．．．．．．．．．．．260，955


| WATER BONDS－ |  |
| :---: | :---: |
| 7s，J\＆J，\＄250，000．． |  |
| 4s，J \＆J，116，000 |  |
| 4s，．．．．，60，000 | 1924 |
| Bonded debt Oct．1，＇98 | \＄780，000 |
| Water debt（included） | 426，000 |
| Assessment about ${ }^{2} 3$ actual value． |  |
|  |  |
| Tax rate（per \＄1，000）1898．\＄16．00 |  |
| Population 1891 | 3，757 |
| Population 1899 （est．） |  |

City Debt，V

## LOANS－

$$
\text { s, J\&J, } \$ 50,000
$$

When Due． Subject to call at any time． $31_{2} 8, \ldots . . \$ 300,000 \ldots$ Sept． 1,1918
MUNICIPAL PURPOSES－ MUNICIPAL PURPOSES－
$48, \mathrm{~g}$ ．，J\＆J，$\$ 50,000$ ，g．．May 1， 1935 SEWER BONDS－

48，J\＆J，$\$ 75,000 \ldots$ July 1,1907 | $4 \mathrm{~s}, \mathrm{~J} \& J$, |
| :--- |
| $4 \mathrm{~s}, ~ J \& J$, |
| 75,000 |
| W．．．．．．July |
| $1,1,1907$ |

WATER BONDS－
4s，J\＆J，$\$ 175,000$ ．．．July 1,1926
WATER BONDS－（Con．）－
4s，J\＆J，\＄25，000 ．．．．July 1， 192
Subject to call at any time． $4 \mathrm{~s}, \mathrm{~g}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000$ ．．．．May 1,1935 ． Bond．debt Feb．1，1899．．$\$ 500.000$ Floating debt．
Sinking funds about．．．． Net debt Feb．1 1899．．．．30，000 Water debt（incl）．．．．．．．498，651 Tax valuat＇n 1898．．．．．．．．5， 252,500 time．$\quad$ City tax（per $\$ 1,000$ ）1898．．$\$ 8.50$ INTEREST on the gold bonds due in 1935 is payable at American POPULATION．－Population of the town（including Norwalk and
south Norwalk）was in $1890,17,747$ ；in $1880,13,956 ;$ in $1870,12,119$.

NORWICH-H. W. Tibbits, Treasurer.
Norwich is in New London County. The city and town have separate p separate acco

NAME AND PURPOSE
CITY OF NORWICH DEBT.
City debt bonds, ref., 1883
Court house...
Sinking fund bonds of 1877 do do 1878
Water fund bonds $1890 \ldots .$.
do do
Town OF NORWICH Court house bonds.

Town deposit fund. $\qquad$

## 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 :
 $\begin{array}{cccccc}\text { Total bonded debt of city..... } \$ 965,000 & \$ 965,000 & \$ 799,000 & \$ 799,000 \\ \text { Certificates outstanding...... } & \ldots \ldots \ldots & \ldots \ldots . . & 165,431 & 165,431\end{array}$ Total.

 The sinking fund receives yearly $1_{2}$......... $\$ 300,000$ The sinking fund receives yearly $1_{2}$ mill on city and town list.
CITY PROPERTY.-The city owned property in 1898 valued at
$\$ 1,073,995$. This included buildings, tire department, etc., as well as water works, which were held at $\$ 800,000$. In the year 1897-98 the water works, which were held at $\$ 800,000$. In the year $1897-98$ the
regular receipts of the water works were $\$ 51,92925$; expenditures $\underset{\$ 21,303}{ } 24$.
ASSESSED VALUATION.-Property assessed "at $3_{4}$ cash value."

| Years. | Real Estate. | Personal <br> Property |  | Oily Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1899.. |  |  | Total. <br> \$13,912,997 | $\begin{gathered} \operatorname{per} \$ 1000 \\ \$ 10 \cdot 00 \end{gathered}$ |
| 1895 |  |  | 10,340,484 | 10.00 |
| 1894 |  |  | 10,108,692 | 10.00 |
| 1893 | \$8,062,744 | \$1,999,476 | 10,062,220 | 10.00 |
| 1892 | 7,981,334 | 2,087,514 | 10,068,848 | 1000 |
| 1891 | 7,857,924 | 2,023,101 | 9,881,025 | 10.00 |
| 1890 | 7,826,459 | 2,129,351 | 9,955,810 | $9 \cdot 50$ |
| 1880. | 7,438,097 | 2,976,028 | 10,414,125 | $8 \cdot 00$ |

The to wn grand list on Oct. 1, 1895, was $\$ 13,769,187$; tax rate (per
POPULATION.-In 1890 population of city was 16,156; in 1880
,112. Population of town 1890, 23,048; 1880, 21,143.
ORANGE.- $\left\{\begin{array}{l}\text { WALTER A. MAIN, 1st Selectman. } \\ \text { DJNALDSON S. THOMPSON, Trea }\end{array}\right.$
This town is in New DJNALDSON S. THOMPSON, Treasurer.
LOAN is in New Haven County.
FUNDING Bonds (Gold)- When Due. |tax valuation 1899.....\$3,454,429 $48, g_{0}$ J\&J, $\$ 100,000$ g.J.J. 1, 1916 $\begin{aligned} & \text { Assessment is } 1_{2} \text { actual value. } \\ & \text { Total tax (per } \$ 1,000 \text { ' '98.. } \$ 18 \cdot 00\end{aligned}$ Bonded debt Jan. 1, $98 . . \$ 100,0000$ Population in 1890 was......4,537 $\begin{array}{ll}\text { Floating debt ............ } 35,000 & \text { Population in } 1880 \text { was........3,341 } \\ \text { Total debt Feb. 1, } 1899 . .135,000 & \text { Population } 1899 \text { (est.)........8,000 }\end{array}$

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

This town is in Windham County.
 Bonded debt Sept. 1, 1897. $\$ 30,000$

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

PORTLAND.-CHAs. H. Edwards, Treas'r Portland is in Middlesex County. The $\$ 97,000$ bonds due in 1911
will most likely be refunded this year.

LOOANS-
When Dree.
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 100,000$
4s, J\&J, 9100,000 .... Nov. 1, 1905 (Subject to call after July 1, 1911 3•65s, J\&J, \$85,000 ..July 1, 1909

TAX FREE. -The bonds of the tow
PRESTON.-Charles H. Barnes, Treasurer. This town is in New London County.
LOANS- When Due. |Tax valuation, personal. $\$ 63,922$ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots . . . \mathrm{Jan}^{2}$ 1, $1900 \left\lvert\, \begin{aligned} & \text { Total valuation } 1897 \ldots . . \\ & \text { Tax valuation 1898..... } 937,490\end{aligned}\right.$ 48, J\&J, 40,000.......Apr. 1, 1906 Total debt Jan., 1898...... $\$ 90,000 ~\left(\begin{array}{cl}\text { Total tax (per } \$ 1,000 \text { ) '97... } \$ 16 \cdot 00 \\ \text { Tax valuation, real...... }\end{array}\right.$ INTEREST is payable at the Second National Bank, Norwich, Conn

PUTNAM.-James W. Manning, Treasurer.
This town is in Windham County.
The town has no bonded debt.
Float'g debt Sept., 1898. \$72,625 Population in 1890 was........ 89.512 Tax valuation 1898......3,316,744 $\quad$ Assessment about $3_{3}$ actual value. $\quad$ Population in 1897 (est.).......6,5,800

RIDGEFIELD.-Ridgefield is in Fairfield County.

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1897 \ldots \ldots . . \$ 1,604,429 \\ & \text { Total tax (per } \$ 1,000) 1896.12 \cdot 00\end{aligned}\right.$ | FUNDING BONDS- |  |
| :---: | :--- |
| 312s, F\&A, $\$ 35,000 \ldots$ Aug. 1, 1927 | Total tax (per $\$ 1,000$ ) $1896.12 \cdot 00$ |
| Population 1897 (est.) .......2,500 |  |



ROCKVILLE.-\{ $\begin{aligned} & \text { E. L. HEATH, Mayor. } \\ & \text { FRANK GRANT, Treas }\end{aligned}$
Fhis City is in Tolland Cornty.
SEWER BONDS- When Due.
48, J\&J
.Jan. 1, 1925
4 s Optional after Jan. 1, 1400 .
Total bond. debt Fer. 3,'99 $\$ 140,000$ Interest payable at Treas'r's office Assessed valuation '97.82,592,235 Assessed valuation '98. $\$ 6,739,897$ Assessm't in '98 about full value.
Tax rate (per $\$ 1,000$ ) $1899 . \$ 30 \cdot 00$

SIMSBURY.-A. S. Сhapman, Treasurer.
Simsbury is in Hartford County.
LOANS- When Due. Total debt Jan. 1, 1899.. \$34,000 4 s , J \& J BONDS48, $(\$ 2,000$ yearly) to July 1,1899 $48, \mathrm{~J} \& \mathrm{~J} . . . \$ 4,000 . . J u l y$ 1, 1,1909 Bonded debt Jan. 1, 1899..\$24,000 Bonded debt Jan. 1, 1899.. $\$ 24,000 \quad \begin{aligned} & \text { Potal tax (per } \$ 1,000 \text { ) 1898. } \$ 14 \cdot 00 \\ & \text { Population in 1890 was.....1.874 } \\ & \text { Populatin }\end{aligned}$ Floating debt................ 10,000 $\quad$ Population in 1880 was......... 1,830 TAX FREE.-All bonds issued by this town 1899 (est.) ......2,000 INTEREST is payable at the Hartford National Bank.
SOUTHINGTON.-E. G. LEwIS, Treasurer This town is in Hartford County.
LOANS- When Due.
4 s , J\&J, $\$ 90,000 \ldots . . .1907-1927$ ( $\$ 30,000$ due every 10 years.)
Total debt Feb. 6, 1899 . $\$ 90,000$ Sinking fund ............. $\quad \$ 90,000$ Net debt Feb. 6,1899.... 82,663

Assessed valuat'n, read $\$ 1,397,648$ Assessed val't'n, pers'l.. $1,186,608$ Total valuation $1898 . . .2,584,256$ Assessment 60\% actual value.
Tax rate (per \$1,000) $1898 . \$ 18 \cdot 50$ Tax rate (per $\$ 1,000$ ) $1898 . \$ 18 \cdot 50$
Population 1899 (est.) ........5,600

SOUTH NORW ALK.-\{ $\begin{aligned} & \text { Dr.J. M. COBURN, Mayor } \\ & \text { W. L. SMITH, Ch. F. Com. }\end{aligned}$ This city is in Norwalk Town, Fairfield County.

| LOANS- When Due. WATER BONDS - (Con.) |
| :--- | :--- | :--- |
| ELECTRIG Light BONDS- |

 REFUNDING BoNDS-
4s, J\&J, \$90,000.....July 1, 1913 $48, J \& J, \$ 90,000 . . . . J u l$
(Subject to call 1903.) 6s, J\&J,
$4 \mathrm{~s}, \mathrm{~J} \& 4,000 \ldots . .$. July 1,1906
$4,000 \ldots . .$. July 1,1900
 Pop. of town in 1890 was...17,547 on water bonds in New York.

## SPRAGUE.- Peter S. Cote, Treasurer.

## This town is in New London County

LOANS-
When due. $\left\lvert\, \begin{aligned} & \text { Net debt Sept. 15, } 1898 \ldots . . \$ 49,320 \\ & \text { Town has }\end{aligned}\right.$
 Floating debt.pt. 15, 1898 \$45,000 Floating debt... Total debt...... ....... 16,700 ......... 61,700 $\left|\begin{array}{l}\text { 12,380 }\end{array}\right| \begin{aligned} & \text { Population 1890,..............1,106 } \\ & \text { Population 1895 (08... }\end{aligned}$ INTEREST is payable at Merchants' National Bank, Norwich, C (nn.
STAMFORD (City).-This city is in Fairfield County. LOANS-
SEWER BONDS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Jan. 1,'98. } \$ 125,000 \\ & \text { Floating debt....... }\end{aligned}\right.$

 4s, M\&N, 20,000.......Nov. 1, 1901 Sinking fund.................. 16,000 | 4s, M\&N, 20,000........Nov. 1, 1906 | Net debt Jan. 1, 1898.. 179,000 |
| ---: | :--- |
| Tax valuation 1896.....18,000,000 |  | Interest payable at Stamford. $\mid$ Assessment about 910 actual value The city's tax rate (per \$1,000) in 1896 was $\$ 6 \cdot 75$ in one district, $5 \cdot 04$ in another and $\$ 2 \cdot 70$ in the third. The population in 1896 was esti-

mated at 20,000 .
mater

STAMFORD (Town).-W. D. DAskam, Treas.
This town is in Fairfield County.
LOANS- 1890- When Due. 4s, A\&O, \$94,000......Oct 1, 1910
SCHOOLS AND BRIDGES, $1893-$ SCHOOLS AND BRIDGES, $1893-$
4 s, F\&A, $\$ 96,000 \ldots .$. Aug. 1,1923 HGH SCHOOL-
4s, F\&A, \$75,000. Aug. 1, 1914-24 Interest is payable in stamford. 4s, F\&A, $\$ 75,000 \mathrm{~g} \ldots$. Feb. 1, 1927

Bonded debt Feb. 1, '99. \$340,000 Floating debt.
sinking funds.
Net debt Feb. 1,1899...
Tax valuation 1898.....is 339,703 Assessment about $3_{5}$ actual 12,011 Town tax (per \$1,000) '98, \$12.00. Population in 1890 was.....15,700
STONINGTON.-E. B. Hinckley, Town Treas. Stonington is in New London County. The debts of both town and
borough are given below.

LOANSWAR BONDS-
$4 \mathrm{~s}, \ldots \ldots . . \$ 28,000$. Bonded debt Sept. 7, , 98. Floating debt.............. $\mathbf{3 3 , 3 1 3}$ Total debt.............. Net debt Sept. 7, $1898 .$.

33,313
61,313
14,748 Tax rate (per $\$ 1,000$ ) i898...12.50 Population (local est.) 1898..7,700
Population 1890 was.......7, 184

14,748
46,565 Bor valuation 1898........587,627 Population 1895 (estimated).1,800
SUFFIELD.-Wm. L. Loomis, Clerk. LOANS-
Town note $\$ 5,495$

$\begin{array}{rr}\text { Town notes, } 43 \% \ldots . . . . . & 35,115 \\ \text { Town notes, } 5 \% \ldots . . . . . . & 12,000 \\ \text { Town notes, } 48 . . . . . . . & 5,000\end{array}$
THOMASTON.-Arthur J. Hine, Treasurer
This town is in Litchfield County.
LOANS- When Due.

4n, J\&D, $\$ 50,000 \ldots . . .$. Dec. 1,1904 | Interest payable at Treas'r's office. |
| :--- |
| Bonded debt Feb. 1,'99.. $\$ 50,000$ |

$\begin{array}{cc}\text { Floating debt........... } & 37,000 \\ \text { Total debt Feb. } 1,1899 . . . & 87,000\end{array}$

Tax valuation, real $\quad$. $\$ 1,034,475$ Tax valuation, personä $\quad 507,357$ Assessment $1_{3}$ to $1_{2}$ actual value Total tax (per $\$ 1,000$ ) '98.. $\$ 15 \cdot 00$ Population in 1890 was......3,278
Population in 1897 (est.).....3.300

TORRINGTON．－$\left\{\begin{array}{l}\text { ISAAC W．BROOKA，Treasurer．} \\ \text { WALTER HOLCOMB，Clerk }\end{array}\right.$ This town is in Litchfield County．

Town debt Feb．1，1899．$\$ 92,000 \mid$ Borough debt Feb，1，＇99．$\$ 55,00$ n Town valuation 1898．．． $6,149,675$ Borough assessm＇＇， $18 . .4,903,227$ | Town tax（per $\$ 1,000$ ， $98 . . \$ 10 \cdot 00$ | Borough tax（per $\$ 1,000$ ） $98 . \$ 5 \cdot 00$ |
| :---: | :---: | :---: |
| Population in 1890 was．．．．6．048 | Population 1899 （est．）．．．．．．．．000 | Population＇99（estimated）．．．i2，000 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．4，283 }\end{aligned}\right.$

VERNON．－F．B．Skinner，Treasurer．
This town is in Tolland County（P．O．Rockville．）Railroad bonds are tax exempt．
LOANS－When Due 3s，J\＆J，\＄60，000．．．．July 1.1906 $31_{2} \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 125,000$ ．Nov．1， 1919 （Optional after Nov． 1,1899 ．） Hieh schoil， $1892-$
\＆J， 550000 July 1， 1922
Bonded debt Jan．1，＇99 Floating debt $\begin{array}{ll}\text { Totar debt Jan．} 1,1899 . . . & 589,00\end{array}$ Assealuation 1898．．．．．．7，609，279 Town ment about ${ }_{3}$ actual value． Populax（per $\$ 1,000$ ）＇98．．．\＄7．00

INTEREST is payable at the Town Treasurer＇s office．
W ALLINGFORD．－\｛ $\begin{aligned} & \text { WM．H．NEWTON，Town Treas．} \\ & \text { C．D．MORRIS，Borough Treas．}\end{aligned}$ The town and borough of Wallingford is situated in New Haven Co．

48，．．．．．．$\$ 30,000 \ldots$.
$3 \cdot 65 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 60,000.1900$ to 1929 Town debt Jan．1，1899．．\＄90，000 Assess＇d val＇n，town， $98,3,762.752$
Town tax（1er $\$ 1,000) \cdot 98 . . \$ 7 \cdot 00$ Town tax（1er \＄1，000）＇98．．．． 87.00 Population town＇ 99 （est．）．．．． 8,000

BOROUGH DEBT．
WATER BONDS－
4s，J\＆J，\＄175，000 ．．．．．．．1903－1915 Sewer bonds．．．．．．．．．．．．$\$ 25,000$ Improvement bonds．．．．．̈t 45，000 Borough bonded debt Floating debt．．．．．．．．．．．．．． 245,000 Total debt Jan．． $1899 . . .285,000$
Asses＇d valu＇n Boro．＇98．2，600，000 Asses＇d valuen Boro．＇ $98.2,600,000$
Tax rate（per $\$ 1,000$ ）．．．．．．． 7.00 Population in 1890．．．．．．．．．．．4，230
Population in 1899．．．．．．．．．6，500 Population in 1899．．．．．．．．．．．．6，500 INTEREST on the water bonds of Wal

Wallingarord Central Śchool District－W．H． Newton，Treasurer．
LOANS－When Due．Assessed valuation 1898．2，700，000 $48, \ldots . . .53,000 \ldots \ldots . . .1899 \left\lvert\, \begin{array}{ll}\text { Tax rate（per } \$ 1,000 \text { ）} 1898 \ldots . . \$ 6 \cdot 50\end{array}\right.$

W A SHINGTON－WM．A．Watts，Treasurer
This town is in Litchfield County．
LOANS－
RALLBOAD Bonds－
48，J\＆J， 18,000
When Due．Total debt Feb；1，1899．．$\$ 42,000$
1899－1917
Bonded debt Feb．1，1899．$\$ 36,000$
INTEREST payable at Connecticut Savings Bank，New Haven．
W ATERBURY．－$\left\{\begin{array}{l}\text { THOMAS D．BARLOW，Mayor．} \\ \text { RICHARD F．GRADY，Clerk．}\end{array}\right.$
This city is in New Haven County．
LOANS－ 78，J\＆J，\＄10，000．．．．．．．．．．．．．．． 1906 （4，J\＆J， $200,000 \ldots$ In An． 1,1927 SEWER BONDS
48, J\＆J，$\$ 600000$ ．．．．．．．．．．．．．．． 1911
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \mathrm{~S}, \$ 40,000 \ldots \ldots . . . . . .1899$

． $95,000 \ldots . . . J a n .1,1900 ~ A v e r t a x($ per $\$ 1,000) 1897 . \$ 37.00$
Waterbury，Center School District．－
The district includes all of the city of Waterbury and part of the town of Waterbury．
LOANS－
 （\＄10，000 annualily．）
48，J\＆J，$\$ 200,000$ ．．．．．．．1927－1946
（\＄10，000 annually），（optional after
July $1,12, \$ 10,000$ annually）．
$\qquad$ Net debt Mar． $20,1899$. Assessed valuat＇n＇ 96 ． $11,325,523$ Tax rate（per $\$ 1,000$ ）＇ $98 \ldots \$ 13 \cdot 00$

## WEST HARTFORD．－Henry C．Whitman，

Treasurer．－West Hartford is in Hartford County

LOANS－－ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 1828,000$ ．
48，M\＆S，30，000 call after 1910
SCHOOL AND FUNDING NOTES－
（\＄5，000 due yearly．）
Interest payable in Hartford．

4s，M\＆S，$\$ 45,000 \ldots . . . . . . . . .1920$ Bonded debt Apr．1，＇99．．\＄138，000 Tax valuation 1898 ．．．．3，537，452 Assessment is $1_{2}$ to $3_{4}$ actual value． Town tax（per \＄1．000）＇98．．．$\$ 12 \cdot 00$ Population in 1890 was．．．．．．1，930
Population in 1899 （est．）．．．． 2,750

WESTPORT．－H．E．Sherwood，＇Treasurer． This town is in Fairfield County


WILLIMANTIC．－ $\begin{aligned} & \text { OSOAR O．TANNER，Mayor．} \\ & \text { FRED A．SANDERSON，Treas }\end{aligned}$
This city is situated in the town of Windham，Windham County．
LOANS－When Due．I Bonded debt Nov．1，＇98．\＄300，000
 W Optional after Oct．1， 1910 WA，A\＆ER BONDS－ $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 75,000 \ldots .$. Oct． 1,1899
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 50,000 \ldots .$. Oct． 1,1904 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 50,000 \ldots .$. Oct． 1,1909 Water debt（included）．．．． 200,000 Interest payable at City Treasury． Assessment about $1_{2}$ actual value． Population in 1890 was．．．．． 8,648 Population in 1880 was．．．．．． 6,608
Population in 1898 about．．． 8,000 ．

## WINCHESTER．－J．E．Spaulding（P．O．

 Winsted），Treas．This town is in Litchfield County，and contains Winsted Borough．
LOANS－When Due． $\begin{aligned} & \text { Sinking fund，ete．．．．．．} \$ 5,055 \\ & \text { Net debt Sent } 1,1898 . .\end{aligned}$ Town Bonds－1885－1891－Net debt Sept．1，1898．．．111，719 4s，M\＆N，
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}$,
$18,000 \ldots . . \mathrm{Nov} .1,1902$
May
1， 1899 Tax valuation $1898 \ldots . .4,795,957$ 48, M\＆N， $18,000 \ldots . .$. May 1， 1899

$(\$ 6,000$ due yearly）to May 1， 1901 Tax rate（per $\$ 1,000$ ）＇98．．．$\$ 10 \cdot 00$ | （\＄6，000 due yearly）to May 1，1901 | Tax rate（per \＄1，000）＇98．．．\＄10．00 |
| :---: | :--- |
| Deposit fund and orders．．．\＄44，774 | Population in 1890 was ．．．．．．6，183 | $\begin{aligned} & \text { Deposit fund and orders．．．} \$ 44,774 \\ & \text { Total debt Sept．1，1898．．．116，774 }\end{aligned} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．6，183 } \\ & \text { Population in } 1898 \text {（est．）．．．．．} 8,000\end{aligned}\right.$

WINDSOR LOCKS．－J．D．Outerson，Treas This town is in Hartford County．All bonds are tax free．
LOANS－When Due．Tax valuation 1898．．．．．\＄1，992，844 48，J\＆J，$\$ 35,000 \ldots . .$. Jan．1， $1922 \left\lvert\, \begin{aligned} & \text { Assessment about } 2_{3} \text { actual value．} \\ & \text { Tax rate（per } \$ 1,000 \text { ）} 98 . . . \$ 10 \cdot 00\end{aligned}\right.$
 Net debt（\＄10，000 due Jan．1．）${ }_{\$ 55,554} \mid$ Population in 1897 （est．）．．．．．．．3，000

WINSTED．－J．E．Spaulding，Treasurer Town．
of Winchester．－This borough is in Litchfield County． Bonded debt 4s May 1，＇98．$\$ 97,500$｜Rinking fund，cash，\＆c．．．．$\$ 9,490$


## ADDITIONAL STATEMENTS．

In the table below we give statistics regarding minor civil divisions in the State of Connecticut which have an indebtedness of over $\$ 10,000$ ，and which are not represented among the foregoing detailed． reports．We add the population from the U．S．Census of 1890.

|  | Total | A ssessed | Tax |  |
| :---: | :---: | :---: | :---: | :---: |
| Location． | Debt． | aluation． | Rate． |  |
| Avon，Hartford | 15，769 | \＄464，915 | \＄13．00 | 1，182 |
| Barkhamsted，L | 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 | $12 \cdot 00$ |  |
| Canaan，Litchtield Co．．．．．．．．．．．．． | 23.000 | 492，152 | $12 \cdot 50$ | 70 |
| Cheshire，New Have | 12，000 | 1，060，946 | 11.00 | 1，929 |
| Clinton，Middlesex C | 22，145 | 742，833 | $15 \cdot 00$ | 1，384 |
| Coventry，Tolland | 12，507 | 644，985 | 15.00 | 1，875 |
| Cromwell，Middlesex | 53，218 | 1，015，395 | 13.00 | 1，987 |
| Darien，Fairfield | 16，933 | 2，347，860 | $7 \cdot 00$ | 2，276 |
| Eastford，Windh | 11，500 | 151，975 | 16.00 |  |
| East Lyme，New Lon | 27，230 | 767，445 | 12.00 | 2，048 |
| Easton，Fairfield | 25，188 | 414，208 | 14.00 | 1，001 |
| East Windsor | 30，650 | 1，322，947 | 15.00 | 2，890 |
| Ellington，Tolland | 14，000 | 753，448 | 12.00 | 1，539 |
| Farmington，Har | 49，000 | 1，896，252 | 12.00 | 3，179 |
| Griswold，New Lo | 32，461 | 1，722，075 | 10.00 | 3，113 |
| Hamden，New Ha | 39，050 | 1，996，023 | 15.00 | 3，882 |
| Hartland，Hartford | 11，981 | 194，631 | 23.00 | 565 |
| Hebron，Tolland Co | 41，446 | 424，663 | 14.00 | 1，039 |
| Lebanon，New | 13，558 | 926，569 | $12 \cdot 00$ | 1，670 |
| Lyme，New London | 35，593 | 309，562 | 15.00 | 977 |
| Madison，New Haven | 12，000 | 948，775 | 10.00 | 1，429 |
| Manchester，Hartfo | 92，420 | 5，061，663 | 15.00 | 8，222 |
| Mansfield，Tolland Co | 17，979 | 579，517 | 15.00 | 1，911 |
| Meeting House 8chool Dist | 50，000 | 3，000，000 |  | 3，500 |
| Middlefield（T．）Middlesex C | 39，508 | 430,260 | 18.00 | 1，002 |
| Montville（T．），New London Co． | 52，538 | 1，097，507 | 16.00 | 2，344 |
| New Hartford，Litchfiel | 49，035 | 1，109，715 | 12.00 | 3，160 |
| New Milford，Litchfield | 41，000 | 1，974，395 | 13.00 | 3，917 |
| Newtown，Fairfield | 25，000 | 1，782，646 | 11.00 | 3，539 |
| Norfolk，Litchfield | 20，994 | 1，016，342 | 12.00 | 1，546 |
| North Canaan，Litch | 28，530 | 811，630 | 12.50 | 1，683 |
| North Haven，New Haven | 21，344 | 896，269 | 12.00 | 1，86 |
| No．Stonington，New London Co． | 21，977 | 537，400 | 12.00 | 1，463 |
| Old Lyme，New London | 18，330 | 507，299 | 15.00 | 1，319 |
| Old Saybrook，Middle | 30，126 | 600，540 | 15.00 | 1，48 |
| Plainville，Hartford C | 28，000 | 819，232 | $9 \cdot 00$ | 1，99 |
| Redding，Fairfield Co | 22，000 | 511，563 | 15.00 | 1，5 |
| Rocky Hill，Hartford | 26，161 | 417，802 | 12.00 | 1，069 |
| Roxbury，Litchfield | 26，381 | 411，146 | 14.00 | 936 |
| Salisbury，Litchfield | 24，500 | 1，805，236 | $10 \cdot 00$ | 3，420 |
| aybrook，Middlesex | 44，000 | 684，390 | 16.00 |  |
| Seymour，New Haven | 40，084 | 1，562，872 | 20.00 | 3，300 |
| Shelton，Fairfield | 55，031 | 2，943，600 | $4 \cdot 00$ |  |
| Southington，Hart．Co．（Boroug | 23，100 | 1，455，234 | $5 \cdot 00$ |  |
| Stafford，Tolland Co | 36，766 | 1，580，429 | 20.00 |  |
| Stafford Springs，Toll | 12，850 | 136，243 | $7 \cdot 50$ |  |
| Stratford，Fairfield Co | 43，659 | 1，329，815 | 15.00 | 2，608 |
| Trumbull，Fairfield | 18，839 | 644，139 | 12.00 | 1，453 |
| Waterbury（Town）N．Haven Co | 154，915 | 22，555，193 | $5 \cdot 00$ | 33，202 |
| Waterford，New London Co． | 40，288 | 1，205，072 | 15.00 | 2，66 |
| Watertown，Litchfield Co | 30，000 | 1，495，974 | 11.00 | 2，323 |
| Wethersfield，Hartford Co | 36，574 | 1，403，840 | 12.00 | 2，27 |
| Wilton，Fairfield Co． | 21，470 | 806，218 | 10.00 | 1，72 |
| Windham，Windh | 167，000 | 5，213，863 | 12 | 10，032 |
| Windham Count | 49，500 |  |  | 45，158 |
| indsor，Hartf | 109，854 | 1，638，524 | 15.00 | 2，95 |
| Woodbury，Litchfiel | 18，900 | 995，438 | 15.00 | 1，815 |
| Woodstock，Windham | 11，134 | 925，282 | 12.00 | 2，30 |

## Debts and Resources

OE TEIE

# States, Cities and Towns 

IN TEIE MIDDLE STATES.

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

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DISTRICT OF COLUMBIA

## State of New York.

## DEBT, RESOUROES, Etc

Admitted as a State


Total area of State (square miles)
One of Original Thirteen State capital

50,203
Governor (term expires January 1, 1901). Theodore Roosoany Secret'y of State (term expires Jan. 1, 1901) John T.McDonough Treasurer (term expires Jan. 1, 1901)

John P. Jaeckel Comptroller (term expires Jan. 1, 1901) - William J. Morgan

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 At the November election in 1895 the proposition to ity wiped out. the State to the amount of $\$ 9,000,000$ the proposition to issue bonds of improving the Erie Canal, the Champlain Canal, and the Oswego Cand was submitted to the voters and carried. These bonds have all been tax levied tor but $\$ 500,000$ have been paid from the proceeds of the 500,660 , which, with the $\$ 440,000$ outstanding Marech 1,1899 , $\$ 8$,$\$ 400,000$ Adirondack Park Bonds and $\$ 400$ ptroller's Certincates and of $\$ 9,685,666$, constituted the State's indebtedness on March 1, 1899.
 * Due $\$ 55,000$ annull

STATE DEBT FOR OVER FIFTY YEARS. -Below
mount of the State debt on Sept. 30 in the vears named.
we give the


 TAX., VA a series of years. -The following shows the state's valuation


State creadit not to be given.-SECTION 1. The oredit 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
eficits or failures in revenues or deficits or failures in revenues, or for expenses not provided for, congate, 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 con racted, and to no other purpose whatever.
State debis 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 arisor which it was raised, or to repay suoh debts, and to no the 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 debts specified in sections two and three of this article, no debts shall be herearter 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 dis-
tinctly specified therein; and such law shall impose and provide for the collection of a direet 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 coneral election, have been submitted to the effect until it shall, at a generajerity of all the votes cast for and against it at such have received a final passage of such bill in either house of the Legislature, the question shail 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 meople, if no dime. after the approval of such law by the ance thereof, repeal the same; and may at any time, by pursuforbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law. shall remain in force and be irrepealable, and be annually collected, until specifted 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 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 invested, and neither of them shall be appropriated or usedin any safely ner other than for the specitic purpose for which it shall have been proviled.
DEBT LIMITATION.-CITIES, COUNTIES. TOWNS AND VILLAGES. uniform limit to the power of all counties and cities of the State to con tract 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 ber and begin the paragraphs are our own, we having inserted them so that those who need torefer to oruse 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, eity, town or village shall hereafter give any mones or property, or loan its money or credit to or in aid of any individual,
association or corporation, or become directly or indirectly of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtednes except for county, city, town or village purposes. This section shal not prevent such county, city, town or village from making such pro (2) No county or city shall be allowed to be authorized law. purpose or in any manner to an amount which, including existin indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeare 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 hereein otherwise provided.
(3) No connty or city whose present indebtedness exceeds ten pe (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 furth
indebtedness shall be reduced within such limit.
(4) This section shall not be construed to prevent the issuing of certif cates of indebteduess 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
issued and payable out of such taxes.
to prevent the issue of bonds provide the supply of water shall not exceterms of the bonds issued to ing fund shall be created on the issuing of the said bouds for their re demption, by raising annually a sum which will produce an amount
equal to the sum of the principal and interest of said bonds at their maturity. ollection ef 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 the power of the city to become otherwise indebted.
(7) Whenever hereafter the boundaries of any city shall become the same as those of a county, the power of the county to become indebted
shall cease, but the debt of the county at that time existing shall not be included as as part of the city debt.
(8) The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hun to thousan inhabitants, or any such city of this state, in addition to proviggregate
the principal and interest of existing debt, shall not in the aggre 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, ing, Tits money or credit," (2) in becoming "directly or indirectly the n, of ert in or beration," and (3) in incurring "any indebtedness except for County, City, Town or vii. lage purp
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 wise indebted."
We would also call special attention to Paragraph (7), that whenever hereafter the boundaries of any city shall become the same as those of a county " he power of the county o o become indebted shall cease, but the debt of the county at that time existag siall not debt." In May 1886 the New York Court of Appeals decided at the end of a litigation begun in July 1885 that the sinking fund was not a part of the city debt within the meaning of the above provision of the Consti-
tution limiting the creation of debt to 10 per cent of the assessed valuatution limiting the cre
Towns and Villages are not limited in their debt-making power by the special statntes.
The 1895 Lesislature passed an act "for the protection of bona fide purchasers and holders of coupon bonds and of municipal corporations against misfeasance, malfeasance or negligence of public officers."
The full text of this law was published in the Chronicle of June 8 , 1895, V. 60, p. 1023
EXEMPTION FROM TAXATION. - There is one general New York statute with reference to exemption from ta atiou "for to wn, county,
municipal or State purposes." of a class of bonds "issued by any vill age, city, town or cou the state, which seems to have a wider appliemption applied only to bonds issued to pay up or retire bonds "ereated
to aid in the construction of any railroad." A new law was passed in to aid in the construction of any railroad." A new law was passed in 1886 (Chapter 316) making the tax exemption apply to "new indends
issued under the act to retire any of the then "present bonded indebtedissued under the act to retire any of the then "present bonded indebted-
ness of any village, city, town or county in this State." With reference to such new bonas 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 county, municipal or State purposes until the period when they are
made payable." In 1893 still another law was passed making the made payable, on bonded indebtedness. The law as it now stands will be found in editorial on page 4 of the April, 1894, Supplement.號 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 sumbined
York for the redemmissioners of the "Sinking Fund of the City of New 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, anc. and the resolution of the Commissioners of the Sinking Fund authorizing their issue.
SAVINGS BANK INVESTMENTS-POWERS AND RESTRIC-TIONS.-In 1898 the New York Legislature passed an amendment to paragraph 6, Sec. 116, of the Savings Bank law of 1892. The amend ment extends 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. It should be stated that a measure is now hefore the Legislature enlarging still further the fleld of railroad investments. The text of this bill will be found in an editorial article on a previous pase of this Supplement and should it become a law the fact will be duly recorded in the State and City department of our weekly Chronicle.
Sec. 116. In whal securities aeponts may er 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 honds or interest-bearing notes or obligations of the United States, or those for whin the rate interest and principal in cluding the bonds of the District of Colnmbia. State, issued pursuant to the authority of any la obligations of this 3. In the stocks or bonds or interest-beariug obligations of any State of the United States which has not within ten years previous to mak-
ing such investment by such corporation defaulted in the payment of ing such investment by such corporation defaulted in the payment of
legislature of any such State to be contracted; and in the bonds or n -terest-bearing obligations of any State of the United States, issued in pursuance or the anthar of this act, been issued for the funding or settlement of any previous obligation of such State theretofore in default, and on which said funding or settlement obligation there has been no default in the payment of either principal or interest since the issuance of such funded or settiement obligation, and provided the interest on such funded or settlement obligations has been paid regu-
larly for a period of not less than ten years next preceding such inlarıy for a.
vestment.
2. 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 whed
suing them are pledged.
3. In the stocks or bonds of the following cities: Boston, Worcester, Cambridge, Lowell, Fall River, Springfield and Helyoke, 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: Phladelphia, Pittsburg, Alleghany, Readiny and Scranton, in the State of Pennsylvania ; Minneapolis and St. Paul, in the State of Minnesota; Des Moines, in the State of Iowa; Milwankee, in the state of Wisconsin; Louisville, in the state of Kentucky; Paterson, Trenton, Newark and Camden, in the State of New Jersey; Baitimore, in the State of Maryland. If at any time the shaebtedness oven per centum of its valuation tor purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to seven per centum of the valuation for the purposes of taxation, cease to be an authorized investment for the moneys of savings banks, but the superintendent of the banking department may, in his ciscretion, require any savings oased prior to said increase of debt.
4. In bonds and mortgages on unincumbered real property situated in this State, worth at least twice the amount loaned thereon. Not more than sixty-ive per centum of the whole amount of deposits productive real property, the amount loaned thereon shall not be more producrty 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 Also in the first mortgage bonds of any railroad corporation of this Also in the first morte the principl 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 tive years next preceding the date of any such investment shall such rairoad corporation have failed regurary and punctually to pay the principa and interest and punctually to have paid dividends upon all its ontstanding 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 ie-hallof the total mortgage indebtedness of suage 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 corporation shall not be considered railroad corporations within the meaning of this section.
5. 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
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 meeting current availa $\| l$ le fund not exceeding ten per centum of the whole amount of deposits with such corporation, ou hand or deposit in any bank in this State organized under any law of this State or f 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 shal not exceed bank or company: or such avaliable fund, or any part thereof, may be loanee 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 $90 \%$ or the market value of the securities pledged for the same. Section 119. Every such corporation mav also deposit temporarily in the banks or trust companies specified in the last section the excess of current daily 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 superintendeut of banks that article. Whenever it shall appear to the superiutendeut of banks that
the trustees of any such corporation are violatiog the spirit and inteut of this provision by keeping permanently uniuvested 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 case thereon, shall be required of the borrower, and all the expense of searchers, examinations and certiticates of title or appraisal 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 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 U. S. Census tigures

So iu the original.

## Cities, Counties and Towns <br> in the <br> STATE OF NEW YORK

NoTe.- For debts of civil divisions not found among the statements ALBANY SAMES ROONEY. Chamberlain. ALBANY.- $\left\{\begin{array}{l}\text { JAMES H. BISSIKUMMER, Seo' } \\ \text { C. Sinking Funds }\end{array}\right.$ Albany is in Albany County.

## GENERAL BONDED DEBT.



Knox Street Viaduct $18974 \mathrm{~J} \& \mathrm{D}\left\{\begin{array}{c}\text { ( } \$ 5,000 \text { y'ly Dec.1. }\end{array}\right\} \quad 40,000$ a Interest payable in Albany. b Interest payable in New York at
the Merchant's National Bank. STREET IMPROVEMENT BONDS
Principal and interest paid by holders of property benefited. LOANS- NAME AND PURPOSE. Interest.-- $_{\text {Rate. Payable. }}^{\text {When Due. Principal. }- \text { outstand'g }}$ NAME AND PURPOSE
Delaware AVe........ Delaware
Hawk St.
Beaver St.
Quail St. 2 ser Third Avenue Various streets...
do do ........ 18
sewer improvem'ts.. 1896
do $\quad$ do $\quad . .1896$

Street improvem't... 1898 | Rate. |  |
| :---: | :---: |
| 8991 | $31_{2}$ |
| 894 | 4 |
| 895 | 4 |
| 895 | 4 |
| 896 | 4 |
| 895 | 4 |
| 896 | 4 |
| 1897 | 4 |
| 187 | 4 |
| 1896 | 4 |
| 898 | 4 |
| 1898 | 4 |


 $\$ 8.700$
3,400
900
900
1,300
5,140
18,750
290,800
100,000
88,000
12,000
4,230
209,000 The total amount of street improvement bonds outstanding on Mar. WATER DEBT



hitstand'g. $\$ 100,000$
100,000 90,000
99,000 99,000
100,000 *50,000 50,000
50,000
50,000 100,000

40,000
67,500
175,000
112,000
20.000

20,000
10,000 10,000
90,000 37,500
95,000
200,000 100,000

TOTAL DEBT, SINKING FUNDS, ETC. -The subjoined statement bonds, amounting to $\$ 787,370$ on Mar. 1, 1899, are not included. General bonds....... Mar. 1, 1899. Nov.1,1898. Nov. 1, 1897. Nov.1,1896 Water bonds........... $\$ 1,756,000 \quad \$ 2,41,728,000 \quad 1,632,500 \quad \$ 2,467,000$ Total bonds......... $\frac{1,756,000}{\$ 4,121,000} \frac{1,28,000}{\$ 4,143,250} \frac{1,632,500}{\$ 4,046,500} \quad \frac{1,582,000}{\$ 4,049,000}$ Sinking funds. ......... $\frac{1,394,980}{\$ 2,726,020} \quad \frac{1,394,260}{\$ 2,748,990} \quad \frac{1,168,263}{\$ 2,878,237} \quad 1,008,180$ Net debt............ $\$ 2,726,020 \quad \$ 2,748,990 \quad \$ 2,878,237$ \$3,040,820 The sinking funds are invested mostly in the city's own bonds. CITY PROPERTY.--Property owned by city November, 1898, was :
Real estate, $\$ 4,447,420$; personal property $\$ 2,405,330$; total, Real estate
$\$ 6,852,750$.
ASSESSED VALUATION.-Property is assessed about full value.

| I |  | Per | 1otal. |  |
| :---: | :---: | :---: | :---: | :---: |
| 18 | \$59,159,515 | \$7,525,425 | \$66,684,940 | \$20.60 |
|  | 58,768,650 | 9,508,245 | 68,276,895 | 0 |
| 189 | 58,548,720 | 6,426,995 | 64,975,71 | $20 \cdot 00$ |
| 189 | 64,623,680 | 6,565,790 | 71,189,470 |  |
| 1890 | 63,380,046 | 6,282,525 | 69,662,571 | $19 \cdot 00$ |
| 188 | 34,310,305 | 2,790,120 | 37,100,425 | 36.00 |
|  | 24,981,511 | 5,954,825 | 30,936,336 |  |
| 186 | 20,283,245 | 6,006,803 | 26,290,048 | $12 \cdot 60$ |
| 185 | 9,430,100 | 3,171,589 | 12,601,689 | $15 \cdot 70$ |
| 84 | 7,792.340 | 3,449,098 | 11.241.438 | $13 \cdot 20$ |
| POPULA $\text { in } 188090, ?$ | ION.-In 1892 <br> 5. The estima | $\begin{aligned} & \text { ulation } \\ & \mathrm{r} 1899 \mathrm{w} \end{aligned}$ | $97,120 ;$ | $0 \text { 93,313; }$ |
| BA | Cou | Y.- |  | , Treas. |
| County seat | $t$ is the city of A |  |  |  |
| LOANS City Hall | When |  |  | ue. |
| $31_{2} \mathrm{~s}$, A\&O, $\$ 5$ | 50,000...Oct. 1, | 14 s , se | ., \$16,000 | Mar., 1914 |
| $31_{2} \mathrm{~s}$, A\&O, 5 | 50,000.... Oct. 1, | $02{ }^{\text {4s, sem }}$ | .,', 15,000 | Mar., 1915 |
| $3{ }^{1}$ Ss, A\&O, 4 | 45,000. Oct. 1, | 03 4s, sem | ., $\ddagger 6,000$ | Mar., 1916 |
| County Co | urt House- | 48 , sem | n., 18,000 | 1917 |
| s, semi-an., <br> War Loan |  | REFI | ING BONDS $337,000 . . \mathrm{M}$ |  |
| 4s, semi-an., | \$57,000.March. | 00 ( $\mathrm{Bi}, 000$ | y to '17 \& \$1 | ,000in'18) |
| 4s, semi-an., | 21,000.Mar., '0 | 03 Total | Mar. 1, '99 | \$858,000 |
| 4s, semi-an., | 67,000... Mar., | 04 Ass'd v | ation, real | +91.112,867 |
| 4s, semi-an., | 111,000.Mar., ' | 07 Ass'd v | ation,pers'l | 9,243,820 |
| 4s, semi-an., | 66,000.Mar., '0 | 09 Total v | ation 1898.. | 100,356,687 |
| 4s, semi-an., | 35,000... Mar., | 10 County | x (per M.)'9 | - $5 \cdot 40$ |
| 4s, semi-an., | 37,000 ...Mar. | 11 Popula | in 1892 w | 167,289 |
| 4s, semi-an., | 18,000 ...Mar., | 12 Popula | in 1890 w | 164,555 |
| 48, semi-an., | 17,000 ... Mar., |  |  |  |
| TERES | payable at | County Tr | Irer's Office. | The bonds |

INTEREST is payable at the County Treasurer's Office. The bonds
are all registered. ALEXANDRIA.-Adam Bickelhaupt, Super. This town is in Jefferson County.
$\qquad$ MORRISTOWN \& PHILA. RR.,
(since consol. with Utica \& (since consol. with Utica \& $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 52,100$ Total debt 100 Total debt Jan. 1, 1899...........1900 Set ing fund assets........ 21,000 $\left\lvert\, \begin{aligned} & \text { Total tax (per } \$ 1,000 \text { ), } 98 . . . . \$ 6 \cdot 60 \\ & \text { Population in }\end{aligned}\right.$ ( INTEREST is payableatJefferson County Nat. Bank, Watertown,N.Y.

AMSTERDAM. $-\left\{\begin{array}{l}\text { Z. S. WESTBROOK, Mayor. } \\ \text { NICHOLAS FLEIG, Tressur }\end{array}\right.$
This city is in Montgomery County.
LOANS- When Due. LOANS- When Due.

 SCHOOL BONDS, DIsT. 8, $11 \& 13-12$
$4 \mathrm{~s}, \ldots . ., \$ 14,000 \ldots .$. Oct. 1,'99-12
 $4 \mathrm{~s}, \ldots . . .10,000 \ldots .$. . Sept.,'99-'08 Tax valuation, personal. $1,418,400$ SEWER BONDS . . July 1 , '99-'34 Total valuation 1898...10,731,641

 $5 \mathrm{~s}, \ldots . .42,000 \ldots . .$. . Oct. 1, $1906 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......17,336 } \\ & 5 \mathrm{~s}, \ldots . \mathrm{A}^{2}, 000 \ldots . . . \text { Oct. 1, } 1911\end{aligned}\right.$ INTEREST is paid at the National Park Bank of New York City.

ANDES.-J. F. Sсотt. Supervisor.
This town is in Delaware County. It contains village of same name. LOANS When Due. |Ass'd valuat'n, personal.. \$112, 00 $3^{1} 1_{2 S}$, M\&S, $\$ 111,000$.. Mar. 1, 1900 Total ass (per $\$ 1,000$ ) '97. 17.80 (Part due yearly) to Mar. 1, 1926 Population in 1892 was.......2,183 Assessed valuation, real $\$ 554,960$ Population in 1890 was ab,t.2,264 AUBURN.- $\left\{\begin{array}{l}\text { ORLANDO LEWIS, Mayor. } \\ \text { J. P. JAECKEL, Treasurer. }\end{array}\right.$
This city is the county seat of Cayuga County. In 1894 the city purhased $\$ 112,000$, which were refunded in June, 1895 . LOANSWhen Due.
Bonds-

$$
\text { , } \$ 122,407
$$ Bonds-



M\&S, 20,000 ....Mar. 1. $\left.1910\right|^{3}$

 $\begin{array}{ll}38, ~ M \& S, & 20,000 \ldots . . \text { Mar. 1, 1904 } \\ 3 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, & 20,000 \ldots \text { Mar. 1, } 1905\end{array}$

SOUTHERN (YENTRAL, RR.-(Con.) 3s, M\&S, \$40.000.... Mar. 1, 1906 8, M\&S, 25,000..... Mar. 1, 1907 Water Bonds 1894

INTEREST on the railroad bonds is payable at Fity Treasurer's office of the Mercantile Trust Co., New York.
TOTAL DEBT.-The city's total bonded debt on Mar. 1, 1898 ,
ASSESSED VALUATION. - In 1897 property was assessed at actual


This city is the 1 N.- \{S. D. KANE, Clerk.
estimated to be worth $\$ 2,000,000$.
LOANS-
$31_{28}$, M\&S, $\$ 26,000$ RR. BONDS-
$3^{1}$ ( $\$ 3,000$ due yearly.) 1907
BRIDGE BONDS- yearly.)
4s, S-A, $\$ 2,000 \ldots . . . .1899$ to 1902 $4 \mathrm{~s}, \ldots .$.
 3198, ..... $4,000 \ldots .$. Aug. 1, 1934 CITY Hall Bonds-
48, F\&A, $\$ 25,000$...Aug. 1.' $15-17$
 48, F\&A, $\$ 50,000 \ldots . . .1923-1927$ $\$ 10,000$ yearly on Aug. 1.
Fire Station Bonds- ,
 Hosprtal
Hospital BONTS- $\qquad$ (\$5,000 annuaily.)
WATER BONDS-
78, F\&A, $\$ 3,000 \ldots . . . .1899-1900$ $7 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 7,5000$ yearly.
 3 s , F\&A, 62,000.,.Aug. 1, 1918
Bonded debt Feb. 1,99.. $\$ 634,500$ City has no floating debt. Tax valuation, real..... $18,897,190$ Included in above, but exempt from taxati'n 197,940 Total valuation 1898 ...21,086,260 Assessment about $3_{4}$ actual value.
City tax, (per $\$ 1,000$ )
$1898 . \$ 2278$ City tax, (per \$1,000) 1898.\$22 78
Population in 1890 was.....35,005 Population in 1880 was......17,317 Population in 1899 (est.) ...45,600 $1_{2}$, M\&N
INTEREST,-On City Hall, water, $\$ 148,000$ bridge and $\$ 8,000$ fire
BROOKLYN.-See New York City

BROOME CO.-John A. Rider, Treasurer. County seat is Binghamton. | LOANS |
| :--- | :--- |
| CoURT House Bonds- | 4s, F\&A, $\$ 60,000 \ldots . .1899$ to $1904 \left\lvert\, \begin{aligned} & \text { Total valuation } 1898 . . \\ & \text { ( } \$ 10,000 \text { annually. }\end{aligned}\right.$



BUFEALO. $\left\{\begin{array}{l}\text { CONRAD DIEHL, Mayor }\end{array}\right.$
Buffalo is in Erie County, and the city's tax valuation is about ${ }^{6} 7$ that of the entire count
LOANS- - -Interest.- Rate Payable. When Principal $\quad$ Putstand'g 1 CITY LO

 $\begin{array}{lllll}\text { Market................. } 1890 & 3^{1} 1_{2} & \text { A \& O Apr. 1, } \\ \text { \& }\end{array}$
 Refunaing bonds..... $1896 \quad 31_{2} \quad$ J \& J J July 1; 1916
 83,000
84,548 $\begin{array}{llllllrr} & \text { do } & 1998 & 31_{2} & \text { A } & \& & \text { O } & \text { Apr. } \\ \text { do } & \text { do } & 189,1918 & 200,137 \\ \text { do } & 1898 & 31_{2} & \text { M }\end{array}$ $\begin{array}{llllll}\text { R. Buff. flood bonds.. } 1897 & 3^{2} 1_{2} & \text { J \& } & \text { \& J J July } & 1,1916 \\ \text { Suly } & 1,1927\end{array}$ Buffalo Charter loan.. $1891 \quad 31_{2}$ J \& J \{ July 1,'99 to 1901 part due yearly. $\}$ City and County Hall. 187


 ler
Pa
A
M
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J
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J $\begin{array}{ll}\text { yable } \\ \& & \mathrm{O} \\ \& & \mathrm{~N} \\ \& & \mathrm{~J} \\ \& & \mathrm{~J} \\ \& & 0 \\ \& & \mathrm{~A} \\ \& & \mathrm{~J} \\ \& & \mathrm{~J} \\ \& & 0 \\ \& & \mathrm{~J} \\ \& & \mathrm{D} \\ \& & \mathrm{~J}\end{array}$ When Principal. When Drie.
Apr. 1, 190
Nov. 1, 190
Jan. 1, 190
Jan. 1, 190
Apr. 1, 190
Feb. 1, 190
July 1, 19
Jan. 1, 19
Oct. 2, 19
July 1, 19
De. 15, 1910
July 1, 1 Outs Outstand
$\$ 30,0$
75,00
75,0
30,0
75,0
75,0
75,0
40,0
100,0
100,
100,
100,
100, 238,000 Bird̃ Avenue............ 1





315,000

## 185,000

 $\begin{array}{llll}\text { Hertel Avenue...........1887 } & 3^{1_{2}} & \mathrm{~J} & \text { \& } \& ~ \\ \text { A }\end{array}$

June 28, 1900
Aug. 15, 1899
Aug. 1, 1900
Dec. 1, 1901
Oct. 1. 1902
Aug. 15, 1903

## $\$ 200,000$

 204,568359,332 359,332
527,765
571,946

 Sept. 1, $1903 \quad 200,000$ Sept. 1, 1903
Apr. 1, 1905
July 1, 1906

## 200,000 100,000 100,000

 100,000100,000
300,000 300,000
79,382 100,000
50,000 100,000
100,000 100,000
90,000
100,000 100,000 100,000
100,000 100,000
50,000
100,000 100,000
57,000 275,000
100,000 100,000
225,000 $\mathbf{2 2 5}, 000$
155,000 155,000
150,000 100,000
10000 50,000
100,000 100,000
100,000
160,000 160,000
50,000 FREEDOM FROM TAXATION.-The Bu June 1. $\} \mathbf{3 8 0 , 0 0 0}$ are ex 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-
Volunteer relief.
Sewer bonds-
Hertel Avenue.
Babcock \& Seneca St.
Bird Avenue.
Bailey Ave. sewer.
Buffalo Charter, 1891.

| School bonds. | In both N. Y. \& Buff. |
| :---: | :---: |
| Swing bridge. | Buffalo Trunk sewer. |
| Market bonds. | City and County Hal |
| Plank road awards. | Grade crossing. |
| Municipal Court b'ld'g. | Park bonds. |
| Bu | Railroad bonds. |
| Deficiency loan. | School bond |
| Monthly local work. | Tax loans |
|  | Water loans. |

TOTAL DEBT, SINKING FUNDS, ETC.-

|  | Mar.1, 1899. | July 1, 1898. | July 1, 1897. |
| :---: | :---: | :---: | :---: |
| Total bonded debt. | .\$16,586,640 | \$16,079,628 | \$13,803,079 |
| Sinking funds | 1,488,361 | 1,257,845 | 537,043 |
| Net | \$15,098,279 | \$14,821,783 | \$13,26¢,03 | Water debt (incl.above) $3,811,882$ in $\$ 3,821,882$

The sinkigs 3,515,882 CITY PROPERTY.-The city owns real estate estimated at $\$ 10,-$
611 611,772; personal property valued at $\$ 8,459.933$; total, $\$ 19,071,705$.
This total includes the water works, real estate, valued at $\$ 690,405$ This total includes the water works, real estate, valued at $\$ 690,405$ the city on March 1, 1899, including the above property, were figured by the Comptroller at $\$ 24,977,033$ and the total liabilities at $\$ 16,-$
586,640 , leaving $\$ 8,390,393$ as the excess of resources over liabilities. ASSESSED VALUATION.-"Assessment is made upon the nomival


CANTON.-This village is in St. Lawrence County.

| LOANS- | When Due. | $\begin{array}{l}\text { Bonded debt Sept.1, '98.. } \$ 75,800 \\ \text { SEWER BoNDS }\end{array}$ |
| ---: | :--- | :--- |
| Sinking fund assets...... | 600 |  | | SEWER BONDS- |
| ---: | :--- | :--- | ---: |
| $31_{2 S}, ~ J \& J, ~$ | CATSKILL.—J. H. STory, Treasurer.

This village is in the town of the same name in Greene County.

| LOANS- When Due. |
| :--- | :--- |
| VILLAGE WATER BONDS- |
| ( $\$ 1,000$ each.) | \left\lvert\, \(\begin{aligned} \& Interest on village bonds is payable <br>

\& at the Catskill National Bank. <br>
\& Village debtMar., 1898.. \$ 152,000\end{aligned}\right.\)
at the Catskill National Bank. 48, J\&J, $\$ 147,000 \ldots \$ 5,000$ due y'rly TOWN IRON BRIDGE BONDS4s, J\&D, \$6,000.....June 1, 1899
( $\$ 2,000$ due yearly) to J'ne 1, 1901

Town debt March, 1898 11. 11,000
Village tax valuat'n, $97.3,300,000$ Town tax valuation,'97. 4,401,715 Population of village, 1890..4,915
Population of village 1897...6,000

CATTARAUGUS CO.-Wm. Ely, Treasurer. Little Valley is the county seat.
 Bonded debt Feb. $\mathbf{0}$, $1899 . \$ 50,000$

CAZENOVIA.- $\left\{\begin{array}{l}\text { P. H. DONNELLY. President. } \\ \text { d. FITCH Village Clerk }\end{array}\right.$ Cazenovia is in Madison County

## LOANS-


 interest payable in May 1,1915
otal debt Feb. 1, 1899... $\$ 72,000$ O $1 \begin{array}{ll}\text { Population in } 1898 \\ \text { Population in } 1890 & \text { (est.)......1.945 }\end{array}$ TAX FREE,-All bonds issued by this village are

CHARLOTTE.-P. M. Sohwartz, Clerk. This village is in Monroe County.
Sewer bonds. 4 les.......... $\$ 15,000$ $44_{28} \mathrm{~A}$ ATER An., 225,000



Assessed valuation per'l. $\$ 80,600$ Total valuation 189×.....7*0,100 Assessment about $1_{2}$ actual value. Population in 1890 was....... 933 Population in 1898 (was)...... 1,305

CHESTER \{J: E. NOONAN.Clerk.
This village is in Orange County.
LOANS-
4s. J\&ED. $\$ 53,000$
Total debt Fobl....Dec. 1, 1917 Tax valuation, real $1899 \ldots . .855,000$ Tax valuation, personal... 165,100
INTEREST on the bonds is paya

Total valuation 1898.....\$506.125 Assessment about $\boldsymbol{1}_{2}$ actual value. Pax rate (per M.), '98....... $\$ 22 \cdot 93$ Population 1899 (est.)..........1, 1, 380 able

COBLESKILL.- $\left\{\begin{array}{l}\text { IRVING VAN VARIC, Mayor }\end{array}\right.$ This village is in Schoharie Country
LLANS- When Due.
48, F\&A, $\$ 13,500$
( $\$ 2,000$ due yearly) to Feb. 1, 1906

 Part due yearly) to Feb. 1,1917
Total debt
Feb. $1,1899 \ldots . \ldots 9,500$
INTEREST on sewern bondsd is payable at First Nat. Bank, Cobleskill
on the water bonds at the ofice of the State Comptrolier, Albany.
COHOES.-Miller Hay, Chamberlain. This city is in Albany County.
LOANSWhen Due. 4s. .... $\$ 3,500 \ldots . . . \mathrm{J}$








 IITMROUEMEN BONDS-
 4s, … $\$ 17$, 000

 $4 \mathrm{~s}, \ldots$, .. $\% 5,0,000$ due

7s, JATET BONDS

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of


COLLEGE POINT—see New York City.
COLUMBIA CO.-George H. Mact, Treasurer.

County seat is Hudson
REFUNDING BONDS-
$4 \& 31_{28,}$ Mar. 1, \$14,000.1900-1901 $4 \& 3^{1}$,S, Mar. $1, \$ 6,000$. Mar. 1,1902 ( $\$$ S5,000 due yearly on Mar. 1909 $31_{2 \mathrm{~s}, \text { Mar. 1, \$12,500. Mar.1,'10.) }}^{31_{2 s}, \text { Mar }}$ $3^{3{ }^{1}}{ }^{1}$ ss, Mar. Mar. $1, ~ 24,100$. Mar. 1, 1, 1912-3 ARMORY BONDS$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 20,000$
( $\$ 3,000$ yearly to Mar. 1, 1908)
FUNDING BONDS-
4, M\&S, \$55,000....March, '09-'16 ( $\$ 5,000$ yearly to $\quad 13$, inc., $\$ 10,000$ Int. payable at County Treasury Tax valuation, real....\$22,385,866 Tax valuation,personal $3,002,401$ Total valuation 1898.. $25,388,267$ Assessment is 4-5 actual value.
Population in 1892 was.....45,205

CORNING.-F. J. Bantley, City Clerk
mis town, including the city of the same name, is in Steuben County CITY BRIDGE BONDS- When Due. 4s, F\&A, $\$ 8,500$...Feb., 1898-1908 CITY RR. Bonds
$7 \mathrm{~s}, \mathrm{~J} \& J \mathrm{~K}$. BoNDS CITY HALL BONDS-
4s, $\$ 3,000$.
Jan., 1902
Oct. 1,1902 (\$5́,000 due yearly) to Oct. 1, 1, 1903
CITY SEWER BONDS-
R, J\&JJ, \$50,000..Jan., 1908 to '17 $48, J \& J, \$ 100,000$. Jul ( $\mathbf{\$ 1 0 , 0 0 0}$ due yearly.) INTEREST is paid by the Knickerbocker Trust Co., New York.

4s, J\&J, $\$ 35,000 . . . . .1936-1939$
(\$10,000 annualiy 1936-1938 and SCHOOL $\$ 5.000$ 1939.) 4s, M\&S, \$26,000. Mar. 1, '18 to '30 4 s, M\&S, $\$ 500$ yearly.) Tot. city debt Jan. .....Mar. 1, 1931 Tot ving funds.............. $\quad 34,535$ Population, city, 1890....... 10,118 Population, city, 1897 (est.). 12,000

CORTLANDVILLE.-
This town, including Cortland village, is in Cortland County.
. LOANS- When Due. |l $\left.\begin{aligned} & \text { Paving bonds 4s.\$14,776.10-20yrs. } \\ & \text { TOWN DEBT- }\end{aligned} \right\rvert\, \begin{aligned} & \text { Town Nov. 1,1898.\$148,000 }\end{aligned}$ REFUNDING BONLS$3^{1} 28, \ldots .$. (P46,000...... 1899-1918 $48, \ldots ., \$ 106,000 \ldots$ (Part annually.) $1899-1915$ (Part annually)
VILLAGE DEBTNor. School 4s . $\$ 14,000$ Village debt Mar. 1, 1898. 106,776 Tax valuation, real.......5,132,175

Tax valuation, personal. 852,795 Total valuation, 1897....5,984,970 Total tax (per $\$ 1,000$ ) 97 . $\$ 6 \cdot 10$ Population of T'n 1892 was 11,733 Union $\quad \dddot{3} 02$ Population or 181890 was 11,451 | Union sch'13 34 s . 20,000 | 1902 |
| :--- | :--- | :--- |
| Sewer bonds, 4 s . 58,000 10-20 yrs | Population of Vil. 1890 was 8,590 |

DELHI.-This town is in Delaware County.
 31 ${ }^{2}$ s, Ann., $\$ 40,000 \ldots . . .1899-1908$ (\$4,000 due yearly on May 1.)
$32_{28, ~ A n n ., ~}^{\$ 30,000}$ ${ }^{1}{ }_{2} 8$, Ann., $\$ 3,000$ due yearly on May $10-1$ (186,000 due yearly on May 1.)
$\mathbf{2}_{28}$ Ann, $\$ 102,000$..May 1, 1915 Interest is payable at Albany. $3^{1}{ }_{2} \mathrm{~s}$, Ann. $\$ 20,000 .$. Feb. $1,1900-9$
( $\$ 2,000$ due yearly.)
Total debt Mar. $1,1898$. Assessed val'n, real..... $\$ 1,098,595$ Assessed val'n, pers'l.... 211,529 Assessment about 1 actual value Total tax (per $\$ 1,000$ ) '97... $\$ 18 \cdot 45$ Population in 1892 was.......2,793 Population in 1890 was.......2,908 TAX FREE. -The bonds are exempt from taxation,
DEPEW .-This village is in Erie County.

 (\$4,000 annually .) | Assessed valuatio |  |
| :--- | :--- |
| Population $1898 .$. |  |

DUNKIRK.- $\begin{aligned} & \text { ALEXANDER WILLIAMS, Mayor. } \\ & \text { W. C. BAUMGARTNER, Clork. }\end{aligned}$
This city is in Chatauqua County.
LOANS- Amt. Outstand'g. $\begin{array}{lr}\text { School bonds................ } & \$ 89,000 \\ \text { Street improvem't bonds. } & 64,608\end{array}$ Town bonds................. $\left.\begin{array}{r}6,000\end{array}\right) .2,000$ Water bonds................. 123,600 $\begin{array}{ll}\text { Total debt Feb. } 1,1,1899 . . & 293,459\end{array}$

Lotal valuation 1897 . Outstand'g, Assessment same as actual value. City tax (per $\$ 1,000$ ) '97..... $\$ 9 \cdot 90$ Population in 1890 was...... 9,416 Population in 1880 was...... 7,248
Population 1896 (local est.).

ELMIRA.- $\left\{\begin{array}{l}\text { EDGAR DENTON Mayor } \\ \text { M }\end{array}\right.$
MURHY, City Clerk.
Elmira is the capital of Chemung County.
LOANS- When Due. $\left.\right|_{\text {Bs PARK BONDS (ELD. PK.) }} ^{\text {PA M }}$ -
$31_{2 \mathrm{~s}, \mathrm{r}, \mathrm{A} \& \mathrm{O}, \$ 90,000 \mathrm{~g} \text {. }}$

 CEMETERY BONDS4s, ......., $\$ 6,000 \ldots . . . .1899-1902$ $4 \mathrm{~s}, \ldots . ., \$ 2,000 \ldots . . .$. $3^{1_{2 s}, ~ r, ~ A \& O, ~} \$ 5,000 \mathrm{~g}$..Oct. 1 , ' 25


## 4

## 4

 FIRE DEPARTMENT-3 ${ }_{\text {12s, JUNDING }}$ J12,000..Jan. 1, 1910
FUNDING DEBT BONDS-


## ,

## .



each. $\$ 1,000$ each. b $\$ 500$ each. f A single bond for $\$ 4,000$. g $\$ 5,000$ 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
 ASSESSED VALUATION.-Assessed valuation is about two-thirds

| Yea |  | $P e$ |  | Oity Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1898.. | Estate. | Property. | Total. | $\text { per } \$ 1,00$ |
| 189 | 15,515,855 | 1,818,690 | 17,334,545 |  |
| 1895 | 14,894,645 | 1,545,892 | 16,440,537 | $17 \cdot 18$ |
| 1890 | 12,258,494 | 1116,200 | 13,374,694 | $14 \cdot 15$ |
| 1880. | 9,959,975 | 511,300 | 10,471,275 |  |

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.- $\left\{\begin{array}{l}\text { JNO. W. NEFF, Auditor. } \\ \text { WADSWORTH }\end{array}\right.$
County seat is Buffalo.
LOANS- When Due LOANS
CoUnty Bonds-
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 300,000$.
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}^{2} 1 \cdot 0,000$.
6s, M\&N, 100,000.
( $\$ 6,000$ 1,000....... 1911-1914
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 18,000$.
48, (\$6,000 yearly on July 1.) 1899 . 1901
48, M\&N, $\$ 70,000 \ldots .$.
(\$7,000 yearly
( $\$ 7,000$ yearly on Nov. 1900-1907
$\$ 9,000$ a.Aug. 1, '99 10,000a.Sept.1,'99 20,000aa.Sept.1,, 00
20,000a.Sept.1,' 20,000a.Sept.1,'01
10,000a.Sept. 1,02 , July 1, 1899 ( $\$ 1,000$ due 48, J\&J, $\$ 65,000$ (c\&r) July 1, 1918
Subject to call July 1, 1903 . $4 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 25,000 \ldots$...Aug. 1, 1907 48, J\&J, $\$ 75,000$ (reg.)July 1, 1920
 4s, J\&J, \$15,000...... July 1, Bonded debt Mar 1, 98 . $\$ 428$ Tax valuation, real.....io, $10,60,78$ Tax valuation, personal 1,119,850 City tax (per $\$ 1,000$ ) $, 98,11, \$ 12.00$ State \& co. tax (per $\$ 1,000$ ) $5 \cdot 15$ Population in 1892 was....23,234
Population in 1890 was...22,509

FAR ROCK A WA Y．－See New York City．
FLATBUSH．－See New York City．
FLATLANDS．－see New York City．
FLUSHING．－See New York City．
FREDONIA．－\｛ GEO．R．MOORE，Mayor．
This village is in Chautauqua County．
LOANS－When Due．Total debt Feb．1，1899．．$\$ 113,000$ 48，F\＆A，\＄60，000．．．．．Aug．1，13E9
（\＄2，500 due y＇rly）to Aug．1， 1922 4s．M\＆S，$\$ 20,000 \ldots .$. Sept． 1 ， 1930
$31_{25}$ ，A\＆O，$\$ 26,000 \ldots$ part yearly SCHOOL BONDS－
\＄1，000 yearly Oct． 15
INTEREST on the water and hall bonds is payable in N．Y．City and on the school bonds at the Comptroller＇s office，Albany．
GENESEO．－W．W．Killip，Treasurer．
This village is in Livingston County．
LOANS－When Due．Sinking fund ．．．．．．．．．．．$\$ 5,000$

 WATER BONDS－



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．－$\left\{\begin{array}{l}\text { WM．M．HASKELL．President．} \\ \text { HERBERT HORTON，Treasur }\end{array}\right.$ This village is in Warren Countr LOANS－

When Due． Bonds－
$31_{2}$ s．Sept．，$\$ 167,000 \ldots . . .20$ years
（Part due yearly）after 15 year WATER BONDS－
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \quad \$ 5,000 \ldots$.
$4 \mathrm{~s}, \mathrm{~J} \& J, 86,000 \ldots\{1899$ to 1917
$4 \mathrm{~s}, \mathrm{M} \& S, \quad 80, \mathrm{C} 00 . .\left\{\begin{array}{l}1900 \text { to } 1914 \\ \$ 5,000 \text { yearly }\end{array}\right.$

Interest payable in Glens Falls． Bonded debt Jan．1，1899．\＄338，000 Tax valuation，real．．．．．．4，134，015 Tax valuation，personal．1，692，381 Assess．valuat＇n abt． $3_{5}$ actual value | Vil．tax（per \＄1，000）1899．．$\$ 10 \cdot 62$ |
| :--- |
| Population in 1890 was |
| 9,509 | Population in 1890 was

Population in 1899 （est．）．．．． 15,000

Tax valuation，real．．．．．．1，295，230

Tax valuation，personal． 224,530 Total valuation 1898．．．．1，519，760 Assessment abt． $80 \%$ actual value． Total tax（per $\$ 1,000$ ） $38 . .400$ Population 1899 （estimated）．4，100

Glens Falls Union Free School District．－
LOANS－When Due． $\mid$ Bonded debt Jan．1，＇99，$\$ 40,000$


GLOVERSVILLE．－$\left\{\begin{array}{c}\text { C．S．OUMMINGS，Mayor } \\ 0\end{array}\right.$
Gloversville，which is situated in Fulton County，was incorporated a city March 19，1890，having theretofore formed part of the town of Johnstown＇s debt．（See Johnstown．）

LOANS－
DEFICIENCY BONDS
48，M\＆N，\＄28，000．．．．．．May 1， 1922


 $31_{2 s}$ ，．．．．．．\＄5，000．．．．．．May 1,1906




INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Glov
ville ；on all other issues at the Fourth National Bank，New York．
TOTAL DEBT，ETC．－The city＇s total debt on Feb．3， 1899 was
$\$ 344,400$ ．Water debt（included）$\$ 171,500$ ．The city has no sinking fund ：VATER WORKS．－Net earnings from water works for year ending
ASSESSED VALUATION was formerly $1_{3}$ actual value，but in 1897


State and county tax rate in 1898 was $\$ 600$ ；city tax proper，$\$ 9 \cdot 80$ ； verage school tax，$\$ 6 \cdot 70$ ；total，$\$ 22 \cdot 50$
POPULATION，according to State census of 1892 ，was $14,694$. was population According to local estimate population in 1899；was 18,500

GOUVERNEUR．－M．Р．Аввотт，Clerk

## This village is in St．Lawrence County

LOANS－When Due． Equal＇d valuation 1898．\＄1，681，005 $^{\text {LOANS }}$ $31_{28}, \mathrm{~J} \& \mathrm{~J}, \$ 60,000$.
Interest is payable in New Y 1910
Floating debt．．．．．．．．$\$ 1,000$
$\begin{array}{lr}\text { Tloating debt．．．．．．．．．．．} & \$ 1,000 \\ \text { Total debt Jan．} 1,1899 . . & 61,000\end{array}$
GRAVESEND．－See New York City．
GREENBUSH．－In May，1897，the name of Greenbush
was changed to Rensselaer，which see for present amount of debt．

GREENE．－Geo．L．Page，Supervisor．
This town is in Chenango County．
LOANS－When Due．Assessed valuation，per＇l． $\mathbf{\$ 2 6 0 , 6 0 0}$ 7s，J\＆J，\＄198，700 …Jan．1． 1900 Total valuation 1898．．．1，652．600 Bonded debt Jan．2，；99．$\$ 198,700 \left\lvert\, \begin{aligned} & \text { Tax rate（per } \$ 1,000 \text { ）} \\ & \text { Population in 1290 was．．．．．．．3，164 }\end{aligned}\right.$ Assessed valuation，real．1，392，000 $\mid$ Population in 1899 （est．）．．．．．．3，200
GREENE COUNTY．－Judson A．Betts，Tr． County seat is Catskill．

 | WAR LOAN－ |  |
| :--- | :--- |
| $31_{2 s}$ M\＆MS，$\$ 20,000 . M a r . ~ 1, ~$ | 1900 |
| Tax valuation，personal 1，752，919 |  | $31_{2}$ s，M\＆S，$\quad$ 20，000．Mar．1， 1901 Tax rate per（ $\$ 1,000$ ）＇98．．．．．$\$ 8 \cdot 84$ Interest payable at Co＇${ }^{\prime}$ ． 1,1902 Total debt Mar．1，1899 ．$\$ 155,000 \mid$

HAMDEN．－This town is in Delaware County．
LOANS－When Due－ $\mid$ Total debt Jan．1， 1898
REFUNDING BONDS－
When Due－ $\left\lvert\, \begin{aligned} & \text { Total debt Jan．1，} 1898 \\ & \text { Assessed valuation，reai }\end{aligned}\right.$
312s，Feb．1，$\$ 9,000 . . . . .1900-1914 \mid$ Assessed valua＇n，personal 63，086 31 $\mathbf{2}_{2 \text { s，}}$（ $\$ 600$ due yearly on Feb． 1 ）Total valuation $1897 \ldots . .564,399$
 （\＄1，400 due yearly on May 1．）$\quad$ Population in 1890 was．．．．．．．．1，507
INTEREST is payable at the American Exch．Nat．Bank，N．Y．City
HANCOCK．－This town is in Delaware County．
LOANS－When Due．

BRIDGE BONDS（1891） $\begin{aligned} & \text { Tax valuation，real．．．．．} \$ 1,132,964 \\ & \text { Tax valuation，personal．}\end{aligned}$ BRIDGE BONDS（1891）Mar， 1900 Assessed valuat＇n 1897． $1,219,064$ | 4s，Mar．，$\$ 6,000 \ldots . .$. | Mar．1， 1900 | Assessed valuat＇n 1897．． $1,219,064$ |
| :---: | :---: | :--- |
| （\＄2，000 due yearly）to Mar．1，1902 | Equalized valuation．．．．． $1,042,268$ |  | （\＄2，000 due yearly 4s，M\＆S，$\$ 53,000 \ldots$. ，Various．Population in 1897 （est．）．．．．． 5,000 Bonded debt Mar．1，＇98．$\$ 63,000 \mid$ Population in 1890 was．．．．．．．．4，745 TAX FREE．－The refunding bonds are exempt from taxation．

INTEREST on railroad bonds is payable at the Farmers＇Loan \＆Tr．
Co ，New York；on bridge bonds at the Delaware Co．Bank，Walton，N．Y．
HEMPSTEAD．－Hempstead is in Queens County and the town originally included Far Rockaway，Hempstead，Inwood，Law－ rence，Rockaway Beach and Seaford villages．On Jan．1，1898，the portion of the town lying＂westerly of a straight line drawn from the channel between Rockaway Beach and Shelter Island，in the county of Queens，to the Atlantio Ocean，＂became part of New York City， under the Greater New York Charter．The amount of the outstaw York has not yet been judicially determined．

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Stewartfund．．．．．．．．．．．．．．} \$ 400,000 \\ & \text { Net debt Dec．，} 1896 \ldots . . .115,000\end{aligned}\right.$ 4s．J\＆J，$\$ 40,000 \ldots . .1898$ to 1901 Ass＇d valuation，real．．．．io， 1941,723 （\＄10，000 due July 1 each year $\left\lvert\, \begin{gathered}\text { Ass＇d valuation，personal 396，550 } \\ \text { Total valuation 1897．．．10，638，273 }\end{gathered}\right.$ 4s，J\＆J，\＄420，000．．．．．．．．．．．．．．． 1923 DRAWBRIDGE BONDS－＇ 48 to＇99 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 10,000$ ．．．．July，＇98 to＇99
$(\$ 5,000$ due yearly．） Total debt Dec．， $1896 \ldots . . \$ 515,000 \left\lvert\, \begin{array}{ll}\text { Present population about．．30，000 } \\ \text { Population in }\end{array}\right.$ Total ato Doc．，1896．．．．4515，000 Population in 1890 was．．．．23，991 （For debts of Hempstead School Districts see＂Additional State－ ments＂at end of New York State．）
INTEREST on the road bonds due 1897 to 1901 is payable at the Freeport Bank and on those due in 1923 at the First National Bank of Hempstead；other interest at the office of the Town Supervisor
TOWN PROPERTY．－In addition to the Stewart fund $(\$ 400,000)$ derived from tho

HERKIMER．－$\left\{\begin{array}{l}\text { JOHN METZLER，President．} \\ \text { BENNETT MORRIsS，Treas．}\end{array}\right.$
This village is in Herkimer County
This village is in Herkimer When Due．
LOANS－ 4 s ，June，$\$ 14,000 \ldots .1911$ 4s，．．．．，$\$ 13,500 \ldots$. $\qquad$ SEWER BONDS－

$31_{2 \text { s，July }} 1, \$ 50,000$ ．June 25， 1908 $3^{12 s}$ ，July 1，7，000．Mar．7，1904
Total debt Dec．1，1898．．$\$ 142,000$ Total debt Dec．1，1898．．\＄142，000
Assessed valuat＇n 1897．3，418，487 Assessm＇t is at actual value． Tax rate（per \＄1，000）1897．．$\$ 7.71$
Population in 1897．．．．．．．．．．4．907 SCHOOL BONDS－
 1917
INTEREST on the electric－light bonds is payable in New York City； on the water bonds at the State Capital，Albany，N．Y，
HOOSICK FALLS．－This village is in Rensselaer Co． LOANS－

Whon Due Tax valuation，real \＄1，667 354 SEWER BONDS（reg．）－July 1， 1899 （ $\$ 2,500$ due yearly）to July 1， 1911

 Population in 1890 was ． $97 \$ 10 \cdot 10$
Pore thate Total debt Mar．1，1899．46，225 Population in 1880 was．．．．．．．．4，530

HORNELLSVILLE．－SIDNEY Ossoski，C．C’k． This city is in Steuben County．
$\qquad$
SEWER RONDS－ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 100,000$

When Due （1917－1926 PARK BONDS－ Ps，PAVING BONDS－ 6s，．．．．．．$\$ 6.374 . . . . . .$. 1899－1900 $6 \mathrm{~s}, \quad(\$ 3,000$ yearly on Nov．20．）$\$ 9.500 . . . .1899-1903$
$6 \mathrm{~s}, \ldots \ldots, \underset{(\$ 2,000}{\$ 9} .500 \ldots . .1$
HUDSON．－$\left\{\begin{array}{l}\text { ALEX．R．BENSON，Treasurer } \\ \text { WM．S．HALLENBEOK，Clerk }\end{array}\right.$
The city of Hudson was incorporated in 1785．It is the county seat of Columbia County．
$\qquad$ OEMETERY BONDS－
$4 \mathrm{~s}, \$ 20,000$ $4 \mathrm{~s}, \$ 20,000 \ldots \ldots$. Feb．
$4 \mathrm{~s}, 10,000 \ldots \ldots .$. Feb． （ $\$ 2,000$ yearly）

 | $1,1905-14$ | （\＄2，000 due yearly）to May 1,1920 |
| :--- | :--- |
| DEFICIENCY Bonds－ |  | 1905－＇14 $\mid 4 \mathrm{~s}, \$ 30,000 . . . .$. Apr．1，＇98－1901




#### Abstract

LOANSWhen Due. 7s, \$2,500...... Feb. 10, '00-1904  SCHOOL BONDS- $4 \mathrm{~s}, \$ 25,000 \ldots$ $4 \mathrm{~s}, \$ 25,000 \ldots . .$. Oct. 1, '99-1901  STREET IMPROVEMENTBONDS48, F\&A, 25,000....Feb. 1,19 $4 \mathrm{~s}, \quad 19,000000$ due yearly). $48,25,000 . . . . . . .$. Mar. 1, 1914-'23 $31_{2 s}, 6,000 . . . . .$. Aug. 1, 1908-'13 INTEREST is payable in Hudson at the office of the City Treasurer.

4s, F\&A, $\$ 15,000 \ldots . .1914$ to 1916 $4 \mathrm{~s}, \mathrm{~F} \& A, \$ 10,000 \ldots .$. Feb., Refunding Water Bonds4s, F\&A, $\$ 10,000 \ldots$ Aug. 22, 1908 WATER BONDS- $4 \mathrm{~s}, \$ 10,000 \ldots \ldots . . . . . . . . . . . . . . . . . . . . . . . ~ 1903$ Bonded debt Jan. 1, '9.'99.. $\$ 294,750$ Sinking fund................. 3,820 Net debt Jan. 1,1899...... 290,93 Ass'd valuation, real......4,003,75 Ass'd valuation, pers'al... $, 036,668$ Total valuation 1898...5,040,423 Tax rate (per M.) 1898 actual value Tax rate (per M.) 1898.... $\$ 25 \cdot 973$ Population $1890 . . . . . .{ }^{9}$. 970 Population 1899 (est.)....... 10,000


\{C.S. JEPSON, Treasure
ILION.- $\left\{\begin{array}{l}\text { GEO. O. RASBACH, Clerk }\end{array}\right.$
This village is in Herkimer County. WOANS-

ts, J\&J, \$95,000 | 4s, J\&J, $\$ 95,000 \ldots . . . J u l y ~ 1, ~$ |
| :---: |
| Subject to call after July 1, | WER BONDS- 1899 to 1915 $48, \ldots \ldots$, \$17,000.... 1899 to 191

$3 \mathrm{~s}, \ldots . ., \quad 30,000 \ldots . .1914$

# SCHOOL BONDS 

 Bonded 'debt 1906 Tax valuation 1896 . 1898 .. $\$ 152,000$ Real valuation..............2,746,170 $\begin{array}{ll}\text { Tax rate (per } \$ 1,000 \text { ) ' } 96 . & 24 \cdot 80 \\ \text { Population in } 1890 \text { was }\end{array}$ Population in 1890 was......4,057Population in 1896 (est.).....5,000

ITHACA.-This city is in Tompkins County.

BRIDGE BONDS- When Due.
48, $\$ . .120,000 \ldots \ldots 1916$ to 1926 SEWER BONDS - yearly)
48, g,J\&J,\$150,000.July 1,'06to'26 (\$7,500 due yearly.) RAILROAD AID
$7 \mathrm{~s}, \ldots . ., \$ 40,311 .$.

Assessed val'ation, real. $\$ 5,861,645$ Assessed val'ation, per'l 1,097,930 Total valuation 1897.. 6,959,575 Assessment about 23 actual value.
Total tax rate $(\mathrm{p}, \$ 1,000$ )' $97 . \quad \$ 7 \cdot 70$ Total tax rate (p. 81,000 )' $97 . \begin{aligned} & \$ 7 \cdot 70 \\ & \text { Population in 1892 was. ....13,460 }\end{aligned}$ Population in 1890 was ......11,079 For School District debt see AddiFor school District debt see Addi-

J AMESTOWN.-\{ $\left\{\begin{array}{l}\text { HENRY } \\ \text { JOHN B. SOOPER, MAM }\end{array}\right.$
This eity is in Chautauqua County.
LOAANS-
$4 \mathrm{~s}, \mathrm{M} \& N, \$ 65,000$.
4s, M\&N, $\$ 65,000 \ldots$....M
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 30.000$.... Jins- 1925
 FIRE DEPARTMENT 4s, J \&D, $\$ 7,000 \ldots . .$.
PAVING FUNDPAVING FUND-
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 13,000$
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 13,000 \ldots$. Oct 1905 48, J\&J, 3,000.......Jan. 1, 1907 38, A\&, A\&O, 18,000.......Apr. 1. 1909 PAVING CERTIFICATE FUND. 1907 5s, A\&O, $\$ 12,000 \ldots .$. Apr. 1, 1900
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, ~ 5,300 \ldots .$. Oct
 (\$5,000 yearly.) SCHOOL BONDS-
Bonded debt Feb $\ldots$....June 1, 1915 School debt (included) ..\$857,600 School sinking fund..... 8 1ধ,600 Total valuation 1898...10,787,799 Assessment about actual value. Total $\operatorname{tax}$ (per $\$ 1,000$ ) '98.. $\$ 19 \cdot 92$
Population (local authority). 26,000 Population in 1892 was....18,627 Population in 1892 was....18,627
Population in 1890 was....16,038

ASSESSED VALUATION in 1898 of real estate was $\$ 11,177,705$; personal property, $\$ 2,135,725$; total $\$ 13,313,430$; tax rate (per 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 ,

## LANSINGBURG.-Frank H. Miter, Clerk.

Lansingburg is in Rensselaer County.


INTEREST on the water bonds due Oct. 1, 1910, is payable at the bonds, at Powers \& Sons, Lansingburg; on the sewer and street merce, New York.
TOTAL DEBT.-The total bonded debt on November 1, 1898, was
$\$ 307,333$, including water debt of $\$ 215,000$. ASSESSED VALUATION
personal $\$ 7 \cdot 35$. Thenerty, $\$ 03,142$, total, $\$ 6,633,762$; tax rate (per $\$ 1,000$ ) valuation for 1898 was $\$ 6,365,997$
POPULATION.-The population in 1892 was 11,048 ; in 1890 it was (e550; in 1880 it was 7,432; in 1898 it was (estimated) 12,016.
Lansingburg Union Free School Dist. No. 1.W. J. Shelliday, Treasurer Board of Education.

LOANS.

| When Due. | Total debt Feb. 15, 1899. $\$ 66,000$ |
| :---: | :---: | 48, J. $4 \mathrm{~s}, \$ 2,000$ due yearly. 1931 School tax (per \$1,000) '98.. $\$ 6 \cdot 16$ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 34,000 \ldots . .1915$ to 1931 Value of sch. prop'ty $98 . \quad \$ 150,000$ ( $\$ 2,000$ annually on Dec. 1.)

Int. payable in New York City.

Population in 1899 (est). $\quad 12,500$
$\qquad$
LEWISTON.-H. T. Pool, Supervisor.
This town is in Niagara County.

LOANS-

Aid Bonds-
$5 \mathrm{~s}, \ldots . . ., \$ 15.000$
4 L2s....... 173,000
Bonded debt Sen $20, \cdots 1 \times \cdots$ ssessed valuation, real $1,596,525$
INTEREST is payable at the Ban
Assessed valuation, per'l. $\$ 36,425$
ment bonds, on the paving bonds
INTEREST on the Fire Department bonds, on the paving bonds due tional Bank; on all other loans at the Treasurer's office in Jamestown.

JOHNSTOWN.-W. S. Sammons, Supervisor. This is a town in Fulton County. The city of Gloversville was town was subsequently formed. The old town debt, therefore, given below must be divided between the present town of Johnstown and the cities of Gloversville and Johnstown

## REFUNNS <br> 4 s , F\&A <br> (\$2,000 due yearly on <br> 48, F\&A, \$8,000... 4s, F\&\& due yearl 4s, F\&A, $\$ 10,000$. (\$200 due $1,800 \ldots .$. Feb. 48, F\&A $\$ 3000$ to Feb. \$500 due yearly) to Feb. 1, 1908 <br> INTEREST on the refunding bonds due in 1901 and those due from 1900 to 1907 in

JOHNSTOWN.- $\left\{\begin{array}{l}\text { N. J. STOLLER, Chamberlain. } \\ \text { W. W. CROUSE, Clerk. }\end{array}\right.$ This city is in Fulton County.
LOANS-
When Due.
OOL BONDS-
4s, J\&D. $\$ 22,500$...June 15,1914
$\left(\$ 2.500\right.$ due ${ }^{\prime}$ rry) to June 15, 1923

Wated debt Sept. 15,'98.\$272,600 Assessed valuation real 115,500 Assessed valuation, real. $3,23,21,450$ Total valuation 1898....4,257,413 INT

解

## KINGS CO.-See New York City.

KINGSTON.-Henry E. Weiber, Mayor. This city is the capital of Ulster Countr


[^3] ing water bonds), was $\$ 348,200$; no floating debt.

LIBERTY.-E. R. Dusenberry, Supervisor.
This town is in Sullivan County.
LOANS- Mrd. RR.- When Due.
4 s , J
, $\$ 5,000$ yearly
$\$ 5,000$ yearly after 1898
Assessed valuat'n, pers'1. $\$ 161,319$ Bonded debt arter 1898. ... Tax rate (per $\$ 1,000$ ) 1896 . $\$ 2 \cdot 117$ Assessed valuation..... 824,178 Population in 1890 was...... 3,357 TAX FREE,-All of the bonds issued INTEREST is payable at Sullivan County Now are tax exempt.

LITTLE FALLS.- $\{$ TrMOTHY bRASESE, Mayor. This city is in Herkimer County.
LOANS- When Due.| Total debt Dec. 1, 1898.. \$420,000 SCOOLL BONDS- $\quad 10$ Water debt (included) ... ${ }_{331}$
 schoo, dist. loan 342\%...)
( $\$ 1,000$ due annually. Floating debt.........iil.)
$(\$ 2,000$ due annualy.) (\$2,000 due annuaily.)
WATER BONDSW12s, J \& J Bonds -
 $3^{188}, \ldots . ., 40,400$.
$3^{188}, \ldots .$.
$110,100$. $\qquad$ ................ 1916

LOCKPORT.-\{ $\begin{aligned} & \text { T. N. VAN VALKENBURGH, Clerk. } \\ & \text { J. C. HARRINGTON, Treasurer. }\end{aligned}$
This city is situated in Niagara County.
LOANS- When Due. LOANS- When Wue.
 (\$1,450 yearly) to May 20 , 1904 . $7 \mathrm{~s}, \mathrm{~J} \& J$ (\$10,000 due y'rly to to Jan. 1, 1900 to Jan. 1, 1901 31 ${ }^{2}$ s, M\&N, \$21,333 33.Nov. 1, 1899 ( $\$ 2,66667$ yearly) to Nov. 1, 1906 $48,4 \&, \$ 9,000 \ldots \ldots .1900-190$ (\$1,000 yearly on Jan. 1
312s, M\&N $\$ 120,000$.. Nov. 1,1902 (\$10,000due y'rly) to Nov. 1, 1913 $31_{28}$, M\&N, $\$ 5,000$..Nov. 1,1914
 owns $\$ 10,000$ worth of stock of the Lockport Hydraulio Cont. The city

## LONG ISLAND CITY.-see New York City.

MAMAKATING.-Mercien Skinner, Super'r. This town (P. O. Wurtsboro) is in Sullivan County.

 4s, J\&J, $\$ 28,000 \ldots J u l y$ 1, $\mathbf{1 9 0 0} 1899$ (\$7,000 due yearly.)

REFUNDING RR．BoNDS（Con．）－ 4s，J\＆J $\$ 10,000$ ．July 1，1910＇13
loge WURTSBORO WAT．BDS． 4s，A\＆O．$\$ 7,000$ ．．．．Oct．，1902．＇15
Total debt Mar． $1,1899 . \$ 125,000$

Assessed valuation $189{ }^{2}$ ．$\$ 839,295$ Assessment abt． 80 p．c．of full value
Total tax（per $\$ 1,000$ ）＇98 $\$ 23.53$ Population in 1892 was．．．．．．．3，504 Population in 1890 was．．．．．．．3，401

MARATHON．－This village is in Cortland County．



## MECHANICSVILLE．－

Mechanicsville is in Saratoga Co LOANS－
SCHOOL BOND 4 ，Nove Bonds－
4s，Nov．，$\$ 23,000 \ldots . . . . . .$. Nov． 1
（\＄1，000 due yearly until paid．）
（\＄1，000 due yearly until paid．）
4s，A\＆O，$\$ 4,000 \ldots . .$. Nov． 1,1925 WATER－WORKS BONDS－
5s，F\＆A，$\$ 35,000 \ldots .$. Aug．1， 1903 5 s，F\＆A，$\$ 35,000 \ldots$. Aug．1， 1903 Population in 1896 （est．）．．．．．5，000
INTEREST on the school bonds is payable at the First Nat．Bank，
Mechanicsville；on others at the Hanover Nat．Bank，New York．
MIDDLETOWN．－$\left\{\begin{array}{c}\text { CHASA } \\ G E O\end{array}\right.$
Middletown is in Orange County．Bonds issued jointly by this city and the town of Wallkill are included in the following statement． LOANS－ －Interest．$\sim$ Principal． NAME AND PURPOSE，Rate．Payable．When Due．Outstand＇g． thiscity \＆town of Wallkill．
do do 1897.
Sewer bonds，Mar．， 1881 Water bonds， $1886 . .$.

|  |  |
| :--- | :--- |
| do | $1891 \ldots \ldots \ldots .$. |
| do | $1897 \ldots \ldots .$. |
| do | $1888 \ldots \ldots .$. |
| do | $1890 \ldots \ldots \ldots .$. |


| $31_{2}$ | April | $\left\{\begin{array}{l} \text { Apr., 1900 to } 37 \\ \$ 2,500 \text { p'd. y'rly } \end{array}\right\}$ |
| :---: | :---: | :---: |
| 4 |  |  |
|  |  | \｛ \＄2，900 yr＇ly Nov． 1 |
| $4^{1} 2$ |  | $\left\{\begin{array}{c} \$ 12,000 \text { yearly } \\ \text { on May } 1 . \end{array}\right.$ |
| 4 |  | Mar．1， 1901 |
| 4 |  | July 1， 1911 |
| 4 | F \＆A | Aug．1， 1911 |
| $31_{2}$ |  | Mrr．1， 1913 |
| $31_{2}^{2}$ |  | July 2， 1918 |
|  | ject to | call July 2， 1898. |
| $3{ }^{1} 2$ |  | May 1， 1910 | ？

$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 23,000$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 30,000$

May 1， 1912 48，M\＆N 52，00 May 1， 1917 Wonded ebt Aug．，1897 \＄204，000 Tax valuation 1896．．．．．1，470，000 Population in 1890 was．．．．．．．2，679

TOTAL DEBT，ETc．－The total bonded debt on Feb．1，1898，exclud ing bonds issued jointly with town of Walkill，was $\$ 322,60$ ．Sinking fund payments are made annually towards retirement oi＇water bonds of 1911 ．
ASSESSED VALUATION．－In 1897 the assessed valuation of real $\$ 399,645$ ；total，$\$ 3,980,885$ ；total tax rate（per $\$ 1,000$ ），$\$ 35 \cdot 32$ ， POPUL TION－The population in 1890 was 11，977；in 1880 8．494．In 1895（estimated）15，000．

## MONROE CO．－J．B．Hamilton，Treas． County seat is Rochester．

COURT HOUSE Bonds－When Due． 312s，F\＆A，$\$ 850,000 . . . .1904-1920$ （ $\$ 50,000$ due，yearly on Feb．1．）
Total debt Aug． 1,98 ．$\$ 900,000$ Total debt Aug．1，98．$\$ 900,000$

Assessed val．，per＇1．．．$\$ 11,823,700$ Total valuation 1898．．148，225，185 Tax rate（per $\$ 1,000$ ）＇97．．．．$\$ 5 \cdot 277$ Population in 1892 was ．．． 200,056 INTEREST and principal payable at the Am．Ex．Nat．Bk．，N．Y．City

MOUNT MORRIS．－ $\left\{\begin{array}{l}\text { JNO．T．DONOVAN，Supervisor．}\end{array}\right.$ This town is in Livingston County LOANS－When Due． 7 s ，AぬO，$\$ 55,033 \ldots \ldots . . . . . . . . . . . . .1901$ $4^{1} 2 \mathrm{~s}$ ，Feb．12，000．．．．．．．．．．1900019011 （\＄1，0u0 yearly on Feb．1．）

Bonded debt Dec． $1, ' 93 \ldots 9,033$ | Bonded debt Dec．1，＇93．．． 869,033 |
| :--- |
| Sinking fund assets．．．．．．．． 8,644 |

Assessed valuat＇n，real．$\$ 1,799,822$ Assessed val．，personal．1，158，151
 60，389 Population 1899 （est．）．．．4，000
INTEREST is payable at the National Park Bank，New York City．
MOUNT VERNON．－$\left\{\begin{array}{l}\text { EDWIN W．FISKE，Mayor．} \\ \text { WM．N．HOYT，Clerk．}\end{array}\right.$ Mount Vernon is in Westchester County．The city received its charter
on March 22,1892 ． on March 22， 1892.

## LOANS－ <br> When Due．

 $5 \mathrm{~s}, \ldots \nexists \mathrm{~N}, \$ 335.500 .$. 5s，M\＆S， 35 000．．．．
HIGHWAY BONDS $4 \mathrm{~s}, \ldots \ldots . \$ 10,000 . \mathrm{Au}^{2} .1,1905$ 48，．．．．．．．，320，000．Aug．1，1906－．．．．1907－1939 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 40,000$ ．Nov． $1,1940-43$ 4s，J\＆J， $30,000 . . . J u 19,1944-{ }^{\prime} 46$ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 45,000$ N－ 4s，J\＆D，110，000．June，1899－1907 4s，J\＆D，5，000．．．．．．June 1， 1919
 5 s AX A\＆ELEF BONDS－$\$ 30,000$ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 30,000 \ldots .$. Oct． 1,1899
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 25,000 \ldots .$. Nov． 5s，M\＆N，25，000．．．．．．Nov．1， 1899 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 30,000 \ldots . .$. Dec． 1,1899
$5 \mathrm{~s}, \ldots . .12000$

 $\begin{array}{ll}58, \text { M\＆S，} \\ 5 \mathrm{~s}, \mathrm{~J} \& D, & 29,000 . . . . \text { Dec．} 1,1901\end{array}$

LOANS－When Due． 5s，．．．．．$\$ 1000$
oct．1， 1900 Bonded debtFeb． 1,9 Oct． 1,1900 Sinking fund．．．．．．．．．．．．．．．．．114，291 Net debt Feb． $1, \ldots, 899 . . .1,114,291$
Assessed valuat＇n，real． 21,89509 Assessed valuat＇n，real． $21,895,433$ Assessed val．，personal 1，508，804
Total valuation $1898 . .23,404,237$ Tax rate（per $\$ 1,010$ ）1898．．$\$ 2090$ Population in 1890 was．．．．． 10,677 Population in 1897 （est．）．．．． 21,000
SCHOOL BONDS CITY OF MT． SCHOOL Bo
VERNON－
48，M\＆N，\＄45，000．．．May 1， 1909 $(\$ 5,000$ due yearly to May $1,1917$.
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 105,000 \ldots \mathrm{July} 1,1918$ （ $\$ 5,000$ due yearly to July 1，1938．） $31_{2}$ s，F\＆A，$\$ 50,000$ ．．Feb．，1939＇48
SCHOOL SCHOOL BONDS，DISTRICT NO． $5-1$
$4 \mathrm{~s}, \ldots . ., \quad \$ 29,000 \ldots$ Mar， 1 1900

NASSAU COUNTY．－Created Jan．1，1899，out of that portion of Queens County not included in the Greater New
York．For debt，etc．，see Queens County statement．

NEWBUURGH．－\｛兔ENJ．B．ODELL，Mayor．
This city is in Orange County．The interest on the water bonds is met by water rents．The Chambers Creek bridge bonds were issued in proportion to the taxable property of each．


$$
\begin{gathered}
\text { LOANS- } \\
\text { SCHOOL BONDS- } \\
31_{5} \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 26,000
\end{gathered}
$$

When Due
Jan．1， 1900 （ $\$ 2,000$ due yearly）to Jan．1， 1912 IMPROVEMENT BONDS－
$31_{2}, \quad . . \quad \$ 31,000 \ldots . .1900-1909$ WATER BONDS－ $00 \mathrm{Sep}, 99,0$

 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \begin{gathered}(\$ 6,500 . \mathrm{May} 1, ' 99-11\end{gathered}$ $4 \mathrm{~s}, \quad \mathrm{M} \mathrm{\& N},{ }^{(\$ 500}$ yearly．） | J\＆J，＇ | $10,000$. July 1,1899 |
| :--- | :--- |
| M\＆S， | 20,000 ．Sept． 1,1900 |

$\mathbf{1}_{28,}$ J\＆D，\＄132，783 Dec．1，＇99－＇16
37 yearly．） $\qquad$

TOTAL DEBT，ETC．－The total bonded debt on Jan．1，1899，was 728，269 67．The water debt（included）was $\$ 443,750$ ．
WATER WORKS．－In 1897 water rents amounted to $\$ 46,442 \cdot 82$ ． ASSESSED VALUATION in 1893 was：real estate，$\$ 9,266,030$ ； （per $\$ 1,000$ ），$\$ 24.72$ ．Property assessed about one－half actual value． POPULATION．－The population in 1890 was 23，263；in 1899，25，000．

NEW LOTS．－See New York City．
NEW ROCHELLE．－J．A．Huntington，
Trta－urer．
This village is in Westchester County
HIGHWNS When Due．SEWER BONDS TS，M\＆N，\＄50，000．．．．MAY 1 ，＇98－＇04
STREET IMPROVEMENT STREET LMPROVEMENT－
$31_{2}, \ldots ., \$ 25,000 \ldots \ldots \ldots .1902-1926$ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$ ， 55 RTIFICATES－Optiona 4s，A．．． $16,000 \ldots \ldots . .1899-190$ ．．．．．．．．
 （ $\$ 5,000$ annually on Oct．1．） Population 1890 was Population 1897 （est）－15，000 Interest payable at New Rochelle and New York．

## NEW UTRECHT．－See New York City．

NEW YORK CITY．\｛ ROBERTA．VAN WYCK，Mayor $\begin{aligned} & \text { BIRD } \text { ．COLER，Comptroller．}\end{aligned}$
The consolidation provided under the Greater New York Oharter became effective January 1， 1898 ，and New York City now includes Kings County，Richmond County，and the following portions of Queens County，namely，Long Island City，the towns of New town，
Flushing and Jamaica，and part of the town of Hempstead．In his message to the Municipal Assembly on January 10，1899，Mayor Van Wyck furnished a statement of the net funded debt of the consolidater territory，from which we take the subjoined summary．The Hgures include all the indebtedness of the consolidated city on January 1 ， 1899，excepting that portion of Queens County and the school dis ricts lying therein located partlv within and partly without the CCLE of Jan．21，1899，page 144 ．
Fuuded debt of New York City issued subsequent to Jan．1，＇98．．$\$ 30,161,90691$
Funded debt of New York City issued prior to Jan． $1,1898, \ldots . . .281,916,33378$ Funded debt of corporations in the Borough of Brooklyn，in－
Funded debt of cornor

## Total funded debt Jan．1， 1898 <br> $\$ 43,209,12784$

Total bonded debt Jan．1， 1890 \＄343．276，72784
Sinking funds
\＄244，220，435 97
 the consolidated city for the years 1899 and 1898，the figures for 1899 being subject to change：


Borough． 1898.
$\qquad$ The Bronx．．． Brooklyn． Rueens．．．．

## Total．．．．．．．．．．．．．．．．

＊Figures for 1897，
The tables which follow give full details regarding the indebtedness of the consolidated city and the various boroughs and other divisions forming part of it．We show first the bond issues made since the reporting at length the indebtedness of the separate boroughs；al the districts，towns and other divisions being in each case grouped ander the borough to which they belong
GREATER NEW YORK BONDS．－Bonds issued since con solidation．
The loans marked（S．F．）are held wholly in the sinking fund．The paragrap



In the following statement loans wholly in the sinking fund are distrom taxation have a paragnaph mark (T) added to the title of the loan.
NAME AND PURPOSE. Rate Payable. $\overbrace{\text { When Due. Outstand'g }}^{\text {Red }}$ Add'l Ne Croton Reservoir Bonds.. Water Stock
Water Stock
$\begin{array}{llllr} & \text { M \& } & \text { N } & \text { Nov. 1, 1902 } & 63,000 \\ \text { N \& } & \text { Nov. } 1,1902 & 412,000\end{array}$ Consolidated Stock, gold. Fund (Necond Lien), Act of Junse 3, 1878Consolidated Stock.......ा 4 M \& N Nov. 1, 1910 2,800,000 c. - Secured by Special Sinking Fund, Derived by Annual Taxation,

Additional Water stock.
 Armo
do
do
do
do
$d o$

do



$\begin{array}{llr}\text { Oct. } & 1,1933 & \$ 100,000 \\ \text { Oct. } 1,1933 & 300,000 \\ \text { Oct. } 1,1933 & \end{array}$ Oct. 1,1933 s. f. 45,000 Aug. 15, 1916 1,750,000 Nov. $1,1907 \mathrm{s.f}$. 142,632 | Nov. 1, 1907 |
| :--- |
| Nov. 1,1907 s.f. |
| 213,500 | Nov. 1, 1909 Nov. 1, 1910 s.f. 884,000

 Assessment Fund Stock. Oonsolidated Stock City Improvement Series
Series " $M$ "
Series " $M$ "
N. Y. Bridge Bonds.........

do do
Temp'rybridge ov. Bronx
Riv. at Westchester Av. Bridge over Bronx River Brg ov. BronxR. 177 th St Brg ov. Bronx R. 177 th




 कि क्षिक्ष क्ष कै कि है है कु के क्ष की है


| *May 1, 1926s.f. 421,900 |  |
| :---: | :---: |
| 1,1900. |  |
|  |  |
| 1928 | s.f. 300,000 |
| 1928 | s.f. 866,666 |
| 1923 | s.f. 100,000 |
| 1925 | s.f. 120,000 |
| 1926 | s.f. 30,000 |
| 1905 | s.f. 25,000 |
| 1913 | s.f. 727,000 |
| 1913 | s.f. 120,000 |
| Nov. 1, 1912s.f. 90,000 |  |
| 1907 | s.f. 40,000 |
| 1916 | 200,000 |
| Nov. 1, 1913s.f. 595,000 |  |
| Nov. 1, 1913s. f. 205,000 |  |
| Nov. 1, 1920s.f. 474,103 |  |
| Nov. 1, 1 | 0 325,000 |
| Nov. 1, 1925s.f. 50,000 |  |
| Nov. 1, 1917 250,000 |  |
| 1919 | s.f. 5,000 |
| 1920 s.f. 15,000 |  |
| 1919 | s.f. 30,000 |
| Nov. 1, 1906s.f. 50,000 |  |
| Nov. 1, 1907s.f. 350,000 |  |
| Nov. 1, 1907 900,000 |  |
| Nov. 1, 1908s.f. 800,000 |  |
|  |  |
| Nov. 1, 1909s.f. 385,100 |  |
| Nov. 1, 1910s.f. 16,650 |  |
| Nov. 1, 1910 178,300 |  |
| 1910 sof. 14,500 |  |
| 1913 | s.f. 17,175 |
| 1911 | s.f. ${ }^{\text {f. }}$ 89,508 |
| 1912 | s.f. 60,078 |
| 1914 | 45,590 |




Br. ov.H. Riv. E.of B'way
Structure over N. Y. \& H. RR. on Brook A ve.......
Br. over H. RR., 153 St . Grand, Walton and River Avenue Bridge.......
Gansevoort Market... $\begin{array}{cc}\text { Ganseroort } \\ \text { do } & \text { do } \\ \text { do } & \text { do...... } \\ \text { Ward's Isl., \&c., Buid' }\end{array}$ Morningside Park.
Central Park City ImprovementStock.
Castle Garden Imp. Aq'm do
East River Park..
East River Par
do do
do do
do do
MountMorris Park
do do
Rutgers Slip Park
Ruťers slip Park
Riverside Park
do do
do (Women's Cottage.
do
w Parks, 23d and 24th New Parks,23d and 24th
 do Dist. Police Court
do do do do do do do
Seventh Dis. Police Cour do do
Repaving......

## do do do do do do do do do do do

do 3 d Ave.............
Mosholu Parkway. Mublic Driveway

## do do Awards,Change ofGrade

New Municipal Building. Washington Bridge Park.
Gore of Land 135 th St.
Ward's Island Purchase..
do do do
Br. Approaches, Macomb Br. Approaches, do do
do do
ParkImp (N.Y.City\&Pel)

$$
\begin{aligned}
& \text { Corlears Hook Park } \\
& \text { do do do }
\end{aligned}
$$

## $$
\begin{gathered} \text { do do do } \\ \text { do do do } \\ \text { Riker's Island. } \end{gathered}
$$ <br> Riker'sisiand............

do
Mulberry Bend Park
do do
Crotona Pk., Pub. Bldg

Street \& Park Opening
Street \& Park Opening
$\begin{array}{cc}\text { do } & \text { do } \\ \text { do } & \ldots \text {.... } \\ \text { College of N. Y. City } \\ \text { do }\end{array}$
do do do
digh School Bonds

## New Hall of Records..

 Bldgs for Botan'l Mus'mRiverside Park Riverside Park \& Drive.
do do do

 ષ



Paving do
Paving Jerome A venue
Improv'nt of Parkways

## Fire Hydrant.

do do Police Department.
$\begin{array}{ll}\text { do } & \text { do } \\ \text { do } & \text { do } \\ \text { do } & \text { do }\end{array}$
..........





When Due.
-
1915
1914
1919
s.f. 839.325 $\begin{array}{ll}\text { Nov. 1, } 1914 \mathrm{s.f} . & 100,000 \\ \text { Nov. } 1,1915 \mathrm{s.f.} & 85,000\end{array}$ $1916-1920$ s.f. 219,037 1920 s. $1,050,000$ Nov. 1. 1916 s.f $1,140,000$ $\begin{array}{lll}1917 & \text { s.f. } & 5,000 \\ 1920 & & 100,000\end{array}$ 1920 s.f. 180,000 $\begin{array}{lll}1921 & \text { s.f. } & 50,000 \\ 1919 & \text { s.f. } & 50,000\end{array}$ $\begin{array}{lll}1922 & \text { s.r. } & 15,000 \\ 1907 & \text { s.f. } & 120,00 \\ 1908 & \text { s.f. } & 330,00\end{array}$ s.f.
190. 1,1902 s. f.
496,815 Nov. 1, 1907 $\begin{array}{cc}\text { Nov. } 1,1907 \mathrm{s.f.f} . & 110,000 \\ 1907 & \text { S.f. } 163,000\end{array}$
$\begin{array}{ll}1907 & \text { s.f. } \begin{array}{r}45,000 \\ 1915 \\ 1912\end{array} \\ \text { s.f. } \\ 778,772 \\ 230,000\end{array}$
Nov. $1,1907 \mathrm{s.f}$.
70,000 Nov. 1, 1911s.f 637,118 $\begin{array}{lll}1907 & \text { s.f. } & 34,500 \\ 1907 & \text { s.f. } \\ 50,000\end{array}$ Nov. 1, 1911 s.f.

$1907-1921$ s.f. 240,000 $\begin{array}{lrr}1907 & \text { s. f. } & 25,000 \\ \text { Nov. } 1, & 1912 \mathrm{s.f.f} & 1,500 \\ \text { Nov. } 1, & 1912 \text { s.f. } & 7,000\end{array}$ 1909 s.f. 466,100 Nov. 1,1909 s.f. 237,500 $\begin{array}{llll}1911 & \text { s.f. } & 75,000 \\ 1912 & \text { s.f. } & 75,000\end{array}$ $\begin{array}{lll}19161917 & \text { s.f. } & 39,189 \\ \text { S.f. } & 88,121\end{array}$ Nov. 1,1909 s.f. 199,000 Nov. 1, 1909s.f. $895,0 \mathrm{CO}$ Nov. 1, 1911 s. $1,000,000$ | Nov. 1, 1913 s.f1, 500,000 |
| :--- |
| Nov. 1,1913 |
| Nov. |

$\begin{array}{rr}1917 & 600,00 \\ \text { Nov. } 1,1918 & 1,400,000 \\ \text { Nov. } 1923 \text { s. } \\ \text { N. } & 176,30\end{array}$

 | 1920 | 800,000 |
| :---: | ---: |
| 1916 | 250,000 |
| 1907 | s.f. 616.865 |

| $1910-1911$ |  | 385,000 |
| :---: | :---: | ---: |
| 1912 | s.f. | 8,300 |
| 1915 | s.f. | 36,778 |
| 1920 | s. | 183,000 |

1916 s.f. 183,509
Nov. $1,1913 s . f$.
Nov. $1,147,359$
672,409

| 1916 |  |
| :---: | ---: |
| ov. 1,1919 s.f. | $\begin{array}{r}674,388 \\ 690\end{array}$ |
| 1800 |  |

$\begin{array}{cc}\text { Nov. } 1,19 \text { s.f. } \\ 1912 & \text { s.f. } \\ 310,000 \\ 47,500\end{array}$
$\begin{array}{rrr}1914 & 124,500 \\ 1913 & \text { s.f. } & 37,000 \\ \text { Nov. } 1,1912 \mathrm{s.f.} & 5,000\end{array}$
$\begin{array}{lr}1914 & 195,000 \\ 1924 & 1,584,371\end{array}$
$\begin{array}{ll}1914 \\ 1914 & \text { s.f. } \begin{array}{r}100,000 \\ 1920\end{array} \quad \text { s.f. } \begin{array}{r}60,000 \\ 65,111\end{array}\end{array}$
1915 s.f. 108,015
Kov. 1,1916 s.f. 300,000
Nov. 1, 1916s.f. 300,000
Nov. 1, 1916s.f. 300,000
Nov. $1,1918 \quad 1,868,867$
$\begin{array}{cr}1914 & \text { s.f. } \\ 130,115 \\ 1912 & 133,000 \\ \text { Nov. } 1,1916 & 150,000\end{array}$

$\begin{array}{lll}1916 & \text { s.f. } & 350,000 \\ 1923 & \text { S.f. } & \mathbf{5}, 000 \\ 195,100\end{array}$
$\begin{array}{lr}1923 & \text { s.f. } 105,100 \\ 1921 & \text { s.f. } 125,000 \\ 1914 & 380,000 \\ 1012 & 200,000 \\ 1920 & 50,000\end{array}$
$\begin{array}{ccr}1920 & & \begin{array}{r}50,000 \\ 1912\end{array} \\ 1920 & \text { s.f. } & 45,000 \\ 1920-1921 & \text { s.f. } \\ 100,000 \\ 1913,425 \\ 1917 & & 185,000\end{array}$
1917
1921
1920 s.f. $\begin{array}{r}185,00 \\ 25,00 \\ 195,00\end{array}$


Boroughs of Wanhattan and the Bronx.-( Oon.)

The annexed table shows the old city's net debt as it was on the first \begin{tabular}{l|l|l|l|l|}
$1899 \ldots .$. <br>
$1898 \ldots .$. \& $136,848,388$ \& $1893 \ldots \ldots$ \& $\$ 98,995,651$ \& $1885 \ldots$. <br>
\hline $97,550,036$ \& $1881 \ldots$. \& $106,0648,240$ <br>
$1892 \ldots \ldots$ \& 970

 

$1898 \ldots \ldots$ \& $136,847,276$ \& $1892 \ldots \ldots$ \& $97,550,036$ \& $1881 \ldots \ldots$ \& $106,066,240$ <br>
$1897 \ldots \ldots,$. \& $120,710,525$ \& $1891 \ldots \ldots$. \& $98,064,418$ \& $1876 \ldots$. \& $116,773,721$ <br>
$1896 \ldots .$. \& $112,450,020$ \& $1890 \ldots \ldots$ \& $98,663,072$ \& $1871 \ldots$. \& $73,373,552$
\end{tabular} $1895 \ldots . .105,777,854$ 1889.......... $101,428,481$ 1888. 91,313,135 1866.... 20,087,310

SINKING FUNDS.-The total sinking fund assets of the old city this amount $\$ 16,095,539$ was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and sinking fund issues. The character of the assets of the two sinking funds here referred to is evident from the following:

Sinking Fund Sinking Fund
Redemption I. Redemption II
N. Y. City bonds (par value)

$$
\begin{array}{r}
1 . \$ 76,215, \Upsilon 66 \\
\hdashline \quad 3,419,597
\end{array}
$$

$$
\begin{gathered}
\text { Redemption } 11 \\
\$ 15,869,679 \\
225,910
\end{gathered}
$$

Total................... $\$ 79,635,463 \quad \$ 16,095,589 \quad \$ 95,731,052$ The totals of the various issues having a lien on these sinking funds, tixed 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.... $\$ 1,865,900$ b Total issues having
Consolidated stock, etc, having a lien on speciai fin
$9,700,000$
derived from taxation and from sink. f. redemp. No.
112,130,395
d Total issues payablefrom sinking fund redemption No.II. 41,977,000
Consolidated stock (new parks) payable from sinking
fund redempti tax rate have been as follows:

Personal Fears. Real Estate. Personal Estate. $\begin{array}{rr}1897 \ldots \ldots . . .1,787,186,791 & \$ 509,022,449 \\ 1881,449,065\end{array}$ 1895.... 1,731,509,143 1894..... 1,646,028,655 1894...... 1,613,057,735 $1,562,582,393$ $\begin{array}{ll}1893 \ldots \ldots . & 1,562,582,393 \\ 1,504,904,603\end{array}$ $\begin{array}{ll}1891 \ldots \ldots . & 1,464,247,820 \\ 1890 \ldots \ldots . & 1,398,290,007 \\ 1889 \ldots \ldots & 1,331,578,291\end{array}$ $1890 \ldots \ldots$
$1889 \ldots \ldots$
$1888 \ldots \ldots$
$1,3931,578,39,291$
$1,302,818,879$

Borough of Brooklyn.-City o: Brooklyn.-(Con.)






Gravesend Local impts.
 0 us purposes.
$3{ }^{1} 2 \mathrm{JJ}$ \& J
$3{ }^{2} 2 \mathrm{~J}$ \& J

Jan. 1, 1926
Jan. 1, 1436
48,000
700,000
95,000
.f. 35,000 25,000
 \& JJan. 1, 1920 300,000

Int. due on Grav. bonds.
Local improvement.....


J \& 1920 to 1921 8,500
21,242 NAME
Arrea
d
Aspl
BRID

The total appropriations of the old city for 1896 amount to $\$ 46,496$,-
571, including $\$ 4,402.009$ for State taxes. For $1897, \$ 48,229,555$, and for $1898, \$ 51,443,643$. The expenditure was $\$ 45,298,448$ for 1896 and $\$ 48,815,919$ for 1897 .
POPULATION.-Estimated by Health Department, August 28
1897 , at $1,999,80$. In 1892 the population was $1,801,739$ in 1890 it was $1,515.501:$ in 1880 it was $1,206,299$; in 1870 it was 942,292 ; on Mar. 11, 1899, the Health Department estimated the population of

## BOROUGH OF BROOKLYN.

CITY OF BROOKLYN
The old city of Brooklyn covered the entire area of the county of Kings, the county government being consolidated with that of the city Laws of 1895. Under the provisions of this act "the debt of the said 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 latiands became a ward of the city on the first day of January, 1896.
County, as constituted prior to January
Payable from sinking funds. water revenu assessments.

Total
Less sinking fund -
Invest
Cash..

## -

Cash........ LOANS
ME AND PURPOS do county taxes. BRIDGE BONDS-
Brooklyn City bonds completion of bridge. East River Bridge..... Brooklyn City bonds compl
do
do
do
do
do
do
do
do
do
do
do
do
do
do
do
New


Jan. 1, 1899.
$. \$ 18,112,56741$ $16,800,74976$
$6,150,614$ 6,150,614 00 39,436,936 56

 MARK BONDS-

7,610,972 73
.. $872,889,89500$ earage $10-40 \mathrm{~B} . .$.
 ผ~~NV

When Prie. Ducipal.- Outstand'g. $\begin{array}{ll}\text { July } 1,1923 & \begin{array}{l}\text { Outstand' } g \\ \$ 1,650,000\end{array} \\ \text { May } 1,1924 & 700,000\end{array}$ July 1, 1924

July 1, 1905 July 1, 1906 July 1, 1908 549,000

## 405,000

 400,000 345,00030,325



50,000
$6,561,000$ 134,000
500,000

$$
\begin{array}{r}
\text { do do } \\
\text { do do ................ } \\
\text { Park purchase bonds.. } \\
\text { Park improvement.... }
\end{array}
$$ 410,000

$$
\begin{aligned}
& \text { Park purchase bonds } \\
& \text { Park improvement. } \\
& \begin{array}{ll}
\text { do } & \text { do } \\
\text { do }
\end{array}
\end{aligned}
$$

 $18 \quad 650,000$

$$
\begin{aligned}
& \text { do do } \\
& \text { do do do } \\
& \text { Road bonds }
\end{aligned}
$$

$$
\begin{aligned}
& \text { Road bonds.... } \\
& \text { Public Library. }
\end{aligned}
$$

$$
\begin{aligned}
& \text { Re-indexing Bonds - } \\
& \text { Con. gold stock..... }
\end{aligned}
$$

 $\begin{array}{ll}\& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J\end{array}$

412 J
$31_{2} \mathrm{~J}$
$31_{2 \mathrm{~J}}$
$31_{2 g} \mathrm{~J}$
$3^{1} 1_{2} \mathrm{~J}$
$31_{2} \mathrm{~J}$
$31_{2} \mathrm{~J}$
$31_{2} \mathrm{~F}$
$31_{2} \mathrm{~J}$ $\begin{array}{ll}\& & \mathrm{~J} \\ \& & \mathrm{~J} \\ \& & \mathrm{~J} \\ \& & \mathrm{~J} \\ \& & \mathrm{~J} \\ \& & \mathrm{~J} \\ \& & \mathrm{~J} \\ \& & \mathrm{~A}\end{array}$ $\qquad$ Jan. 1, 1899
Jan. 1, 1900
May 1,1901
Aug. 6, 1916
Jan. 1, 1925
Jan. 1, 1936
Jan. 1, 1936
Aug. 1, 1937

$$
\begin{array}{r}
\text { s.f. } 30,000 \\
12,000 \\
24,000 \\
\text { a.f. } 40,000
\end{array}
$$

$$
\begin{array}{r}
24,000 \\
\text { s.f. } 40,000 \\
250,000
\end{array}
$$

$$
\begin{array}{r}
250,000 \\
75,000 \\
100000
\end{array}
$$

$$
\begin{gathered}
100,000 \\
50,000
\end{gathered}
$$

$$
\begin{array}{r}
50,000 \\
\text { s.f. } 10,000
\end{array}
$$

$$
\text { Of this loan } \$ 15,000 \text { is in the sinking fund. }
$$

$$
35,000
$$

$$
40,000
$$

$$
\begin{array}{r}
4,000 \\
2,000 \\
12,000
\end{array}
$$

$$
\begin{gathered}
12,000 \\
6,000
\end{gathered}
$$

$$
35,000
$$

$$
70,000
$$

$$
\text { Sew'e fundKnick.Av.se'r } \begin{array}{llll}
1_{2} & \mathrm{~J} & \& & \mathrm{~J}\left\{\begin{array}{ll}
\$ 91 y 2,90 \\
\$ 29, \text { to } 1905 \\
\$ 29,000 & \text { yearly. }
\end{array}\right\} \\
198,000
\end{array}
$$

$\begin{aligned} & \text { Park Bonds- } \\ & \text { East Side Park }\end{aligned}$


yn．－Gravesend－（Oon．）
$\qquad$ SE J\＆J， $40,000 \ldots . . . . . \mathbf{J u l y ~ 2 . ~}^{1923}$ 2．
（ $\$ 5,000$ yearly on IMPROVEMENT BONDS－ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 330,000 \ldots .$. July 1， 1933 5s，J\＆J，1278，000．．．．．．J．Jun． 1,1934
 6s，Sept．，$\$ 7,500 \ldots \ldots . . . .1899-1903$ （Part yearly on Sept．15．）
NEW UTRECHT AND GRAVESB Joint Bonds－ 5s，J\＆J，\＄2．398．．．．．．Jan．10， 1899 Bonded debt Jan．1，99．．$\$ 1,396,898$ FLATBUSH．
Flatbush was annexed to the city of Brooklyn in 1894
LOANS－When Due． 6s，Mar．$\$ 5,000$ 1900－1904 6s，Mar．，$\$ 5,000 \ldots . . . . . . .$. $31_{9 s}, \mathbf{M} \& N, \$ 50,000$ （ $\$ 5,000$ yearly on ${ }^{1899-190}$ $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 200,000 \ldots .11900-1909$ （\＄20．000 yearly on Nov．1．）
SEWER BoNDS－ $31_{2} \mathrm{~S}, \mathrm{~J} \& J, \$ 130,000$
$\qquad$ $31_{28}, \mathbf{J} \& J, \$ 75,000$ July 15．） SFWER BONDS－（Con．）
4 s ，J\＆J，$\$ 270,000 \ldots . . .1899-1928$ （ $\$ 9,000$ yearly on July 15．）
$31_{2} \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 55,000 \ldots . .1899-1909$ （\＄5，000 yearly on Nov．1．）
4 s ，M\＆N，$\$ 110,000 \ldots$ ．．．1899－1909 $\mathrm{s}, \mathrm{M} \& \mathrm{~N}, \$ 11.000$ （ $\$ 1,000$ yearly on N1899－1909 $\mathbf{3 1}_{2}$ s，F\＆A，$\$ 4,000 \ldots . . .1899-1904$ n 500 vearly on Aug 1，except in $1898,1901 \& 1904$ ，when $\$ 1,000$ in 1898． 1901 \＆ 1904 ，when $\$ 1,000$ FLATLANDS
This town was annexed to the city of Brooklyn on January 1， 1896 LOANS－When Due． 6s，M\＆N，$\$ 8,321$ ．．．．．．．．．．．May， 1899 6s，J\＆D， $8,363 \ldots . . . . . .$. Dec．， 1899


NEW LOTS
New Lots was annexed to the city of Brooklyn in 1899
LOANS－$\quad$ When Due． $\begin{aligned} \text { LO } & \text { Bonded debt Jan．1，＇99．．} \$ 500,000\end{aligned}$ （ $+25,000$ yearly on July 15 ）

NEW UTRECHT
New Utrecht was annexed to the city of Brooklyn in 1894
LOANS－When Due． 6s，Mar．$_{\text {L }}$（\＄2，000．．．．．．．1900－1901 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 2,810 \ldots . . . . . .1899-1900$ （1，405 yearly on July 25．）
$5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$+, 600 \ldots . . .{ }^{2} 89{ }^{2}-1901$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 3,500 \ldots . . . \mathrm{June}$ 1， 1899 5s，M\＆S， $6,584 \ldots . . . . .1899-1902$ 5s，J\＆D，$\$ 15,120 \ldots . . . .1899-1904$ SCHOOL BONDS－
5s，Feb．$\$ 3,600$ ．．．．．．1900－1901 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 7,200$ yearly on Feb．1．） （\＄1，800 yearly Jüly 1．）



LOANS－WhTIFICATES OF INDEBTEDNESS．When ARMMORY－（14th Regiment．） $4 \mathrm{~s}, \quad \$ 60,000 \ldots . .$. May $_{1} 1,18994 \mathrm{~s}, \$ 270,000$. May 1,1899 to 1907

Borough of Queens.-(Oon.)
LONG ISLAND CITY.
This was formerly a city in Queens C'ounty.
 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S},{ }^{(\$ 37,500}$. Sept. $1,18-19$
 WATER LOAN $31_{28,}{ }_{31}{ }^{28}$, M\&N, $\$ 21,500$. May 1, 1920
 $7 \mathrm{~s}, \mathrm{MLRE}$ MEPARTMENT $\$ 20,000$ Sept. 1,1902 SUREEY \& MAP BONDS (ref ${ }^{3} \mathrm{~d}^{\prime} \mathrm{g}$ ) $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, ~ \$ 57,500$. July $1,18^{-2} 21$ POBLIC SCHOOL BONDS-
 ${ }^{42}{ }^{28}$, M\&S. 122,000. 1912 5s. J\&D, $\$ 15,000$ June 1, 1909 FUNDED DEBT BONDS -
$41_{28}^{28}, \mathrm{~A} \& \mathrm{O}, \$ 111,500$
$41_{2 \mathrm{~S}, \ldots}, \ldots, 0601913$


Borough or Queens.-(Oon.)
village of arverne-by-the sea-Town of hempstead. LOANSWhen Due. $\left.\right|_{5 s}$ Building Bonds-


VILLAGE OF FAR ROCKAWAY - TOWN OF HEMPSTEAD.
LOANS- When Due. $\left.\right|_{\text {IMPROVEMENT BONDS }}$ (CDO,
 5 s , J\&J, $\$ 23,000 \ldots . . .1899$ to 192 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 131,000$ annually.) 1899 to 191 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 15,000 \ldots . .1902$ to 1916

5s, J\&EJ, $\$ 75,000 \ldots \ldots .$. Jan. 1,1916 5s, J\&J, \$75,000.......Jan. 1, 1916 $3^{1}{ }_{2}$ S, J\&J, $50,000 \ldots . . . .1901-1925$ 4s, J\&J, $\$ 1,000$ annualiz on Jan 1)
(\$2,000 yearly on Jan. 1.)

## -IOWN OF\&HEMPSTEAD.

 Street Improvement Bonds-5s. ......., 1902 to 1920 .............. $\$ 57,000$ TOWN OF JAMAICA.| LOANS- | When Due. | $\begin{array}{c}\text { ROAD BONDS- } \\ \text { SCHOOL BONDS- }\end{array}$ | 1899 |
| :---: | :---: | :---: | :---: | $\begin{array}{r}\text { SCHOOL BONDS- } \\ 48, \ldots . . \\ \$ 2,000 \ldots \\ \hline\end{array}$

VILLAGE OF JAMAICA-TOWN OF JAMAICA.
SEWER BONDS-
1917
STREET BONDS-
.. 1917-1936
(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds. the outstanding taxes and water rents

## PAR VALUE.-Bonds are in $\$ 1,000$ and $\$ 500$ pieces

INTEREST is payable by the city of New York. Arrangements will
TOWN OF FLUSHING.
When Due. R RIDGE Bonds-

| LOANSRoad Bonds- |
| :---: |
| $4 \mathrm{~s}, \ldots . .$. , $\$ 50,000$. |
| 48, ......, 29,000 |
| 5s, ......, 20,000 |
| Ee Bond |
| \$5,000. |

 TOWN OF FLUSHING SCHOOL DISTRICTB.


When Due. 1899

DISTRICT No. 5-
4s, F\&A, $\$ 93,500$.
(\$5,000 annualiy

1911 to 1915
LOANS-
7MPROEMENT BONDS
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 3,000 . . . .$. Dec 1899 (\$4,600 annuail 190 2 -1926 ( $\$ 3,000$ yearly Dec.)

## VILLAGE OF FLUSHIN

## LSSESSMENT BONDS-

5s\&6s,.. \$26,000........Part yearly FUNDING BONDS-1892-3-4-1
 4 s ( $\$ 1,000$ due yearly on April 1.) 4 s , M\&N, $\$ 8,000$ 48, M\&N, $\$ 8,000 \ldots$....Nov. 1,1899
( $\$ 4,000$ due yearly) to Nov. $(\$ 4,000$ due yearly) to Nov. 1, 1900 ( $\$ 4,000$ due y'rly) to Nov. 1, 1909

VILLAGE OF WHITESTON ( $\$ 5,000$ annually to 1924 inc. and $\$ 3,500$ in 1925.$)$
$\mathrm{s}, \mathrm{M} \& 5, \$ 1,000$ 4s, M\&S, 44,000.....Sept. 30, 1907 4 s, M\&S, $44,000 \ldots .$. Sept. 30,1908
$(\$ 2,000$ yearly to Sept. 30,1929 .) 7s, A\&O, *15,000.... $1899-1907$ (\$2,000 payable y'rly on Sept. 30.) (part due y'rly) to sept 30, 1934 District No. $7-$ to sept. 30, 1934 , $\ldots \ldots .$. ....., $\$ 50,000 \ldots .1917$ to 1936 TOWN OF FLUSHING
WATER BONDS-
$\begin{aligned} & 1922 \\ & 1912 \\ & 1922 \\ & 1924\end{aligned}$
5w
$\begin{aligned} & \text { ER BONDS } \\ & \$ 13,721 \ldots\end{aligned}$
$\begin{aligned} & \text { ACCR'D INDEBTEDNESS BoNDS- } \\ & 68, \ldots . . . . \quad \$ 500 \ldots . .1899\end{aligned}$
$\begin{array}{ll}6 \mathrm{~s}, \ldots . . ., & \$ 500 \ldots . .1189 \\ 4 \mathrm{~s}, \ldots . . . & 5,000 \ldots . .1902 \text { to } 1911\end{array}$
$\begin{aligned} & \text { F, …... } 5,000 \ldots . .1902 \text { to } 1911 \\ & \text { FIRE ...... } \$ 1, \times 00 \ldots . .1899 \text { to } 1904\end{aligned}$
IMPROVEMENT BONDS
$\begin{aligned} & 58, \ldots \ldots, \quad \$ 50,000 \ldots .1906 \text { to } 1921 \\ & 58, \ldots \ldots ., 50,000 \ldots . .1911 \text { to } 1926\end{aligned}$

## WATER BONDS(\$11,000, due yearly on July 1.)  $4 \mathrm{~s}, \ldots$ 25,000 Bonded debt Jan. 1,1898. $\$ 417,000$

 -TOWN OF FLUSHING.4s, M\&N, \$34,000.....May 1, 1910 ( $\$ 4,000$ due yearly) to May 1, 1917 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 120,000 \ldots . . \mathrm{Oct} 1,$.1919
$(\$ 4,000$ due yearly) to Oct. 1,1948 WATER BONDS$7 \mathrm{~s}, \mathrm{~A} \& O, \$ 125,000$ 5s, A\&O, 23,000.................. 1909
 Bonded debt ( 81,000 annually.

E-TOWN OF FLUSHING. .1899-07
TOWN OF HEMPSTEAD.
The amount of the outstanding bonds of the town of Hempstead and also the school districts therein (except those below) which will be chargeable to the city of New York has not yet been judicially de-
termined. (See debt under separate heads elsewhere.)

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.
(See note above under Hempstead.)


TOWN OF JAMAICA SCHOOL DISTRICTS.


VILLAGE OF RICHMOND HILL-TOWN OF JAMAICA
LOANS- When Due.
STREET AND SIDEWALK BONDS
STREET AND SIDEW ALK BONDS
$48, \ldots . . ., \$ 50,000$ $4 \mathrm{~s}, \ldots \ldots, \$ 50,000 \ldots 1926$ to 1935 $4 \mathrm{~s},$.
$4 \mathrm{~s},$.


## HOROUGH OF RICHMIOND.

COUNTY OF RICHMOND.

LOANS-
CoUNTY BONDS-
$51_{2 S}$, F\&A, $\$ 55,000$
When Due.
$4^{12} 2 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 139,000$. Aug. 1, 1899 $4_{125} 1^{25}$, J\&J, 139,400. Apr. 30, 1899

 $\begin{array}{lll}31_{28} \text { s, F\&A, } & 50,000 \text {.Aug. 1, } 1904 \\ 31_{2 s}, ~ J \& J, ~ & 63,000 \text {.July } 31,1905\end{array}$ | $31_{22}$, F\&A, | 50,000 . Aug. 1,1906 |
| :--- | :--- |

 $3^{124}$, J\&J, $\quad 58,000$. Jan. 31, 1901 $\begin{array}{lll}\text { 3s, A\&O, } & 50,000 \text {.Aug. 1, } 1909 \\ \text { 7s, } & \text { F\&A, } & 58,000 \text {.Aug. } \\ 1,1910\end{array}$
 5 5s, g., J\&D, \$90,000..June 1, 1919 3s, g., J\&D, $\$ 90,000$..June 1, 1919
$31_{2}$, F\&A, 100,000 Aug. 1, 1915 $4^{4} 1_{28}$, F\&A, 150,000 .. Aug. 1, 1915 4s, g., $\$ 35,000, \mathrm{~g} . . . . .$. June, 1920 4s, g., 100,000, g.......Aug. Aune 1920
 Total'debt Jan. 1,'98.. \$1,974,400 CASTLETON SCHOOL DISTRICTS.
LOANS -
DISTRICT No. 1- When Due.
6s, 6s, ......, \$75,000.... 1899 to 1913
DISTRCT NO. $2-$
$5 \mathrm{~s}, \ldots \ldots, \$ 7,300 \ldots .$.
$5 \mathrm{~s}, \ldots \ldots ., \quad \$ 7,300 \ldots .1899$
$5 \mathrm{~s}, \ldots \ldots, 1899$
$4,000 \ldots . .1899$ to 1900


VILLAGE OF EDGEWATER-TOWN OF CASTLETON

## Village Hall Bonds-4s, 1904

VILLAGE OF PORT RICHMOND -TOWN OF CASTLETON
Boulevard Certificates of Indebtedness-6s, 1899 to $1902 \ldots . . . . . \$ 5,952$
VILLAGE OF TOTTENVILLE-TOWN OF CASTLETON.
LOANS-


Borough of Richmond．－（Con．）
TOWN OF MIDDLETOWN．

## LOANS－

When Due．${ }_{\text {Gs }}^{\text {Road Bonds－}}$
 MLDDLETOW S SCEOC DISTPIC

## ${ }_{5}^{\text {LISTANS }}$－ <br> When Due，${ }_{5}$ District No．2－ <br> 5s，．．．．．．．，\＄42，750

TOWN OF NORTHFIELD．
Road Improvement Bonds－5s， 1927
NORTHFIELD SCHOOL DISERICTS

| NS－When Due． | District No．6－（Con．） |
| :---: | :---: |
| District No．1－ 1899 \＆ 1900 |  |
| Dİ．．．．．̈ $8100 . . .1899$ \＆ 1900 | （ $\$ 2,000$ annually to 1921 and |
| $4{ }^{7} \mathrm{Bs}, \ldots .$. \＄3．131 $57 . .1899$ to 1915 | District No． $7-$ |
| District No． 4 － | 6s．．．．．．．，$\$ 2,975 \ldots .1899$ to 1915 |
| 68．．．．．．．$\$ 2.580 . \ldots .1899$ to 1904 |  |
| 5s．．．．．．，\＄21，000 ．．． 1899 to 1920 | DISTRIC＇T No．9－ |
| DISTRICT NO．6－ $.5 \mathrm{~s}, \ldots, 0.1899$ to 1900 （\＄3，000 annualiy on Nov．1．） | $58, \ldots \ldots .$. \＄444 43．．．． 1899 |
| TOWN OF | THFIELD． |
| OANS－When Due． | Road bonds－ |
| E．．．．，$\$ 25,800 . . .1899$ t |  |
| SOUTHFIELD S | OOL DISTRICTS． |
| OANS－When Due． | ${ }_{5}$ District No． 4 － |
|  |  |
|  | 5s，${ }^{\text {district }}$ No． 5 － |
| s，．．．．．．，$\$ 9,600 \ldots . .1899$ to 1914 | $5 \mathrm{~s}, \ldots . . . \quad \$ 600 \ldots \mathrm{Cl} 1899$ |
| $5 \mathrm{~s}, \ldots . . ., \$ 6,900 \ldots .1899$ to 1921 | 5s，．．．．．．，$\$ 3,600 \ldots .1899$ to 1914 |
|  |  |
| TOWN OF | ESTFIELD． |
| LOANS－When Due． |  |
| ．．．．．，\＄35，000 ．．．． 1920 | $5 \mathrm{~s}, \ldots . . ., \$ 80,000 \ldots . .1922$ |
| WESTFIELD SCH | OOL DISTRICTS． |
| LOANS－When Due． | district no． |
|  | $6 \mathrm{~s}, \ldots \ldots ., \$ 10,0$ |
|  | 58．．．．．．$\$ 10,000 \ldots 189$ to 1914 |
| ．．．．．，\＄3，750．．．．． 1899 to 1907 | I＇ct No． $7-$ |
|  | $4^{1288}$ ，．．．．，\＄4，500 ．．．． 1899 to 1907 |

NIAGARA FALLS．－$\left\{\begin{array}{l}\text { A．C．HASTINGS，Mayor．} \\ \text { S．F．ARKUSH，Clerk }\end{array}\right.$
This city is in Niagara County．All bonds are tax exempt
LOANS－When Due．LOANS－When Due
 $48, \ldots \ldots .91,000 \ldots \ldots . .1910-1927$ 3q4．J\＆J，9，000．．．．．．．．．．．．．．．．．．． 1915 48．M\＆NDING SCHOOL BONDS－ ${ }^{78}$ WATER J BJ，$\$ 14,000 \ldots . . .1899-1902$

 SEWER BONDS－ $\ldots$ ．．．，613，000．．．．．1901－1917 Population in 1899 （est．）．．．22，000
NO．HEMPSTEAD．－M．S．Wood，Clerk． is town is in Nassau County 4s，JOANS－－ 4s，J \＆J， 11,000 ．July．1899－1909 4s，J \＆J＇， 54,000 ．July 1．1899－1926
Bonded debtJuly 31，＇97．\＄127，500 Assessed valuation 1897，4，788，775 Population in 1897 （est．）．．．．．9，000
Population in 1890 ．．．．．．．．． 8134
$(\$ 1,000$ yearly to 1925
$\$ 27,000$ in 1926．）

N．TONA W ANDA．－$\left\{\begin{array}{l}\text { W．Cook OILLE，Mayor．} \\ H . \\ \text { M．STOCUM，Treasurer．}\end{array}\right.$ This city is in Niagara County． LOANS－ （\＄4，950 due yeariy．） 1899 to 1903 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 46,000 . \ldots . . . . .$. ． Sept 1 Part yearly after 1896 ． SEWER BONDS－ 58，J\＆5，000 due yearly．Nov．15，1907


Market Bonds－
5s，A\＆O，\＄10，000．．．．Oct．23， 1912 WATER RONDS． ${ }_{4}^{4 \mathrm{~s},}, \ldots \ldots ., \$ 275,000$
Bonded debt Jan．1， $98 . \$ 246,600$ Water debt，additional．．400，000 Assessment about $1_{2}$ actual value Village tax（per $\$ 1,000$ ）＇ $97 . . \$ 12.28$ Population in 18900 was．．．．．．．．．793
Population 1897 （est．）．．．．．．．000 INTEREST on the sewer bonds and paving 6s is payable at the
Chase Nat＇l Bank；on the paving 5 s at the Bank of A merica，N．Y．City North Tonawanda School District No．1．－ A portion of the city＇s territory；has a bonded debt of $\$ 63,000$ ．

OGDENSBURG．－ $\begin{aligned} & \text { EDGAR A．NEWELL，Mayor．} \\ & \text { WM．M．STEPHENS，Treasurer }\end{aligned}$ This city is in St．Lawrence County． LIGANS－$\quad$ When Due．WOANS－ 48，A\＆O，\＄10，000．．．．．1899－1903 （ $\$ 2,000$ due yearly on May 1. ） | 4 s, | A\＆O，$\$ 2,000 . \mathrm{May} \mathrm{1} 1904-5$, |
| :--- | :--- |
| 4 s, | 180, |
| $36,000 \ldots 1906$ to 1923 |  | ${ }_{31}{ }_{2}(\$ 2,000$ due yearly on May 1．）$\$$ SCHOOLBONDB－

4s，J\＆J，$\$ 33,250$ ．．．．．．．．1899－1917 （\＄1，750 annually on July 1．） 3 $\mathbf{L}_{2} \mathrm{~S}, \mathrm{M} \mathrm{\& N}, \$ 30,000 \ldots . .1899-1908$ （ $\$ 3,000$ due yearly on May 30．） $\mathbf{1}^{183, \mathrm{M} \& N,} \$ 40,000 \ldots . .1909-1918$
$(\$ 4,000$ due yearly on May 30．）

RKS BONDS－（Con） $31_{2} 8$, F\＆A，$\$ 24,000 .$. Aug． $1,99-10$ 48，J\＆J，$\$ 28,000$ yearly 1,99 ＇ 17 4s，J\＆J，$\$ 33,250$ ．．．．July 1， 1809 （\＄1，750 due yearly）to July 1,1917 Watal debt Feb．1，99．．．．$\$ 259,000$ Water debt（included）．．． 140,750 Tax valuation，real．．．．．． Tax valuation personal Asses saluation 1898．．．4，150，625 Assessment about 3－5 actual value． otal tax（per $\$ 1,000$ ）＇98．．$\$ 18 \cdot 00$ INTEREST is payable at the Ogdensburg Bank．
TAX FREE．－All bonds are exempt from city taxes．

OLEAN．－\｛G．HOWARD STRONG，Mayor．
Olean is in Cattaraugus County and was incorporated as a city April 25,1893 ，succeeding the village of Olean．

 （\＄1，000 due yeariy on Oct．1．） 5s，July，$\$ 8,000$ ．．．．．．．．1899－1904 （\＄1，400 due yeariy on July 1．）． 48 （ $\$ 4,300$ due yearly on Nov－1．） 4s，F\＆A，\＄26，500 ．．．．．．．1900．1906 4s，F\＆A，\＄15，200．．．．．．．．1900－1907 （ $\$ 1,900$ due yeariy on Feb．1．）

Population in 1899 （est．）．．． 11,600
Population in 1890 was．．．． 7,358 For debts of Olean Sc
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．－$\}_{\text {B．WN W．HOYE，Clerk．}}^{\text {JOHE }}$ ．
Thls village is in Otsego County．
4 s LOANS－When Due．${ }^{3}$ ．65s，J\＆J，\＄15，000．July 1，＇03－117



 $5 \mathrm{ss}, \ldots . .$. ，\＄6，000．．．．．．May 1， 1904 Population in 1890 was．．．．．．．6，272

## ONONDAGA CO．－N．Grumbach，＇Treas．

County seat is Syracuse．
LOANS－When Due．Trax valuation，real．．\＄102，246，380 VOLUNTEER Bonds（refunded）－Tax valuation，person＇1．13， 195,869
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 20,000 .$. Meh． 1,1900 4s，M\＆S，\＄20，000．．．．Mch．1， $1900 \left\lvert\, \begin{aligned} & \text { Total Valuation } 1898.115,442,249 \\ & \text { Interest is payable at Syracuse．}\end{aligned}\right.$ Interest is payable at syracuse．
Total debt Feb． $1 ; 1899$ ．$\$ 70,000$ Population in 1892 was．．． 91,944
Population in 1890 was 146,247

OSWEGO．－A．H．Failing，City Chamberlain．
This city is in Oswego County．
LOANS－When Due． 4s，A\＆O，\＄10，294 70．．．．1899－1905 $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 12,000 \ldots \ldots . . .14$. 7s，J\＆J，\＄12，000．．．．．．．．．．．．．．． 1902 312s．．．．．$\$ 12,000$ ．．．．．．．1899－1902 $\$ 3,000$ yearly on Oct． 1
312s，JROAD Bonds－ （ $\$ 24,000$ due … 1900－1918 ${ }^{1}{ }_{2} \mathrm{~s}$ ，A\＆0，\＄129，000 $\ldots .1900-1917$ Assessed valuat＇n＇ $98 . . \$ 10,085,841$ Tax rate（per $\$ 1,000$ ）＇98．． $29 \cdot 20$
Population 1899 （est．）

INTEREST is payable at the Am．Exch．Nat．Bank of New York
TOTAL DEBT，ETC．－The total bonded debt February 1，1899，was \＄607． the tax levy or Oswego County．

## OSWEGO COUNTY．－－THomas Moore，Treas．

County seats are Oswego and Pulaski．
LOANS－When Due．Total debt Feb．1，1899．$\$ 98,000$
 （12s 4,000 due yearly on Mch．1）． FUNDING FLDATIING DEBT－
$\mathbf{3 1}_{2} \mathrm{~S}, \mathrm{M} \& \mathrm{~S}, \$ 70,000 \ldots . .1899-1905$ （ $\$ 10,000$ due yearly）．
INTEREST on the funding bonds is payable New York City．
OVID．－D．P．Seeley，Clerk．
This town is in Seneca County．

LOANS－ When Due．｜Tax valuation，real．．．．．$\$ 1,010,595$ | PENN．\＆SODUS BAY RR． |
| :---: | :---: |
| $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 60,000 \ldots$ Aug． |
| 1 | \(1901 \begin{aligned} \& Tax valuation，personal <br>

\& Total valuation 1897 ···\end{aligned} 1,326,330\) Interest is payable in N．Y．City．Assessment same as actual value． Total debt Feb．1，1898．．．．$\$ 60,000$ Total tax（per $\$ 1,000$ ，${ }^{\prime} 97 \ldots \$ 9 \cdot 06$ Net debt Feb． $1,1898 . . . . . . .43,556 \left\lvert\, \begin{array}{ll}\text { Population } 1894 \text {（est．）．．．．．．．} 3,725\end{array}\right.$
TAX FREE．－All bonds are exempt from town taxes．
OYSTER BAY．－Williaì H．Jones，Sup－ ervisor．－This town is in Nassau County．



（For debt of School District No． 5 see＂Additional Statements＂end
of New York State．）
PEEKSKILL．－Edward H．Osborn，Treasurer． This village is in Westehester County．

| OANS－WhenDue． | Total debt．．．．．．．．．．．．．．．．\＄205，500 |
| :---: | :---: |
| WATER BONDS－ | Sinking fund．．．．．．．．．．．${ }^{44,000}$ |
|  | Net debt Aug．1，1897．．．．181，500 |
|  | Total tax（per $\$ 1.000$ ）$\ldots$ ）$\$ 22.50$ |
| Bonded debt Aug．1，＇97．．\＄191，500 | Population in 1897 （est．）12，500 |
|  | Population in 1890 was．9，676 |

PHILMONT．－John L．Crandell，Treasurer． This village is in Columbia County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Bonded debt Mar．1，＇99．} \$ 951,000 \\ & \text { Assessed valuation }\end{aligned}\right.$ 48，．．．．$\$ 40,000 \ldots \ldots . .1906-1925$ Assessed valuation， 98 1，025．088 $\begin{array}{llll}48, \ldots . . \\ 3 \cdot 65 s, \text { F } \$ 2,000 & \text { annuaily．）}\end{array}$


PLATTSBURG.-A. Guibord, Mayor. Clinton County.

PORT CHESTER.- $\left\{\begin{array}{l}\text { JOHN W. MoCARTY, President. } \\ \text { NICHOLAS DUFFY, Treasurer. }\end{array}\right.$

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Jan. 1, '99. \$69,750 }\end{aligned}\right.$ $3^{3}$ gs, A\&O, $\$ 41,000 \ldots$. ....et. 1, 1903 Total debt Jan. 1, 1899. 71,250 ( $\$ 2,000$ due yearly) to Oct. 1, 1923 Assessed valuation '92..4,900,000

LOANS-
4s,
ABCHOLLBONDST-
$4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O} \mathrm{O},{ }^{83,000}$
${ }^{3}$ Subject to call at
8, J\&J $\$ 37,000$
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$.
$4837,000$.
$4 \mathrm{~s}, \ldots .$,
T Exempt from taxation

- Exempt from taxation. This village is in Westchester County. SEWER BONUSBUILDING BoNDS-

When Due. 1899 to 1904 Oct. 1, 1899 tany time.

July 1, 1899
1899 to 1928
.., ........ \$1,250....

Total debt Jan. 1, 1899 . \$190,000 Assessed valuation, real. $1,761,895$ As-d valuation, person'l 466,553

Total valuation 1898...2,207,498 | Tax rate (per $\$ 1,000$ ), 98 |
| :--- | :--- |
| 23.00 | Population 1892.

7,010
10,022

RENSSELAER.-John F. Munger, Treas
This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Renssel

| LOANS- $\qquad$ When Due. BROADWAY BONDS- $\qquad$ | Sewer Bonds - <br> 4s, J\&J, $\$ 10,000 \ldots .$. . July 2, 1901 |
| :---: | :---: |
| $1_{28}$, J\&D, \$19,000 ...June 1, 1905 | 4s, J \& J, 5,000 ...... July 2, 1902 |
| Paving Bonds | $4 \mathrm{~s}, \mathrm{~J} \& J, 10,000 . . .$. . July 2, 1903 |
| 4s, Sept. 11, \$5,000.Sept. 11, 1901 | Total debt Mar. 8, 1899. \$241,000 |
| 4s, Sept. 11, 56,000.Sept. 11, 1911 | Assessed valuation '98 . $3,238,077$ |
| 4s, Oct. 20, 2,000 ...Oct.20, 1901 | Total tax (per \$1,000) '98..\$23.95- |
| 4s, Oct. 20, 32,000...Oct.20, 1911 | Population in 1899 (est.) ...8,000- |
| 4s, Dec. 15, 72,000..Dec. 15, 1911 | Population in 1890 was.....7,301 |
| 4s, A\&O, 30,000..Oct. 11, 1912 |  |
| INTEREST on the sewer bonds is | is payable at the National Commerads at the Albany County Bank. |

RENSSELAER CO.-Jонn Don, Treasurer.

## County seat is Troy.

LOANS- When Due.
COURT-HOUSE BONDS (reg.) $3_{1} \mathrm{~S}$, A\&OO, $\$ 66,000 \ldots . . .1900-1910$
$(\$ 6,000$ due yearly $31_{2 s, A \& O} \$ 120,000 \ldots .1911-1930$ ( $\$ 6,000$ due yearly on April 1.) $3^{1} 2 \mathrm{~s}, \mathrm{~A} \& 0, \$ 105,000$. Apr. 1,'31-'45 $1_{2} \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \quad 1941$ (\$5,000 yearly on April 1.) HOUSE OF INDUSTRY BONDS$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 40,000 \ldots .$. Feb. 1, 1902 SINKING FUND BONDS- 1900 ( $\$ 10,000$ due yearly) to Apr. 1,07 ) $3^{12}$ s, A \& due yearly) to Apr. $\$ 150,000$ 1907) ( $\$ 15,000$ yearly on April 1.) War bonis (renewal)$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 35,000 \ldots .$. Feb. 1,1900 $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, & 16,000 \ldots . . \text { Feb. } 1,1901 \\ 4 \mathrm{~s}, \mathrm{~F} \& A, & 9,000 \ldots . . \text { Feb. } 1,1902\end{array}$
 $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$,
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$,
$30,000 \ldots \ldots . \mathrm{Feb}^{2} .1,1905$

3 ${ }^{2} 8$, F\&A, $\$ 22,000$ Feb. 1,1900 , to Bonded debt Jan. 1,'99. $\$ 787,000$ Sinking fund............ $\quad 11,763$ Net debt Jan. 1, 1899 ... 775,237 Tax valuation, real..... $71,348,707$ Tax valuation, pers'1.. 8,026,931
Total valuation, $1898.79,375.638$ Population in 1892 was...128,923 INTEREST on the court-house bonds is payable at the office of the

RICHFIELD SPRINGS.-A. Monroe FreeMAN, Treasurer. - This village is in Otsego County.
LOANS- When Due. ${ }_{5 \mathrm{~s},}^{\text {WATER BONDS- }}$


 $4 \mathrm{~s}, \ldots . ., \$ 1,000 \ldots . . .1899$ to 1900 Total valuation, $1897 \ldots .1,460,600$ $4 \mathrm{~s}, \ldots ., \$ 19,000 \ldots \ldots 1901$ to $1919 \left\lvert\, \begin{aligned} & \text { Assessment about }{ }^{1}(\$ 00 \text { actual value. } \\ & \text { Total tax rate (per } \$ 1,000) . \$ 25 \cdot 60\end{aligned}\right.$
 INTEREST is payable at the First Nat. Bank of Richfield Springs. TAX EXEMPT-The water bonds of 1894 are tax exempt.

## RICHMOND CO.-See New York City.

ROCHESTER.- $\left\{\begin{array}{l}\text { GEO. E. WARNER, Mayor. } \\ \text { S. B. WILLIAMS. Treasurer. }\end{array}\right.$
Rochester is the county seat of Monroe county.
 *Bridge bonds..........
*Bridge bonds.. *Bridge bonds............
†City Hall commission
$\qquad$ Subject to call anter Jan. 1, 1900
$3^{1}{ }_{2}$ J \& J July 1,1922 .............. $31_{4}$
7
7 C J \& J Jan. 1, 1902 ${ }^{1901 .} 335,000$

INTEREST is payable at Fallkill National Bank, Poughkeepsie. TOTAL DEBT, SINKING FUNDS, ETc.-

Tot. funded debt (incl. water debt). | Jan. 1, '99. |
| :--- |
| 101,000 |
| Jan. |
| $\$ 1,714,000$ |\(\quad \begin{gathered}Jan. 1, '97. <br>

\$ 1,738,000\end{gathered}\) Water debt, included above........ $\quad 558,000 \quad 51,775,000 \quad 51,585,000$ CITY PROPERTY.-The city owns buildings valued at $\$ 200,000$. ASSESSED VALUATION. The city's assessed valuation and tax thirds of cash value:

|  |  | Personal | Total A ssesse | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Year | Real Estate. | Pr | Taluation | \$ \$1,000. |
| 1898 | 11,512,170 | \$1,879,100 | \$13.391,270 | \$23.40 |
| 1897. | 11,721,675 | 2,055,600 | 13,777,275 | 23.44 |
| 1895 | 10,799,170 | 1,890,050 | 12,689,050 | $25 \cdot 10$ |
| 1891 | 10,556,320 | 2,379,850 | 12,436,170 | $23 \cdot 44$ |
| 1890 | 9,718,890 | 3,813,850 | 13,532,740 | $23 \cdot 44$ |
|  | $\begin{aligned} & \mathrm{ON} \text { - In } 18 \\ & 0 \text { it was } 20, \end{aligned}$ | opulation $\text { ; in } 1870 \text { it }$ | $\begin{aligned} & 23,196 ; \text { in } \\ & 20,080 \end{aligned}$ | 1890 it was |

QUEENS CO.-Chas. L. Phipps, Treasurer.
County seat is Long Island City, A good part of the country is now
included in the Greater New York, and a bill changing name to Nassau County has become a law, Act took effeet January 1, 1899. The mount of the outstanding bonds of this county which will be chargeable to the city of New York has not yet been judicially determined

LOANS-
Flushing Highway-
4 s semi-an., $\$ 45$,
GOLD BoNDS.
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 110,000$.
FUNDING BONDS-
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 260,000$
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$,

50,000 BUILDING BONDS $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 10,000$. ROAD BONDS$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 340,000 \ldots$ 4s, M\&N, $375,000 \ldots$ | s, J\&D, |
| :--- |
| $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$ |
| $1,239,000$ | $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 24000$ )

(gold) 1902 July $1, \dddot{1916}$ Dec. 1. 1927 Dec. 27,1902 Dec. 15, 1927 Oct. 15, 1917 Nov. 15, 1917
Dec. 27,1917 Dec. 1, 1917 ec. 15, 191

Roan Bonds-
4g, J\&J, 400,000....May 1, 1922
4s, M\&N, 275,000 g., Nov. 1, 1916
4s, A\&O, 618,000....Apr. 1, 1917
48, A\&O, 135,000....Oct. 1, 1917 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 150,000$. $4 \mathrm{~s}, \mathrm{~J} \& . \mathrm{J}, \$ 100,000$ due yearly) to 1907 Total debt Dec., 1897.. \$4,823,000 Real val'n inside N. Y. $8.82,590,543$ Real val'n outside N. Y. $19.820,662$ Pers'l val'n inside N. Y. 2,007,800 Per'l val'n outside N. Y. $1,580,880$
Total val'n inside N. Y.84,593,343 Total val'n outside N. Y.21,401,542 Population in 1892 was...141,807
Populion in 1890 was...128,059


## * $\$ 5,000$ each. $\dagger \$ 1,000$ each.

INTEREST-With the exception of the City Hall Commissioners loan, which is payable at the office of the City Treasurer, all bonds and interest are payable at the ofice of the Union Trust Co. of Now York. TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined state-
ment shows Rochester's total bonded debt, including the water debt. Bonded debt Aug.1,'98. Jan., 1898. Jan., 1897. Jan., 1896. July, 1894. Bonded debt. $\$ 8,420,000 \$ 8,420,000 \$ 8,424,000 \$ 8,443,000 \$ 8,371,000$ On man 1808 the oitr had a sinking fund of \$336,261. In On January 1, 1898, the city had a sinking fund of $\$ 336,261$. In debt of $81,497,200$, consisting of outstanding notes and "contractors" acceptances," payable largely by assessments."
Genesee Valley Railroad refunding loan, due from 1896 to 1903, is provided for by excess of recenpts from lease to N. Y. L. E. \& W. RR. after interest on the loan is paid.

ASSESSED YALUATION.-The city's assessed valuation and tax rate have at different periods been as follows,
assessed at from 60 to 80 per cent of actual value.

|  | Reai | Personal | Rate of Tax |
| :---: | :---: | :---: | :---: |
| Fears. | Estate. | Property. | er \$1,000. |
| 1898 | 1,827,725 | \$10,966,015 | \$15.90 |
| 1897 | 101,065,200 | 5,113,050 | $16 \cdot 18$ |
| 1896 | 100,054.350 | 5,692,304 | 20.37 16.19 |
| 1894. | 98,762,150 | 6,081,20 | 16.19 |
| 1893 | 97,206,085 | 6,676,967 |  |
| 1892 | 96,543,650 | 6,609,303 | 15.26 |
| 1891. | 93,806,150 | 6,134,250 | 15.97 |
| 1890 | 88,053,750 | 5,937,950 | ${ }_{23} 1.86$ |
|  | 34.408.725 | 1.430 .44 |  |

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. Haverstraw is the county seat.
LOANS- When Due. ROAD Bonds- (Comi

ROAU BonDs- Mar. 1901 Assessed val'ation, real. $17,204,689$


ROME.- $\left\{\begin{array}{l}\text { A. s. WHITE, Mayor. } \\ \text { J. H. CARROLL, Chamberlain. }\end{array}\right.$
This city is in Oneida County
30uk LOANS- When Due. LOANS-
CITY HALL Bonds- Nov. 1,1899 (\$1,000 due y'rly) to Nov. 1, 1904 4s, J\&J, \$7.000...Jan., 1900 to 'ט6 SEWRR BONDS-

SCHANS-
When Due.

48, J\&J, \$150,000.Apr.15,1907-21

4 s . J\& J, $\$ 37,000 . .$. Apr. 15, 1921
48, J\&J, $\$ 3,500$ (opt'n'l) Jan. 1, 1900
4s, J\&J, 4,000 .........Jan.1, 1900
 WATER BoNDS $33_{28}$, J\&J, $\$ 160,000$. Sept. 15, 1911 Total debt Dee. 1, $98 . . . \$ \$ 437,500$ Assessed valuation, real. $6,575,66$ Assessed valuation, per' 1 of71,775
Total valuation 1898 Total valuation 1898 $\ldots 7, \ldots 247,435$
Total tax (per $\$ 1,000) \gtrdot 97 \ldots 21 \cdot 06$ Total tax (per $\$ 1,000$ ) $97 \ldots . .21 \cdot 06$
Population 1892 was........13,638 Population 1892 was........13,638
Population 1890 was.......14,991

The total tax rate given above includes State, county and town tax, $\$ 8 \cdot 29$; city tax, $\$ 8 \cdot 40$; school tax, $\$ 4 \cdot 37$.
PAR VALUE.-The water and sewer bonds are for $\$ 1,000$ each; all
others $\$ 500$ each.

ST. JOHNSVILLE.- $\left\{\begin{array}{l}\text { HARRY WALRATH, Prest. } \\ \text { H. F. STICHEL, }\end{array}\right.$ st. Johnsville is in Montgomery County
LOANS- When Due. |Bonded debt Apr. 1, '99. $\$ 47,200$

| WATER BONDS- |  |
| :--- | :--- |
| $4^{1} 28, \ldots \ldots, \$ 22,000 \ldots . . .1899-1920$ | Tax valuation, real........ 658,000 |
| Tax valuation, personal. | 125,000 |

 $4 \mathrm{~s}, \ldots\left(\begin{array}{l}\text { ( } \$ 1,000 \text { yearly on Sept. 2.) }\end{array}\right.$
 (Part yearly.)
NTERET $\quad$ Population 1899 (estimated). 2,100
ST. LA WRENCE CO.-M. R. Sackett, Treas. County seat is Cauton.
LOANS-
LOANS- COIRT HOUSE BoNDS- When Due.
4s, M\&SS, \$60,000......1900-1911 ( $\$ 5,000$ due yearly on Mar. 1)
4 A ,
JAIL BONDS-
4s,.... $\$ 25,000 \ldots . .$. Mar. 1, 1913
( $\$ 5,000$ due y'rly) to Mar. 1,1917
Total debt Mar. 1, 1898. \$77,000
Assessed val., real $\begin{array}{ll}\text { Assessed val., real.... } & 34,522,001 \\ \text { Assessed val., personll } \\ 3,925,965\end{array}$ Total valuation 1898... 38,447,966 Assessm't is $85 \%$ of act. value.
Population in 1892 was.....86,254 Population in 1890 was..... 85,048 INTEREST is payable at County Treasurer's office, Gouverneur.

SALINA.-G. BAXTER, Supervisor.

This town is in Onondaga County
LOANS- When Due.
BYRACUSE NORTH. RR BONDS4s, M\&S, $\$ 137,400$. Sept. 1, 1899 to Total tax (per $\$ 1,000$ ) ;. real value. Total debtue yearly) Sept. 1, $1936 \mid$ Population in 1892 was INTEREST i, 1899.. $\$ 137,400$ Population in 1890 was.......3,49

SARATOGA CO.-B. B. Grippin, Treasurer. LOANS- Ballston.
CUUNTY BONDS (1888)
48, F\&A, $\$ 12,000$........Feb. 1, 1900
48, F\&A, 12,000........Feb. 1, 1901
 $4 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}$, $16,000 \ldots . .$. Feb. $^{\text {F }} 1,1904$
 4s, F\&A, 18,000.........Feb 1, 1907
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.
This village is in Saratoga County
LOANS- When due.
Floating Debt Bonds- Vllage Hall Bonds
 5s, ....., 5,000 .........Sept. 1, 1901 5 S , M\&S BONDS-
(\$1,000 due varly o. 1899-1904 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 24,000$........ 1905-1908 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 3,000 \ldots . . . . .1909-1911$ (\$1,000 due yearly on Sept. 1.)
(For debt of Saratoga Springs (For debt of Saratog.

TOTAL DEBT, ETC. The bonded debt of the village on Feb. 1 ,
1899, was $\$ 322,000$; floating debt, $\$ 10,000$; total debt, $\$ 332,000$, water debt (ineluded in floating debt, $\$ 10$
ASSESSED VALUATION-In 1898 the assessed valuation was $\$ 6,406,437$. 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 4 of its actual value.
POPULATION-The population in 1890 was 11,975: in 1880 it was
8.421 ; in 1899 (estimated) 11,608 . Summer population 35,000 to 8.421;
50,000 .

SCHENECTADY \{ JACOB W. OLUTE, Mayor
S. This city is situated in the county of the same name, and was incorporated in 1798


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 nét debt on June 1, 1894, was $\$ 329,000$; on July 1, 1893, it was $\$ 352,766$; on March 1, 1891, it was $\$ 352,128$.
ASSESSED VALUATION.-The city's assessed valuation (from $1_{2}$ to ${ }^{2} 3$ actual value) and tax rate have been as follows :

|  | Real | Personal | Tstal | Assessed |
| :---: | :---: | :---: | :---: | :---: | | Rate of |
| :---: |
| Tax per |

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 $\$ 3,572,440$ | REFUNDING BONDS: | Assess'd valuat'n, pers'l. 524,250 |
| :---: | :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000 . . . . J u l y$ |  |
| 1,1903 | Total valuation 1897...4,096,690 | 5s, J\&J, 119,500.....July 1, 1913 Assessment about actual value. $5 \mathrm{~s}, \mathrm{~J} \& J, \quad 8,000 \ldots . .$. Total debt Aug. 15, 1898.\$229,500 $\quad \begin{aligned} & \text { Population in } 1897 \text { (est.)... } \\ & \text { Population in } 1890 \text { was.... } \\ & 6,961\end{aligned}$ INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SING SING.-This village is in Westchester County.
LOANS-
IMPROVEMENT BONDS
When Due. 4s, M\&N, \$9,658.........1899-1908 4s, A\&O, $\$ 18,000$.
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 100,000 \ldots .$. Oct. 1, 1918 Total debt Feb. 1, 1899...178,000

Int. pay. at 1st Nat. Bk. Sing Sing. (\$2, 000 due yearly) to Oct. 1, 1907 Tax valuation 1898.... $\$ 5,715,540$ | $(\$ 2,000$ due yearly) to Oct. 1, 1907 | Population in 1890 was.... 9,352 |
| :--- | :--- | :--- |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 30,000 \ldots .$. Oct. 1,1908 | Population in 1898 was.... 8,160 |
| $(\$ 3,000$ due yearly) to Oct. 1, 1917 |  | ( $\$ 3,000$ due yearly) to Oct. 1, 1917

SODUS.-This town is in Wayne County.
 7s, M\&S, \$74,600, Sept. 1.... 1900 5s, F\&A, $\$ 90,000$ Feb 1 5s, ( $\$ 10,000$ due yearly) to 1910 $5 \mathrm{~s}, \mathrm{~F} \& A, \$ 12,000 \mathrm{Feb} .1 \ldots 1911$
Interest is payable in $\mathrm{Y} . \mathrm{Y}$. City. Interest is payable in N. Y. City.
Total delt Dec. 1,1898... $\$ 176,600$
The sinking fund receives about
$\$ 81,497$
$\mathbf{9 5 , 1 0 3}$ Assessed valuation, real. $1,938,444$ Total valuation 1898....2,227,559 Assessment said to be full value.
Total tax (per $\$ 1,000$ ) 98. . $\$ 12.80$ Population in 1898 (est.).... 5,000 Population in 1898 (est.) .... 5,000
Population in 1890 was .... 5,157 5,000 yearly.

SPRINGVILLE.-Ira W. Smith, Clerk. This village is in Erie Countr.
School bonds $\qquad$ Wen Due. WATER BONDSELECTRIC Light Bond. 4...' J\& $\& \mathbf{J}, 16,5000$ 4s, Ј\&J, 16,500 ..........1903-1927 4s, J\&J, $\$ 4,850 \ldots \ldots . .1903$ t (\$194 due yearly on July 1.)

4s, \$28,000...
Total debt Feb. 1, 1898 ............ 1927 Assessed valuation 1898..801,650 Potal tax (per $\$ 1,000$ ) 1898. $\$ 20 \cdot 1$ Population 1890................... 1, 1,883

SYRACUSE, $\left\{\begin{array}{l}\text { JAMES K. MGGURE, Mayor. } \\ \hline\end{array}\right.$ (E. $\left\{\begin{array}{l}\text { M. Z. HAV EN, City Clerk. } \\ \text { E. F. ALLEN, City Treasure }\end{array}\right.$


PAR VALUE OF BONDS.-The bonds are in $\$ 1,000, \$ 3,000$ and
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 then
$\$ 6,2 \cdot 5,100$, including water debt, $\$ 4,000,000$ and 10 Dec. 1,1898 , was bonds, $\$ 611,600$. The city has no floating debt and no sinking fund.
ASSESSED VALUATION.-In 1898 the assessed valuation of real $\$ 78,069,009$; total tax rate 1896 (per $\$ 1,000$ ) $\$ 19 \cdot 904$. Property is assessed at "about 75 per cent of its actual value.
POPULATION.-The population in 1890 was 88,143 ; in 188051,792 ;
Pri 1897 , estimated, 120,000 .
-
TARRYTOWN.-F. A. Russell, Treasurer. This village is in Westchester county
LOANS- When Due. $14 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 65,000 \ldots . . J u n e 1,1919$

4s, $\left\{\begin{array}{c}\text { M\&S } \\ \mathrm{J} \& D\end{array}\right\} \$ 47,000.1893$ to 1914 ( $\$ 3,000$ due yearly). WATER BONDS-
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 58,000$.
( $\$ 3,000$ due yearly) ........ 1899
, $\$ 130,000$ (we yearly) to 1918
, \$130,000............June 1, 1926 Population in 1890 about....4,500

THOMPSON.-This town is in Sullivan County.

 $4^{1} 2$ s, M\&S, $163,000 \ldots$ Sept. 1, $1903 \mid$ Total tax (per $\$ 1,000$ ) '97 $\$ 32 \cdot 79$ Assessed valuation, real $\$ 619803$ Population in 890 was..... 3,428 INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.-D. C. BASCOM, Supervisor. This village is in Essex County.

WATERS Bowns-
$4 \mathrm{~s}, \mathrm{~F} \&$ a $\$ 8,0$ 0.
$4 \mathrm{~s}, \mathrm{~F}$ \& A 10,000
4 s, F \& A $10,000$.
$4 \mathrm{~s}, \mathrm{~F}$ \& $15,000 .$.
$4 \mathrm{~s}, \mathrm{~F}$ \& A 17,000
4 s, F \& A $17,000$.

When Dise $\mid$ Bonded debt Jan. 1, '99... \$70,000 Assessed valuation, real., 674,510 Aug. 1, 1907 | Aug. 1, 1917 | Tax rate (per \$1,000) 1898.\$27.00 |
| :---: | :---: |
| Village population 1890.....2,267 |  | Aug. 1, 1922 $\mid$ Village population 1899 (est.) 3,500

TONAWANDA.-Lewis Grant, Treasurer.
This village is in Tonawanda Town, Erie County.
VILLAGE LOANS- When Due. ${ }^{\text {T }}$ Total debt (last returns). $\$ 479,556$ 4s, J\&J, \$126,000...July 1, 1902-9 4s, J\&J, $\$ 150,000$ 5s, J\&J, $\quad 65,000 \ldots$...July 1, 1912 $6 s, J \& J, \$ 50,000$ July 1, , 0 -190 Total debt (last returns). $\$ 479,556$
Tax valuation $1896 \ldots \ldots . .4,877,907$ Assessment is $2_{3}$ actual value. 7,145 Population 1890 was.........7, 745 Population 1897 (estimated) 10,000
Town debt 1893.......... $\$ 39,260$ Town valuation $1893 \ldots . .8,264,118$ Town tax (per $\$ 1,000$ ) 1894..21.36
Town population 1890......7,636 Town population 1890.
INTEREST is payable at the Seaboard Bank, New York City
Tonawanda Union Free Sohool District No. 3. -E. G Riesterer, Treasurer.

LOANS- When Due
$4 \mathrm{As}, 1893, \$ 30,000$ When Due. ue.

sssessed valuat'n, real. $\$ 4,180,000$ , Assessment ${ }^{2} 3$ actual value.

TROY.- $\begin{aligned} & \text { FRAANCIS J. MOLLOY, Mayor. } \\ & \text { JAMES W, COFFEY, }\end{aligned}$
Troy is situated in Rensselaer County.
LOANS-
pose.
Rate. Payable
rate. Payable. When Due. Outstand'g Bonds (funding) . Maturing $\$ 20,000$ or $\$ 25,000$, 99 to'1904 b140,000


Rensselaer St. imp. .1895. $31_{2} \mathrm{M} \& \mathrm{~N}\left\{\begin{array}{c}\text { Nov. 1, 1900-04 } \\ \$ 5,000 \text { yearly. }\end{array}\right\}$ 25,000

Water Works bonds:-
Issue of May $1,1879 \ldots \ldots 0^{*} 5 \quad$ M \& N May $1,0001902 \quad \mathbf{a z 0 , 0 0 0}$ do A

a Bonds for $\$ 1,000$ each. $\mathbf{b}$ Bonds for $\$ 5,000$ each. e Bonds for
$\$ 10.000$ each. d Bonds for $\$ 500$, etc. y Bonds for $\$ 1,000$ and $\$ 10,000$ INTEREST is paid at offlice of City Chamberlain.
TOTAL DEBT, SINKING FUND, ETC.-
 Sink. funds, cash, eto $\qquad$
Net municipal debt $. \$ 1,345,625$
 Sinking funds, etc.. $\qquad$ 42,962 51,268 $\$ 1,193,265$
71,385 Muh. 1,'96
$\qquad$
$\qquad$ 42,194


TRUXTON．－John $\overline{O^{\prime} D}$ onnell，Supervisor．

## town in Cortland county．

L．Y．PANS－Mid．Rr．Bhen Due． 48．J\＆j，\＄112，200．．．．July 15， 1912 Subject to call a atter July 15， 1902
TowN Bowns－ 4 s ，J\＆JJ，$\$ 2,000$ 4s，J\＆J，\＄2，000．．．．．July 15， 1899

Assessed valuation，real $\$ 431773$ Assessed valuation，pers＇l 34,175
Total valuation $1897 \ldots . .465,950$ Assessment about $3_{1}$ aetual value Total tax（per $\$ 1,000$ ）1897．\＄24．33

INTEREST on the railroad bonds is payable at the First National
TAX FREE．－Bonds are tax exempt．
ULSTER CO．－Geo．Deyo，Treasurer．
County seat is Kingston
LOANS－When Due． $\mid 4 \mathrm{~s}, \ldots, \$ 140,000 . .$. Mar．1， 1904
 （\＄3，000 due yearly on Mar．1．）（\＄，000 due vearly）Mar．1， 1919 4s，M \＆S，\＄69，000．．．．Mar．1， 1900 （\＄3，000 due yearly）to Mar．1， 1922
48, M\＆S，$\$ 32,000 . .$. Mar．1， 1923 COUNTY BONDS
4s，M\＆S，$\$ 72,000 . .$. Mar．$^{\prime} 00-{ }^{\prime} 23$ $3 \mathrm{~s}, \$ 50,000$（ $\$ 3,000$ yearly）
 10，000 Mar，1， 1902 Population in 1890 was．．．．．87，062
TAX FREE－The court house bonds are exempt from taxation．
UTICA．－$\} \begin{aligned} & \text { T．E．KINNEY，Mayor．} \\ & \text { JOHN A．CANTWELL，City Clerk．}\end{aligned}$ This city is in Oneida County．
LOANS－When Due．
$4 \mathrm{~s}, \ldots .$, \＄153．000．．．． 1897 to 1916
$\begin{array}{rr}4 \mathrm{~s}, \ldots ., & 153,000 \ldots . .1897 \text { to } 1916 \\ 4 \mathrm{~s}, \ldots . . & 2,335 \ldots . . . .1899\end{array}$
 $7 \mathrm{~s}, \ldots . .$.
4 s, ann．，
$3200,406 \ldots \ldots . . . .1899-1904$ $1_{6}$ annuali ．$^{1899-1904}$

LOANS－ When Due． 4s，．．．．．．$\$ 157,266 \ldots$ part yearly．

 LOCAL ASSESSMENTS－ Nov．，＇99＇02 $4 \mathrm{~s}, \ldots . . . . \quad \$ 96,685 \ldots$ part yearly．
Total debt Mar．1，1899 $\$ 477,426$
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
or temporary loan bonds in anticipation of city tax．
ASSESSED VALUATION．－Assessment about full value in 1897 ； previously about 70 per cent．

|  | Real | Personal | Total Assessed | Rate of Ta |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Estate． | Property． | Valuation． | $\text { per } \$ 1$ |
|  | 28，472，140 | \＄9，222，004 | \＄37，694，414 | \＄19：62 |
| 189 | 32，014，624 | 8，642，398 | 40，657，022 |  |
| 1896 | 16，437，262 | 2，613，826 | 19，051，088 | 202 |
|  | 16，548，046 | 2，630，263 | 19，178，309 |  |
| 1890 | 16，461，052 | 2，330，606 | 18，791，658 | 27－23 |
| 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
1899 （estimated）， 60,000 ．

WA［TON．－H．S．SEWELL，Supervisor．
This town is in Delaware County．

LOANS－When Due． $\mid$ Assessed valuat＇n，real．\＄1，550，829 | RR．AID BoNDS（reg．）－ |  |
| ---: | ---: | ---: |
| 4s，F\＆A，$\$ 84,000$ | Assessed valuat＇n，per＇l． | （\＄12，000 due yearly）to Feb．1， 1913 Total tax（per M．）1897．．${ }^{2}$ ．${ }^{2} 11.72$ $(\$ 6,000$ due yearly）to Feb． 1,1913 Population in 1880 was．．．．．．．．． 3,543 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，Presi dent Board of Education
LOANS－When Dhe
BUILDING BONDS
48，J\＆J，\＄22，000．．．．．July 1，＇99－＇02 REFUNDING Bonds－
 （ 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．
W ARSA W．－ $\begin{aligned} & \text { WM．E．WEBSTER，President．} \\ & \text { FRED．LESTER，Treasurer }\end{aligned}$
The town of Warsaw，containing the village of the same name，is situated in the county of Wyoming．
RAILROAD Aid Loan－When Due． ${ }^{3} 1_{28}$ ，J\＆J，$\$ 84,000 \ldots . . . J u l y 1,1902$ （Subject to call．）

Town debt Feb．15，＇99．$\quad \$ 84,000$ Totage debt Feb．15，＇99 75，000

Village Water Bonds－
\＄15，000 in 1910,1915 and 1925 $\$ 30,000$ in 1920.

Assessment about $4-5$ actual value Total tax（per $\$ 1,000$ ）1898．．$\$ 8 \cdot 11$ Population in 1890 was．．．．．． 4,468 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．

W ATERTOWN．－C．L．Parmelee，Ch＇berlain．
This city is in Jefferson County．


| WATER BoNDS－ |
| :--- |
| 7s． |
| M\＆S，$\$ 50,000 .$. Part yearly |
| 5s， |
| M\＆\＆S， |
| 4s， |
| 4s， | INTEREST is payable at Ame

New York City，or in Watertown．
erican Exchange National Bank of
ater vliet．－Jas．H．Boyland，Chamb＇n． This city is in Albany County．
$\qquad$ When Due． 4 s ，A \＆ ．． 1899 to 1914 SEWER Boxps
4s，M\＆s，$\$ 74,000 \ldots . .1898$ to 1906 （Part due yearly on Sept．1．） $4 \mathrm{~s}, \mathrm{~J} \& D, \$ 53,000$

June 1899 （ $\$ 5,000$ due y’ly）to June， 1908 ．
$\alpha \$ 1,000$ each．
 4s，$\left(\$ 4,000^{\text {，}}\right.$ due y＇rly）to July 1,1899 $(\$ 4,000$ due y＇rly）to July 1， 1901
Bonded debt Aug． $1,98 \$ \pm 11,000$ City has no floating debt．4，447，006 $\begin{array}{cc}\text { Tax valuation，real．．．．．} & 4,447,006 \\ \text { Tax valuation，personal } & 141,000\end{array}$ Tax valuation，personal 141，000 Total valuation $1898 \ldots 4,588,006$ Total tax（per $\$ 1,000$ ）＇ $98 . . \$ 20 \cdot 40$ Population in 1890 was．．．．．12，967 Population in 1890 was．．．．．12，967
Population in 1898 （est．）．．．15，000 amberlain＇s office．

## ．

## Kelley，Supervisor．

WA WARSING．－W．Kellex，Supervisor． Wawarsing is a tow
Ellenville is situated．
Lown Debi．
When Due．
Railroad Aid Loan－

BRDGE BONDS－
Vilaiage Debl．
$31_{2 S}$ ，M\＆N，$\$ 13,500$
Now subject to cali
Town debt Feb．20，＇99．．
Village debt Feb
20，
$\$ 181,185$
13,500 Village debt Feb 20，＇99． 13,500
Assessed val＇tion，real．．．1，284，700 Assessed val＇tion，pers＇1．． 137,733
Total valuation 1898．．．1，422，433 Total valuation $1898 \ldots .1,422,433$ Total tax（per $\$ 1,000$ ）＇ $98 \ldots \$ 27 \cdot 02$ INTEREST on town bonds is payable at the Home Bank of Ellenville． POPULATION－The population in 1892 of town and village was 8，151．Population of viliage in 1890 was 2,881 ；in 1897 （est．）， 3,000 ．

## WEST CHESTER．－See New York City．

WESTCHESTER CO．－Francis M．Carpen－ TER，Treasurer．－County seat is White Plains．
 （ $\$ 10,000$ due ${ }^{\prime}$ rly）to June 1， 1905 COUNTY JAIL BONDS－
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000 . . . . . . .1906-1908$ （\＄10，000 yearly on July 1．） $\begin{aligned} & \text { 3．65s，J\＆D }, \$ 17,000 \ldots \text { June } 1,1899 \\ & 48, \\ & \text { J\＆D，} \\ & 10,000 \ldots .\end{aligned}$ $4 \mathrm{~s}, \mathrm{~J} \& D, 10,000 \ldots$ $3^{11_{2} \mathrm{~S}}, \mathrm{~J} \& D, 25,000$ ． $\begin{array}{ll}31_{2 s}, ~ J \& D, & 10,000 \ldots\end{array}$ INTEREST is payable by County Treasurer at White Plains．
$31_{2}$ s，J\＆D， $20,000 \ldots$ ．．． 1904 （ $\$ 10,000$ due yearly）to June 1,13 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 20,000 ., \ldots$ June 1,1915 Bond．debt Apr． $1,98 \$ \$ 221,000$ Tax valuation，real．．．．168，034，356 Tax valuation，pers．．． $24,057,229$
Total valuation $1897 . .192,091,585$ Assessment at about actual value． Population in 1892 was．．．145，106 Population in 1890 was．．．．146，772

WHITEHALL．－\｛ $\begin{aligned} & \text { E．C．PRATT．Mayor．} \\ & \text { A．R．STEVENS，Clerk }\end{aligned}$
This village is in the town of Whitehall and in Washington County．

 （\＄1，000 due yearly on May 1．） $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots$. Apr．15， 1904
 Bonded debt Apr．1，1898．$\$ 72,000$ Floating debt
pr． $1,1898$. $\qquad$ Tax valuation，real．．．．．．．．684，740 Tax valuation，personal．．．．198，230 Assessment about 3．actual value Assessment about ${ }^{3}{ }_{5}$ actual value． ．．． 3,379 Population in 1880 was． INTEREST is payable at the Fourth National Bank，New York．
WHITE PLAINS．－Howard E．Foster，Treas． This village is in Westchester County．
LOANS－When Due．Total debt Feb．1，1899 $\$ 530,000$ 4s，．．．．．，$\$ 14,000$ ．Nov．1，1900－＇13 Population 1898 （estimated）． 9,000 Water Bonds－
4s，F\＆A，$\$ 130,000$ ，Aug．1，1914－28 （ $\$ 4,000$ in $1914 \& \$ 9,000$ yearly to

## WILLIAMSBRIDGE．－See New York City

## Y A TES．－This town is in Orleans County

 5 s，Apr．1，$\$ 60,000$ ．．．April 1， 1900 Assessment is $9-10$ actual value （ $\$ 4,000$ due yearly）to April 1， 1914 Total tax（per $\$ 1,000$ ）＇98．．．$\$ 12 \cdot 20$ $\begin{aligned} & \text { Total debt Apr．1，} 1898 . . . \$ 64,000 \\ & \text { Assessed valuation，real．1，002，645 }\end{aligned} \left\lvert\, \begin{aligned} & \text { Population in } 1892 \text { was．．．．．．．} 1,995 \\ & \text { Population in } 1890 \text { was．．．．．．} 1,969\end{aligned}\right.$

YONKERS．－$\left\{\begin{array}{l}\text { LESLIE SUTBERLAND，Mayor．} \\ \text { JOHN H．KEELER，Deputy Clerk．}\end{array}\right.$
Yonkers is in Westchester County．

| LOANS－ $\qquad$ When SSESSMENT BONDS－ | LOANS－ <br> Crematory Bonds－ |
| :---: | :---: |
| 4s，．．．．．，$\$ 34,000 \ldots .$. Feb．1， 1900 | s，A\＆O，\＄5，500．．．．．．．．1900－1905 |
| 48，．．．．．，13，500 ．．．．．Feb．1， 1900 | （ $\$ 1,000$ due yearly on |
| 4s，．．．．．．，92，000 ．．．．Feb．1， 1901 | ，．．．．．，\＄3．600 Ap |
| 21，500 ．．．Feb．1， 1902 | Deficiency bonds－ |
| 7s，A\＆OLIDATION BONDS | $\begin{gathered} \text { 48, } . . ., \$ 10,000 \ldots . . . \text { M } \\ \text { FIRE DEPARTMENT- } \end{gathered}$ |
|  |  |


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, $\$ 238,00$
CITY PROPERTY.-The city owns its water works, which prior to
December 1,1893 , had cost it $\$ 1,154,41748$.
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 $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1898. | \$32,283,460 | \$3,205,860 | \$35,489,320 |  |
| 1897 | 30,711,880 | 3,155,974 | 33,867,854 | \$22-2998 |
| 1896. | 29,545,945 | 334,235 | 29,880,180 | $25 \cdot 3486$ |
| 1890 | 22,574,226 | 398,240 | 22,972,466 | $17 \cdot 3902$ |
| 1880 | 10,024,677 | 430,295 | 10,454,972 | 17.3902 |

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 nonpayment of taxes and assessments, and the bonds are to

## ADDITIONAL STATEMENTS.

In the table below we give statistios regarding civil divisions in the State of New York which have an indebtedness or 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 | Inter- |  | Assessed Popula. |  |
| :---: | :---: | :---: | :---: | :---: |
| Debt. $\$$ | est. | Maturity. | Val'ation. \$ | tion. 1890. |
| 18,800 |  |  | 241,916 |  |
| 39,000 | 4 | 99 | 689,750 | 1,749 |
| 30,000 | 4 | 1927 | 225,006 | 1,953 |
| . 15,000 | $3^{11_{2}}$ | '07-'21 | 1,471,550 | 3,095 |
| ..114,400 | 7 |  | 3,043.801 | 6,310 |
| o. 28,700 | 485 |  | 1,084,883 | 3,002 |
| - 61,500 | 4 to 5 |  |  | 2,527 |
| .. 14,000 | 7 | 1902 | 316,850 | 765 |
| 0.130,000 | 4 | 1915 | 3,828,060 | 8.229 |
| o. 13,000 | 4 | '99-'05 | 3,185,490 | 6,096 |
| $\begin{array}{r} 22,000 \\ \because 20,000 \end{array}$ | $\begin{aligned} & 4 \\ & 41_{2} \end{aligned}$ | ${ }^{19214}$ |  | $\begin{array}{r} 878 \\ .275 \end{array}$ |
| 20,000 | . | '99-02 | 2,021,020 | 3,259 |
| 49,000 | 4 | '09 '27 | 472,596 | 1,481 |
| 50,000 | $3{ }^{1} 4831$ | $1_{2}, 99-15$ | 885,093 | 1,803 |
| 21.000 | 4 | 1902'16 |  | 685 |
| - 39,000 | 4 |  | 293,175 | 956 |
| o. 50,000 | 4 | 1916 | 651,320 | 1,046 |
| 14,000 | 4 | '00-02 | 7,001,828 | 46.437 |
| . 16,000 | 4 |  | 525,856 | 1,1(9 |
| . 50,000 | ${ }_{4}{ }^{1}$ | 1901 | 1,409,245 | 1,963 |
| . 12,000 | $4^{12}$ |  | 601,942 | 1,151 |
| 58,000 22,000 | 4 |  | 410,366 | 1,095 |
| 22,000 50,000 | 4 | '99-'09 | 1,931,435* | 10,000 |
| 50,000 80,000 | 4 |  | 603,055 | 1,500 |
| 80,000 | 4 |  | 1,291,022 | 3,121 |
| 13,500 | $3{ }^{1} 2$ | 1907 | 300,000 | *2,998 |
| 17,000 | 4 | '98-'13 |  |  |
| 16,800 | 7 | 1901 | 583,646 | 1,363 |
| 13,700 | 7 Fe | eb 1900 | 328,961 | 1,289 |
| 73,000 3 | $31_{2} \& 4^{1}{ }^{1}$ | 2 '99-'28 |  | 2,291 |
| 32,000 | 4 | '98-'10 |  | 1,021 |
| . 55,750 | 5 | '99-'19 |  |  |
| . 16,000 | $4{ }^{12}$ | '99-'02 | 1,049,788 | 2,166 |
| . 230.000 | 4 | '168'26 | 5,850,010 | 7,557 |
| 31,303 | 7 | '98-'0 | 5,850,010 | 8,877 |
| 35,500 | 4\&5 | '99-'09 |  |  |
| 34,750 | $6 \& 7$ | 1901 |  | 7,255 |
| 14,000 | $3{ }_{2}$ | '16-'25 |  |  |
| 18,000 | 4 |  |  |  |
| 167,000 |  |  |  | 11,613 |
| 26,600 | $3^{1}{ }^{1}$ | 1928 |  | 1,280 |
| 15,000 | 7 | 1900 | 1,467,140 | 3,572 |
| $27,000$ | 4 |  | 1,171,183 | 2,236 |
| . 26.000 |  |  | 3,107,297 | 4,762 |
| $\begin{aligned} & \text {. 43,000 } \\ & . ~ 10,000 \end{aligned}$ | $31_{2-4}$ 485 | $\bigcirc 99$ | 823,150 | 2,364 |
| 19,000 | 5 | ,03-12 |  |  |
| 14,200 | 5 | '00-'27 |  |  |
| 32,400 | 4 | '97-'20 |  |  |
| 15.000 | $4_{12}$ | '05-19 |  |  |
| 10,000 | \% | '03-'12 |  |  |

Total Inter- $\square$ Assessed Popula-
Valuation. tion

Valuation. tion 1890
$\mathbb{S}$


99901 Feb. 1900 $\begin{array}{rr}27,803,644 & 45,608 \\ 1,713,074 & 4,666 \\ 4,482 \\ 1,399,939 & 10.471 \\ 1,39940 & 2,651\end{array}$ Housick (T.), Rennselaer Co. Hunter (T.), Greene Con Irvingt
chest
Islip Ithaca S. D., Tompkins Co Jefferson County. Lebanon (T.) Madison Co Lestershire (V.) Broome Co Lewis Co ........ilivan Co.......... Lincklaen (T.), Chensngo Co. Litt e Falls(T.), Herkim'r Co.
Little Valley (Village), Cattaraugus Co............... Livingston County
Lyons (T... Madison (T.), Madison Co.
Mamaroneck (Village), West Mamaroneck (Village), West
chester Co................. chester Co.
Herkimer Co........... Manlius (T.), Onondaga Co...
Mıddlebury (T.), WyomingCo.
Middletown (Town), Rich. Middletown (Town), Ric
mond ©............................. Middleville(V.), Herkim, Mohawk (V.), Herkimer Co Montgomery Co........... Naples (Town), Ontario Co... Naples (V.), Ontario Co
Nelson (T.), Madison Co New Berlin(T.), Chenango Co. NewfanH (T.), Nagara Co...
Newfield (T.), Tompkins Co.
Newport (V.), Herkimer Co. Newport (V.), Herkimer Co..
Newport (T.), Herkimer Co.
Niagara Co... North Olean (Village), Cattaraugus Co i............
Nunda (T.), Livington Co Nunda (T.), Livington Co...
Olean (City), School Distri Olean (City), School District
No. 1, Cattaraugus Co...... Olean (Town), School Dis
No. 1,Cattaraugus Oneontas.D.No.5,Otsego Co.
Ontario County Ontario (T.), Wayne Co...... Orange co........................... Oswegatohie(T.),St.Law.Co
Otsego (T.), Otsego Co.....
Otselic (T.), Chenango Co Otsergo (Town), Tioga Co..
Oyster Bay Sch. Dist. No. Oyster Bay Sch. Dist. No. 5
Parish (Town), Oswego Co. Patchogue (V.), suffolk Co..
Perry (Town), W yoming Co Phelps (Town), Ontario Co. Philadelphia (Town), Jeffer-
 Plattsburgh (C.), Clinton Co
do do Sch.D No. Plymouth (T.), Chenango Co. raugus Co.................... Richmondville (V.), Scho harie do................... Ridgeway and Shelby School District, Orleans Co ...... Suffolk County........... Rockeens Co................... Rouses Pt. (V.), Clinton Co.
Rutland (T.), Jefferson Co Rutland (T.), Jefferson Co gus Co
saranac Saranac Lake, Frankiin Co... Saratoga (T.), Saratoga Co..
Saratoga Springs (Town) Saratoga Co.
Schoharie (T.), Schoharie.......... Schroeppel (T.), Oswego Co Sea Cifff (V.), Queens Co Seneca (Town), Ontario Co.
Sharon (T.), Schoharie Co sharon Springs (V.), Scho Sherburne (V.).),Chenango Co Sidney (T.) Delaware Co... Smithtown (T.), Suffolk Co.
Smyrna (T.), Chenango Co

| . 1 ¢2,000 | 4 to 6 | '99-'27 |  |  |
| :---: | :---: | :---: | :---: | :---: |
| . 20,000 | 34 | 1924 |  |  |
| 14,400 | 4 | 1905 | 855,653 | 2,051 |
| 64,500 | 4 | '99-'32 |  | 1,806 |
| 27,287 |  |  | 28,577,629 | 45,699 |
| 13,000 | 4 |  |  | 601 |
| 50,000 | 7 | 1902 |  | 2,455 |
| 24,000 | 4 | 1915 | 353,280 | 1,266 |
| 42,250 | $3{ }^{1} 8$ |  | 632,024 | 1,350 |
| 54,500 | 4 |  | 1,076,935 | 2,427 |
| 73,000 | 5 | '99-23 | 1,340,173 | 3,170 |
| 45,800 | 7 | 1901 | 1,021,380 | 2,214 |
| 10,000 | 4 | 1914 |  | 659 |
| 11,500 | 4 | '14-18 | \&03,342 | 1,835 |
| 52,500 | .. |  | ,067,245 | 62,491 |
| 17,000 | 5 | '99-15 |  |  |
| 30,000 | 4 | '99'01 | 2,827,205 | 6,524 |
| 19,000 | 487 |  | 1,226,080 | 2.426 |
| 59,675 | $41_{2}$ | '98-15 |  |  |
| 14,825 | $4{ }^{1}{ }_{3}$ | 98-'15 |  |  |
| 22.750 | 4 | , 79 '10 | 3,031,268 | 7.700 |
| 15,000 | 4 | '99-01 | 30,181,954 | 8,453 |
| 53,400 | 4 |  | 929.891 |  |
| 11,000 |  |  | 39,777,272 | 59 |
| 60,500 4 | $5 \& 6$ |  | 1,551,727 | 2,344 |
| 114,500 3 | L\&7 | $1900 \cdot 18$ | 2,717,038 | 4,917 |
| 61,900 | 4 |  | 449,615 | 1,284 |
| 52,000 | 4 | '99-'06 | 5,087,855 | 9,008 |
| 36,500 24,000 | $4 \& 5$ | '98-'40 |  |  |
| 24,000 $2 \cdot, 00$ | $3{ }^{1}$ |  | 407,406 | 1,770 |
| $2 \cdots 00$ | 4 | 1900-09 | 2,575,100 | 2,600 |
| 69,900 | 7 | 1900 | 1,733,848 | 2,923 |
| 33,500 | 4\&7 | '98-17 |  | 5.086 |
| 25,000 | 7 |  | 1,182,590 | 1,662 |
| 17,000 | 4 | ,99-08 | 474,681. | 1,218 |
| 15,000 | 7 | '99-'01 | 2.207,498 | 9,500 |
| 17,800 | 4\&5 | '99-08 |  |  |
| 38,000 | 4 | '99-11 | 392,660 | 1,156 |
| 20,000 | 5 | '00.'20 |  | 1,201 |
| ¢4,000 | $31_{2}$ | ....... | 1,786,548 | 3,771 |


| 28,000 | $31_{2}$ | $\ldots \ldots$ | $\ldots \ldots$. | 663 |
| ---: | ---: | ---: | ---: | ---: |
| 31,000 | 4 | , $99-18$ | $1,341,904$ | 2,200 |


| 18,000 | 6 | $' 99^{\prime} 18$ | $\ldots \ldots \ldots$ | $\ldots \ldots$ |
| ---: | ---: | ---: | ---: | ---: |
| 31,000 | 4 | $' 99 ' 18$ | $1,341,904$ | 2,200 |


| 31,500 | 4 | ,99'25 |  |
| :---: | :---: | :---: | :---: |
| 38,000 | 4 | '09-'12 | 1,856 |
| 11,600 | 4 | '99'09 | 998,390 1,798 | Smyrna (T.), Chenango Co.

Solon (T.), Cortland Co...... somerset (T.), Niagara Co. Stockbridge(T.),Madison Co Suffolk County..................
Taylor (T.), Cortland Co... Theresa (T.), Jefferson Co. Tompkins County............. Unadilla Sch. D., Otsego Co Urbana (Town), Steuben Co Vienna (T.), Oneida Co....
Volney (Town), Oswego Co Warren Co.................. Wayne (Town), Steuben Oo Webb (T.), Herkimer Co Wellsburg(V.),Chemung Co Wheatland (T.), Monroe Co.
Wilson (Town), Niagara Co Wilson (Town), Niagara Co
Winfield School District No 4, Herkimer Co..............
 144,000
10,141
108,100
15,500
41,000 31,000
30,000
12,000
20,000
16,000
51,700
57,90
16,00
32,50

11,5 | 17,500 |
| :--- | 20,500

30.000 21,500
20,000 25,000 15,000 $15,000 \quad 3 \quad$ '99-'13

22,000
44,0 ।0
44,010
80,000
$\begin{array}{ll}16,500 & 4 \\ 38,500 & 5 \& 7\end{array}$
54,000 5
$39,0003^{7}{ }_{4} \& 31_{2}$
$36,000 \quad 3$
41,000

$$
{ }^{1} 1_{2} \text { Part yr'ly. } \quad 530,000 \quad 92
$$

$$
\begin{array}{cccc}
59,500 & 3 \text { L } & \text { Part yrly } & 1,034,494 \\
50,000 & 7 & 1901 & 1,744,911 \\
45,000 & 3,357 \\
47,900 & 4 & \ldots \ldots \ldots & 623,600 \\
77,900 & 4 & \ldots & 214,165 \\
\hline
\end{array}
$$

* Population estimated


## State of New Jersey．

## DEBT，RESOURCES，Etc．

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

One of Original Thirteen tary of State（term expires Apr．1，1902） 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 tory of debt issues．In a report made in 1838 the financial otficer 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 kind or loaned its credit to any company．The Constitution of 1844
forbade the creating of a statedebtexceeding one hundred thousand dol－ forbade the creating of a statedebtexceeding one hundred thousand doll
lars excepl for purposes of war，sce．，as will more fully appear in the item below with respect to＂debt limitation．＂This excepption，under weoame operative on the occasion of the breaking out of our Civil War． Quite a debt was oreated at that period and what the State now owes is the remnant of those war issues．The details are as follows．
LOANS－$\quad$ Rate．Pnerest．－$\overbrace{\text { When Prene．Principal．}}^{\text {Outstand＇g．}}$ INTEREST is payable in Jersey City and Trenton．
TOTAL DEBT．－The total bonded debt of the State on January 1，
1899，was $\$ 71,000$ ．At previous dates it was：

## 18v， 1898 ，At provious dates it was： <br> Nov．1， 1898. Nov． Nov， $1,1897$. <br> \＄194，000 <br> Nov． 1, Nov．1， N 1895

$\$ 660,400$
In addition $1,996,300$ In addition to the bonded debt the Treasurer and Comptroller have $\$ 48,000$ ，which with the war debt，makes the entire debt on Joge for $\$ 48,0 n 0$ ，which，with the war debt．makes the entire debt on January
1,1899 ，$\$ 119,000$ ．On Nov． 1,1898 ，balance on hand was $\$ 1,001,524$ ． ASSESSED VALUATION．－The assessed valuation，etc．，has been

 In addition to the above the valuation of railroad and canal property
in 1897 was $\$ 220,220,028$ ．
DEBT LIMITATIONS．－The provisions of law limiting and regulat－ ing 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 and 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 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
any case． 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 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 thereor，and shall be irrepealable until such debt or liability and the interest thereon are fuils jaill asia dis－
charged；and no such law shall take effect until it shal charged；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 againstit 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 re－ fer to any money that has been，or may be，deposited with this State by the Governmen of the United States．
According to the foregoing（4th paragraph），the power of the State for and（ 2 ）when the authqcization is for some single object of work speci－ fied therein，etc．In the latter case the mode of procedure is，as will be seen，given in the same paragraph of the Constitution．
（2）OITIES，OOUNTIES，TOWNS，Etc．，are also restr making of certain kinds of debt by article I，paragraphs 19 and in the 19．No county，city，borough，town，township or village shall hereafter give any monev 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，co．，to individuals，associations，or 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，pararraph 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．
many general laws covering bonded ind the Legislature has passed 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 ＂Municipal Bonds＂paces 693 to 716 beth and 1895 ，and to the heading same heading（＂Muncipal Bonds＂）in the Revised Statutes of New ${ }^{\text {sersey }}$ published in 189 b ，pages 2221 ，ete．

$\left\lvert\, \begin{aligned} & \text { ties and other evideuces of indebtedness of municipal corp } \mathrm{raz} \\ & \text { tions；the provision covers not only the bonds，etc to }\end{aligned}\right.$ tions；the provision covers not ouly the bonds，etc．，to be hereafte sweening statute，and one which is of decided interest to the holders of the municipal securities of the State．The full text of it may be found in the State and City Supplement for October，1898，page 58.
SAVINGS BANKS＇INVESTMENTS－POWERS AND RESTRIC－ TIONS．－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 ma－ terially the provisions of section two of the law of 1878，which cov－ ered the same subject matter contained in section 29 of the originallaw 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 1899 a further supplement extending the permissible line of municipal investments so as to ioclude the bonds of townships and boroughs was approved March 24．An attempt to add such securities to the list was made in 1898，but the measure then failed to recerve the approval of the Gov－ ernor．The 1899 law is as follows：
gecrion 1．It shall be lawful for any savings bank in this State to this State issued pursuant to the authority of any law of this State，or in the bonds of any borough or village or school district of this State issued pursuant to the authority of any law of this State；provided， sich borougn，vilage or schoo district shall not，within the ten years next precering，have defanlted in the payment of any part of provided furlher that the total indebtedness of any such borough or village does not exceed ten per centum of its assessed valuation，and such school district bonds are by law charged upon all the property of the inhabitants of such district，or in any interest－bearing obligation other than obligations commonly known as improvement certincates） issuea by the chat corngh or village in which suoh bank or institution is situated．
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 panies in any bonds authorized by the laws of this State to ba issued by any commi－sion appointed by the Supreme Court of this State by virtue of any law of this State．
We omit the law of 1896 with reference to school district bonds． because its provisions are included in the laws of 1899，quoted above． Next we give the leading provisions of the general law as to invest－ ments．
Sectron 1．That the first section of the act of which this is a supple－ ment be and the same is hereby amended so as to read as follows： 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 State，and any provision contained in the charter，or any supplement
thereto，of such savings bank or savings institution to the contrary，to thereto，of such savings bank or savings institution to the contrary，to－ 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 institu－
tion，defaulted in the payment of any part of either principal or interest of any debt authorized by any legislature of such State to be contracted． IV．In the stocks or bonds of any city，town，county or village of this State，issued pursuant to the authority of any law of this State，or of the cities of New York，Brooklyn and Philadelphia，or in any interest－
bearing obligations（other than those commonly known as improve－ ment certificates）issued by the city，town or borough in which such hank or institution shall be situated ；（See below for provision including the bonds of certain ctties and counties of any State in the U．S）．
．In bonds secured by mortgages which shall be a first lien on real estate situate in this State，and worth at least double the amount loaned thereon，but not to exceed eighty per centum of the whole depos－
its shall be so loaned or invested；but in case the loan is on unimproved or unproductive real estate，the amount loaned thereon shall not be more than thirty per centum of its actual value；and no investment in any bond and mortgage shall be made by any savings bank，except upon the report of a committee of at least three of the managers，directors or trustees of any such bank or institution，and a majority of which committee shall certify to the value of the premises mortgaged，or to
be mortgaged，according to their best judgment；such report shall be filed and preserved among the records of the institution；
VI．In real estate strictly in accordance with the following pro－ VI．In
visions．
We do not reprint the real estate provisions，as they cover a matter not germane to our present subject．It is sufficient to say that they are two in number，marked（a）and（b），and may be summarized as below ： （a）authorizes the holding of a plot for erection of a ba nking build－
ing or buildings，portions of which may be rented，but the cost of lot and buildings must not exceed $50 \%$ of the net surplus of the corporation： （b）all purchases under foreclosure sales upon mortgages owned by the corporation or sales under judagments or decrees obtainea for debls due，etc．；and all such real estate must be sold within five years uniess，
on application to the State Board having supervision of Savings Banks， time shall be extended．
But the character of permissible investments was further greatly
SECTION 1．That it shall be lawful for any savings bank or savings in－ stitution，incorporated under any law of this State，to invest moneys
deposited with it in the bonds of any city or county of any State of the 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 ther，that the total indebtedness of any such city or county is limited by law to ten percentum of its assessed valuation．


#### Abstract

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 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 o 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 ? That hereafter it shall not be lawful for any savis. Section 2. That hereafter it shall not be lawful for any saving insti- tution in this State to loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, excepting upon the additional pledge of collateral security or securities, which 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, 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 df such loans shall note 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 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 The foregoing provisions leave the New Jersey law broad and liberal.


## Cities, Counties and Towns

## 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 - $\left\{\begin{array}{l}\text { FRANK L. TEN BROECK, May } \\ \text { WM. C. BURROUGHS, Clerk. }\end{array}\right.$

This city is in Monmouth County. LOANS-
FIRE BONDS-
5s, A\&O, \$10,000. 5s, J\&D .... $\$ 60,000$....Oct. 1, 1915 Subject to call after June 1, 1915 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 10,000 . . . J u n e$ 1, 1919 5s, J\&D, 50,000 .. 4s, semi' an., 22,000 Road bonds.

Interest payable at Treas. office. Bonded debt Apr. 19,'98. \$276,00 Tax valuation, real....... $\begin{array}{r}5,283,800 \\ \hline 83,467\end{array}$ Tax valuation, personai. 363,800 Total valuation $1898 . . .3,647,600$ Assessment $1_{3}$ to $1_{2}$ actual value. Total tax (per $\$ 1,000$ ) '98 .. $\$ 23 \cdot 00$ Population of township 1890.8,333 Population of township $1880.4,187$
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 Park has now been assumed by that city and is included in its debt LOANS. $\quad$ When due. Tax valuation $1896 \ldots \ldots . \$ 5,840,390$
SCHOOL BONDS5s, semi-ann., $\$ 65,000 \ldots 1910-1942$ Assess. is about 50\% actual value. (\$2,000 due yearly on June 20.) Total debt Feb. 1, 1897. $\$ 91,000$

ATLANTIC CITY. This city is in Atlantic County. CITY BONDS- When Due. CITY BONDS-
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 3,331 \ldots \ldots . . . . . . . . . . . . .1904$
$5 \mathrm{~B}, \mathrm{~J} \& \mathrm{~J}$
$6,500 \ldots$
 5s, M\&S, $\$ 33,000 \ldots . . . . . . . . .1901$
 $41_{28}$, M\&N, $40,000 . . . . . . . . . . . . . .$.
 ROAD CONETRUCTION BONDS-
s, J\&D, $\$ 775,000$
$41_{2} \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \quad 100,000$.
 $\qquad$ .1925
. .196
. .1917
$41_{2}, g_{0}, J \& D, \$ 100,000$. Nov, 1,1908
The permanent population, accor
Teased in summer population, accordi
ATLANTIC CO.-L. C. Albertson, Collector. Mays Landing is the county seat BKIDGE BONDS-
 REFUNDING BONDS-1899-1902 .. .1902 Population in 1898 (est.)....40,000

ATLANTIC HIGHLANDS. - Peter S. Conover, Jr., Mayor; N. H. Roberts, Treasurer. This Borough is in Monmouth County. LOANS- When Due. |Tot.bor'gh debtJan. 1,'98. $\$ 115,000$ REFUNDING WATER-
 48, J\&J, g., \$39,000..July 1, 1928 ELECTEIC-LIGHT BONDS- 1928 $5 \mathrm{~s}, \mathrm{M} \& N, \$ 15,000$...May 15
SCHOOL DISTRICT BONDS
SCHOOL DISTRICT BONDS
$58, \$ 30,000 \ldots . . . . . . . . . . .1905$ t
SCHOOL DISTRICT BONDS-
$58, \$ 30,000, \ldots \ldots 1905$ to 1919
$(\$ 2,000$ due yearly.)
opulation 1896 (est.)........12,000
$\left\{\begin{array}{l}\text { JOSEPH THOMPSON, Mayor. } \\ \text { A. M. HES [UN, Comptroller. }\end{array}\right.$
Crematory Bonns-
Lr B,g., J\&J, $\$ 40,000$...July 1, 1918
OITY HALL BONDS
$41_{2 s}, J \& D, \$ 10,000 \ldots . . . . . . .$.
 Bond debt Feb, 1, $99 . . \$ 1,277.1900$ Bond. debt Feb. 1,'99.. $\$ 1,277,408$
Floating debt ........... 80,000 Total debt Feb. 1,1899 1, 857,408 Rinking fund, ete.
Net debt Feb. 1, $1899 .$.
$1,250,174$ Tax valuation, real..... $12,453,415$ Tax valuation, person'l 456,655
Total valuation 1898...12,910, 070 Assessment about $1_{3}$ actual value Tot. tax rate ( $\mathrm{p} . \$ 1.000$ ) ' $98 . \$ 25 \cdot 00$ Population in 1895 was....18,329 Population in 1890 was.....13,055

Bonds are exempt from taxation Assessed valuation, real taxation. Assessed valuat'n, pers'l. 208,330 otal valuation $1898-1.508,630$ Population in 1890 was.........945 Population in 1896 was (est.). 2,000

## BA YONNE.- $\left\{\begin{array}{l}\text { EGBERT SEYMOUR, Mayor } \\ \text { W. C. HAMILTON, Clerk. }\end{array}\right.$

This city is in Hudson County. The city issued the past year $\$ 50$, 0004 per cent street improvement bonds due in 1904 and $\$ 100$,
 following from a report made May 1, 1898, to the New Jersey Stat authorities.
finANCIAL STATEMENT

 Funded assessm't bonds. $118,000 \quad$ Net debt May $1,1898 . . .1,580,180$ | Funded road const'n bds | 40,000 | Tax valuation, real.....11,921,970 |
| :--- | ---: | :--- | :--- |
| Funded tax bonds....... | 165,000 | Tax valuation, personal. 705,875 | Funded tax bonds....... Improvement bonds... Road bonds................

Township bonds...... Township bon Water bonds. B.nnded debt May $\mathbf{1}, 938$. 365,000 Tax valuation, persona Floating debt

337,000
39,000 39,000 500 cent: $\$ 158,500$ debt, $\$ 4,000$ bears 6 per cent; $\$ 1,311,000$ bears 5 pe no interest. This debt was and is due as follows: in 1898 , $\$ 50,000$, in $1899, \$ 50,000$; in $1900, \$ 100,000$; in 1901, $\$ 39,000$; in $1902, \$ 167$ $\$ 5,000$; in $1907, \$ 20,500 ;$ in $1908, \$ 49,000$ in $1905, \$ 3,000$; in 1906 , 1912, $\$ 23,000$; in $1913, \$ 41,000$; in $1914, \$ 13,000$; in $1915, \$ 48,000$ in $1916, \$ 158,500 ;$ in $1917, \$ 30,500 ;$ in $1918, \$ 104,000 ;$ in 1919,
$\$ 121,000 ;$ in $1925, \$ 33,000 ;$ in $1928, \$ 16,000 ; \$ 500$ on demand

BELLEVILLE. - Fred. W. Ashworth, Chairman Township Committee.
This township is situated in Essex County.

| LOANS- | Total debt Oct. 1, 1898.. \$158, |
| :---: | :---: |
| DEWALK BONDS- | Water debt (included)... 15,000 |
| 128, ....., \$8,500............... 1915 | Sinking fund.............. 13,607 |
| 2s, ...., 11,000 .............. 1907 | Net debt Oct. 1.1898. ... 144,393 |
| WOODSIDE (TWP.) BONDS - | Floating debt (add't'l) |
| , J\&D, \$8,500.......June 1, 1900 | Tax valuation, real......1,829,650 |
| (Subject to call at any time.) | Tax valuation, personal 173,300 |
| Improvement Bonds - | Total valuation 1898....2,002,950 |
| , J\&D, \$50,000...... Dec. 1, 1919 | Assessment is $1_{2}$ to $2_{3}$ actual value |
| subject to call after Dec. 1,1909) | Total tax (pe |
| \$65,000............July 1, 1925 | Population 1890 was........3, 387 |
| ject to call after July 1, 19 | tion 1899 (estimated).5, | Subject to call after July 1, 1915

$4_{2} \mathrm{~L}_{2}, \ldots . . ., \$ \mathrm{~L} 5,000$
INTEREST on the Woodside bonds is payable at the Newark City Savings Bank, Newark, N. J.; on the $\$ 65,000$ of improvement bonds the Howard Savings Institution. Newark. N. J.

## BERGEN COUNTY.-C. I. Blauvelt, Clerk.

## The county seat is Hackensack.

## LOANS-

When Due. |Tax valuation, real.... $\$ 39,906,83$ 7s, Jan., $\$ 72,000$..... 1900 to 1905 , otal debt May 11, 1898.. $\$ 84,000$ Population in 1890 was.....47,226 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. \$358,715
 Total debt Feb. 1, 1899. $\$ 117,400$
Tax valuation, real......2,142,270

## BLOOMFIELD.-Wm. L. Johnson, Clerk.

This township is in Essex County.
LOANS- When Due. Assessed valuat'n, real. $\$ 3,171,275$ 5.s, M\&N, \$37,500 ....Nov. 1, 1899 (\$2,500 due ${ }^{\prime} 11$ y) to Nov. 1, 1913 Floating debt ............. 235,000 Assessed valuat'n, pers'1 520,025 hoating debt ............. 235,000 $\begin{aligned} & \text { Assessment is }{ }^{2}{ }^{2} \text { actual value. } \\ & \text { Total tax (per } \$ 1,000 \text { ) } 1898 \$ 25.00\end{aligned}$ (est.) $\ldots 10,000$ TAX FREE.-All of the above bonds are exempt from taxation. INTEREST is payable at the Bloomfield National Bank.
BRIDGETON.- $\left\{\begin{array}{l}\text { E. M. APPELGATE, Mayor. } \\ \text { S. HITCHNER, City Treasurer. }\end{array}\right.$
This city is situated in Cumberland County.

LOANS- When Due. 4s, J\&J, \$20,000.....July 30, 1928 SCHOOL BONDS5 s, Oct., $\$ 10,000 \ldots . .$. . Aug. 1, 1899 $1_{2}$ S, M\&S, $21,000 . . .$. ( $\$ 3,000$ due yearly) ................. 1912 4s, A\&O, \$15,000...............14-1912 6s, F\&A $\$ 44,000$ 6s, F\&A, $\$ 44,000 \ldots .$. Aug. 1, 1899
$(\$ 3,000$ due yearly) to Aug. 1, 1913

Interest payable at Bridgeton.
Total debt Feb. 1, 1898.. $\$ 82,000$ Sinking fund, etc......... 5,000 Assessed valuat'n, real. \$4, 7509,000 Assessed valnat'n.pers'l 1,653,190 Total valuation 1898... 6,262,540 Assessment is $1_{2}$ actual value. Total tax (per $\$ 1,000$ ) ' $98 . . \$ 17 \cdot 00$ Population in 1890 was.....11,424
Population in 1897 (est..)..13,300

BURLINGTON.-W. E. McNeal, Mayor.
This city is in Burlington Countr.
LOANS- When Due. $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$, \$22,500....Sgept. 1, 1904 MEADOW Drainage-
$4 \mathrm{~s}, \mathrm{~J} \& J, \mathrm{~J}$ D $\$ 10,000 \ldots . . \mathrm{July} 1,1901$ $4 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 10,000 \ldots .$. July 1,1901
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 14,000 \ldots .$. Dec. 1,1921 Subject to call after Dec. 1, 1921
PAVING BONDS-
St . .... $\$ 10,000 \ldots . . .$.
4s, ... $7,000 \ldots . . .$.
TOWNSHIP BONDS-
...... 1907

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

WATER BONDS-
4s, M\&N, $\$ 25,500 \ldots .$. Nov 1,1916

$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 28,000 \ldots .$. July 1,1904 4s, J\&J, $\$ 28,000 \ldots . .$. July 1, 1916 Interest is payable in Burlington. | Bonded debt Jan. 2, '99 |
| :--- | ---: |
| Sinking fund.............. |
| 123,800 |
| 7,000 | Net debt Jan. 2, 1899... 116,800 Assessed valuat'n, real. 2,147,965 A ssessed valuat'n, pers'1 ${ }^{2,147,965}$ Total valuation 1\%98 ...2,514,586 Total tax (per \$1,000) '99...\$21•30 Population in 1880 was........6,096

BURLINGTON CO．－W．H．Warrick，Clerk． County seat is Mount Holly．
The County has no bonded debt．｜Total tax valuat＇n．＇ $98 . \$ 25,222,848$

 CAMDEN．－$\{\mathrm{J} . \mathrm{L}$ ．WESTCOTT，Mayor．
This city，which is in Camden County，in March，1899，annexed the town of stockton．


| －Interest． |  |  |
| :---: | :---: | :---: |
| ate．Payable |  |  |
| 6 | J \＆ | J |
| 7 | J | $\&$ |
| 4 | J |  |
| 7 | J | $\&$ |

When Due．Outstand＇g． July 1，

TOTAL DEBT SINKING ${ }^{4}$ J \＆D June 1，1926 600，000 shows Camden＇s total bonded debt and the floating debt on May 1 of the years 1894，1895， 1896 and May 31， 1898.
 Sinking debt．．

30,000
30,000
The tax rate in 1897 includes State tax，$\$ 2 \cdot 70$ ；county tax，$\$ 5 \cdot 40$ ； POPULATION－In 1895 was 43,765 ；in 1890 population was 37, 764；in 1880 it was．28．229 ；in 1870 it was 20.832
ESSEX COUNTY．－\｛ THOS．MCGOWAN，Director

## The countr seat is Newark

LOANS－When Duce．BRIDGE BoNDS－
5s，A\＆O，\＄4，588．．．．．Apr．30， 1901
 5s，A\＆O，$\$ 32,71569 \ldots .19021906$ 3．65s．F\＆A，$\$ 1,000,000$ ．Au． 1, ＇15－35 （ $\$ 200,000$ every 5 years．） 4s，F\＆AA，\＄1，500，000．．Aug．1， 1926 4s，F\＆A．g， 500,000 ．．Aug． 1,1938
REFUNDNG BoNDS－ REFUNDING BONDS－
48, A\＆O，$\$ 147,000 \ldots 1899$ to 1905 4s，A\＆O，$\$ 147,000 \ldots 1899$ to 190
（ 21,000 due yeariy on Apr．1．）

4s，．．．．，$\$ 150,000 \ldots .$. July 1， 1917
 Total debt May 11，＇98 $\$ 3,364,303$ $\begin{array}{ll}\text { Sinking funds } \\ \text { Net debt May } \\ 11,18988 & 317,377 \\ 3,046,926\end{array}$ Net debt May
Tax valuation，real．．． $163,744,880$ Tax valuation，person＇ $33,779,703$ Total valuation 1898，197，524．583 County tax（per $\$ 1,000$ ） $98 . \mathbf{P B}^{26.486}$
Population in 1890 was． 256090 Population in 1890 was．．．． 256,090 Population in 1880 was．．．． 189,929
Population in 1898 was．．． 345,540 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 Lon－ don；on all other bonds at the Manufacturers＇National Bank，Newark， $\stackrel{ }{\text { don；}} \mathrm{J}$ ．
FRANKLIN．－\｛MAXP．KAUFMANN，Treasurer．
This township is in Essex County．


 | （\＄2，000 due yearly）to $\ldots \ldots .1920$ | Tax valuation，personal．， 56,000 |
| :--- | :--- | :--- |
| WATER BONDS |  | 4s，coup．，\＄47，000．．．．．．． 1925

 5s．reg． 5s，reg．，$\$ 6,000$
－．．．．．．．．．．．$\left.1906\right|^{\text {P }}$ Total tax（per $\$ 1,000$ ） $998 . . \$ 29 \cdot 80$ $\begin{array}{llll}\text { Population in } & 1890 & \text { was．．．．．} & \mathbf{2 , 0 0 7} \\ \text { Population in } & 1896 \text {（est．）．．．} & 3,027\end{array}$

FREEHOLD．－David D．Denise，Commiss＇r．
This town is in Monmouth County
$\qquad$ When Due．Floating debt．
－$n$ DS－
hen Due． J\＆J，$\$ 15,000$. ．．1905－1909 （ $\$ 1,000$ due yearly $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 26,900$（ $\$$ $\qquad$ 75 yearly） 4s，J\＆J，\＄48，000．．．．．．Part yearly． ．．．．
 Population 1899 （estimated）3，500 The total tax as given above includes State，county and township the school town tax，$\$ 5 \cdot 00$ ．
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．－$\left\{\begin{array}{l}\text { ROBERT } \\ \text { NATHAN } \\ \text { RUSSELL }\end{array}\right.$
This borough is in Essex County．
412s，F\＆ANS－$\$ 60,000$ ．．．．．1902－1925 （ $\$ 2,000$ yearly to 1915 and $\$ 3,000$ Bonded debt Apr． $9,98$.
．．$\$ 60,000$
Floating debt（addit＇nal）\＄16，595 Assess d valuation，real．1，375，000 Ass＇d valuation，pers＇l．．110，500 Total valuation $18.98 \ldots . .1,485,500$

GLOUCESTER CITY．－\｛ \｛JOHN BEASTON，Mayor，
This city is in Camden Countr．

LOANS－When Due． ${ }^{4}{ }^{128}$ W，$\ldots .$. ．$\$ 23,000 \ldots \ldots . .1899-1908$

Ws， | $(\$ 2,000$ |
| :---: |
| due yearly．） |
| 200 |
| 1923 | $(\$ 2,000$ due yearly．）

$. ., \$ 10,000 \ldots . .1924$ （\＄2，000 due yearly．） 1928 （\＄2，000 due yearly．）

4s，．．．．．．．$\$ 27,000, \ldots . .1900$ to 1913 Bonded（\＄2，000 due yeb． 12 ＇99．$\$ 88,000$ Water debt（included）．．． 65,000 Tax valuation，personai $1,592,950$ rotal valuation 1898 ．．．．1，847，425 Total tax（per $\$ 1,000$ ）＇98．．．$\$ 18 \cdot 00$ Population in 1899 （est．）．．．．．．6300

GLOUCESTER CO．－ $\begin{gathered}\text { C．W．STOW，Director．}\end{gathered}$ County seat is Woodbury．
LOANS－
When Due．｜Floating debt．
Floating debt．．．．．

48，．．．．．．．$\$ 13,500 \ldots .1899$ to 1907 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \stackrel{(\$ 14,000}{(\$ 1} 500$ yearly）
ax valuation，person．．．．12，512，000 $4 \mathrm{~s}, \mathrm{M} \& N$ Thetal valuation 1898．．．16，347，049 Interest ${ }^{2}$ County tax（per $\$ 1,000$ ）＇98．． $85 \cdot 20$ Total debt May 12， 1898 \＄49，500 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．} 28,649 \\ & \text { Population in } 1898 \text { was．．．．．32，721 }\end{aligned}\right.$ TAX FREE－All of the county＇s bonds are exempt from taxation．

GUTTENBERG．－Herman Walker，Chairm＇n． This town is in Hudson County．
LOANS－WEFUNDIG BONDS Whe． G Bonds－ 5s，A\＆O，$\$ 90,000$ ．．．．Apr．16， 1903 and $\$ 60,000$ April 16,1918 ， Floating debt 16,1918 ．） Total debt Mar．15， 1898 ．．． 99,180

Tax valuation，real．．．．．．．$\$ 812,524$ $\begin{array}{lr}\text { Tax valuation，personal．} & 46,025 \\ \text { Total valuation } 1893 . . . . & 858,549\end{array}$ Tax rate（per $\$ 1,000$ ） 9 ge．$\quad 14 \cdot 40$ Population in 1890 was．．．．．． 1,947 Population in 1898 was．．．．．．． 4,500

HACKENSACK．－$\left\{\begin{array}{l}\text { C．E．ECKERSON，Treasurer．} \\ \text { L．A．CAMPBELL．Clerk．}\end{array}\right.$
This town is in Bergen Counts．
LOANS－ $\qquad$ When Due．
$58, \ldots \ldots, \$ 45.000$ ．．Feb．，1900－1908
SEWER BONDS
Feb．，1900－1908

Bonded debt Mar． 4,98 ． $\begin{array}{r}1899-1900 \\ \$ 52,400\end{array}$

Floating debt．
Total debt Mar．．．．．．．．．$\quad \$ 89,799$ Assessed valuat＇n，real．$\quad \begin{aligned} & \text { 142，} \\ & 243,409\end{aligned}$ Assessed valuat n，pers＇i $\quad 329,475$ Total valuation 1898 ．．．2，782，875 Town tax rate（per M．）＇G8．$\$ 11 \cdot 00$ Population 1897 （est．）．．．．．．．9．000

HACKETTSTOWN.-J. H. Beatty, Mayor. LOANS-LOANSRenewal water bonds.
 Bonded debt April 1, 1898. 1899,000
HARRISON-\{ \{ JOHN J. MULLIGAN, President.
This town is in Hudson County. SCHOANS
 ${ }^{4}$ 428.
 ${ }^{4}{ }^{4} 28$,

68, J\&J, \$40,000 July 1,1928 5s, J\&J, \$16,000....July 1, 1913

HOBOKEN. - \{lawrence fagan, mayor Hoboken is in Hudson County.

Assessed valuat'n, real. $\$ 1,003,065$ $\begin{array}{lr}\text { Assessed valuat'n,pers'l } & 317,549 \\ \text { Total valuation 1898... } & 1,320,614\end{array}$ Tax rate (per $\$ 1,000$ ) 1898.. $\$ 14 \cdot 00$ Population 1890 ..................2,410 Population 1898 (est.)............2,800

Bonded debt Mar. 20,'98.\$353,500 $\begin{array}{lr}\text { Floating debt ........... } & 49,953 \\ \text { Total debt Mar. } 20,1898 . & 403,453\end{array}$ Sinking fund............... 7,860 Net debt Mar. $20,1898 .$.
Tax valuation, real.......3,100,235 Tax valuation, personai. 294,500 Total valuation '98 ..... 3,394,72
Assessment about actual value. Total tax (per $\$ 1,000$ ) 1898. $\$ 24.50$ Population in 1896 (est.).... 10,000

POPULATION.-The population in 1890 was 275,126 ; in 1880 was
187,944 ; in 1870 was 129,067 . Population in 1898 was 359,850 .
JERSEY CITY.- \{EDWARD HOOS, Mayor.
Jersey City formerly suffere taxes and assessments. Under the Martin difficulty in collecting some years ago by the Legislature, arrears of taxes are made liens on sold to satisfy them. The city has also succeeded in adjusting the taxe with the railroads, and the latter now pay into the treasury abou $\$ 225,000$ annually. Jersey City is in Hudson County.
 Armory bonds....... $8895 \ldots$ ( $\$ 1,000$ due yearly on J Jan. 1.) 1900 to 1901 Refund. assess. b'ds, 1893.c\&\& City gov City government, 1894.......r 5. 7 M \& N May 1, 1924 600,000


 City of Jersey City, i884......ir $6{ }^{\circ}$ A \& O Apr. 1, 1904 11,000,000

Fi

$$
\underset{\mathbf{P}}{\mathrm{Fir}}
$$

PAR VALUE OF BONDS-A is $\$ 1,000 ; \mathrm{B}$ is $\$ 5,000 ; \mathrm{C}$ 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.-
Total bonded debt....\$1,285,000 May 2, 1898. May 31, May 4, 1896. May 6, 1895. $\begin{array}{llrrr}\text { Sinking funds......... } & 37,464 & \mathbf{3 6 , 0 2 9} & 8,551 & 1,495\end{array}$

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, publio buildings, a water
ystem and other assets amounting to over a million dollars.
ASSESSED VALUATION-The city's assessed valuation (about
66 per cent of the cash value) and tax rate have been as follows :


| Yearg. | Estate. | Property. | Assessed Valuation. per of $\$ 1,000$ |
| :--- | :---: | :---: | :---: | :---: |
| $1898 \ldots \ldots . . \$ 25,513,700$ | $\$ 1,855,010$ | $\$ 27,368,720$ | $\$ 24 \cdot 80$ |
| $1897 \ldots \ldots .25,138,500$ | $1,634,390$ | $26,772,890$ | 24.20 |

1896 ....... 25,138,500
24,828,600
1890....... 22,124,400

1887….... 15,621,100
POPULATION-In 1890 population was 43,648 ; in 1880 it was
30,999 ; in 1870 it was 20,297 ;
HUDSON CO.
FRANK MCNALLY, Director Board of EDWARD W. WOOLLEY, Oo. Clerk.
The county seat is contains the cit
ARMANS-
4s, J\&J, $\$ 3,000 \ldots . .$. Jan. 1,'00-'02 4s, A\&O, $\$ 50,000 \ldots .$. Oct. 1,1901 BRIDGE BoNDS-.... May 1, 1902 $\begin{array}{ll}5 \mathrm{~s}, \mathrm{~J} \&, \mathrm{~g}, \mathrm{M} \& \mathrm{~S}, & 1000000 \mathrm{c} \text { c. Nov. 1, } 1901\end{array}$ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{I}, \mathrm{S}, 100,000 \mathrm{~g}$ o.Sept.1,1918 48, J\&J, $\quad$ 106,000.r.Jan. 1, 191 ${ }^{4} 1_{Q S}$, J\&J, $\$ 100$ LUM BONDS -
(\$10,000 due yearly) to Jan. 1, 1920 4s, J\&J, $\$ 110,000 \ldots$..Jan. 1, 1900 (\$10,000 due Jearly) to Jan. $1, ' 10$ ( $\$ 2,000$ due yearly) to Jan 1900 3s, J\&J, \$1,000..r.Jan. 1, 1909 PUBLIC ROAD BONDS-
$4_{2} \mathrm{~s}$, M\&N, 100,000 ..r.Nov. 1, 1922 $4^{128}$, M\&N, $100,000 \ldots$..Nov. 1, $1922 \mid 4 \mathrm{~s}, ~ J \& J, \$ 10, \cup 00 . . . J a n .1,1900$ ${ }^{2 S, J \& J, 500,000 . . c \& r . J a n . ~ 1, ~} 1923$ ( $\$ 5,000$ due yearly) to June 1, 1901 INTEREST is payable by the First National Bank, Jersey City, N.J. TOTALDEBT, ETC.-The bonded debt Dec. 1, 1898, was $\$ 4,732,024$ floating debt, $\$ 65,300$; total debt, $\$ 4,797,324$; sinking fund, $\$ 1$,
ASSESSED VALUATION and tax rate have been as follows:

| Years | Rea |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 1898. | 5,979,101 | \$12,333,782 | \$158,312,887 | \$5*48 |
| 1897. | 144,038,741 | 12,135,498 | 156,174,239 |  |
| 1896 | 137,687,292 | 12,261,922 | 159,949,214 |  |
| 1894 | 135,386,022 | 11,921,881 | 147,307,勺03 | $5 \cdot 80$ |
| 1893-94 | 130,209,003 | 11,382,210 | 141,591,212 |  |
| 189 | 123 | 10,107, | 133,495,054 |  |

LOANS- When Due
PUBLIC RoAD BONDS-(Oon.) $41_{2}$ s, J\&J, 250,000c\&r.Jan.1,1923

 $4 \mathrm{~g}, \mathcal{J} \& J, 150,000 \mathrm{~g}, \mathrm{r} . \mathrm{Jan} . \mathrm{I}, 1926$ | 4 s, | A\&O, |
| :--- | :--- |
| $4 \mathrm{~s}, \mathrm{~J} \& J$, | 24,000 r.... Oct. 1, 1902 |
| c | 1902 |

 4 s, A\&O, $38,000 \mathrm{r}$.
$\qquad$
$1_{2} \mathrm{~s}, \mathrm{M} \& N, \$ 73,000 \mathrm{r}$
TAX ARREARS BONDS
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 250,000$ c\&r.Jan. 1, 1905 W\&, J\&J, 318,000 c\&r.May19, 1901 5s. M\&S,\$854,000 c\&r.Sep. 1, 1905 4s, J\&J, $\$ 10,(100 . . . J a n . ~ 1, ~$
( $\$ 5,000$ due yearly) to June i, 1901
24.

$\qquad$ Water debt (sinking funds not deducted)... $\$ 5,136,000 \quad \$ 5,136,000$ SINKING FUNDS-The sinking funds, all of which ar6 invested in


ASSESSED VALUATION．－

|  | Real． | Personal． |  | $x$ Rate |
| :---: | :---: | :---: | :---: | :---: |
| 189 | 2，934，859 | \＄7，510，141 | \＄90，445，000 | \＄28．60 |
| 1898 | 82，211，740 | 7，167，700 | 89，379，440 |  |
| 1897 | 82，415，220 | 7，547，541 | 89，962，761 | $28 \cdot 90$ |
| 1895 | 81．968，790 | 7，370，832 | 89，349，622 | $27 \cdot 50$ |
| 1890 | 73，059，265 | 5，898，150 | 78，957，415 | 26.40 |
| 1886 | 61，894，739 | 4，985，200 | 66，879，939 | $29 \cdot 40$ |
| 1880 | 54，122，875 | 5，343，815 | 59，466，690 | $28 \cdot 00$ |

POPULATION．－In 1890 population was 163,003 ；in 1880 it was
120,722 ；in 1870 it was 82,546 ；in 1899 it was estimated at 200,000 ．
KEARNEY．－$\left\{\begin{array}{l}\text { WILIIAM BARDSLEY，Chairman } \\ \text { BURTON E．GANFIELD，Treasurer }\end{array}\right.$ This township is in Hudson County．
LOANS－WTREET IMPROVEMENT－When Due．LOANS－When Due 5 S ，F\＆A，$\$ 25.000$ ．．．Aug．1， 1901 58, F\＆A，$\quad 2,000 \ldots$ ．．Aug．1， 1903
 $5 \mathrm{~s}, \mathrm{M} \& 50$ in $\$ 599, \$ 4,000$ in 19000 ） 5s，M\＆S，$\$ 5,000 \ldots$ Mar． 1,1902

| $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$, | $\$ 1,000 \ldots .$. May 1,1899 |
| :--- | :--- |
| $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$, | $8,000 \ldots$ |

（\＄1，000 annually on Aug．1．）
Ks，J\＆D $\$ 94$
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 94,000 \ldots .$. June 1,1902
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 6,000 \ldots$. June 1， 1903
5s，J\＆D，48，800．．．．June 1， 1904
$5 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}$ ，$\$ 4,000$ ．．．．Aug．1， 1899

| 58, J\＆D， | $1,000 \ldots .$. Dec． 16,1900 |
| :--- | :--- |
| 58, F\＆A， | $1,000 .$. Feb． |

58, M\＆A， $500 \ldots .$. Feb．1， 1907
5 s （\＄\＆D，000 yearly on Sept．1．）$\$ 12,000$ ．．．． 1899 to 1904
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 000$ yearly on June 1．）
INTEREST on the redemption bonds is payable by the Central Trust Company，New York：on the street improvement bonds by the National Newrark Banking Company；on the sewer bonds due Sept．1， all others at the Essex County National Bank．

LONG BRANCH．－Long Branch is in Monmouth County Bond．debt．May 1，＇98 $\$ 89,000$ Total valuation 1897．．$\$ 10,549,290$ Total debt May 1， $98.142,932$ Pax rate（per \＄1，000）＇98． 20.50 Tax valuation，real．．． $9,579,050 \quad$ Population in 1880 was．．．．．．．．3，833 Tax valuation，person’l．$\quad \mathbf{9 7 0 , 2 4 0}$

MADISON．－J．Baker，Chairman Finance Com． This borough is in Morris County．Bonds are tax exempt．
LOANS－When Due Subject to call 15 years prior to
maturity maturity．
$5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 15,000$ ．．．．Jan 1,1911
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$ 5，000 ．．．．．．Jan．1， 1911 5 s ，A\＆O 15，000 $\qquad$ $4^{1} 2^{2}$, F\＆A，$\$ 31,000 . . .1899$ to 1909 （ $\$ 2,000$ due yearly．） 5s，．．．．，$\$ 15,000 \ldots$.

Water Bonds
Subject to call 20 years before naaturity， $560,000 . . . . .$. Aug．， 1920 5s，A\＆O， $10,000 . . . . . . .$. ．．．．．．t．， 1921 Total debt in Mar．， 1898 Apr． 1631923 Assessed valuat＇n，real．$\$ 1,767,245$ Assessed valuat＇n，pers．335，500 Total valuation $1898 \ldots 2,102,745$ Assessment is $1_{2}$ actual value． Total tax（per $\$ 1,000$ ）＇98．．．$\$ 22 \cdot 65$
Population in 1890 was

## Pational Bank of wasiso． <br> INTEREST is payable at the First National Bank of Madison

MERCER CO．－County seat is Trenton．
LOANS－When Due．｜Floating debt ．．．．．．．\＄380，500 5 s ．$\$ 10,000$ Feb，1， 1899 Total debt May 10，＇98． 595,500 5 s （Part́ due yr＇ly）to Feb．1， 1909 ROAD IMPT．BONDS－ （\＄10，000 due yearly）to Dec． 1 ，＇06 DEFICIENCY BONDS JUNE 8.1903 4s，．．．．，\＄25，000．．．．June 8． 1903 MIDDLESEX CO． LOANS－When Die． BRDGE BONDS－ 78，A\＆O，\＄2，100 ．Apr．1，1900－＇01 （\＄10，000 due ye＇ly）to Jan．， 1903 RENEWAL BONDS－
4s，J\＆J，\＄35，500．．Jan．， 19001902 $4 \mathrm{~s}, \mathrm{~J} \& J, \quad 10,000 \ldots$ Jan． $1,1910-11$
$4 \mathrm{~s}, \mathrm{~J} \& J, \quad 20,000$ （ $\$ 5,000$ due yearly on Jan．1．） INTEREST is payable at the Co．Co TAX FREE．－All bonds issued by this county are tax exempt．

MONTCLAIR．－$\left\{\begin{array}{l}\text { JOHN H．PARSONS，Chairman．} \\ \text { SILAS STUART，Treasurer．}\end{array}\right.$ This town is situated in Essex County．
LOANS－ RAILROAD BONDS－ $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 110,000 \ldots$ 1899－1909
（\＄10，000 due yearly on Nov． 5s，M\＆N，\＄135，000 ．．．．．．1910－1918 5s，$\$ 15,000$ due yearly on Nov．1．） SCHOOL BONDS
5s，J\＆J，\＄3，000．．．．．．．．．．．1899－1901 5 （\＄1，000 due yearly on July 1．） $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 112,000 \ldots .$. July 1， 1902
$\approx \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$,
$500 \ldots$ Aug．1， 1899 ©s，F\＆A， 5200 ．．．．．．．．．．．19000－1901 （\＄1，000 due yearly on Aug．1．）
58, M\＆N，$\$ 26,500 \ldots . . .1899-1921$ $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$（Part due yearly．）$\$ 2,000 . . . . . .{ }^{\text {P }} 1899-1900$ $4 \mathrm{~s}, \mathrm{~g} ., \mathrm{M} \& \mathrm{~S}, \$ 9,000$ ，g．Sep． 1,1899 Population in 1899 （est）．．．． 8,656 Mutual Benefit Life Insurance Co．，Newark，N．J．；on the $\$ 150,000$ of eewer 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 DIS－

TRICT．－Situated in Neptune Township，Monmouth Co．

## LOANS－

Road bonds，5s．．．．．．．．．$\$ 97,800$ Road bonds， 5 s $\qquad$ 11,252
97,052 Assessed valuation，real $2,469,049$ Total valuation 1896．．．\＄2，582，609 Assess valua ，personal 113，560 Tp．tax rate（per $\$ 1,000$ ）’96 value． Tp．tax rate（per $\$ 1,000$ ）＇96．$\$ 19 \cdot 70$
Sohool tax（per $\$ 1,000$ ） $96 . \quad 4 \cdot 09$ Population 1897 （est．）．．．．．．．．8，000

NEWARK．－John S．Gibson，Comptroller．

## ituated in Essex County．

LOANS－$\quad$ Rate．Payable．$\overbrace{\text { When Due Oripal，}}^{\text {Outstand＇g．}}$ Annexation．．．．．．．．．．．．．．．． 1886 4 M \＆S Mch．1， 1906 \＄126，000 City improvement refunding．． Corporate




S Mch． 1,1906
S Mch．， 1923
S Mch． 1,1906
A Aug．1， 1908 126,000
158,000
700,000 do
stre Str


INTEREST is payable at otfice of City Treasurer and at local banks．
TAX FREE．－The city＇s bonds are all exempt from taxation．
TOTAL DEBT，SINKING FUNDS，ETC．－
 Ginking funds．．．．．．．．．．．．．．．．．．．．．．． $3,345,039 \quad 3,028,225 \quad 2,784,653$

Net bonded debt Water debt（included above Temporary loans（additional）
 The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstallding． Temporary loan bonds are only issued against such assets as unpaid tax－arrearage bonds，and unpaid assesments for street paving and sower improvements．
DEBT LIMITATION．－The city＇s debt is limited by law to 15 per
$\qquad$
ASSESSED VALUATION．－Property is assessed at about 70 per

|  |  |  | Total | Total |
| :---: | :---: | :---: | :---: | :---: |
|  | Real | Personat | Assessed | Tax per |
| Years． | Estate． | Property | Valuation． | \＄1，000． |
|  | 111，273，650 | 27，275，414 | 138，549，064 | $19 \cdot 80$ |
| 1896 | 108，872，790 | 26，130，716 | 133，483，311 | $19 \cdot 60$ |
| 1895 | 106，012，950 | 25，587，787 | ＊130，085，787． | $9 \cdot 80$ |
| 1890 | 88，729，905 | 25，265，475 | 113，995，425 | 1820 |
| 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 36,508 ；in 1895，according to the state census，it was 215,807

## NEW BRUNSWICK．－$\left\{\begin{array}{l}\text { N．WILLLAMSON，Mayo } \\ \text { J．B．KIRKPATRICK，T＇}\end{array}\right.$ This city is situated in Middlesex County．

|  |  |
| :---: | :---: |
|  |  |
|  | 6s，M\＆N，$\$ 30,000 . .1899$ \＆ 1900 |
| Fund B | 6s，M\＆N，19，500．． 1900 \＆ 1901 |
| s，M\＆S，$\$ 11,000 . . S e p t .1$ | 6s，M\＆N，18，500．． 1901 \＆ 1902 |
| 6s，M\＆S＇，41，000．．1901，＇02 \＆＇03 | 6s，M\＆N，24，000．．1902 \＆ 1903 |
| 68，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 |
| \＆S，25，000．．Sept．1，1902－3 | 6s，M\＆N，4，500．． 1905 \＆ 1906 |
| dJJ，15，000 Jan．1，1905－6 | 6s，M\＆N，1，000．．1906 \＆ 1907 |
| $4^{128}$ ，M\＆N，12，000．．May 1，1907－8 | 6s，M\＆N，11，5 |
| $4{ }^{12 \mathrm{~s}}$ ，A\＆O，95，000 ．．．Oct．1， 191 | Water bond |
| $4{ }^{1} 28$ S， | $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 50,000$. |
|  | $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 8,5$ |
| 4s，M\＆N，＇ | （ $\$ 5.000$ due yearly） |
| 4s，M\＆S， 10,000 ．Mar．， 1907 | $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 10,000 \ldots$ N |
| 3s，M\＆N，＊10，000．．Nov．1，1908－9 | Refunding |
| 3s，M\＆S，＊40，000．．Sept．1，1917－18 |  |
| s，M\＆N，62，000．．．．Nov．1， 1923 | 412 ，M\＆N，68，000 Nov 1， 1926 |
| Street and Sewer B | 4s，M\＆N，110，000． |
| $\mathrm{s}, \mathrm{M} \& \mathrm{~N}, \quad \$ 7,30$ | $3^{1}{ }^{2}$ s，J\＆J，22，000 |

＊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 Brunswiok，where principal will be payable at maturity．

TOTAL DEBT，SINKING FUND，ETC．－



Net debt．． included abov
$\overline{\$ 1,017,960}$ Floating debt（included above）．

30,900
$\$ 1,068,370$ $1,068,370 \quad \$ 1,128,606$ $\mathbf{6 , 5 0 0} \quad \mathbf{9 , 5 0 0}$ engines，etc．，and water works which cost $\$ 493,000$ ，The steam fire ings from the water－works for 1893 were $\$ 61,676$ ，including renta of fire hydrants；the construction and expense account was $\$ 17,400$ ． ASSESSED VALUATION．－The city＇s assessed valuation and tax

|  | Real | Personal | Total Assessed | Rate of Ta |
| :---: | :---: | :---: | :---: | :---: |
| Year． | Estate． | Property． | Valuation． | per $\$ 1,000$ ． |
| 1898. | \＄8，319，286 | \＄1，981，956 | \＄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 | 1，325，850 | 5，388，305 | $41 \cdot 40$ |
| 1880. | 4，173，000 | 1，243，000 | 5，416，000 | 35.81 |

POPULATION．－In 1890 population was 18,603 ；in 1880 it was
ORANGE．－$\left\{\begin{array}{l}\text { HENRY STETBON，Mayor．} \\ \text { C．G．WILLIAMS，Collector }\end{array}\right.$
Orange is situated in Essex County．None of the city＇s bonds can be retired before maturity

LOANS－When Due．LOANS－When Due． 5s，J\＆D，\＄2，000．．．．．．．Dec． 1,1899 SEWER BONDS－（Con．）－ 5 ． （\＄1，000 due yearly）to Dec．1， 1900
School House Bonds－
（ $\$ 5,000$ due y＇rly to Jan． 1,1909 5s，．．．．．．，$\$ 1,800$ ．．．．．．．．．．．．．．．．． 1903


 $41_{28}$（ $\$ 8,000$ due yearly．）$\$ 60,000 \ldots 1913$ to 1918 （\＄10，000 yearly on July 1．） SEWER BONDS－


 $\left.\begin{gathered}\text { 5s，J\＆D，} 250,000 . J u n e ~ 1, ~ \\ \text {（ } \$ 25,000 \text { due yly）to June 1，} 1932\end{gathered} \right\rvert\, \begin{gathered}\text { W ATER BONDS } \\ 5 s, \text { A \＆O，} 344,000\end{gathered}$
INTEREST is payable the United States National．．．．Oct．1， 1912 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．－
$\begin{array}{rrrr}\text { Total municipal debt．} \mathbf{\$ 1 , 5 1 5 , 2 0 0} & \text { May 1，1897．May13，＇96．Mar．，} 1895 . \\ \$ 1,571,000 & \\ \$ 1,618,800\end{array}$ Total municipal debt．$\$ 1,515,200$ \＄1，571，000 $\$ 1,618,800$ \＄1，537，800 $\begin{array}{llllll}\text { other assets．．．．．．．．} & 349,038 & 128,759 & 92,674 & 120,975\end{array}$ Net debt ．．．．．．．．．．$\overline{\$ 1,166,162} \quad \$ 1 \overline{442,241} \quad \$ \overline{\$ 1,526,126} \quad \$ 1,416,825$ Water debt（included Floating debt． $\begin{array}{r}\$ 344,000 \\ 20,000\end{array} \$ 344,000 \quad \$ 354,000$
$\$ 30.000$ I＇he sinking fund receives yearly about $\$ 24,000$ ，raised by taxation and from the water－works and other sources．The available assets con－ and cash in treasury（ $\$ 10167$ ）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 tollows ：

|  |  | Personal | Tudebtedness |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Years． | Real Estate． | Property．t | o be deducted． | Valuation | \＄1，000 |
| 1898 | ．\＄${ }^{\text {－}}$ ， 967,540 | \＄976，179 | \＄76，385 | \＄9，943，719 | \＄25．00 |
| 1897 | 8，816，810 | 1，020，637 |  | 9，837，447 | 25.00 |
| 1895 | 7，630，600 | 794，400 |  | 8，425，000 | $28 \cdot 80$ |
| 1890 | 5，950，000 | 782，000 | 137，920 | 6，732，000 | 27.00 |
| 188 | 4，917，300 | 732，700 | 92，050 | 5，650，000 | $27 \cdot 40$ |
| 188 | 3，919，700 | 529，100 |  |  | 21.00 |
| PO | ATION－T | estimated |  | 1898 |  |

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 $9,318$.
PASSAIC．－\｛ $\begin{aligned} & \text { ANDREW MCLEAN，Mayor．} \\ & \text { R．B．TINDALL，Clerk．}\end{aligned}$
This city is in the county of the same name．
LOANS－When Due．SEWER BONDS－



 （\＄2，500 yearly on Mar．1．） 5s，J\＆D，\＄5，000．．．．．．Sept．1， 1904 PUBLIC IMPROVEMENTS－
5s，$\ldots$ ．．．．$\$ 70,000 \ldots . . . .1899 \cdot 1912$

PUBLIC PARK BONDS－ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ \$ 33,000 \ldots . . . . . . . . . . .1905$ Bonded debt Jan．1，＇99．$\$ 502,418$ | Floating debt．．．．．．．．． | 220,019 |
| :--- | :--- |
| Total debt Jan．1， |  |
| 1899 ．． | 722,437 | Sinking fund and cash．．．177，035 Net debt Jan．1， $1899 \ldots . .5545,402$

Tax valuation，real．．．．．．7，323，430 Tax valuation，personal．1，062，523

Total valuation 1898．．．8，385，953 Assessment is $2_{5}$ actual value． Total tax（per $\$ 1,000$ ）＇98．．．$\$ 27 \cdot 80$ Population in 1890 was．．．．．．13，028 Population in 1880 was．．．．．．6，532 SCHOOL HOUSE BONDS－ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 12,000 \ldots \ldots . .1896$ to 1906
$4^{1} 2 \mathrm{~S}, \mathrm{~J} \& \mathrm{D}, 35,000 . .1913$ to 1917 $4^{1}$ S，J\＆D， $35,000 \ldots 1913$ to 1917


INTEREST is payable at Passaic National Bank，Passaic，N．J．
PASSAIC CO．—\｛这．B．PEARCE，Clerk．
County seat is Paterson．
LOANS－
5s，A\＆O，$\$ 13,000$
ROAD BONDS－
Oct．1， 190
5s，M\＆N，\＄40，000．．．．．May 1， 1899 $\begin{array}{ll}5 \mathrm{~s}, \mathrm{~F}, \mathrm{MA}, & 20,000 \ldots . . \text { Feb．1，} 1900 \\ \mathrm{Ks}^{2}, ~ M \&, 000 & \text { Mar．1，1900－01 }\end{array}$ $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 25,000$ ．．
4 s ，J \＆J
48，F\＆A，\＄100，000．．．Jan．1，＇02－＇03

## Rebuilding Bridge Bonds－

 5s，M\＆S，$\$ 24,000 \quad \ldots \ldots \ldots . .$. Interest is payable in Paterson otal debt Sept． 1,98 terson． Tax valuation，real．．．．．51，671，534 Tax valuation，personal 9，086，097 Total valuation 1898．．．．60，757，631 Assessment about $1_{3}$ actual value． Population in 1898 was．．．． 150,087PATERSON．－\｛ $\begin{aligned} & \text { JAMES PARKER，Comptroller．} \\ & \text { C．W．BALDWIN，Treasurer．}\end{aligned}$
This city is in Passaie County．
5 s,
5 s,
4
4
4
6
5
5 s
4 s
4
7
7
5
5
4
4
4
4

5s，M\＆N，\＄115，000．．May， $97-1907$ $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 155,000 \ldots .$. part yearly $41_{2 s}$ ，M\＆N， $120,000$. ．．．．．． SEWRR BONDS－ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 16,000$. 5s，M \＆D，16，000．．．．．．．．．．．．．．．．．．．．．．． 1902 4 5 s
41
41
4

## 48

STREET ITM BON．．．．．
4s，．．．．，$\$ 97,000$ ．．．．．．．July 1， 1908
$6 \mathrm{~S}, \mathrm{~J} \& \mathrm{D}, \$ 10,000-$
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 42$ ORT BONDS
（ $\$ 21,000$ yearly．）


PAR VALUE OF BONDS－Most of the bonds are for $\$ 500$ each．
INTEREST is payable at the City Treasurer＇s office．
TOTAL DEBT．－
tal bonded Mar．18，＇98 Mar．20，＇96．Mar．20，＇95．Mar．20，＇94．


Total debt．．．．．．．．$\overline{\$ 3,171,898} \overline{\$ 2,967,572} \overline{\$ 2,790,614} \overline{\$ 2,474,305}$ FREEDOM FROM TAXATION－The city taxes none of its bonds． ASSESSED VALUATION－The city＇s assessed valuation（about

|  | Real | Personal | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Estate． | Property． | Assessed Val． | per $\$ 1,000$. |
| $1898 \ldots \ldots . . \$ 37,934,677$ | $\$ 7,445,959$ | $\$ 45,380,636$ | $\$ 25 \cdot 00$ |  |
| $1897 \ldots \ldots . .37,223,438$ | $7,207,981$ | $44,431,419$ | $25 \cdot 00$ |  |
| $1896 \ldots \ldots . .36 .320,148$ | $7,243,536$ | $43,563,684$ | $25 \cdot 00$ |  |
| $1895 \ldots \ldots . .33,383,259$ | $6,837,093$ | $40,220,352$ | $25 \cdot 00$ |  |
| $1890 \ldots \ldots . .23,981,681$ | $4,947,009$ | $28,928,690$ | $25 \cdot 00$ |  |
| $1880 \ldots . .16,348,608$ | $3,544,517$ | $19,893,125$ | $21 \cdot 10$ |  |

POPULATION－In 1890 population was 78,347 ；in 1880 it was
51,031 ；in 1870 it was 33,579 ；in 1895 it was 97,344 ．
PERTH AMBOY．－\｛ JAMES L．COMPTON，Mayor．
This city is in Middlesex Countv．
SCHOOL BONDS－
4s，g．，M\＆S，$\$ 25,000 .$. Sept．1， $1918 \mid$
PAVING BONDS－ 4s，g，\＄2，000．．．．．．．．．．．．． 1908 $41_{2}$ s，$\$ 17,000 \ldots . . . . . . .$. Jan．， 1929 Sohool bonds．．．．．．．．．．．．．．．． 854,900
Assessment bonds，etc．．． 198,000
Assessment bonds，etc．．．198，000 $\mid$ Po

PHILLIPSBURG．－\｛ $\begin{aligned} & \text { B．C．FROST，Mayor．} \\ & \text { FRANK KNEEDLER，Clerk }\end{aligned}$
This town is in Warren County．
Street and Sewer Bonds－ 48, A\＆O，$\$ 60,000 . . . .$. Oct． 3,1917 Assessment about $3_{4}$ actual value． Total debt May 1，1898．．\＄104，075 Population in $\$ 1,000$ ） $98 \ldots . . \$ 18 \cdot 00$ Tax valuation，real．．．．3，108，700 Population 1898 （est＇d） $\begin{array}{ll}\text { Tax valuation，personal } & 8 ; 7,735\end{array}$

Bonded debt Mar．18，＇98．\＄526，000

PLAINFIELD．－Geo．W．Rockfrllow，Mayor． This city is in Union County．
Sewer 4s，1899－1927．．．．．．\＄120，000｜Total valuation 1898．．．$\$ 8,147,000$ Floating debt．．．．．．．．．．．．．．26，900 Assessment about $1_{2}$ actual value． Total debt Jan．1， 1898 ．．146，900 Total tax（per \＄1，000）＇98．．．$\$ 24 \cdot 20$ Assessed valuation．．．．．．6，615，100
Assessed valuation．．．．．1，531，900｜

## RAHW AY．－$\left\{\begin{array}{l}\text { CHAS．B．HOLMES，Mayor．} \\ \text { R VANDERHOVEN，Treasurer }\end{array}\right.$

This city，of Union County，was declared bankrupt in 1882，and a com with 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 all accrued interest at 7 per cent was adjusted at the 35 per by which Interest on the water bonds is also promptly paid．

LOANS－When Due．Water debt additional．．$\$ 185,000$ ADJUSTMENT BONDS 1882－$\quad$ Assessed valuation．．．．．．2，916，450 Su，M\＆N，$\$ 589,407 \ldots$ Nov．1， 1922 Subject to call at any time．

$41_{28}$ SH\＆J，$\$ 355,000 \ldots$ Mar． 1,1918 | WATER BONDS RENEWED－ | 1918 | Total tax（per \＄1，000）＇9 |
| :--- | :--- | :--- |
| Population in 1890 was |  |  | $48, J \& J, \$ 185,000$ ．July 1， 1932 Population in 1880 was

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－Wh $n$ Due． | $\begin{array}{l}\text { Assesseed valuat＇n＇} 98 . \$ 2,784,645 \\ \text { Tax rate（per M }\end{array}$ |
| :--- | :--- |
| WATER－WORK BONDS－ |  | $5 \mathrm{~s}, \ldots . . ., \$ 60.000 . . .$. Bonded debt Jan．1， $99 . .$.

RUTHERFORD．－\｛EDWARD J．TURNER，Mayor
Is in Bergen County．The bonds are exempt from taxation
 Floating debt........... 73,922 Total debt Feb. $1,1899 . . . \quad 148,92$ Population in 1890 was......2,293 SADDLE RIVER.-C. E. Martin, Chairman. This townsh1p is in Bergen County.
LOANS- When Due. Bonds are exemptfrom taxation.
 Ss, F\&A, $\$ 90,000$. Aug. ' 98 to 1923 Net debt Feb. 19. 1898 . 90,513
 Total debt Feb 19, $988 . \quad 94,\left.713\right|_{\text {Population in }} 1890$ was INTEREST at People's Bank \& Irust Co., Passaic, N. J.

SOMERSET CO.- $\left\{\begin{array}{l}\text { W. I. LOGAN, Director. } \\ \text { E. B. ALLEN, Treasurer }\end{array}\right.$
County seat is Somerville.
LOANS-

When Due. Tax valuation, real.... $\$ 15,927,980$ 5s, var..... $\$ 83,305 \ldots$. On demand |  | $\begin{array}{l}\text { Tax valuation, person'l. } 5,663,847 \\ \text { Total valuation } 1898 \ldots .21,591,827\end{array}$ |
| :--- | :--- | SSURPLUS REVENUE. 6s, Sept. $\$ 47,118 . .$. On call. $\begin{aligned} & \text { Population in } 1898 \text { was..... } 31,737 \\ & \text { Total debt May 11, } 98 . \\ & \$ 130,423\end{aligned}$ Population in 1890 was. INTEREST payable at County Collector's office.

SOUTH ORANGE.- $\left\{\begin{array}{l}\text { E. v. CONNETT, Pres. } \\ \text { T. G. CONWAY, Treas }\end{array}\right.$ This village is in Essex County

BUANS-
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 \ldots$
5s, F\&A, $\$ 25,000$
WATER BONDS-
, A\&O, $\$ 42,000 \ldots$.
Bonded debt Apr. 1, 1898. $\$ 922000$
Principal and interest of bonds

Floating debt.
Total debt Apr. 1, 1898 Tax valuation, real..... Tax valuation, personal
449,
44700 Village tax (per $\$ 1, \ldots, 4,326,400$ Village tax (per $\$ 1,000$ ), '98.\$8.60
Population in 1890 . Population in 1890 was.....3,106
Population in 1898 was e payable in gold.
SUMMIT.- \} GEO. WILCOX, Chairman.
This township is in Union County.
LOANS-

When Due. $\mid$ Floating debt (additional). $\$ 10,120$ 5s, semi-an., \$12,000..Jan. 1, 1899 Tax valuation, real...... 1,986,800 (\$1,500 due yearly) to Jan. 1, 1906 Tax valuation, personai $\begin{aligned} & \text { 1,986,800 } \\ & 270,240\end{aligned}$ SEWER BONDS\begin{tabular}{c|cc}
6s, semi-an., $\$ 70,000 . . J a n .1,1899$ \& Tax rate (per $\$ 1,000$ ) $1898 . \$ 29 \cdot 20$ <br>
$(\$ 10,000$ due y'rly) to Jan. 1, 1905 Average school tax............ $2 \cdot 60$

 

(\$10,000 due y'rly) to Jan. 1, 1905 \& A verage school tax............ $2 \cdot 60$ <br>
Interest payable at Summit. \& Population in 1895 was......4, 819 <br>
Bonded debt Feb.
\end{tabular}

## 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.



INTEREST is payable at Treasurer's ottice in Trenton.
TOTAL DEBT. ETC.-The subjoined statement shows Trenton's and the water debt, in the years named by the city against the same and
 sinking funds........ 1,028,555 886,506 518,192 463,224
 CITY PROPERTY. - The total value of property owned by the city ASSESSED VALUATION.-Property assessed " at about one-half $\begin{array}{ccc}\text { Fears. Real } & \text { Personal } & \text { Netate. Property. }\end{array}$ Deductions. Valuation. Der $\$ 1,000$ $\begin{array}{cc}\text { Years. } & \text { Estate. } \\ 1898 & \text { Property. } \\ \$ 24,903,677 & \$ 5,409,615\end{array}$ Deductions. Valuation. per $\$ 1,000$

 $\begin{array}{lllllll}1895 \ldots . . & 22,940,786 & 5,496,217 & 1,437.9 & 28,437,003 & 20 \cdot 00\end{array}$ POPULATION.-In 1890 population was 57,458 ; in 1880 it was

UNION.-Richard Schlemm, Chairman Council. This town is in Hudson County.

| LOANS- When Due. | TOWN HALL CONSTRUCTION- |
| :--- | :---: |
| SCHOOL HOUSE BONDS- |  |

 'SEWER'BoNDS- $\quad$ Bonded debt Mar 20, '98. $\$ 321,000$ 5 5, ...... $\$ 45,000 \ldots .$. Jan. 1, 1900 Total debt Mar. $20,998 . . \quad 357,146$ ( $\$ 5,000$ due y'rly) to Jan. 1, 1908 Total valuation 1898.... 3,834,200 ᄃ..... $\& 15,000 . . . . J a n .1,1913$ Tax rate (per $\$ 1,000$ ) $1896 . \$ 26.00$
 UNION CO.- $\left\{\begin{array}{l}\text { J. F. HUBBARD, Director } \\ \text { E. M. WOOD, Collector. }\end{array}\right.$
County seat is Elizabeth.
LOANS- When Due. | Sheridan House Pur. bds.. $\$ 28,000$ Ds, J\&J, $\$ 13,000 \ldots . . .1898$ to $1900 \quad \begin{aligned} & \text { Interest payable at Elizabeth. } \\ & \text { Total debt May } 10,1898\end{aligned}$ 6s, J\&J, 42,000...... 1901 to 1907 Tax valuation, real.....34,431,56 4s, J\&J, \$350,000_... 1901 to 1910 4s, J\&J, $\$ 350,000 \ldots 1901$ to 1910
Subject to call after ten years. WAR BONDS$6 \mathrm{~s} \& 7 \mathrm{~s}, \mathrm{~J} \& J, \$ 23,000$. '98 to $1900 \left\lvert\, \begin{aligned} & \text { County tax (per } \$ 1,000 \text { ) 1898.\$5•27 }\end{aligned}\right.$ …....... \$26,000..... 1907 to 1909 Population $1898 . . . . . . . . .$. All bonds issued by this county are exempt from taxation.
WEEHA WKEN.-Thos. CARroll, Clerk.
This township is in Hudson County. (P. O. Station 1, Hoboken.)
 5 s , semi-an., $\$ 29,000 \ldots . . . . . .1905$ Net debt Mar. $15,98 \ldots .$. 5s, semi-an., $\$ 25,000 \ldots . . . . . .1904$ Tax valuation, personal. 191,800
 WESTEIELD.- IRVING I. ROSB, Clerk.
WESTEIELD.- $\left\{\begin{array}{l}\text { IRVINGI. ROSS, Clerk. } \\ \text { W. MOOREHOUSE, Treasurer }\end{array}\right.$
This town is in Union County.
LOANS-
 SE, ...., 10,000.........Nov., 1920 4 s , J \&J, $\$ 30,000$...... July 1, 1927
(Optional after July 1, 1917 .) $4_{2} \mathbf{1}_{2}, \mathrm{~J} \& J, \$ 27,000 \ldots 1899$ to 19

Bonded debt Feb, 15, '98. \$85,000 Assessed valnation, real. $1,578,500$ Ass'd valuation, pers'l. 129,850
Total valuation $1898 . . .1,708,350$ Tax rate (per $\$ 1,000), 98 . . \$ 25 \cdot 20$
Population 1897 (est.) .......4,500 Population 1890...................2,739

WEST HOBOKEN.-\{F.A. SOHWARTZ, Treasurer This town is situated in Hudson County.
LOANS- When Due. REDEMPTION Bonds-(Con.) 6s, J\&J, $\$ 34,000 \ldots . .$. July 1, 1900 SCHOOL BUILDING \& SITES-
58, J\&J, $\$ 59,000 \ldots$ July 1,1899 (\$5,500 due yearly) to July 1, 1909
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 45,100 .$. Mar. 1, 1902 to 4s, M\&S, $\$ 45,400$ Mar. . . 1902 to
(\$1.500 due yearly) Mar. 1, 1931

REDEMPTION BoNDS| $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}$, |
| :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& J$, |
| $25,000 \ldots . . . \mathrm{Jav} .1,1904$ |

INTEREST is payable at the)First National Bank of Hoboken and
TOTAL DEBT, ETc.-The total bonded debt on January 1, 1899 ,
ASSESSED VALUATION in 1898 of real estate was $\$ 5,095,250$ of personal prope
POPULATION.-The population in 1890 was 11,665; in 1880 it was 5,441; in 1870 it was 4.132 : in 1899 (estimated) 25,000 .
WEST ORANGE.- $\{$ FRED CUMMINGS, Chairman This town is situated in Essex Co.
LOANS REDEMPTION Bonds-
412s, J\&J, \$25,000....July 1, 1916
SCHOOL BoNDS-
43,
(\$5,000 yearly on April 1913-1922
ROAD BONDS-
, 1002 TAX FREE payable at the Orange National Bank, Orange, N. J.

WOODBURY.- $\left\{\begin{array}{l}\text { SAMUEL H. LADD, Mayor. } \\ \text { D. T. MATHERS, Clerk. }\end{array}\right.$
This city is in Gloucester County.

LOANS- When Due. 4 CITY Dee., $\$ 3,000$ 4s, F\&A. $\$ 50,000$ 48, F\&A. \$50,000 \$10,000 ev'ry5 5 ......Feb, 1,1901 4s, F\&A, $\$ 12,000$..)...Feb. 1.11921
 inking fund, etc

Net debt Feb. 1, 1899.... $\$ 58,270$ Assessen val'tion, real... $1,905,700$ Total valuation 1898....2,341,200 Assessm't 65 to 70 p. c , ast value Total tax (per $\$ 1,000$ ) ${ }^{2} 98$ val $\$ 17.9{ }^{2}$ Population in 1890 was Population in 1880 was. Population in 1880 was......2,29 TAX FREE.-All of the above bonds are exempt from taxation.

WOODSTOWN.-This borough is in Salem County. 412s, OANS- When Due. Ass'd $^{2}$ d valuation, pers'l... $\$ 526.235$

 Tssessed valuation, real. $\$ 40,000$ Population in 1890 was.........556 TAX FREE.-All bonds issued by this borough are tax exempt.

## ADDITIONAL STATEMENTS

 In the table below we give statements regarding all minor civil diviof 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- $\quad$| Total |
| :--- |
| Debt. |

Sea Isle City (B.),Cape May Co. \$45,705 Somerville (T'n), Somerset Co. 19,397 So.Amboy (Bor.), Middlesex Co.
Stockton (Towni, Union (Twp) Bergen Wallington (Bor) Bergen Warren County. W. New Yen School District... 60,000 Wildwood (Bork ( $\mathrm{T}^{\prime} \mathrm{n}$ ), HudsonCo. 19,000 Wildwood (Bor.),Cape May Co. 11,450 Woo lbr'ge (Tp.),Middlesex Co. 11,000

Total debt Mar. 11, '98.. \$99,000 Ass'd valuation Total valuation $1898 \ldots 3,536,825$ Assessment about $1_{2}$ actual value. rax rate (per \$1,000) '98...\$26.80 Population in 1890 was......4,358
Population in 1898 (est.)

## State of Pennsylvania.

DEbT, RESOURCES, Etc.

Admitted as a State
One of Original Thirteen 45,215
Total area of State (square miles) State Capital Harrisburg Governor (term expires 3d Tues. Jan,, 1903) Wm. A. Stone Secretary of State* (term expires Jan. 1903) W. W. Griest Treasurer (May 1, 1900)

James S. Beacom biennially in odd years on the first Tues day 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 rom 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. <br> NAME AND PURPOSE. <br> P.Ot. Payabl <br> $\qquad$ -Principal <br> tstand' $g$  Proceeds of farm sale, 1887 6 Quar. $\begin{aligned} & \text { Feb. 1, } 1912 \\ & \text { Helate }\}\end{aligned}$ $1,642,900$ 17,000 Unfunded debt. Has ceased Treasury. 134,149

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.

Total public debt $\qquad$ $\begin{array}{ccc}\text { Dec. 1, 1898. Dec. 1, 1897. Dec. 1, } 1896 . \\ \$ 6,815,299 . & \$ 6,815,305 \\ \$ 6,815,305\end{array}$ Sinking funds.
$\qquad$ $\$ 1,0$
Net debt........................
 \$1,274,667 \$1,748,250

The sinking fund on Decembe 1,1898, held the following securities Allegheny Valley Railroad bonds, $\$ 1,100,000$; interest on same. $\$ 22,917$; United States 4 per cent consols, at $112, \$ 3,108,000$, and cash, $\$ 1,558,400$; total, $\$ 5,789,317$.
The unfunded debt mentioned in the above table consists of relief notes in circulation, interest certificates unclaimed, interest certificates outstanding, and bonds past-due upon which interest has ceased.

ASSESSED VALUATION has been as follows:

| Years. | Real. | Personal. | Total. |
| :---: | :---: | :---: | :---: |
| 1898. | \$2,685,199,712 | \$846,751.853 | \$3,431,951,565 |
| 1897 | 2,531,568,640 | 826,134,137 | 3,35 7,702,777 |
| 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 |
| 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; 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.
behalf of, the State shall specify the purpose for of mones by, and on be used, and the money so borrowed shall be used for the purpose speaified and no other.
SECTION 6. The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, no shall the Commonwealth become a joint-owner or stockholder in an SECTION
any additional debrovide for the payment of the present State debt, and shall continue and maintrain as aforesaid, the General Assemhly accruing interest on such debt, and annually to rednce the principa thereof by a sum not less than two hundred and fifty thousand dollars public works, or fund shall consist of the proceeds of the sales of the sale of any stocks owne thereof, and of the income or proceeds or the funds and resources that may be designated by law, and shall be
other revenue of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurwise than in the extinguishment of the 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 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 shal be published, showing the an
deposited, and how secured.
section 14. The making of profit out of the public moneys, or using he same for any purpose not authorized by law, by any ofticer of the meanor, and shall be officer of the General Assembly, shall be a misdeeanor, aid 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 oan 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 a angements the acoumitions in the sinking fund will at that time pay the total state indebtedness.
(2) Oounty and Municipal Indebtedness.-Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each countr of three persons, elected tri-ennially under the minority system of voting, by which the minority party in each County usually has one member of the Board councils, municipal debts being created by ordinañce.
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 stookholder in any company, association or corporation, or to obtain or aption, institution or individual.
Section 8. The debt of any county, city, borough, township, schoo ${ }^{1}$ 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 mumcipality or district incur any new debt, or increase its indebtedness to an amount exceeding 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 the
centum, in the aggregate at any one time, upon
SEction 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, borough or township, unless such debt shall have been contracted to enable the state to repeal war, or to suppress domestic insurrection, defend itser in time of war, orest in the ness.
Section 10. Any county, township, school district or other municipality incurring any indebtedness shall, at or bef re the time of so oing, provide for the collection of an annual tax sufficlent 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 borrow money, is in the road supervisors, who have no power to areate bonded indebtedness, but simply to make a temporary loan for ese which must provided for by 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

##  870....... $3,521,951$ 1840......... $1,724,033$ 1810......... 1, 810,091

 SAVINGS BANKS INVESTMENTS-POWERS AND RESTRIC-TIONS.-Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The date of the organization was November 27,1816 , and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that, the oldest ledger'of the company goes back to the time of opening, and shows a deposit on that day December 2,1816 ) of five dollars. The company was not incor porated 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 o 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 ufficiently evident from the fact that nine of the ten companies retarred 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. 3, 1898, being 16, with deposits aggregating \$88,728,071,
The provisions of the special charters are all liberal as to invest A law passed in 1885, and a supplement of the same passed

1889, authorizing the ext ters, contains the following
"Provided also that no * * * Savings Institution or Savings Bank having no canital stock, renewing or extending its charter corporate rights and franchises, under the provision of this act, shal hereatter 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 wrthin this co his State, or upon county, city securities of the united States or of ans county, city, borough, town ship or school district within this commonwealth, or any other good and valid securities.
Authority to loan on any " good and valid security "appears to coner about as broad a discretion upon the managers as could be expressed in a statute.
it was not until 1889, as already stated, that a general law facili tating 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 inrestment 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:
onds or interest-bearing notes or the obligaStans of the United, States, or those for which the faith of the United 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 incontracted.
(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 obligations 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 ''owns <br> 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. LOANS OF 1893-(Con.)-
IMPROVEMENT BONDS- 1903 Subject to call at any time.
LoAN OF 1893- $\$ 7,200$.
Now subject to call
5 subuact to Clall aftar
5 s , Class C, $\$ 18,000$.
мav 1,1898
Subject to call after May 1, 1908 LOAN OF $1894-\mathbf{1}, 000$.aft. Mav, '95 $41_{2 s}$, Class F, 18,000.aft. May,'00
 Tax valuation 1895......3,707,140 Population in 1890 was......2,703 subject to call after May 1, 1903
NTEREST is payable at the National Bank of Jenkintown, Pa. TAX FREE. -The loan of 1893-94 are exempt from State taxes.

ALLEGHENY.\{ JAMES G WYMAN, Mayor.

Allegheny is situated in the county of the same name.
LOANS-
LOANS-
NAME AND PURPOSE.
Rate. Payable. When Due. Outstand'g City park bonds..... City park bonds............
do do
Electric-light bonds.....
do
do do
do Municipal bonds do do dond bonds
Renewal 1886 Sewer Bonds:Renewal.............. Refunw
Renew
do

## Refunding renewal.

 Renewdo Refunding Renewal.......... Sewer
do
do
do
do
do ......... 1895
STREET IMPROVEMENT BON

do $\quad . .1884$
Highway improvement.. 1895


ALLEGHENY CO.- $\left\{\begin{array}{l}\text { JOHN M. ANDERSON, Treas. } \\ \text { W.E.THOMPSON,Comptroller. }\end{array}\right.$ Pittsburg is the county seat. LOANS5 s, JMJ Jomisers,375..Jan. 1, 1940 subject to cail atter Jan. 1, 1940 Courrt House bonds- (Reg.)
 INS ${ }^{312 \mathrm{se}, ~ J \& J}, \$ 250,000$..July 1,1908 $48, \mathrm{~J} \mathrm{JJ}, \$ 1,1155,500 \ldots$ Jan. 1, 1906 Subjeét to call.
PAR VALUE.-Bonds are for $\$ 500, \$ 1,000$ and $\$ 10,000$. INTEREST on the compromise bonds is payable at the Commercial National Bank, Philadelphia; on the 4 per cent riot bonds by the County Treasurer and at the oftle of Townsend. Whelen \& Co.. Philadelphia, on the Insane Asylum bonas at the Pittsburg Trust Co.; on
all other bonds by the County Treasure only all other bonds by the County Treasurer only.

## ALLENTOWN.-\{JAMESL. SCHAADT, Mayor.

\section*{Allentown is the county seat of Lehigh County.} LOANS- When Due. Interest payable by City Treasurer | CITY BONDS- | When Due. | Interest payable by City Treasurer |
| ---: | ---: | ---: |
| Bonded debt Jan, 1,'99. $\$ 384,400$ |  |  | $4 \mathrm{~s}, \mathrm{~A} \& O, \$ 11,300$

Bonded debt Jan. 1,'99. \$3,390,876 Floating debt
...... 3,391,059 $\begin{array}{ll}\text { Net debt Jan. 1, 1899. } & \mathbf{3 , 3 6 6 , 0 7 1}\end{array}$ Tax valuation, real, 466,671,076 Tax valuation, pers'n'l 45,769,39ti Assessment abit 4 512,440,472 Tax rate (per $\$ 1,000$ ). '98. $\$ 6 \cdot 00$ Fopulation in 1890 was.....551,959 , J \& \&J, $31,500$. Wonded debtJan. 1,'99. 384,400
69,200
39 Sinking fund assets...

69,200
32,200 , J\&J, 40,000 .........Jan. 1, 1902. 1903
 Tax valujan. 1,1899 ... 20 , ,500,000 Total valution, pers9...20,700,000 A ssessment about $3_{5}$ actual value. City tax prop. (per M.) '98.. $\$ 379$ City tax prop. (per M.) '98.
School tax (per $\$ 1,000$ ) 98. Population in 1890 was. REFUNDING BoNDS4s, $\ldots$. , $\$ 11,500$.
call after 1904
.i. $^{1919}$
Population in 1899 (est.). ...25,228
TAX FREE.-All bonds issued by this city are exempt from taxation.
ALTOONA.- $\left\{\begin{array}{l}\text { E. F. } \overline{\text { GILES }}, \text { Mayor. } \\ \text { FRED. SCHEFFIELD, Treasurer. }\end{array}\right.$
This city is in Blair County.
LOANS- When Due. $\mid$ Sinking fund............... $\$ 52,000$
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000 \ldots . .1901$ to 1906 4s, J\&J, $280,000, \mathrm{~g} . . . . . . .1925$ Subject to call after 1905 . $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 259,000 \ldots 1901$ to 1906 Total debt Mar. 1, 1899. ${ }^{4} 9909,000$ from the city directory, was 33,756. this city are exempt from taxation.
INTEREST on the bonds due from 1901 to 1906 is paid by To wnsend CITY PROPERTY - The estimated sonal property owned by the city Aug. 1,1898 , was $\$ 1,150,000$.
Altoona School District-

| Total debt Feb. 1, $1 \sim 98 . . \$ 256,500$ | Tax valuation $1897 \ldots . . \$ 15,500000$ |
| :---: | :---: |
| Interest payable in Altoona. | Population 1897 (est.) |

ASHLAND.- $\left\{\begin{array}{l}\text { M. T. DONAHOE. Burgess. } \\ \text { GEORGE }\end{array}\right.$
This borough is in Schuylkill County.

# LOANS- 

When Due. | Int. payable in Ashland.
 4s, (Subject to call after 1903.) ATER BONDS-
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$ 47,000 Sept., 1,99 \& 16 Population in 1890 was.......7,346 Population in 1899 (est.)......7,500 The borough owns its water works, valued (1896) at $\$ 97,953$, and other property to the value
STATE TAX FREE.-Bonds are free from State tax.

## BEAVER FALLS.-

## This borough is in Beaver County

LOANS- When Due. GENERAL IMPROVEM'T BONDS6s, J\&D, 4,400 ... 1899 to 1906 48, M\&S, $\$ 35,600 \ldots . .1899$ to 1904 STREET IMPROVEMENT BONDS5 s , Oct., $\$ 4,400 \ldots . .1899$ to 1906 5 s , Sept., $46,000 \ldots . . .1899$ to 192

5s, June, $\$ 11,500 \ldots . .1898$ to 1922 4s, J\&J, $7,000 \ldots . .1899$ to 1905 Interest payable in Beaver Falls. Tatal debt Jan. 1, 1898.. \$113,550 Tax valuation $1898 . . . . .4,418,966$ Assessment about 23 actual value. Population in 1898 (est.)... 12,000 BELLEFONTE.-Isaac Mitchell, Clerk of Council.-This borough is in Centre County.
$\qquad$ When Due. Taxvaluation, real

Taxvaluation, real..... $\$ 1,584,050$ REFUNDING BONDS- $\qquad$
Interest payable in Philadelphia. Total valuation 1897...2,900,012 Bonded debt Sept. 24,'98 $\$ 100,000 \left\lvert\, \begin{array}{ll}\text { Total tax } \\ \text { Population in } \\ \text { 1890 }\end{array}\right.$ Floating debt............ 10,000 Population in 1880 was........3,046 Total debtSept. $24,1898 . \quad 110,000$
BELLEVUE.-J. M. Simeral, Sec. of Council. This borough is in Allegheny County.
6
$\stackrel{5}{4}$
ASEWER BONDS- 1914 to 192
Bonded debt Jan. 1, 99, $\$ 126,500$ Assessed valuation 1898.2,500,000 Assessment about 50\% act'l value. Population in 1890 was......1,418 Due.0,000 yearly 1914 to 1920 $\$ 8,0001921$ to 1923 , and $\$ 10$,-
000 in 1924)
BETHLEHEM.-H. A. Groman, Secretary.
This borough is in Northampton County.

Bonded debt Jan. 1,'99.. \$192,300 $\mid$ Tax rate (per $\$ 1,000$ ) 1898.. $\$ 14 \cdot 60$ | All 4\% borough bonds. |
| :---: | :--- | \left\lvert\, \(\begin{aligned} \& Po pulation in 1890 was......6,762 <br>

\& Population in 1899 was......9,000\end{aligned}\right.\)
BLAIR CO.- $\left\{\begin{array}{l}\mathrm{M} . \mathrm{H} . \text { FAGLEY, Pres. Board Commissioners. } \\ \mathrm{W} . \\ \text { S. HOSTLER, Clerk. }\end{array}\right.$ County seat is Hollidaysburgh.
$\qquad$ County bon $\qquad$ When Due. 3.65s, J\&J, $\$ 34,000 \ldots$..Jan. 1, 1918 $\xrightarrow{\text { s. }}$ Interest payable at C .

Jan. 1, 1918
Bond. debt Mar. $1,1899 \quad \$ 197,000$ .Treas. office tate ation 1898....31,261,957

BLOOMSBURG.-W
O. Holmes, Mayor,

This town is in Columbia Countr.
LOANS- When Due.
CITY HALL AND SEWER BONDS$4^{1}{ }_{2} \mathrm{~s} \& 5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 37,500 \ldots \ldots$. Aug. 1 , $48 . \ldots . . ., \$ 15,000$....Aug. 1, 1917 Interest at ottice of Town Treas.
Total debt Aug. 1, 1897.... $\$ 60,000$

Tax valuation $1897 \ldots . . \$ 2,329,814$ Assessment about $1_{3}$ actual value.
Town tax (per $\$ 1,000$ ) rown tax (per $\$ 1,000$ )....... $\$ 9 \cdot 00$
Population in 1897 (est.).... 7,000 Population in 1890 was......4,635 Population in 1880 was........3,702

BRADDOCK.-P. S. Todd, City Treasurer.
This borough is in Allegheny County.
SEWERAND STREET BONDS Due ${ }^{1}{ }^{1}$ RS, M\&S, $\$ 102,000 \ldots$. 1898 - 1926 112s, $1_{2}$ s, A\&O, \$31,500 ...Oct., '99-'27 Water Bonds$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 58,000$ .....Jan. 1, 1904
Sewer, 5s..................... \$60,000 Total debt Jan. 1, 1899... 107,000 Tax valuation 1898 ......5,133,392 Asessment about actual value Population in 1890 was..." 8,561

## BRADFORD.- $\left\{\begin{array}{l}\text { GEO, C. FAGNAN, Mayor. } \\ \text { A. D, SLOAN, Comptroller. }\end{array}\right.$

This city is in McKean County.
LOANS- When Due. 6s, M\&N, $\$ 5,000 \ldots . . .1900-1904$ $4 \mathrm{~s}, \ldots ., \$ 30,000 \ldots . . . . .1906-1926$ ( $\$ 10,000$ due every 10 years.) Water Works Bondsyears.) Gs, J\&D WORKs BONDS- 1903 Bonded debt Mar. 1, 1899. $\$ 60,000$ Floating deb $\qquad$ 6,000
66,000

## TAX FREE School bond

TAX FREE.-School bonds and city bonds wben held outside the INTEREST on the water wo
National Bank on the water works bonds is paxable at the Seaboard Bank; on the school district bonds by City Treasurer.

BRADFORD CO.-J. G. Waldron, Treasu'r. Tonawanda is the county seat.
LOANS- When Due.
s, J\&J, \$50,000.......Jan. 1, 1902 Assessed val'ation,per'1 $\$ 1,164,054$
 $\begin{gathered}\text { Bonded debt Jan. 1,'99. } \$ 150,000 \\ \text { Assessed val'ation,real. } 20,150,820\end{gathered} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....59,233 } \\ & \text { Populan in } 1898 \text { (est )...70,000 }\end{aligned}\right.$
CARLISLE.-W. E. Finght, Burgess.
Carlisle is in Cumberland County. The borough owns (1898) gas, worth $\$ 7,000$, and the market, from which a revenue of $\$ 5,000$ a year is derived.


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 borougho

LOANS－When Due． $41_{28}$ ，$\$ 40,000$ DS
$428, \$ 40,000 \ldots \ldots . . .1918$ to 1928 \＄18，000 ．．．．．． $1899-1910$ MANSFIELD BOROUGH BONDS－ \＄15，500 ．．．．．．．．．．．．．．．．．．．．．．1899－1910 Carnegie Bunds－

TAX EXEMPT．－Bonds are free of tax
CHAMBERSBURG＿E．J．Black，Treasurer． This borough is the capital of Franklin County．

LOANS－
When Due． 108，A\＆O，$\$ 36000$ 4 2 8，A\＆O，$\$ 36,000$.
ELECTRIC－LIGHT B $4 \cdot 3 \mathrm{~s}$ ，J\＆J． $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad 8,500 \ldots . . \mathrm{Apr} .1,1922$ $41_{2} \mathrm{~s}$ ，J \＆JJ，$\$ 26,500$ $41_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 26,500$.

IMPROVEMENT BONDS $41_{28-1}$ \＄75，000…．．．．．．．．．．．．．．．．．．19066－1928 Bonded debt Mar．1，＇98．$\$ 60,300$ | Total debt Mar $1,1898$. | 6,765 |
| :--- | ---: |
| 6,065 |  | Assessed valuation＇98．．3，500，000 Assessment about 23 actual value． Tax rate（per $\$ 1.00(1)$ 1898．$\$ 14 \cdot 00$ Population in 1898 （est．）．．．10，000 tax．

OPTIONAL．－Any of the above bonds may be called for payment at the ontion of the council．

TAX FREE－All bonds of this borough are free from local tax and the 4 per cent water bonds are exempt from all taxation．
CHESTER．－$\left\{\begin{array}{l}\text { JNO．L．HAWTHORNE，Comptroller．} \\ \text { FRANK W．HARRISON，Clerk }\end{array}\right.$ Chester is situated in Delaware County．
LOANS－When Due．$\quad 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 80,000 \ldots . . . \mathrm{Jan} .1,1929$ CITY BONDS－00 1899 （Subject to call after Jan．1，1909．）

 Optional after 1906 ． 4s，（Subject to call after 1902．）

Total debt Jan．1，＇99．．．．\＄107，000 Total valuation $1897 \ldots .2,395,052$ Assessment is ${ }^{2} 3$ actual value． County tax（per \＄1，000）1898．\＄4．00 Bond tax（per $\$ 1,000$ ）．．．．．．．． $4 \cdot 00$
Borough tax（per $\$ 1,000) . . .5 \cdot 500$ Borough tax（per $\$ 1,000$ ）．．．． $5 \cdot 00$ School tax（per $\$ 1,000$ ）．．．．．．．． $6 \cdot 00$
Population in 1890 was．．．．．． 7,863 Tax valuation $1898 \ldots .14,743,196$
Total tax（per $\$ 1,000$ ） $1898.820 \cdot 00$ Population in 1890 was．．．．20，226

Population in 1899 （est．）．．．35，000

CHESTER CO．－E．Vinton Philips，Treasurer． The county seat is West Chester

LOANS－When Due． $\mid$ Tax valuation 1898．．．\＄51，833，334 State \＆Co．tax（per M．）1898．\＄6．50 | 4s，A\＆O，$\$ 77,000 \ldots . .79$ |  |
| :---: | :---: |
| Total debt March 1， $1899.977,000$ | Population in 1890 was．．．．89，377 |

CLINTON CO，－R．W．A．Jamison，Treasurer． County seat is Lock Havèn．

Bonded debt Jan．1，＇99．\＄159，200 $\mid$ Total valuation 1899．．．$\$ 6,684,309$ Sinking fund．．．．．．̈．．．．． 116,851 Tax rate（per $\$ 1,000$ ） 1899 Net debt Jan．1，1899．．．． $6,0,7 \times 8$ Population in 1899 （est．．．．．．\＄11•00 | Assessed valuation，real．． |  |
| :--- | :--- |
| Assessed valuation，per．． 594,519 | Population in 1890．．．．．．．．．．．28．685 |

COATESVILLE．－C．N．Speakman，Treasurer． This borough is in Chester County．

## LOANS－

 When Due．Refunding Bonds－
4s，J\＆J，$\$ 76,980 \ldots . . . . . . . . . . . . . . . . . ~$
Subject to call after．．．．．．． 1901 REPAVING STREETS
 $48, \mathrm{~J} \& \mathrm{~J}$ ，$\$ 23000$ 48，J．J．\＄23，000．．．．．．Jan．1， 1927 （Subject to call）after July 1， 1898
$48, \mathrm{~J} \& J, \$ 2,500 \ldots . . . . . . . . . . . . . . .1926$

FUNDING BONDS ，J\＆J，\＄9，900．．．．．．．．．．．．．．．．．．． 1926 onded debtMar 7 1898\＄128．） 18 Tax valuation，real．．．．．．．1，853，036 Tax valuation，personal．225，558 rotal valuation $1897 \ldots 2,078,59$ Total tax（per \＄1，000）＇95．．．\＄14．50 Population in 1890 was．．．． 3,680 Population 1896 （estimated）． $4,50_{0}$
this borough are tax exempt．
TAX FREE．－All bonds issued by this borough are tax exempt． INTEREST on the refunding bonds is payable by Townsend，Whelen Bank＇，of Chester valley，Coatesville，on the funding and water bonds a the Boro＇Treasurer＇s office．
WATER WORKS．－The borough owns its water works；cost of con truction，$\$ 60,000$ ．
COLUMBIA．－A．G．Bealtie，Burgess．

COLumbia
$\qquad$ Refunding Bonds－ $31_{2}$ s，A\＆O，\＄158，900 Apr， 1929 （Subject to call after Apr．1，1909．） FUNDING BONDS－ $32 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 11,100$ （Subject to call after Apr．1，1909．）
OPTIONAL－Bonds are subject to call 5 years from date of 1ssue． INTEREST is payable at the Central National Bank．

CONSHOHOCKEN．－\｛ $\begin{aligned} & \text { S．F．JACOBY，Burgess．} \\ & \text { FRANCIS LUBBE，Treas．}\end{aligned}$ This borough is in Montgomery County
LOANS－When Due．｜Tax valuation 1896．．．．\＄2，098，669 $48, J \& J, \$ 42,000 \ldots . . J u l y, ' 01$ to＇ 26 Assessm＇t abt． 50 p．e．actual value
 Total debt Feb．，1898．．$\$ 42,000$ Population in 1890 was．．．．．． 5,470 The borough pays all taxes on its bonds．

Total debt Apr．1，1899．\＄170，00n Assessmation 1898 ．．．．．．3，027，225 Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 14.50$ Population in 1890 wa Population in 1899 （est．）．．．．14，000 ${ }^{-}$

CORRY．－$\left\{\begin{array}{l}\text { NATHANIEL STONE，Mayor } \\ \text { O．S．WILSON，Comptroller．}\end{array}\right.$
This city is in Erie County

LOANS－When Due．Assessment about 23 actual value REFUNDING BONDS－May 1，＇29 Total tax（per $\$ 1,000$ ）．．．．．．．．．$\$$ | $4 \mathrm{~s}, \mathrm{M} \& N, \$ 100,300 \ldots .$. | May 1，＇29 |
| :---: | :---: |
| （Subject to call after May 1，1904．） |  |\(| \begin{gathered}Population 1898 （local au－ <br>

thority）\end{gathered}\) Bonded debt Apr．1，＇99．$\$ 100,300$ Tax valuation 1898 ．．．．．1，724，286 $\mid$ Population in 1880 was．

CRAWFORD CO．－Elbert Smith，Treasurer． County seat is Meadville．
LOANS－When Due，Floating debt．．．．．．．．．．．．．$\$ 50,000$ 4s，Dec．31，$\$ 99,000$ ．．．．．．Optional． Interest payable in Meadville． County tax（p．$\$ 1,000$ ）． 1899 \＄6．n Bonds are exempt from taxation．Property is assessed at about of its actual value．

DANVILIE．－Harry Ellenbogen，Treasurer． This borough is in Montour County．
LOANS－When Due．｜Floating debt（additional）$\$ 4,5$ no d，J\＆ER BONDS－ Borough Bonds－－．．．．．．．．At call 4s，M\＆N，\＄13，700．．．．．Nov．1， 1912 Subject to call at any time． Bonded debt Feb．27，＇99．\＄105，40

## DAUPHIN CO．－A．L．Etter，Treasurer． <br> County seat is Harrisburg．

| LOANS－ |
| :---: |
| Amount． |
| Bonded debt July $1, ~$ | | Bonded debt July 1， $98 . . \$ 252,000$ |  |
| :--- | :--- |
| Floating debt．．．．．．．．．．．．．．． 70,000 | Tax valuation 1897．．．．．51，424，500 |
| Population in 1890 was．．．．96，977 |  |

## DELA WARE CO．－H．M．Ash，Treasurer．

County seat is Media．

WAR DEBT－When Due．｜Bonded debt Sept．，＇98．．$\$ 400,000$ 312s，A\＆O，$\$ 400,000$ ．．Oct．6， 1906 Tax valuation in 1896．．48，051．076 | 12s，A\＆O，$\$ 400,000 \ldots$ Oct．6， 1906 | $\begin{array}{l}\text { Assessment about }{ }^{23} \text { actual value．} \\ \text { Population in } 1890 \text { was ．．．．74，683 } \\ \text { Subject te c‘all after 1900．}\end{array}$ |
| :---: | :--- | Interest payable in Media． Population in 1890 was ．．．．74，683

Population in 1880 was ．．．．56，101

DU BOIS．－This borough is in Clearfield County
Bonded debt Jan．30，＇99．\＄114，800｜Assessed valuat＇n＇98．．\＄2，27f，621 Floating debt．．．．．．．．．．．．60，738 Assessment about $1_{9}$ actual value． Total debt Jan．30，1899．175，538 Tax rate（per \＄1，000）＇98．．．\＄31•60 Net debt Jan．30，1899．．．111，185 Population in 1899 （est．）．．．．10，0．0

## EASTON．－$\left\{\begin{array}{l}\text { DR．B．RUSHFIELD，Mayor．} \\ \text { JAMES R．BUTZ，Treasurer．}\end{array}\right.$

Easton is situated in Northampton County．
LOANS－

When Due．Assessment is $3_{4}$ actual value 4 s ，semi $\$ 314,000$ ，＇rly to 1925 State tax（per \＄1，000）．．．．．．．．\＄4．0 $31_{2 S}$, A \＆O， 120,200 ．Apr．1， 1928 interest payable by city Treasurer． Total debt Feb．15，＇98．\＄314，000 | Sinking fund． |  |
| :--- | ---: |
| Net debt | 5,400 | $\begin{array}{lr}\text { Net debt Feb，15，} 1898 . & 308,600 \\ \text { Tax valuation 1897，} & 11,00000\end{array}$

TAX FREE．－All bonds of this city are exempt from taxation．
CITY PROPERTY－The city owns its electric－light plant．
ERIE．－$\left\{\begin{array}{l}\text { W．W．GINGRICH，Comptroller．} \\ \text { F．HANLON，City Clerk．}\end{array}\right.$
This city is situated in the county of the same name．
$\begin{array}{ll}\text { LOANS－} & \text { Rate Payable．} \\ \text { ThME AND PURPOSE．} & \text { Principal，Due．Outstand＇g．}\end{array}$ NAME AND PURPOSE．Rate Payable．When Due．Outstand＇g．

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 Mank，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．．．．．．．．．．．．．．．$\$ 806,500$ Water debt（included above）．．．
debt．
The sinking fund receives yearly a certain sum from the tax levy，not 1,1899 ，the fund amounted to $\$ 128,42939$ ．
CITY PROPERTY．－The city owns real estate and personal prop－ erty amounting to $\$ 2,804,167$ as follows：
Fire property．．．．．．．．．．．．．$\$ 117,260 \mid$ Other real estate．．．．．．．．．$\$ 89,375$.
 School property． 166,337
869,300
$\qquad$ ASSESSED VALUATION．－The city＇s assessed valuation（a

|  | Total A ssessed Total of Tax |  | Total Assessed | To＇al of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Valuation．per \＄1，000． | Years． | Valuation | per $\$ 1,000$ |
| 1898．．． | ．．\＄19，158， 888 \＄24．00 | 1894．．． | 16，184，312 | \＄24．00 |
| 1897. | ．17，949，389 24．50 | 1890 | 14，214，195 | 26.50 |
| 1896 | ．17，602，361 24.50 | 1880. | ．11，518，904 | 23.00 |
| 1895 | ．17，424，774 24.75 |  |  |  |

POPULATION－In 1890 population was 40,634 ；in 1880 it wa Erie School District．－W．J．Flynn，C＇k B’d Ed． LOANS－When Due， $\begin{aligned} \text { Ls，A\＆O，} \$ 55,000 \ldots . . .1899-1909 \\ \text {（ } \$ 5,000 \text { anvually in Oct．）}\end{aligned}$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 22,500 \ldots . . . .1899-1901$ （\＄2，500 yearly in No．．．to 1899 and \＄10，000 yearly $1900-01$ ） （ $\$ 4,000$ yearly in Apr．to 1906 and $(\$ 4,000$ yearly in Apr．to 1906 and

Bonded debt Mar 1 ，＇ $99 . . \$ 130,000$ School tax（per M．）＇ $98 . .$. （For valuation，population，\＆c．， see city of Erie，

FAYETTE CO.-0. R. Brownfield Com.Clerk. County seat is Uniontown. LOANS- When Due. 48, M\&N, $\$ 149,900$ 4s, J\& ( $\$ 9,000$ due yearly) to 1899 Inten, $\$ 21,000$..... $\$ 5,000$ y'rly Interest payable in Uniontown.

Total debt Jan. 1, '99... $\$ 170,900$ Total valuation 1898.. 33,516,994 Assessment about ${ }^{34}$ actual value.
State tax (per $\$ 1,000$ ) $1899 \ldots \$ 4.00$
S County tax (per $\$ 1,000$ ) $99 . .4^{4} \cdot 00$ County tax (per 81,000 ) 99.8900
Population in 1890 was....80,

HARRISBURG.- $\left\{\begin{array}{l}\text { JOHN A. FRTTCHY, Mayor } \\ \text { CHAS. A. MILLER, Clerk. }\end{array}\right.$
Harrisburg, the capital of the State, is situated in Dauphin County.

MAME LOANSWaterbonds.


outstand' $q$. $\$ 101,400$ 91,000 7,600
130,500 130,500
26,700 26,700
265,000 77,700
14,900 10,000 14,000
60,000 60,000
65,000 65,000
34,700
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 $\$ 1,020,031$. in 1895 was $\$ 990,800$; in 1892 it was $\$ 1,020,031$. terest on the city's debt and 5 per cent of the principal.
CITY PROPERTY.-The city owns a water works and other availave assets amounting to over $\$ 2,000,000$
ASSESSED VALUATION. -The city's assessed valuation (estimated to be about the full valuel and tax rate have been as follows :


,384,629
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

Harrrisburg School District.-D. D. HammelBAUGH, Secretary.
This district, comprising the city of the same name, is in Dauphin
Coun'y. Couniy.


HOLLIDA YSBURG.-\{ $\begin{aligned} & \text { JOS. VAN ALLMAN,Ch'f Bur. } \\ & \text { W. L. BALDRIGE, Treasurer }\end{aligned}$ This borough is the county seat of Blair County.

## LOANS-

When Due. $\mid$ Bond. debt Feb. 15, '99.. $\$ 54,700$

BOROUGH BONDS
$4{ }^{428}$ W, A\&O, $\$ 2,2000$

INTEREST on the borough is payable at Hollidaysburg; on the $4{ }^{4} 2$ of 1913 at Philadelphia, Pa.

HOMESTEAD.- $\left\{\begin{array}{l}\text { R. KENNEDY, Burgess. } \\ \text { LOUIS ROTT, }\end{array}\right.$
This borough is in Allegheny County
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { SCHool Bonds-(Con.) }\end{aligned}\right.$


 $\begin{array}{ll}5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, & 11,000 . \text { Mar. } 1, \text { oopto } 10 \\ 5 \cdot 4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \\ 9,500 & 1899\end{array}$
$\begin{array}{lll}5 \cdot 4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, & 9,500 & 1899 \\ 5,000 \ldots 1899 & \text { to } 1912 \\ 5 & 1904\end{array}$ $5 \cdot 4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$,
$5-4 \mathrm{~s}, \mathrm{~J}$ JJ,
$20,000 \ldots$....Jan. 1899 to 1,19047 WATER BONDS-
$5 \cdot 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$, $\$ 15 \mathrm{0}-\mathrm{O}$
$5 \cdot 4 \mathrm{~s}$, M\&S, 15,000 . Yearly to 09 $5 \cdot 4 \mathrm{~s}$, A\&O, $27,000 .$. Yearly to ${ }^{2} 16$ School Bonds-..Oct. 1,'98'16
$5 \cdot 4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 30,000$.
$\begin{array}{ll}\text { Floating debt } \\ \text { Total debt Feb } 15,1899 . & 8,000 \\ 8,500\end{array}$ Watal debt Feb. 15, 1899.. 285,500 School bonds (included).. $\quad 70,000$ Tax valuation $1898 \ldots \ldots . .4,387,895$ Assessment about ${ }^{2}$ actual value. Borough tax (p'r $\$ 1,000$ ) '98.. $\$ 9 \cdot 000$
County $\operatorname{tax}($ per $\$ 1,000)$ Sounty tax (per $\$ 1,000)$
School tax (per $\$ 1,000$ ) $1898.2 \cdot 00$
8.00 Population in 1890 was......7,911 Population in 1880 was...... 592
Population in 1897 (est.)....io,000

HUNTINGDON CO.-County seat is Huntingdon.

LOANS$4 \mathrm{~s},\{\mathrm{~J} \& \mathrm{~J}\} \$ 61,$,000 \{ 1898 to 02 5 s , A\&O, $\$ 19,500 \ldots . .1902$ to 1906 Interest paid part yearly.) Interest paid by County Treas.

Floating debt........... $\$ 32,122$ Total debt Jan. 1, 1898.. 112,622 Tax valuation, personai ${ }^{4,924,384}$ Tax valuation $1895 . . . .5,443,524$ Assessment about $i_{3}$ actual value. Total tax (per $\$ 1,000$ )..... $\$ 18.00$
Population in 1890

HUNTINGDON.-\{解. A. ORBISON, Burgess.
This borough is the county seat of Huntingdon Countr.
LOANS- When Due. ${ }^{\text {Ronded debt Sept. 1, '98 }}$. $\$ 58,300$ As, J\&- TMPROVEMENT BONDS- Tax valuation 1898.....1,645,975 $4 \mathrm{4s}$, J\&J, $\$ 5,400 \ldots$ July, $1899-1904$ Assessment about $1_{3}$ actual value.
 FUNDING, BoNDS July, 1899-1910 Population in 1890 was.......5,729 , $\$ 13,300$......July 1899-1910 $\left.\right|^{\text {Population in } 1898 \text { (est.)......6,000 }}$ INTEREST on the bonds is payable at Huntingdon.
TAX FREE.-All bonds of this city are exempt from taxation.

## INDIANA CO.-County seat is Indiana.

$\qquad$ Tax valuation, real..... $\$ 8,221,806$ $4.4 \mathrm{~s}, \quad . \quad 1900$ Tax valuation, personal $\mathbf{~ T a x ~ v a l u a t i o n ~} 42,929$
 Total debtJan. 17, 1898...\$81,100 $\left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was......40,52,527 } \\ & \text { Populat }\end{aligned}\right.$

JENKINTOWN.- $\}$ WILLIAM H. FRETZ, Mayor.
This borough is in Montgomery County. MCCRACKEN, Secretary,
 Bondrt due yearly) to Oct. $1,1915 \mid$ Population in 1890 was......1,609 Bonded debt Feb. 15, 1898. $\$ 39,600 \left\lvert\, \begin{aligned} & \text { Population in } 1807 \text { (est.)......2,100 }\end{aligned}\right.$

JOHNSTOWN.-Lucian D. Woodruff, Mayor. This city is in Cambria Countr.

LOANS- When Due.
Fire alarm-
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 8,000$
When Due. Subject to call after 10 years. 5s, J\&D, $\$ 93,500$ BRIDE BONDSSubject to call after June 1, 1901 Old Borough Bonds4s, ...., $\$ 1,800$................. 1899 $5 \mathrm{~s}, \mathrm{M} \& N, \$ 26,300 \ldots .$. May 1,1921 5s, M\&N, $\$ 26,300 \ldots . .$. May 1, 1921
Subject to call after May 1, 1896 STREET IMPROVEMENT- 1,1896 $41_{2}$ S, M\&S, $\$ 17,500 \ldots$ Sept. 1,1923
Subject to call after Sept. 1,1903

LOANS-

STREET IMPROVEMENT- When Due. $4^{112 s}{ }_{2}$ A\&F, $\$ 50,000 \ldots$ Aug, 1,1924 4s, A\&O, $\$ 20,000 \ldots .$. Oct. 1, 1904 Interest payable in Johnstow 192 Total debt Aug. 1, 1897. \$215,300 | Sinking fund........... $\quad 1,717$ |
| :--- |
| Net debt Aug. 1, 1897. |
| 13,583 | $\begin{array}{lr}\text { Net debt Aug. 1, 1897. } & 213,583 \\ \text { Old boro. debt (add'l).. } & 3,600\end{array}$ Tax valuation 1897.....12,069,487 City Assessment is si actual, value. Population in 1890 was. $97 . .21,805$

Population 1898 (est $)$

## JUNIATA CO.-County seat is Mifflintown.

LOANS- When Due. | Tax valuation, real..... \$4,573,910 3s \& 4s, \$140,049..........................tal valuation $1895 \ldots .5,129,278$ Interest payable by County Treas. Total tax (per $\$ 1,000$ )....... $\$ 10 \cdot 00$ | Bonded debt Aug. 1,'96.. $\$ 140,049$ |  |
| ---: | ---: | ---: |
| Sinking fund............ | $\$ 21,162$ |$| \begin{aligned} & \text { Population in } 1890 \text { was.....16,655 }\end{aligned}$

KENNETT SQUARE—This borough is in Chester Co.
LOANS- When Due. | Tax valuation, personal.. $\$ 374,332$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000$.......Jan. 1, 1914 Total valuat same as actual value Int. payable in Kennett Square. Total tax (per \$1,000) '98.. \$14 00 Sinking Tax valuation,
The borough pays all taxes on its bonds
LACKAWANNA CO.-C. F. WAGNER, Clerk. County seat is Scranton
LOANS- $\qquad$ When Due.
REFUNDING BONDSDec. 1 $4^{1} 2 s, J \& D, \$ 100,000$..Dec. 1,1904
Bonds all optional after 2 years. Bonds all optional after Court House Bonds4s, J\&D, $\$ 135,000$ Interest payable by County Treas Total debt Jan. 1, 1899. . \$235,000
 Population 1890 was...... 142.00

LANCASTER.- SIMON SHISSLER, Mayor
This city is the capital of Lancaster County
LOANS-
NAME AND PURPOSE.
Judgment bonds, 1895
Rate. Payable. When Principa $^{\text {Rester }}$
Relief fund.
School bonds, 1895.
Water loan (reg.).
 Optional O Oct. 1 Outstand'

INTEREST is payable in Lancaster
BONDED DEBT. The city's bonded debt on April 1, 1899, was TAX $1,134.95$, sinking funds, $\$ 515,45806$.
TAX FREE-All bonds of this city are exempt from taxation.
CITY PROPERTY-The city owns its water works valued at $\$ 750$, mentioned above, in all amounting to $\$ 1,022,461$,
ASSESSED VALUATION-In 1899 the total valuation was $\$ 15$,
553,660 . Real valuation about $\$ 25,000,000$. In 1889 total assessed valuation was city tax rate per $\$ 1,000$ was $\$ 9$.
POPULATION-The population in 1890 was 32,011; in 1880 it was
25,769 ; in 1870 it was 20,233 . In 1895 (estimated) 40,000 .
LANCASTER CO.-E. H. Hershey, Treas.
County seat is Lancaster.
LOANS-
When Due.
COUNTY BONDS-
Apr. 1, 1901
Subject to call at any time,

CoURT HOUS
$31_{2}$,
$\$ 50,000$.
(Subjeot to
after 1908 .)
TAX FREE.-All bonds of this county are exempt from taxation.

Lebanon.-Geo. B. Marquart, Treasurer. This city is in Lebanon County. CITY BONDS
4 s, April, $\$ 36,000 \ldots \ldots . . . . .$. to call at any time. 48, April. $\$ 161,000$...Apr. 1, 1902 Subject to call at any time. Interest paid at City Treas'r office. Tnterest paid at March 1, $1898 . \$ 215,000$
Totat debt
Water debt (included) $. . .17,000$

Sinking fund and cash... $\$ 33,100$ Net debt March 1, 1898.. 181,900 Tax valuation, personal. 289,050 Total valuation $1896 \ldots .8,359,450$ Assessment about 90 p . ct. actual. County tax (per $\$ 1,000$ ). City tax (per $\$ 1,000$ )
Average school tax.
Population in Population in 1890 was.......i5,000
M. F ELLIOTT, Mayor
$\left\lvert\, \begin{aligned} & \text { Refunding bonds - } \\ & 4 \mathrm{~s}, \ldots . .125,000 \ldots . . . \text { Dec. } 1,1918\end{aligned}\right.$ 4s, (Suhb, $\$ 25,000 \ldots$.....Dec. 1,1918 (Sunject to call after 1988.)
otal debt Feb. 15, 1899.\$227,000 School bunds (addit'nal). 8,000 Total valuation $1898 \ldots .1,700,000$ Assessment about 3 actual value. Population in 1890 was......7,358
Population in 1896 (est.)....8,000

LUZERNE CO.-R. P. Robinson, Treasurer. The coun
LOANS.- When Due. $4 \mathrm{~s}, \mathrm{~F} \& A, \$ 37,500, \mathrm{~g}$ 4s, F\&A, 937,500 ,
g.... Feb. 1, 1903 Part annually.)
Int. is payable in Wilkes-Barre.

Total debt Feb. 1,'99.. $\$ 127,500$ $\begin{array}{rr}\text { Total debt Feb. 1, }, 99 . . & \$ 127,500 \\ \text { Sinking funds......... } & 31,827\end{array}$ | Sinking funds....1...... | $\mathbf{3 1 , 8 2 7}$ |
| :--- | :--- |
| Net debt Feb. 1, |  | TAX FREE.-All bonds of this county

holders. The county pays a State tax of

## LYCOMING CO.-A. D. Updegraff, Treas.

County seat is Williamsport. LOOANS.$31_{2}, \mathrm{M} \& \mathrm{~N}$ $\$ 40,000$ yearly

Total debt Aug. 1, 1897. \$545,475 Tax valuation. Population in 1890 was....70,579
Population in 1896 was....75,00
$\qquad$ ROBERT J. BOWMAN, Burgess, MAHANOY CITY Borough in Schuylkill County.

## LOANS-

dor $48,1 ष 0, * 2.500$. $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 5,000 \ldots \ldots .$. .......... 1,1902 4s, J\&J, $10,000 \ldots$ Aug. 1,1909 $4 \mathrm{~s}, \ldots ., 17,000 \ldots . . .1911 \quad 192$ $48, \begin{gathered}\text { (Subject to call Jan. } 1,1908 .)\end{gathered}$ (suject to call and are exempt from taxation.

M KEESPORT.-K. A. Hitchens, Comptroller This city is in Allegheny County and has annexed the borough of

Reynoldton, assuming a bonded debt of $\$ 25,500$

## LOANS-

FUNDING BONDS-
$\begin{array}{ll}4^{1} 28, ~ J \& J, ~ & \$ 42,000 . \\ 48, & \text { M\&s, } \\ 121,000 .\end{array}$
RR. COMPROMISE B.................
6s, J\&J, \$104,600...July 1, 1906

$5 \mathrm{~s}, \mathrm{~J} \& J, \quad 27,000 \ldots \mathrm{July} 1,1904$ Bonded debtJan, 1,1899.. $\$ 395,100$

* The water bonds due in 1911 are subject to call on 60 days notice. TAX FREE.-The Railroad Compromise bonds are tax exempt.
McKeesport School District-D. P. Smith, Sec'y. This district is located in Allegheny County.
$3_{2}$ LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Net debt Nov. 1, 1898.. } \$ 123,800 \\ & \text { Asses'd valuation } 98 . .15,500,000\end{aligned}\right.$ Bonded debt Nov. $1, \cdots 98 . . \$ 152,000$ Population in 1890 was....22,000 Sinking fund............... $28,200 \mid$ Population in 1898 (est.)....38,000

MEADVILLE.- $\left\{\begin{array}{c}\text { E. W. MCARTHUR, Mayor. } \\ \text { D. MCKAY, Jr.,Clerk. }\end{array}\right.$


MEDIA.- $\left\{\begin{array}{l}\text { C. D. M. BROOMHALE, Treasurer } \\ \text { W. H. TRICKER }\end{array}\right.$
This borough is in Delaware County.
LOANS - When Due. Refunding \& WATER BondsREGISTERED BONDS- $\mid 3^{1} 28, M \& N, \$ 100,000.1904$ to 1929 $48, \mathrm{~A} \& \mathrm{O}, \$ 55,600 \ldots .$. Apr. 1, 1901 Int. payable by Borough Treas. $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad 6,400 \ldots .$. A pr. 1, 1903 Tata debt March 1, 1899. $\$ 87,000$



## MILLVALE.-W. A Young, Burgess.

This borough is in Allegheny County.
Bonded debtJan. 1,'99.. $\$ 100,100 \mid$ Assessment abt. 70\% actual value Floating debt............... Total debt Jan. 1,189

19,200 Boro. tax (per \$1,000) 1898.\$17.0 Total valuation 1898....2,510,825 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......3,809 } \\ & \text { Population in } 1899 \text { (est.).....9,500 }\end{aligned}\right.$

## MONONGAHELA.-C. Carson, Mayor.

## Monongahela is in Washington County

LOANS-
When Due. $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$, 41 T. IMP. BONDS, 92 \& 4: 5s, (Subject to call after 1897. .) $5 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}$, $\$ 18,500 \ldots . .$. Aug., 1914 5 s, F\&A, $\$ 18,50 . .1898 . \quad \$ 60,000$
Bond. debt June 1,1
Tax valuation, real...... $1,321,377$ The city's bonds become due part yearly, the entire amount being State tax if owned by residents of Pennsylvania.

## MONROE CO.- $\left\{\begin{array}{l}\text { J. MILTON SHICK. Treasurer } \\ \text { HARVEY HUFFMAN, Clerk. }\end{array}\right.$ <br> County seat is Stroudsburg.

LOANS- When Due. $\mid$ Total valuation 1898.. $\$ 7,000,000$ $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 66,600 . . . . . . . . . . . .1909 \left\lvert\, \begin{aligned} & \text { Assessment same as actual value. }\end{aligned}\right.$ $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$, Subject to call. $\quad$ Population in 1890 was......20,111 Interest payable at Co. Treasury. Population in 1895 (est.) ...21,000 Bonded debt March 1,'99..\$66,600
MONTGOMERY CO.-D. H. Hitner, Clerk.
County seat is Norristown.
LOANSWhen Due
When Due. Total debt March 1, 1899..\$77,000


## MONTOUR CO.-Jno. C. Peifer, Clerk.

## County seat is Danville

LOANS- When Due.
COUNTY BONDS-
4s, Nov. 1, \$29.000
\$4,000 due yeariy.
Tax valuation, personal. $\$ 129,371$ Total debt Jan. 1, 1899 $\$ 29,000$ Total valuation 1898 ....1,970,631
 TAX FREE.AIDOR
NEW CASTLE.- $\left\{\begin{array}{l}\text { S. W. SMITH. Mayor. } \\ \text { WM. } \\ \text { E. MARSHALL, Clerk. }\end{array}\right.$
This city is the capital of Lawrence County. In 1897 the boroughe of West New Castle and Mahoning town were annexed to the city.
LOANS- When Due. $\begin{aligned} & \text { 4s, F\&A, } \$ 35.000 . . . \text { Aug. } 1,1918 \\ & \text { (Subject to call afterAug. } 1,1903 .)\end{aligned}$ 4s, F\&A, \$24,000 .....Aug. 1, 1906 Subject to call at any time.
SEWER BONDS-
4s, F\&A, $\$ 15,000 \ldots$ Aug. 1, 1911
Subject to call atter 1906 .
4s, $\mathrm{F} \& \mathrm{~A}, \$ 40,000 . . . . \mathrm{Aug}^{2} 1,1904$
Subject to cali at any time.
4s, F\&A, $\$ 40,000 \ldots$ Aus. 1, 1916
Subject to call after 1906
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 25,000 \quad$ Sept. 1,1917 Population 1890 was.........11,600
TAX FREE.-Bonds are exempt from taxation.
NORRISTOWN.-This borough is the capital of Mont gomery, County
 BOROUGH BONDS-(reg.) Subject.to call at any time.
$4 \mathrm{~s}, \mathrm{~J} \& D, \$ 14,300 \ldots . .$. Dec. 1,1908 4s, Subject to
$48, J \& J, \$ 67,000$.
4s, J\&J, $\$ 67,000 \ldots . . . \mathrm{Jann}^{2}$ 1, 1913
$31_{2} \mathrm{~s}, \ldots \mathrm{tional}$ after Jan. 1, 1898 Bond. debt Feb. 15, 98. $\$ 370,200$ Tax valuation 1897 ......9,273,490 Assessment about 23 actual value.
State \& Co. tax ( $\mathrm{p} . \$ 1,000$ ). $\$ 2.00$ Borough tax (per $\$ 1,000$ )... 6.50 Average school tax............ 4.00 Population 1890 was.......... 19,791 $31_{2}$ (Subject to call after 1902.)
INTEREST is payable at the Borough Treasurer's office
NORTHAMPTON CO.-Alfred P. Lau-

BACH, Treasurer. Easton is the county seat

## s, AOANS- $\$ 100,000$ <br> ....10-20-years Interest payable semi-annnually

 at the County Treasurer's office. Bonded debt Sept. 1,'98.\$100,000 Sinking fund................ $\quad 20,000$Net debt Sept 1, 1808 Tax valuation, real ....39 $\$ 80,000$ ax valuation, person'l 4,567,251 otal valuation 1898..44,001,004 County tax (p. $\$ 1,000$ ) $1898 . \$ 2 \cdot 60$
Population in 1890 was.... 84,220

OIL CITY.-\{ $\begin{aligned} & \text { JOHN M. REED, Mayor. } \\ & \text { W. H. WISE, Treasurer. }\end{aligned}$
This city is in Venango County.
LOANS- When Due. Ls, M\&S, \$16,000..Sept. 1, 1899 to (\$1,000 due vearly) Sept. 1, 1914 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 9,000$. Sept. 1, 1899 to ( $\$ 3,000$ due yearly) Sept. 1, 1901 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 36,000 \ldots$.... Sept. 1, 1902 Bonded debt Apr. 1, '99. \$61,000 Philadelphia.

## 

This borough is in Chester County
$\qquad$ FUNDED LOAN BONDS－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000 \ldots \ldots . . \mathrm{Jan}$ ．1， 1900 GAS AND WATER RED．BONDS－

$412 \mathrm{~s}, \mathrm{M} \& N, \$ 12,000 \ldots$ May 1,1910 | $412 \mathrm{~s}, \mathrm{M} \mathrm{\& N}$, |
| :--- |
| $4812,000 \ldots$ May 1,1910 | Total debt Mar． 1,1899 ．．$\$ 49,700$ all debt（included）． $\qquad$

Sinking fund Net debt Mar．1， 1899. Assessm＇t Assessm＇t within $15 \%$ actual value．
Total tax（per $\$ 1,000$ ） 1898 Population 1890 was．．．． 18.710 Population 1899 （estimated）． 2,400

All issues of bonds are exempt from taxation．
OPTIONAL．－Bonds are all optional five years from date of issue． INTEREST is payable at the National Bank of Oxford

PERRY CO．－H．C．Gault，Treasurer．

## New Bloomtileld is the county seat．

Bonded debt Jan．1， 1899 \＄124，143 $\mid$ Total valuation 1899．．．\＄7，857，722 $\begin{array}{ll}\text { Assets，\＆c．．．．．．．．．．．．．} & 26,329 \\ \text { Net debt Jan．} 1,1898 \ldots .814 & \text { Assessment about actual value．}\end{array}$ Assessed valuation，real． $7,0 \times 1,268$ Assessed valuation，real． $7,0 \times 1,268$
Assessed valuation，per＇l
776,454

PHILADELPHIA．－$\left\{\begin{array}{c}\text { S．H．AShbridge ，Mayor．} \\ \text { JOH M．WATON，}\end{array}\right.$ Philadelphia，co－extensive with the county of the same name，is the third city of the United States，has an area of over 130 square miles， separate towns．The county is under city control and has no separate debt．In the following table the various issues of bonds under the general heads，Taxed City Loan and Untaxed City Loan，are given in the order of their dates of maturitv．
various improvements，［the actual amount voted was $\$ 12,200$ bonds for 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， 1898，took the necessary steps to authorize the bonds，but their issue has been thus far（Apr．1）defeated by litigation．
utstand＇g．
$\$ 2,400,000$ $4,600,000$
$2,625,000$
875,000
$4,100,000$
$2,000,000$
$1,306,000$
$2,720,000$
2，084，000 16,000
$2,400,000$

## 900，000

 $2,400,000$
## 950，000

## 44,000 5,000

LAMEANS－ MAME AND PURPOSE． S to Y ．
Three D Three p．ct ．．．．．．．．． 1879 series A to T．．．．．．．．．．．．． 3 $d$ serial loan．．．．．．．

Reservoir loan，series
to T．1892．．．．．．．．．．． Taxed CITY LOAN－ Consolidated．．．．．．．．．．．．． Untaxed City Loan Guaranteed gas．．
Park，No． $2 . . . . . .$. South St．Brid Water，No． 37 ． Hairmount Bridge． School，Ne． 3 Water，No． 46. Guaranteed gas Police and culverts． Fairmount Bridge． School，No． 50 Girard Av．Bridge Park，No． Water，No
No． $53 .$. Centennial，No． 5 Lce boat，No． 56. School，No． 58 ． Guaranteed gas Untaxed City Loan－ Bridges，No． 60.

Rate Interestitible． J \＆J Dec．31＇99to 190 $\mathrm{J} \& \mathrm{~J}\left\{\begin{array}{l}\text { \＄ec．} \$ 400,000 \text { to } 1904 \\ \text { Now }\end{array}\right.$ M \＆N $\left\{\begin{array}{l}\text { Nov．} 1,1900 \text { to＇19 } \\ \text { Nearl }\end{array}\right.$ M \＆N J \＆J J \＆J \} Registered loans ov Non－registered overdue and yet \＆J J July $J \& J\left\{\begin{array}{l}\text { Dec．31，on Dec．} \\ \$ 1 \\ \$ 50,000 \text { yearly．}\end{array}\right.$

PAR OF BONDS－Bonds are in pieces of $\$ 25, \$ 50, \$ 100$ and $\$ 1,000$ INTEREST payable by Farmers＇\＆Mechanies＇Nat．Bank，Phila．，Pa． TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement the city against the same，on the dates mentioned．［By a decisiono 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 Constized debt less of Pennsylvania，the real debt of the city is the uncanceled in the sinking fund．］

Bonded debt．．．．．．．．．．．．．．．．．．$\$ 51,241,295$.
Outstanding warrants．．．．．$\quad \begin{aligned} & \text { 1，216，787 }\end{aligned}$
Total debt．．．．．．．．．．．．．．$\$ 52,458,082$
ty loans held in sink．fods． $16,078,000$
Net debt on dates named．．$\$ 36,380,082$

Jan．1， 1898 \＄56，83，795 58，107，928 18，933，575
$\$ 39,174,353$

Jan．1， 1897 $\begin{array}{r}\$ 54,023,120 \\ 1,031,810 \\ \hline\end{array}$
$\$ 55,054,930$

| $19,575,350$ |
| :--- |

The city held on January 1，1899，in addition to the sinking fund
given above assets amounting to $\$ 9,892,061$ given above assets amounting to $\$ 9.892,061$ ．
$\$ 16,078,000$ and United States loan，at par，$\$ 413,000$ loan，at par $\$ 16,078,000$
of bonded debt redeemed by the Sinking Fund Commission during the year 1898 was $\$ 7.843,000$ ．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 $\$ 17 \cdot 50$ per share．
$\$$ CITY PROPERTY－The real estate owned by the city is valued at $\$ 2,181,825$ ．
ASSESSED VALUATION，ETC．－The following shows the annual payments to the sinking fund，amount of bonded debt and outstanding warrants，assessed value of property，and the tax rate，for years indi
cated．Property in this city is assessed at about $3_{4}$ of its actual value．

| Fears． | Paym＇ts to | Total Municipal | Assessed real and | Tax rate． |
| :---: | :---: | :---: | :---: | :---: |
| Years． | S | Debt Jan． | Personal Valuat＇n． | per $\$ 1,000$ |
| 1899. |  |  |  | $\$ 1$ |
| 1898 | 794，556 | 58，107，928 | 842，330，700 | 18.50 |
| 1897 | 368，860 | 55，054，930 | 818，827，549 | 18.50 |
| 1895. | ．419，260 | 55，168，028 | 782，677，694 | $18 \cdot 50$ |
| 1890. | 602，590 | 56，777，370 | 688，713，518 | $18 \cdot 50$ |
| 1885 | ．660，986 | 64，131，362 | 597，785，428 | 18.50 |
| 1880 | ．806，605 | 72，264，595 | 536，667，834 | 20.00 |
| 1875. | 785，899 | 64，390，463 | 575，283，968 | 21.50 |
| 1870. | ． 519,197 | 45，093，247 | 479，776，643 | 18.00 |
| 1865 | ．329，340 | 32，763，899 | 159，119，928 | 28.00 |
| 1860. | ．173，737 | 21，356，759 | 155，697，669 | 20.00 |
| 1855. | 81，665 |  |  | $15 \cdot 00$ |

POPULATION．－In 1893 was estimated at $1,240,000$ ；in 1890 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 Countr．
LOANS－

 4．4s，A\＆O，\＄169，500．．Apr．1． 1914 Optional afterA Apr．1，1899． Interest payable at Phoenixville． | Total debt Mar．1， $1899 .$. \＄174，000 |
| ---: | ---: |
| Cash on hand．．．．．．．．．．．．． |
| 8,000 | Assessment about 3z actual voluo opulation in 1890 was $1898 . .15 \cdot 50$ PITTSBURG．－$\left\{\begin{array}{l}\text { WILLIAM J．DIEHL，Mayor．} \\ \text { H．I．GOURLEY，Comptroller }\end{array}\right.$

This city is situated in Allegheny County．

 Free bridge bonds．．．．．．．．c or r 4 M \＆N N 1925


$$
\begin{array}{r}
142,000 \\
358,000 \\
121,000 \\
88,000 \\
1,315,000 \\
77,000 \\
53,000 \\
3,681,700 \\
25,000 \\
\mathbf{g . 2 1 0 , 0 0 0} \\
+1,625,000
\end{array}
$$ Railroad compromise bonds．．．．．．．．．．．．．．．．．．．．．． 5 J Jan．．．．．．． 1913

 Refund．Water extension loan $3^{1_{2}} \ldots \ldots .\left\{\begin{array}{l}3000-1909, \$ 90,- \\ 1900 \text { y }^{\prime} r l y \text { A pr，} 1,\end{array}\right\} 873,000$ East Birmingham funded 873,000
62,000
（c）Coupon bonds．$\quad$（r）Registered bonds． （g）Payable in gold
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
INTEREST is payable at the City Treasurer＇s office in Pittsburg，at
the Bank of America in New York and at the Pittsburg Trust Co． The Co．
TOTAL DEBT，SINKING FUND，ETc．－
Total bonded debt Feb．1，1899．Feb．1，1898．Feb．1，1897．Feb．1， 1896 $\begin{array}{lrrrr}\text { Tincl．water bonds）} 15,331,202 & \ddagger 16,962,902 & 14,928,202 & 13,630,301 \\ \text {（inking funds．．．．．．．} & \mathbf{4 , 0 5 8}, 245 & 5,391,222 & 4,707,369 & 5,088,354\end{array}$ Net debt．．．．．．．．．．$\overline{11,272,956} \overline{11,571,680} \overline{10,220,833} \overline{8,541,947}$
$\ddagger$ Including $\$ 7,000$ still outstanding．

## investments．

DEBT LIMITATION．－Pittsburg＇s debt is limited by State Consti－ bution to per cent of assessed value of real estate
ASSESSED VALUATION．－The city＇s assessed valuation（estimated號

| Year． | Real． |  |  | Oity Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1898 | \＄305，087，654 | \＄1，649 | \＄3 |  |
| 1897 | 293，368，242 | 1,9 |  |  |
| 1896 | 286，497，437 | 1，988，985 | 288，486，422 |  |
| 1893 | 273，390，506 | 2，259，660 | 275，650，166 | 11．00 |
| 1890 | 198，580，267 | 1，873，359 | 200，453．626 | 15.00 |
| 1885 | 108，530，608 | 3，000，000 | 111，530，608 | 13.00 |
| 1884 | 105，404，720 | 1，838，258 | 107，342，978 | 16.00 |

For the year 1898 the assessed valuation of real estate includes the valuation of property to the amount of $\$ 103,669,412$ which paid a rural tax（two－thirds of full tax），and $\$ 11,538,978$ which paid a so－called of all property for 1898，after making some slight deductions for oxemptions，was therefore $\$ 264,488,394$

POPULATION－In 1890 population was 238，617；in 1880 it was
156,389 ；in 1870 it was 86,076 ．Estimated April 1，1899，300，000．

PITTSTON.-R. E. Hanker, Treasurer.
This borough is in Luzerne County.
LOANS- When Due. $\mid$ Total debt Mar. 1, 1899. $\$ 56,600$
 $41_{2} 8, J \& J, \$ 33,300 \ldots J$ an.
Subject to call after Jan.15,
Sin BOROUGH BONDS-
48, .... \$14,000..
Bonded debt Mar. 1, 1899 Floating debt.

1,1899. 47,300
9,300 tax vaiuation 1899......1,388,720 Assessment about ${ }_{1} 4$ actual value. Population
TAX FREE-All bonds exempt from taxation
INTEREST is payable at the Treasurer's office, Pittston
POTTSVILLE.-S. M. Mortimer, Treasurer. This borough is in Schuylkill County.
LOANS- $\quad$ When Due. $\left\lvert\, \begin{gathered}\text { Int. is payable at Boro' Treas'y. } \\ \text { Bonded debt Mar. 6,'99.. } \$ 113,500\end{gathered}\right.$ 48, A\&O BONDS- Oct. 1, 1900 Bonded debt Mar. 6,'99.. \$113,500
 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 54,000 \ldots . . . . . . . . .1914$ Tax valuation $1898 \ldots \ldots . .6,348,237$

 The bonds due in 1907, 1911 and 1914 are subject to call after five rears from date of issue, 10 years, and these in 1903 after one year. All are exempt from local taxation.

## PUNXSUTA WNEY.-\{ $\left\{\begin{array}{l}\text { T. M. KURTZ, Burgess. } \\ \text { J. R. LOWRY, Secretary }\end{array}\right.$

 This borough is in Jefferson County.LOANS- When Due. Float
PaVing Bovis-
4s, J\&J, $\$ 8,000 \ldots . . . .$. Jan. 1, 1927 4s, F\&A, (Optiunal atter Jan. 1, 1905 .
 (Optional after Aug. 1, 1905.) 4s, J\&D, \$15,000........ 1903-1921 REFUNDING Bonds-
48 , J\&J, $\$ 14,000 \ldots \ldots . . J a n .1,1929$ (Optional after Jan. 1, 1903.)

Flotal debt Oct. $1,1898 .$. Sinking fund. Net debt Oct. 1,1898 Assessed valua, 44,936 Assessed valuation, per'1 100,534 Total valuation $189 \times \ldots .1,360,238$ Assessment about $2_{3}$ actual value. Tax rate (per $\$ 1,000$ ) 1898.\$19-75 Population in 1890 was......2,792 Population in 1898 (est.)

VALUE of city property, $\$ 10,53731$
INTEREST on paving bonds payable at Borough Treasurer's office
READING.- $\left\{\begin{array}{l}\text { ADAM H. LEADER, Mayor. } \\ \text { H, H, HAMMER, }\end{array}\right.$
This city is the County seat of Berks County.

LOANS48, A\&O, \$99,000... 4 s , A \& 48, A\&O, $\$ 200,000 \ldots$... Subject to call af'r Apr. 1, 1898 $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 100,000$.... Oct. 1,1899 4 s, A\&O, $100,000 \ldots$ April 1,1913
Optional after April 1, 1903 .
WATER BoNDS4s, J\&J, \$75,000 .. 48, J\&J, 75,000 .........Jan. Jan. 1, 1902 REFUNDING WATER BONDS- 1912 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 57,500$......Jan. 1,1900
INTEREST is payable at the off INTEREST is pay
TOTAL DEBT.-

SCR ANTON.- $\begin{aligned} & \text { JAMES MOIR, Mayor. } \\ & \text { E HOWELLS, Compt }\end{aligned}$
This city is in Lackawanna County. Principa


TAX FREE. - All bonds issued by this city are tax exempt.
TOTAL DEBT-The subjoined statement shows Scranton's indebta pr. 4,98
Total bonded debt Apr.4,98. Apr.5,'97. Apr. 1,'95. July, 1894. Floating debt ............ $\quad 32,412$

Total municip. debt. $\overline{\$ 674,412}$

| $\$ 678,479$ |  | $\$ 817,589$ | $\$ 787,556$ <br> 98,940 |
| :---: | :---: | :---: | :---: |
|  | $\mathbf{1 4 3 , 4 2 7}$ | $\mathbf{2 4 2 , 2 1 5}$ |  |

Net debt. ............ $\overline{\$ 531,711} \quad \overline{\$ 579,539} \overline{\$ 674,162} \quad \overline{\$ 545,341}$ In addition to the above-stated assets, the city purchased bonds of ment for the benefit of its several sinking funds.
ASSESSED VALUATION-The city's assessed valuation (about onethird cash value) and tax rate have been as follows:
Real
Personal
Total Assessed Rate of Tax


 $\begin{array}{rrrrr}1890 \ldots . . . & 15,196,294 & 4,582,871 & 1,189,540 & 167,934\end{array} \quad 4,680,805$
*This amount includes occupations as well as other personal property POPULATION-In 1890 population was $75.215 ;$ in 1880 it was
45,850 ; in 1870 it was 35,092 ; in 1898 (local estimate) it was $105,000$.

SEWICKLEY.-\{J. C. OHAPLIN, Chairman Fin. Com. Sewickley is in the

## Sewiokley is in Allegheny Count

Streant inp bonds- when due.
$41_{2}$, F\&A, $\$ 3,500 \ldots . . . .$. Var.
(Subject to call at any time)
STREET AND SEWER BONDS.
$4-9 \mathrm{~s}, \ldots . . \$ 20,000$.
WATER BONDS$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 60,000 \ldots$. Apr. 1,1903
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$,
$15,000 \ldots .$.

Bonded debt Apr. 1, '99.. \$98,50¢ Water debt (included) ... $\$ 98,500$ Floating debt............ 7,128
Total debt Apr. $1,1899 ., ~ 28$ Tax valuation $1898 . . . .3,080,800$ Assess't ab't 23 actual value. City tax (per $\$ 1,000$ ) $1898 . . . \$ 5 \cdot 50$
Population in 1890 was opulation in 1897 (est.) .... 3,500 CITY PROPERTY.-The borough owns a water plant and other

SHAMOKIN.-M. C. Farrow, Burgess.


above securities are all paid by the borough,
OPTIONAL-All of the borough's bonds except the \$65,000 issue are subject to call after tive years from date of issue.
INTEREST is payable at the office of the borough treasurer.
SHARON-MaLin Ewing, Secretary.
This borough is in Mercer County
LOANS-
When Due. Assessment is $3_{1}$ actual value. $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 100,000 \ldots$ Nov. 1, 1915 Total tax (per $\$ 1,000$ ) $98 . . \$ 2 \times 50$ Total debt Mar, 1,'99.... $\$ 100,000 \quad$ Population in 1899 (est.) ......, , 1800 Tax valuation $1898 . . . . .2,987,619$
OPTIONAL.-All bonds subject to call at the option of the Council.
SHARPSBURG.-H. S. Ayers, 'Treasurer.
This borou
WATER BONDS
When due. 1 Electric Lights-
5s, M\&S, $\$ 35,500 \ldots . . \$ 2,500$ y early SEWER BONDS-
...1907-1919 48, A\& ( $\$ 5,000$ annually.)
4s, A\&O, $\$ 60,000$......Oct., '08.' 19
5s, M\&N,\$11,000.,.. $\$ 1,000$ yearly Total valuation 1898... \$157,500 Total valuation $1898 \ldots$ 3,325,000 Total tax (per M.) '98........ $\$ 13 \cdot 25$ Population in 1890 was.......4,898
Population 1899 (estimated). 7,500 Population 1899 (estimated).7,500 (8ubject to call after 1908.) $\qquad$
INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg.

TAX FREE.-All bonds are exempt from taxation.
SHENANDOAF.- $\left\{\begin{array}{c}\text { ADOLPE P. TABER, Burgess. } \\ \text { T. J. MULLOHEY, Treasurer. }\end{array}\right.$
Shenandoah is in Schuylkill County. Whater debt (included) $\$ 140,000$ REFUNDING BONDS- Wen Due. Tax valuation 1896......2,150,000 4s, J\&J, $\$ 20,000 \ldots . .1926 \quad$ Assessm't about 30 p. e. actual val. WATER BONDS- 19231924 Total debt Feb. 1, 1898.. $\$ 165,000$

OPTIONAL. - All above bonds are subject to call at any time. TAX FREE.-All bonds free of tax to holders.
SHERADEN.-Chas. L. Criss, Clerk. This borough is in Allegheny County LOANS

When Due. 48, A\&O, \$30,000.......1902-1927 and then yearly.)
and

Bonded debt Oct. $20,98 . \$ 50,500$ Assessed valuation'98..1,537,760 Tax rate (per \$1,000) 1898.\$14.00 Population in 1898 (est.)....2,800

SOUDERTON.-Henry 13. Freed, Burgess. This borough is in Montgomery County.
LOANS- When Due | Tax rate (per \$1,000) '98... $\$ 11 \cdot 00$ $\begin{array}{ll}\text { 48, } \\ \text { Bonded debt Apr. 1, 1898. } \$ 23,325 & \text { Population in } 1890 \text { was.......... } 679 \\ \text { Population } 1898 \text { (est.) }\end{array}$ Assessed valuation 1898. 470,000
pulation 1898 (est.).
SOUTH BETHLEHEM.-Thos. GANEy, Olk. This borough is in Northampton County.

## LOANS- <br> When Due.

$\qquad$ $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 15,0$
4s, A\&O, $\$ 15,000 \ldots .$. Apr. BONDS. 4 s, A\&O, J\&J, $15,000 \ldots . .$. Apr. 1, 1,1920
$4 \mathrm{~A}, 000$ 4 s , J\&J' 5,000. Redemption Bonds $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 69,500$ July 48, F\&A, \$69,500....Aug. 1, 1916 call ten years from date of issue, at building bonds are subject to other issues tifteen years.

SUNBURY.- \{P. H. MOORE, Chief Burgess
This borongh is the county seat of Northumberland County. The borough of East Sunbury was annexed March 3, 1896.

Bonded debt Mar. 1, '99. $\$ 55,900$ Tax rate (per $\$ 1,000$ ) '98 ... $\$ 52 \cdot 00$ | Assessed valuation' $98.1, \$ 350,000$ | Population in 1890 was..... 5,930 |
| :---: | :--- |
| Assessment about 5 actual value. |  |
| Population in 1899 was.... 12,000 |  |

TARENTUM.-F. A. Readr, Clerk.
This borough is in Allegheny County.

LOANS- When Due. P
BUILDING BONDS
$68, ~ M \& s, \$ 3,300 \ldots .$.
ELECTRIC-LIGHT BONDS
(Subject to call)
SEWER BONDS-
5s, M\&S, $\$ 15,000 \ldots$. Sept. 1, 1928 (Subject to call Sept. 1, 1908.) NTEREST is payable at the Na
NTEREST is payable at tho National
TIOGA COUNTY.-Richard H. Smith, Treas. ounty seat is Wells LOANS-

## When Due

4s, J\&J, $\$ 125,000 . . J a n .1,1923$
Bonded debtJan. 1, 1899 . \$125,000
Interest is payable at Wellsboro.
Tax valuation, real... \$13,786,419 Tax valuation, pers nal 1,186,12. State \& co tax 1898 .. 14,972,544 Population in 1890 was (per M. $910 \cdot 00$ Population in 1898 was......52,000

TITUSVILLE.-This city is in Crawford County. The eity is refunding its entire debt by 3 per cent 10-20 year (optional) bonds LOANS- When Due. LOANS- WATER BONDS-Cont- When Due. $48, \$$

$\qquad$ . .1907
. .1908
. .1909 4 s , $\$ 4,500 \ldots \ldots \ldots$ .1901
. .1906 SINKING FUND BONDS K ATER BONDS -

NDS 116.0



## INTEREST is payable by the City Treasurer

CITY PROPERTY.-The city owns a water works and electric light lant, and other property and assets amounting to about $\$ 278,992$ POPULATION.-The population in 1890 was 8,073 .
Titusville School District. -
Tot. bds., $3^{1}{ }_{2 s}$, Mar..' $99 \ldots . . \$ 24,500$
Tax valuation $1898 . . . .2,100,000$
TURTLE CREEK BOROI GH B
$41_{2} \mathrm{~s}$, A \& B BONDS-
${ }_{4}^{41_{2 s}}{ }^{1}, \mathrm{~A}, \mathrm{M} \& \mathrm{~N}, \$ 20,000$
When Due. Sohoor Bonds $4^{1}{ }^{2}$ s, ......., $\$ 46,000$

INTEREST on the borough bonds is payable at the Chemical Na Bank of Turtle Creek. City, and on the school bonds at the Citizens

TYRONE.-T. J. Gates, Treasurer.
This borough is in Blair County.
Bonded debt Feb. 15, '98. $\$ 27,400$ Tax rate (per $\$ 1,000$ ) '97.. $\$ 19.75$ Assessed valua uctual value ${ }^{2}$, 9000

Tax rate (per $\$ 1,000$ ) '97.. $\$ 19 \cdot 75$
Population $1890 . . . . . . . . . . .4,705$ Population 1897 (est.)........... 7,7000

## UNION COUNTY.-D. R. Smith, Treasurer.

 County seat is Lewisburg.LOANS- When Due.
48, J\&D, \$25,000....June 1,'99-'05 (Optional- $\$ 4,000$ due yearly.)
(Exempt from State tax ) Int. payable at County Treasury. $\begin{aligned} & \text { Co. tax (per } \$ 1,000 \text { )' } 98 . . \\ & \text { Popula }\end{aligned}$

WASHINGTON.-J. N. White, Secretary.
This borough is in Washington County.
PAVING BONDS- When Due. Total debt June 16, '98.. $\$ 127,254$ $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 60,000 \ldots \ldots . .1908-1912$ Tax valuation 1898...... $4,863,927$ Bonded debt June 16,'98.\$121,300 Population in 1890 was......7,063


## WASHINGTON CO.-Geo. E. Lockhart,

 Clerk County Commissioners.Wasnington is the county seat.
LOANS- When Due $\left\lvert\, \begin{aligned} & \text { Bonded debt Mar. 1,'99. } \$ 500,000\end{aligned}\right.$ 4s, F\&A. $\$ 500,000$.Aug.1, 1901-26 $\quad \begin{aligned} & \text { Assessed valuation' } 98.46,712,431 \\ & \text { Population in 1890 was }\end{aligned}$ (Various amounts yearly.) $\left\lvert\, \begin{aligned} & \text { Population in } 1898 \text { (est.)....90,000 }\end{aligned}\right.$

WEST CHESTER.-W. S. Underwood, Treas, This borough is the capital of Chester County.
LOANS-
When Due. $\mid$ Net debt Mar. $1,1899 \ldots . . \$ 113,000$
$31_{2}$ S, J\&J, $\$ 45,500$
REDEMPTION BONDS
$31_{28}$, A\&O, $\$ 71,500$.. $\qquad$

$.1927{ }^{\frac{T}{T}}$ Int. payable by Borough ' Total debt Mar. 1, $189 \%$ Treas. | Sinking fund....1..... $\$ 117,000$ | Potal tax (per $\$ 1,000$ ) $98 . \ldots \$ 11: 50$ |
| :--- | :--- | :--- |
| Population 1890 , |  | 4,000 Population 1890 was..........88,028 All taxes on bonds are paid by the borough.

WATER WORKS, ETC.-The borough in 1898 owned water works,
sehool houses and other buildings valued at $\$ 275,000$. ,
WESTMORELAND CO.-W. D. Reamer,
Commissioner.-County seat is Greensburg. The remaining $\$ 60,500$ bonds will be redeemed during the next 6 months, after which the county will be free of debt.
LOANS-
When Due,
$4 \mathrm{~s}, \ldots \ldots ., \$ 60,500$
..... 1920
Tax valuation $1898 \ldots \$ 61,356,015$ (Now subject to cail........... 1920 Population 1890 was.......112,819 Total debt Aug. 15, 1898.\$95,500 Population 1899 (est.)...... 12,819

WILKES-BARRE.-Frank Deitrick, Clerk. Wilkesbarre is in Luzerne County.
$\qquad$ When Due. $\mid \$ 8,000$ yearly on Feb. 1 to 1919 \& LOANS- When Due.
EXTENSION BONDS (1874)EXTENSION BONDS (1874)-
5s, M\&N, \$30,000.....May 1, 1899 5s, M\&N, \$30,000.....
$4^{1} 2_{28}, \ldots . ., \$ 100,000 . .1902$ to 1927
$4_{2}^{1} 8, M \& N, \quad 50,000 \ldots .1904-1924$ $4_{128}, M \& N, 50,000 . . . .1904-1924$ ( $\$ 10,000$ due every 5 yrs. on May 1.) $4 \mathrm{~s}, \mathrm{M} \& S, \$ 20,000 \ldots . . . \mathrm{Mar} .1,1908$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 40,000 \ldots .$. Mar. 1, 1908 48, M\&S, $\$ 40,000 \ldots .$. Mar. 1, 1908 $4 \mathrm{~s}, \mathrm{M} \$ 9,000$ yearly to $19 \div 9$ ) ( $1_{3}$ subject to call after 1908 1928 Tax valuation 1898....\$8,747,474 Actual valuation........35,000,000 Actual valuation.....; ; 35,000,000 Population 1898 (est.)......... 57, 718 TOTAL DEBT, ETC.-The city's bonded debt on Dec. 1, 1898 , fund assets, $\$ 63,128$; net debt, $\$ 444,159$. The city has CITY\{PROPERTY.-The city owns property valued at $\$ 246,721$.
Wilkes-Barre School Distict. - $\left\{\begin{array}{l}\text { J. B. HOUSER, Pres, } \\ \mathbf{A} . ~ W . ~ M O S S, ~ C l e r k ~\end{array}\right.$ Buxlding Bonds5s, F\&A, $\$ 35,000$. 1910-1914 $\mid$ Assessed valuation'98.. $\$ 8,745,841$ Bonded debt Mar. $\mathbf{1}, \quad, 99 \ldots \$ 152,200 \left\lvert\, \begin{array}{ll}\text { Population } 1898 \text { (est.) .......55,000 }\end{array}\right.$
WILKINSBURG.-JAmes G. Storer, Secy.
This borough is in Allegheny County.
LOANS- Amount. Total debt Feb. 1,1898... \$303,000 $4^{1{ }_{2} s}$ s, M\&S.................... $\$ 140,000$ Net debt Feb. 1, 1898..... 9,800 STREET BONDS$41_{2} \mathrm{~s}, \mathrm{~J} \& J$
$41_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$. $\qquad$ (1 bond $\$ 15,000 \ldots . . .1899-1915$ Tax valuation 1897...... $7,512,505$ Tax valuation $1897 \ldots . . . .7,512,505$
Assessment abt. $75 \%$ actual value. Total tax (per \$1,000) '98... $\$ 14.50$ (1 bond 1, 3, 5-yr. and then ann.) Population in 1899 (estim; $\mathbf{d}$ ) 15,000

TAX FREE-The sewer bonds are exempt from taxation.
INTEREST is payable at the First National Bank of Wilkinsburg.
WILLIAMSPORT.- $\begin{aligned} & \text { S. N. WILLIAMS, Mayor. } \\ & \text { EDWARD TAYLOR, Treas }\end{aligned}$ Williamsport is the capital of Lycoming County. Bonds all tax exempt.

LOANS-
4s, M\&S, $\$ 534,300$... Sept. 1, 1901 4 s, M\&S, $\$ 86,000$. Mar any time. Subject to call after Mar. 1, 1905 CITY Hall Bonds4s, M\&N, $\$ 70,000 \ldots . .$. May 1, 1923 Subject to call after May 1, 1903 (1, ord in this city and bonds to the amount raised on this tax table prop and paid (par and accrued interest) each year.
TAX FREE.-All bonds are exempt from taxation.

## WILMERDING.

This borough, organized in 1890, is in Allegheny County.
LOANS-
When Due. $\mid$ Total debt Feb. 15, 1898.\$125,000 BUILDING BONDS-
$51_{\text {gs }}, ~ M \& S, ~$
S $5,000 .$. 5 E , M\&S, $\$ 5,000$. 58, A\&O, $\$ 26,000 \ldots$ STREET TMPROVEMENT B 1, 1911 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$ \$ 6350 EMENT BONDS$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 63,500 \ldots . .$. Oct. 1,191 Tax valuation, real...... $1,760,000$ Total valuation 1897...1,890,000 Actual value (est.)........ $3,000,000$ Total ta 3,000,000 , A\&O, $\$ 33,000 . \ldots .$. .Oct. 1, 1926 Population in 1890 was....... 419 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. - \{ CAPTAIN FRANK GEISE, Mayor.
York is the capital of YOLL ConGER, Comptroller.
 4s，A\＆O， $39,000 \ldots . .$. Oct． $1,1917 \left\lvert\, \begin{aligned} & \text { Bonded debtSept．} 4,97.18204,000 \\ & \text { Tax valuation } 1896 \ldots .11,824,000\end{aligned}\right.$

 4s，F\＆A， $17,000 . . .$. Feb． $1,1,110$
4s，M\＆s， $10,000 \ldots .$. Sept． 1915 Population in 1890 was． Population in 1890 was．．． M\＆S， 10,000 ．Population in 1897 （est．）．．．． 13,940 TAX FREE．－All of the above securities are exempt from taxation． CITY PROPERTY．－The city in 1896 owned public buildings and
vailable assets amounting to $\$ 74,675$ ． York School District．－John F．Rudisille，Sec＇tary．
 Bonded debt Feb．15，99．．$\$ 173,000$ Tax rate（per $\$ 1,000$ ）＇ $98 . . .16 .50$ Sinking fund ．．．．．．．．．11，000 Population 1899 （est．）．．．．．．25，000

## 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 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．

|  | Total | Assesse |  | Рори－ |
| :---: | :---: | :---: | :---: | :---: |
| Name of County． | Debt． | aluatio |  | lation． |
| dams． | \＄9，891 | \＄11，502， |  | 33，486 |
| rm | 64，105 | 9，956，2 |  | 46，747 |
| Beaver | 26，000 | 25，348，1 |  | 50，077 |
| Bedfor | 16，000 | 8，747，2 |  | 38，644 |
| Berks | 28，000 | 78，732，2 |  | 137.327 |
| ick | No debt． | 38，311，4 |  | 70，615 |
| Butler | 30，000 | 14，361，3 |  | 55，339 |
| ambr | 10，000 | 26，061，0 |  | 66，375 |
| ameron | 44，500 | 973，6 |  | 7，238 |
| Carbon | 153，250 | 5，603，2 |  | 38，624 |
| entre | No debt． | 11，965，3 |  | 43，269 |
| larion | No debt． | 8，866，2 |  | 36，802 |
| learfiel | 221，800 | 20，228，0 |  | 69，565 |
| Columbia | 151，000 | 12，704，1 |  | 36，832 |
| Cumbe | No debt． | 22，231，7 |  | 47，271 |
| Elk．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | 24，000 | 3，726，8 |  | 22，239 |
|  | No debt． | 33，581，9 |  | 86，074 |
| res | 36，000 | 2，359，5 |  | 8，482 |
| rankli | No debt． | 17，649，2 |  | 51，433 |
| ulton． | No debt． | 1，028，0 |  | 10，137 |
| reene | No debt． | 12，991，3 |  | 28，935 |
| effers | 72，384 | 12，916，1 |  | 44，005 |
| Lawrenc | No debt． | 17，718，61 |  | 37，517 |
| Lebanon | 46，825 | 32，441，9 |  | 48，131 |
| Lehigh | No debt． | 37，562，4 |  | 76，631 |
| Mercer | 34，310 | 23，005，0 |  | 55，744 |
| Mifflin | 77，300 | 3，441，7 |  | 19，996 |
| Northu | 130，000 | 8，753，7 |  | 74，698 |
| ike． | No debt． | 1，218，8 |  | 9.412 |
| Potter | 22，500 | 11，462，3 |  | 22，778 |
| Snyder． | 9，250 | 4，847，3 |  | 17，651 |
| Somerse | 4，500 | 9，414，4 |  | 37，317 |
| Sullivan | 46，933 | 1，849，5 |  | 11，620 |
| Susquehann | 15，000 | 4，219，7 |  | 40，093 |
| Venango． | No debt． | 12，888，3 |  | 46，640 |
| Warren． | 96，500 | 10，178，2 |  | 37，585 |
| Wayne， | 42，750 | 4，561，9 |  | 31，010 |
| Wyoming | 40，000 | 3，817，9 |  | 15，891 |
| York．．．．． | 207，000 | 43，584，4 |  | 99，489 |
| Oities，Boroughs，etc． | $\begin{aligned} & \text { Total } \\ & \text { Debt. } \end{aligned}$ | Assessed Valuation． | Tax <br> Rate． | Рори－ lation． |
| Ambler（Bor．），Montgomery Co． | \＄30，400 | \＄966，035 | \＄7．00 | 1，077 |
| Avalon（Bor．），Allegheny Co．．． | 61，320 |  | $17 \cdot 00$ |  |
| Carlisle School District．．．．．．．． |  | 3，238，946 | $5 \cdot 50$ | ${ }^{*} 10,000$ |
| Catasauqua（City），Lehigh Co． | 39，883 | 1，524，005 | 18.00 | 8，704 |
| Clifton H＇ights（Bor．），Delaw＇e Co | －30，140 | 839，856 | $15 \cdot 50$ | 1，820 |
| Coraopolis（Bor．），Allegheny Co．． | ．83，000 |  | 14.50 | 962 |
| Crafton（Bor．），Allegheny Co．． | 37，500 | 1，50¢， 800 | $10 \cdot 00$ |  |
| Duquesne（Bor．），Allegheny Co．． | ．208，000 | 4，359，670 | $17 \cdot 00$ |  |
| Edgewood（Bor．），Allegheny Co | －73，500 |  | 13.00 | 616 |
| Elizabeth（Boro．），Allegheny Co． | ］ 0,500 | 750，000 | $10 \cdot 00$ | 1，804 |
| Franklin（City），Venango Co．．． | 25，000 | 1，835，364 |  | 6，221 |
| Greensburg（Bor．），Westm＇l＇d Co． | ．93，261 | 4，363，080 |  | 7，500 |
| Landsdale（Bor．），Montg＇ry Co．．． | ．38，390 | 1，200，000 | 13.50 | 1，858 |
| North East（Bor．），Erie．．．．．．．．．． | 47，150 | 825，000 | 18.00 | 1，538 |
| Plymouth（Bor．），Luzerne Co．． | 27，277 | 870，687 | 19，00 | 9，344 |
| Rankin（Bor．），Allegheny Co．． | ．51，500 | 1，400，000 | 15．00 |  |
| shippensburg（Ror．） | 33，682 | 805，391 |  |  |
| South Chester（Bor．），D lawareCo | 0126，000 | 2，744，105 |  | 7，076 |
| Warren（Bor．），Warren Co．．．．．．．．． | ．45，000 | 2，194，314 | 25.00 | 4，332 |

＊Population estimated．

# State of Delaware． 

 ITSDEBT，RESOURCES，Etc．
Admitted as a State
Total area of State（square miles） State Capital Secretary of State（term expires with Gov．）James H．Hughes Treasurer

Legislature meets biennially in odd years on the first Tues－ day in January，and pay is limited to 60 days．
HISTORY OF DEBT．－The historical details of Delaware＇s State隹 he debt and rources of the state are given below，condirion of Delaware now holds good assets more than equaling its liabilities．


NAME AND PURPOSE． Cer．to Delaware College 1877 Hospital improvement 1895 ．
 art of ser．＂B＂refund． 1887 3 J \＆D June 1， $1907 \$ 250,000$
 Cemporary loan subject to call after 1922 ．

One of Original Thirteen

Ebe W．Tunnel

Lewis H．Bal made
TAX FREE．－All bonds issued by this county exempt from taxation INTEREST is payable by County Treasurer，Wilmington．
SUSSEX COUNTY．－Georgetown is the county seat．
LOANS－
When Due． $\mid$ Bonded debt Mar．1，97， $41_{28,} \ldots . .112,500$ $\qquad$ Assessed valuation； $97.10,576,332$
Population 1890．．．．．．．．38，647

WII MINGTON．－$\left\{\begin{array}{l}\text { H．C．McLEAR，Mayor．}\end{array}\right.$
The city of Wilmington is in New Castie County．


| LOANS－ NAME AND PURPOSE． | P．Ct．Payable． | $\qquad$ Princip When Due． | pal． $\qquad$ Outstand＇g． |
| :---: | :---: | :---: | :---: |
| Street and sewer bon | $41_{2}$ A \＆O | Apr．1， 1921 | \＄45，400 |
| do do | $41_{2}$ A \＆O | Oct．1，1921 | 50，950 |
| do do | $41_{2}$ A \＆O | Apr．1， 1922 | 52，500 |
| do do | $41_{2} \quad$ A \＆O | Oct．1， 1922 | 1，150 |
| do do | 4 A \＆O | Oct．1， 1918 | 12，150 |
| do do | 4 A \＆O | Apr．1， 1919 | 43，900 |
| do do | 4 A \＆O | Oct．1， 1919 | 45，250 |
| do do | 4 A \＆O | Apr．1， 1920 | 46，600 |
| do do | 4 A \＆O | Oct．1， 1920 | 48，050 |
| do do | 4 A \＆O | Apr．1， 1921 | 4，050 |
| do do 1896 | 4 A \＆O | Oct．1， 1924 | 67，000 |
| do do 1896 | 4 A \＆O | Apr．1， 1925 | 62，650 |
| do do 1896 | 4 A \＆O | Oct．1， 1925 | 1，650 |
| do do 1897 | A \＆ 0 | 1925－1926 | 75，000 |
| Water loan（reser．）No． 25 | 6 J \＆J | $\left.\begin{array}{l} \text { July 1, '99-1908 } \\ \$ 6,000 \text { yearly. } \end{array}\right\}$ | 56，000 |
| do（reser．）No． 26 | 6 M \＆ $\mathrm{S}\{$ | Sept．＇99 to 1911 $\$ 3,500$ yearly． | \} 44,500 |
| do ．．．．．．．．．No． 31 | $41_{2}$ A \＆${ }^{\text {a }}$ | var．1913－1914 |  |
| do do ${ }_{\text {do }}$ | $\begin{array}{lllll}4 & \text { A } & \& & 0 \\ 31 & \text { A }\end{array}$ | Oct．1，1919－＇23 | 25，000 |
| Sinking fund loan ．．．．．．．． | $3{ }^{1} 2_{2}$ A \＆ $4,41_{2}$ ，etc． | var．1914－1915 Various． | 60,000 702,050 |
| do do | A \＆ 0 | 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．

Total bonded debt．
 The net indebtedness of the city in 1880 was $\$ 1,372,450$ ．
ASSESSED VALUATION．The assessed valuation of real estate $\$ 40,000,000$ ．Property is assessed at about $3_{5}$ its actual value．Per sonal property is not taxed．For 1898 the tax rate per M．was $\$ 20^{\circ} 00$ POPULATION．－In 1890 population was 61,$431 ;$ in 1880 it
42,478 ；in 1870 it was 30,841 ；in 1899 it was（estimated）， 75,000 ．

## State of Maryland．

DEBT，RESOURCES，Etc．

Admitted as a State
Total area of State（square miles）
One of Original Thirteen
12，210

## State Capital

Annapolis
Governor（term expires 2 d 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 Wed－ nesday in January，and sessions are limited to 90 days．
HISTORY OF DEBT．－The historical details of Maryland＇s state debt from 1824 to the present time will be found in the State and
CITY SUPPLEMENT of April， 1893 ，pages 72 and 73 ． SUPPLEMENT of Apri，1893，pages 72 and 73
LOANS－
NAME AND PURPOSE．Rate Payable．When Principal，Outstand＇g． $\begin{array}{llll}\text { Optionai after July } 1,1906 . & 1911 & \$ 100,000 \\ \text { Penitentiary loan，} 1896 . . . . . . . & 1_{2} & J \\ 1911 & 500,000\end{array}$ Consolidat．loan of $1899 . . . . .$.
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 dates named．
Total funded debt．e．Jan 1，＇99．Sept．30，＇98．Sept．30，97．Sept．30， 96. $\begin{array}{lllll}\text { Sinking funds，\＆c．．．．} & 2,105,683 & \mathbf{6 , 2 5 1 , 9 5 8} & \mathbf{6 9 , 3 3 5 , 9 0 8} & \mathbf{6 , 2 , 9 4} \\ 5,946,433\end{array}$

Net debt．
$\overline{\$ 3,564,513} \overline{\$ 3,033,028} \overline{\$ 2,949,078} \overline{\$ 3,338,553}$ For the balance of $\$ 3,033,028$ Sept． 30,1898 ，the State had as an due from accounting officers and incorporated institutions．
The receipts of the State for the year ending Sept．30，1898，amounted
to $\$ 3,095,314$ ；balance in treasury Sept． $30,1897, \$ 707,138$ ；total， to $\$ 3,095,314$ ；balance in treasury Sept． 30,1897, ，$\$ 707,138$ ；total，
$\$ 3,802,45 \%$ disbursements，$\$ 3,236,101$ ．The cash balance in the $\$ 3,802,452$ ；disbursements，$\$ 3,236,101$ ．The cash balan
treasury on September 30th， 1898 ，amounted to $\$ \approx 66,351$ ．
ASSESSED VALUATION，ETC．－The following table shows the


|  | Total | Available | Total | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Funded Debt． | Assets． | Assessed Val． | per $\$ 1,000$. |
| 1898．． | \＄9，284，986 | \＄6，251，958 | \＄603，326，096 | \＄1．7712 |
| 1897 | 9，284，986 | 6，335，908 | 607，965，272 | $1.771{ }^{2}$ |
| 1896 | 9，284，986 | 5，946，433 | 540，461，747 | $1.771_{2}$ |
| 1895 | 8，684，986 | 5，679，733 | 534，930，476 | $1 \cdot 771{ }_{2}$ |
| 1894 | 8，684，986 | 5，303，233 | 529，138，103 | $1 \cdot 771_{2}$ |
| 1893 | 8，684，986 | 6，025，414 | 524，056，241 | $1.771{ }_{2}$ |
| 1892 | 8，684，986 | 5，602，699 | 515，137，528 | $1.771_{2}$ |
| 1890 | 10，691，124 | 6，278，907 | 482，184，824 | $1.771_{2}$ |
| 1884 | 10，965，934 | 3，992，851 | 469，593，225 | $1.87{ }^{1}$ |
| 1880 | 11，277，110 | 3，649，442 | 459，187，408 | $1.87{ }^{1}$ |

DEBT LIMITATION．－There is nothing in the Constitution of either by the State or power of the Legislature to authorize bond issuas and towns has been fixed by the Legislature，nor is there any general authorization to be found in the statutes under which cities and towne can issue bonds．This power is lodged in the Legislature，and is dele－ gated to the municipalities from time to time for specific purposes as
the occasion may arise．It is necessary，therefore for the investor to study the law in each case on this as well as on other points affecting the loan with respect to which he may need information．
POPULATION OF STATE．－
 $1870 .$.

| 934,943 | 1850 |
| :--- | :--- |
| 780,894 | 1840 |


| 580,019 | 1810. |
| :--- | :--- | $\qquad$ $\begin{array}{r}447,040 \\ .407,350 \\ \hline 846\end{array}$

Of the total population in $188022 \cdot 49$ per cent was colored and in
189020.92 per cent．In number，blacks were 165,091 in 1850 ； 171，131 in 1860；175，391 in 1870；210，230 in 1880；and 218，004 in 1880 ； SAVINGS BANKS INVESTMENTS．－There are in this state gen－
eral banking laws under which savings banks may be organized，and
yet we notice that even in 1890 a special charter was granted incorpor－
ating the Germania Savings Bank of Baltimore．However，in both the general and special laws there appears to be a pretty general authority granted for investing the deposits．The general law states that－
Any savings institution incorporated under this article shall be capable of receiving from any person or persons，or bodies corporate or politic，any deposit of money which shall be invested or loaned out on good security in the discretion of the directors；provided that no part of
the funds of said corporation shall be loaned to any officer or director of such corporation．
In the special law passed in 1890，which we have referred to above the power to loan the deposits is made a hittle more dennite．The sec ＇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 states distinctly that the security can be either real or personal．But as much as that would，we think，be assumed as authorized under the gen oral 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 <br> STATE OF MARYLAND．

## ALLEGANY CO．－County seat is Cumberland

 （\＄5，000 due yearly．） INSANE ASYLUM－
4s，A\＆O， $85,000 \ldots . .$. July 1， 1899
SCHOOL HOUSE BONDS－
s，A\＆O，\＄75，000．．．．．．．．1900－1914 Subject to call after 191.192 Tax valuation $1898.92 . \quad \$ 230,000$ State tax（per $\$ 1,000$ ）．．．,$\$ 61 \cdot 775$
County tax（per $\$ 1,000$ ） $98 . . \$ 8 \cdot 70$ County tax（per $\$ 1,000$ ）＇98．．$\$ 8 \cdot 70$
Population in 1890 was ．．．．41571 OPTIONAL－All of the county＇s bonds are subject（est．）w INTEREST on court house bonds is payable by Hambleton \＆Co． Baltimore；on insane asylum and school house bonds at Cumberland．
TAX FREE．－All bonds are exempt from county taxation．
ANNAPOLIS．－Chas．G．Feldmeyer，Collector and Treasurer．
This city is the county seat of Anne Arundel County．

| LOANS－When Due | $\begin{array}{l}\text { Net debt Jan．1，1899．} \\ \text { Floating debt（additional }\end{array} \$ 49.000$ |
| :---: | :---: | :---: | （ $\$ 5,000$ every 5 yrs．．．）to June 1， 1928 Floating debt（additional） 13,000 Tempo＇ry loan，5s，\＄10，000．Oct．，＇99 Tax rate（per \＄1，000）＇99．．$\$ 17 \cdot 875$ | Bonded debtJan．1，1899．．$\$ 43,000$ | Population in 1890 was．．．．． 3,902 |  |
| :--- | :--- | :--- |
| Sinking fund．．．．．．．．．．．．．．．． 6,000 |  | Population in 1899 （est．）．．． 10,000 |

## ANNE ARUNDEL CO．－A．K．Starting

Clerk．－County seat is Annapolis．
LOANS－When Due．｜Floating debt．．．．．．．．．．．．．$\$ 30,000$ $5 \mathrm{~s}, \mathrm{~J} . \& \mathrm{~J} ., \$ 20,000 \ldots$ July 1,1902
$(\$ 5,000$ every 5 yrs．）to July 1， 1917 SCHOOL HOUSE BONDS－ 5s，J\＆J，\＄12，000 ．．．．．．July 1， 1899 $(\$ 2,000$ every 2 yr－．）to July 1，1909
$5 \mathrm{~s}, \mathbf{J} \& J, \$ 37,000,{ }^{2} \mathbf{0}-08-13-18-23-28$ （ $\$ 7,000$ due each 5 yrs．and $\$ 2,000$ （in 1928．） Total debt 70,000 Bonded debt Mar．1，1899．．\＄40，000 Average school tax＇98．．．．．$\$ 2 \cdot 50$
Populction 1890 was．．．．．． 34,094
TAX FREE．－All bonds are exempt from county and state tax．
BALTIMORE．－$\left\{\begin{array}{l}\text { WILLIAM T．MALSTER，Mayor．} \\ \text { J．FRANK SUPPLAEE，City Regin }\end{array}\right.$
A new charter for Baltimore was enacted by the Legislature March
22,1898 ．In the original draft of this charter it was provided that ＂no debt in excess of 7 per centum of its（the city＇s）taxable basis＂ should be contracted，but this clause was subsequently stricken out．

 When Due．Outstand＇$q$ ．
Mch． $15,1900 \$ 1,000,000$ Mch．15， $1900 \$ 1,000,000$
Mch．7， 1902 Mch．7， $1902 \quad 500,000$
July $1,1936 \times 1,453,300$ July $1,1936 \times 1,453,300$
Moh． $1,1945 \times 2,361,000$ July 1， $1930 \times 5,361,000$
$+J u l y ~ 1,1900$ $+J u l y ~ 1,1900 \quad 800,000$
Jan 1，1916x1，000，000 onds Guaranteed－ West．Md．RR．，3d M 6 1，704，000

## $\dagger$ Payable on or after this date at option of city． x Exempt from State of Maryland taxes． <br> x Exempt from State of Marvland taxes．

$\underset{\text { multiples of same }}{\text { PAR－Bonds are all registered and for } \$ 100 \text { or }}$ INTEREST on the City Hall loans，consolidated loan of 1890，West Maryland RR．loan of 1887，Patterson Park loan of 1920，and on fund－ Baltimore；On the Jones Falls loans，refunding National Bank of loan of 1895 and MoDonough 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，paving onds of 1881 and the funding loan of 1878，at the Farmers＇\＆Mer－ Mechanios＇Bank of Baltimore．
TAX EXEMPT．－The issues marked with an $\mathbf{x}$ above are exempt xemptan Maryland taxes．Holders residing in other States ar

TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement held by the city against the same
（ Dec．31，1898．Dec．31，＇97．Dec．31，＇96．

Net debt．．．．．．．．．．．．．．．．．．$\frac{17,232,249}{\$ 23,434} \frac{18,520,669}{\$ 17,649,907} \frac{17,688,142}{\$ 15,833,876}$ Total water debt（included in net debt）1898，$\$ 7,930,000$ ．On Dec． 31，1898，besides the above assets the city held unproductive assets to the amount of $\$ 9,206,437$ ，consisting of stook and mortgages，with ac orued interest thereon，of the Western Maryland RR．Co．；also stoc ， INTEREST CHARGE．－Of total debt as abova
ASSESSED VALUATION，ETC．－City＇s assessed valuation（about

 POPULATION－In 1890 population 434,439 ；in 1880 it was
332，313；in 1870 it was 267,954 ．Population 1899 （local authority） was 540,000
CECIL COUNTY．－John Banks，Asst．Treas．
 SCHOOL BONDS－

$5 \mathrm{~s}, \mathrm{~J} \mathrm{\& D}, \$ 10,000 \ldots . . .19$ 01－1920 State \＆Co．tax per $\$ 1,000,98 . \$ 9 \cdot 73$ | $(\$ 500$ yearly on June 1．） | County tax per 1,000 |
| :--- | :--- | :--- |
| Population in 1890 |  |
| was．．．．．．80．000 |  |

CUMBERLAND．－$\left\{\begin{array}{l}\text { GEO．A．KEAN，Mayor，} \\ \text { HOWARD M．FULLLER，City Clerk }\end{array}\right.$ Cumberland is the capital of Allegheny County．Bonds are tax free． NAME LOANS－
NAME AND PURPOSE
Pennsylvania R．R．bonds
Principal to be
Consolidated debt bonds．
Electric Light bonds
Water Improvement bonds
Water extension bonds．
Funding bonds．
Water bonds． －Interest．－I Principal，

do

TEREST

| 6 | A \＆ 0 | Oct．， 1908 |
| :---: | :---: | :---: |
| 5 | A \＆ 0 | Oct．， 1908 |
| 4 | M \＆N | May 1， 1928 |
|  | A \＆ 0 | Oct．， 1910 |
| 5 g ． | F \＆A | Aug．1， 1923 |
| 5 | A \＆ 0 | Apr．1， 1910 |
| 5 | A \＆ 0 | Apr．1， 1910 |
| 4 | J \＆D | 1925 |
| 4 | M \＆N | $\begin{aligned} & \text { May, } 1899-19 \\ & \$ 5,000 \text { yearly } \end{aligned}$ |
|  | M \＆N | May，1904－1909 |

## outstand $\$ 6$.

TOTAL DEBT，ETC．－The total bonded debt on June 1， 1898 8488，425；the floating debt on the same date was $\$ 8,000$ ded debt 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 in $1893, \$ 7121,422$ ，and in $1890, \$ 6,461,823$ Property is 08,572 ， at about 85 per cent of its actual value，and the total tax rate（per $\$ 1,000$ ）in 1897 was $\$ 19 \cdot 87$ ．
POPULATION．－The population in 1890 ，according to United In 1898 local estimates place the population at about 18,000 ．
FREDERICK．－$\left\{\begin{array}{l}\text { W．F．GHILTON，Mayor．} \\ \text { E．AITINGER，City Register．}\end{array}\right.$
The county seat of Frederick County．
Refunding Bonds－When Due． $\mid$ Sinking funds

4s，J\＆J，$\$ 512,500 \ldots . . . J u l y ~ 1, ~ 1918 ~ N e t ~ d e b t ~ J a n . ~ 1, ~ 189 . . . . . . ~ \$ 36,284 ~$ Subject to call after July 1， 1903 Tax valuation 1898. Assessment about $4_{5}$ actual 38,261 \begin{tabular}{l|l|l|}
\hline Subject to call atter July 1,1924 \& City tax（per $\$ 1,000$ ）＇99．．．．$\$ 10.00$ <br>
Total tax（per

 

Interest payable in Frederick． <br>
In
\end{tabular}

FROSTBURG．－$\left\{\begin{array}{l}\text { C．F．NICKLE，Mayor } \\ \text { ROBERT P．MASON }\end{array}\right.$

This eity is in Allegany County． LOANS－ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 55,000$ ． Interest payable in

Bonded debt Jan．1， $1899 \$ 55,000$ Tax rate（per M．） $1899 . .2,000,378$ Assessment about $2_{3}$ actual value． Population in 1890 was．．．．．．3，565
Population in 1899 was．．．．．．7，000

HAGERSTOWN．－\｛E．M．SOHINDEL，Mayor． Lieut．M．R．HAWKEN，Taz Col． LOANS When Due． Street bonds－ Part yearly Exempt from city PAVING Bonds－ $48, \ldots \ldots ., \$ 3,200 \ldots . .1901$ to 1916 $4,400 \ldots$
$(\$ 400$ an 1901 to 1911 In，…．．$\$ 5,500$
Interest payable in Hagersto wn Bonded debt Apr． $1,1899 \quad \$ 88,000$
Tax valuation $1897 \ldots . .6,752,000$ Assessment about $2_{3}$ actual value Total tax（per \＄1，000）1897．\＄14．43 Population in 1890 was．．．10，118
Population 1894 （es＇mater

LaUREL．－Edward Phelps，Mayor This city is in Prince George County
 5s，A\＆O，\＄15，000．．．．．．．1904－1914 Int．payable in Laurel \＆New York． Total debt Feb．15， 1899 ．．$\$ 38,000$
sinking fund
Bonds due in 1898 are exempt from taxation．

MONTGOMERY CO．－W．W．Welsh，Clerk．
County seat is Rockville．
$\qquad$
$4 \mathrm{~s}, \mathrm{~A} 8 \mathrm{O}, \$ 34,000 \ldots 1899$ to 1915
T（\＄2，000 due yearly on Oct．1．）
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 25,000$
（\＄500 yearlÿ）to Jan．1， 1900
TAX FREE－The above issue o
Total debt Jan．1，1899．$\$ 59,000$ Tax valuation，real．．．．10，109，300 Tax valuation，person＇$\$ 2,334,495$ Total valuation 1898．．．12，443，795
 Population in 1890 was．．．．．27，185 Population in 1899 （est．）．．．28，000 INTEREST is payable at the Montgomery Co．Nat．Bank，Rockville．

## PRINCE GEORGE＇S <br> County seat is Upper Marlborough

LOANS－When Due． 5s，July 1，$\$ 5,000 \ldots$. July 1， 1903
5s，July 1， $10,000 \ldots$ July 1， 1908 CoURT HoUsE Bonds－ 8 s
$5 \mathrm{~s}, \ldots ., \$ 8,000$.
years．）
Total debt Feb．1，1897．．$\$ 100,000$ Tax valuation，real．．．．．．9，919，136 Total valuation i897．．．10，886，459 Total valuation $1898 \ldots 10,983,704$ Assessment is 33 actual value． Population 1890 was．．．．．．．．．26，080 INTEREST is parable 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．${ }^{5 \mathrm{~s}}$ ，semi－an．，$\$ 15,000$ ． $41_{2} \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots 1918$ Bonded debt July 20，98．．．．$\$ 40,000$ （ $\$ 1,000$ in 1908 and $\$ 1,50,1918$ Assess＇d valuation 1898．4，305，654 yearly）to ．．．．．．．．．．．．．．．．．．．．．．．． $1924 \mid$ Population in 1890 was．．．．．．24，155TALBOT COUNTY．－Charles F．Stewart， Clerik．－County seat is Easton．All bonds are tax exempt． LOANS－When Due．Total debt Feb．1，1899．．$\$ 61,000$ 4s，A\＆O， 10,000 ．．．．．．Oct．1， $1899 \left\lvert\, \begin{aligned} & \text { Net debt Feb．1，} 1899 . . . . \\ & 51,212\end{aligned}\right.$ （\＄1，000 due y＇rly）to Oct．1， 1908 5s，ALEOAD BONDS
5s，A．\＆OO \＄33，000．．．
Apr．1， 1912 School BoxDs（\＄500） $4 \mathrm{~s} \& 5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 5,000$

Oct． Tax valuation，real．．．． Tax valuation，person Total valuation 1898 State \＆Co． $\operatorname{tax}($ er $) ; 8,717,043$ Population in 1890 was．．． 19736 Population in 1880 was．．．．19，065 （1，000 due yearly）to oct $4^{1}{ }^{12}$ S，F\＆A．$\$ 13,000 \ldots$ Aug．1， 1924 Subject to call after Aug．1， 1914

W ASHINGTON CO．－M．F．Smith，Clerk．

## Hagerstown is the county seat．

LOANS－When Due．
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 187,500 \ldots$. ．July 1.1918
$4^{1} 2$ s，court－house bonds．．．$\$ 66,000$ 4 s ，school－house bonds．． 16,000 4 s ，insane asylum bonds．15，000 TAX EXEMPT．－Refunding bonds are exempt from county and
nunicipal taxes．

## District of Columbia．

（Includ＇g the late corporation of Washington．）
On July 1，1878，the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United states，and since that date Congress has appropriated annually a sum mufficient to pay not only the interest on the District＇s bonds but also itis believed，sufficient to extinguish the entire debt of the District upon the maturity of the $3 \cdot 65$ per cent loan，in 1924．Bonds are tax exempt． NAME AND PURRPOSE．

E．
P．Ot．Payable．When Dre．Principal．Outsland＇g．

 Late Corporation Thirty－year funding．． 1872 e 6 g M \＆ N Nov．1， $1902 \quad 571,100$ Overduebond，not pre

## re－

．．． $7 \cdot 3$ int．ceased． sented． ＊The faith of the United States was pledged to secure the payment of
the interest on these bonds and to maintain a sinking fund sufticient to

100 redeem them all by maturity．The issue is a sinking fund sutficient to is exempt from taxation by Federal state or municipal anthority．The coupon bonds are for $\$ 50$ and $\$ 500$ each，the registered bonds $\$ 1,000$ 5，000 each．
INTEREST on the bonds paid at the United States Treasury in Washington and at the Sub－Treasury in New York
TOTAL DEBT．－The subjoined statement shows the District＇s to－ tal debt on the dates named：

Jan．1，1899．Jan．1，1897．Jan．1，1896．Jan．1，1895．
ebt．$\$ 15,888,500$ \＄16，933，000 $\$ 17,532,600$ \＄17，781，700 Total fund．debt．$\$ 15,888,500 \$ 16,93,000 \$ 17,532,600$ ．$\$ 17,781,700$ On July 1， 1878 ， ．to the Treasurer of the United States the total debt was $\$ 2 \cdot, 106,650$ ．
On Jan 1，1899，stock and bonds to the amount of $\$ 5,320$ on which interest has ceased were still outstanding；funds for the pay－ ment of principal and interest are deposited in the United States Treasury
ASSESSED VALUATION．－The District＇s assessed valuation and tax rate at different periods have been as follows：


Personal

Total $4 s s^{\prime} d$ ．Rate of Tax Valuation．per $\$ 1,000$ ． $\begin{array}{lr}\$ 191,036,942 & \$ 15.00 \\ 189,909,759 & 1500\end{array}$ $199,894,080 \quad 15.00$ $\begin{array}{ll}199,894,080 & 15 \cdot 00 \\ 204,274,354 & 15.00\end{array}$ 106．298．398

# States, Cities and Towns 

## WESTERN MIDDLE STATES.

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

OHIO - State, Cities, \&c
Pages 77 to 89
ILLINOIS-State, Cities, \&c
MICHIGAN-State, Cities, \&c..

## State of Ohio.

DEBT, RESOURCES, Etc.

Admitted as a State (Act April 30, 1802)
Total area of State (square miles)
State Capital
Governor (term exp. 2d Mon. Jan. 1900)
Secretary of State (term ends $2 d$ Mon. Jan. '01) Auditor (term exp. 2d Mon. Jan. 1900)
Jan. - Treasurer (term exp. 2d Mon. Jan. 1900) S. B. Campbell.解 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 State debt on November 15, 1898, was as follows:

LOANSNAME AND PURPOSE.
Sinking fund loan.
king fund loa
do do
do do do
do do
$\qquad$
Feb. 19, 1803 41,060 Columbus Asa S. Bushnell. Cbarles Kinney. W. D. Guilbert.
d'g.
 itstand'g. $\$ 240,000$
300,000 350,000
250,000 250,000
200,000 200,000
1,565
 was $\$ 1,241,665$; in 1897 it 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 1898

Funded State debt (loans)
Local Debts-
Debts of counties ............................
Debts of cities, first and second class
Debts of cities, first and second
Debts of incorporated villages
Debts of townships.

Total local debts.
.......................... 1898.

Total local debts.................... $\$ 97,002,5 S 8$
$\$ 94,727,256$
ASSESSED VALUATION.-The assessed valuation of real and personal property in the State has been assessed valua

1897
\$1,291,665
4,670,590
11,333,836
67,472,577
8,297,419
7,030,159 Years. Real Estate. Personal Property Total. $1898 \ldots \ldots \ldots \ldots . . \begin{aligned} & \text {. } \\ & 1897,244,817,473 \\ & \text { Perssonal Proper } \\ & \$ 515,439 \\ & 970\end{aligned}$
 1896..........................226.988,666 $1,214,928,085$ $\begin{array}{ll}1895 \ldots \ldots \ldots \ldots \ldots & 1,214,928,085 \\ 1894 \ldots \ldots \ldots \ldots \ldots & 1,200,364,474 \\ 1890 \ldots \ldots \ldots \ldots & 1,232,305,312\end{array}$
$\qquad$
$\qquad$
$\qquad$$\begin{array}{ll}1860 \ldots \ldots \ldots \ldots & 639,894,636 \\ 1850 \ldots \ldots \ldots \ldots & 341,389,838 \\ 1840 \ldots \ldots \ldots & 85,38,31\end{array}$
$\begin{array}{ll}\text { 50,086,250 } & 14,589,335\end{array}$
The State tax (per $\$ 1,000$ ) for 1898 was $\$ 2.84$ and the same for 1899. 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. Butsince 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]. revenues or to meet expenses not otherwise deficits or failures in 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 debts shall be applied to the purpose for which it was obtain of such re-pay the debts so contracted and to no other purpose whatever.
SEGTION 2. [Additional and for what purpose.] In addition to the
above limited power the State may contract debts to suppress insurrection the State may contract debts to repel invasion, outstanding indebtedness of the State; but the or 10 redeem the present contracting of such debts shall be applied to the purpose for which it was raised, or to re-pay such debts, and lto no other purpose whatever; edness of the incurred to redeem the present outstanding indebtsinking 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. [Oredit of State; the State shall not become joint owner or stockholder.] The credit of the State shall not in any manner be given ever: nor shall the state ever hereafter become a pint poration what holder in any company or association in this state or elsewhere formed for any purpose whatever.
SECTION 5. [No assumption of debts by the State.] The State shall
never assume the debts of any county never assume the debts of any county, city, town or township, or of repel invasion, suppress insurrection or defend the State in wareated to The forecoing sections complete the limitation as to sta oredit. Sections 7, 8, 9, 10 and 11 of Article 8 cover the matter of sink ing funds referred to in Section 2 above. But they need not be published here.
SECOOND, As to Cities, Towns, Counties, dec., 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 oredit to aid corporations, \&c. (2) Sections 1 and 2 of article 13 forbid the passing of special acts and require general acts for conferring corporate powers. (3) Section 6 of artiole 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 euthor ized to become stockholders, dec.] The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholder in any joint stock company, corpora tion or association whatever; or to raise money for, or loan its credit to. or in aid of, any such company, corporation or association.
shall pas 13, Section 1. [Corporate powers]. The General Assembly shall pass no special act conferring corporate powers.
Section 2. [Corporations
under general laws; but all or repealed.
Section 6. [Organization of cities, $a$ ] The General provide for the organization of cities and inco ran laws and restrict their power of taxation, assessment ahuse of contracting debts and loaning their credit, so as to prevent the ahuse 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 legal ity 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 ＂f railroads nor to any other special classes of improvements or enter－ ＂prises．The inhibitions are directed only against a particular manner ＂or means by which under the Constitution of 1802 many public im－ ＂provements had been accomplished．＂
In compliance with section 6，article 13 （cited above），which provides for the organization of cities etc．by general law，the Legislature has made an elaborate classification of municipal corporations．First they are divided into cities，villages and hamlets．Then cities are divided nto 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 $\mathbf{3 0 , 5 0 0}$ and more than 20,000 inhabitants；third grade all less than 20,000 and more than 10,000 inhabitants；fourth grade all less than 10,000 and more than 5,000 inhabitants．
Villages－Of the first class include all having less than 5，000 and more than 3，000 inhabitants；the second class includes all having less than 3,000 and more than 200 inhabitants．
Hamlets－According to section 1550 of the Revised Statutes all ex isting corporations organized as＂incorporated villages for special ＂purposes shall be hamlets until advanced to villages．＂

It is impossible to make any satisfactory generalization with regar the bonding power the Legislature has granted these municipalities． There are a few sections of the Revised Statutes authorizing bond issues which have a universal application，such as the provision granting power to issue bonds in anticipation of special assessments but most of the laws for that purpose cover only one class of cities，and many of them are so worded as to apply only to one city，and granting an issue of bonds for a specific purpose．No general laws limiting the powers of municipalities to incur indebtedness have been passed，al－ though section 6 ，article 13 ，appears to require it．And yet is it not a question whether that section calls for any legislation of a general ature 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．

Cities，Counties and Towns in the
STATE OF OHIO．
Note．－For places not given in alphabetical order among the follow－ ing statements，see＂Additional Stateme
ADAMS COUNTY．－J．M．Wittenmyer，Aud． County seat is West Union．


AKRON．－$\left\{\begin{array}{l}\text { W．E．YOUNG，Mayor } \\ \text { CHAS．H．ISBELL }\end{array}\right.$
Akron is the county seat of Summit County．

When Due．When Due | LOANS－When Due． | LOANS－ | When Due |
| ---: | ---: | ---: |
| FIRE AND BRIDGE BONDS－ |  |  |
| SEWER AND PAVING BONDS－ |  |  | 48，semi－an．，\＄2，000．．．．1899－1900

5 s，semining Bonds－
5s，semi－an．，$\$ 55,300$ ．
s，semi－an．， 20,000 ．．．1899－1908 （ $\$ 2,000$ due yearly on June 16．） 5s，semi－an．，$\$ 20,000$. Sept． 7,1905
SEWER BONDS－
5s，semi－an．，$\$ 32,050$ ．．．1899－1901
INTEREST is payable at the office of 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：

|  | Real | Personal | Total Assessed |
| :--- | :---: | :---: | :---: | :---: |
| Rate of Tax |  |  |  |

## Akron School District．－Samuel Findley，Clerk

 Board of Education．Refunding boNDs－When Due $\mid$ Total debt Aug． $17,1898, \$ 85,000$ $58, \mathrm{M} \& \mathrm{~N}, 810,000 \ldots$ Nov． 18,1902 ${ }_{36}$ ，J\＆J，${ }_{10,000 \ldots \text { July } 29,1903 \mid}$

ALLIANCE．－J．H．McConnell，City Clerk． This city is in Stark County．
$\qquad$ IMPROVEMENT BONDS－ When Due．｜ $5 \mathrm{~s} \& 6 \mathrm{~s}, \$ 195,550$ $\qquad$ ．1896－1906 Payable by special assessment． （ $\$ 4,000$ due yearly）to June 1， 1899 5s，F\＆A（ 99,600 ）to June 1， 1903 （ $\$ 1,800$ due y＇rly）to Aug．1， 1903 Refunding Bonds－ 1900 6s，semi－an．，$\$ 8.000$ ． $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 88,500 \ldots . . . \mathrm{Nov} .25,1902$ 4 s ，

ASHLAND COUNTY．－C．W．McCool，Aud＇r． County seat is Ashland．
$\qquad$
$\qquad$ Whe．．．．．．．．．．． INFIRMARY BONDS－ 68，J\＆J，\＄34，000．．．．．．．．．1899－1907
（\＄2，000 eaoh Jan． 1 and July 1．） Bonded debt Sept．15，＇98．\＄34，000 Assessed valuation＇ $98.11,439,320$ Assessment about $1_{2}$ actual value．
SEWER BONDS－$\quad$. 5s，J\＆D，\＄8，000 ．．．．．．．June 1， 1899 $(\$ 2,000$ in 1899）\＄3，000 yearly to
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 81,000$ Feb． $20,1920 \cdot{ }^{\prime} 29$ （ $\$ 8,000$ due yearly
） Total debt Mar．15，＇99．．\＄287，510 Tax valuation $1898 \ldots . .3,020,680$ Total tax（per $\$ 1,000$ ）＇98．．\＄26．80 Population in $1890 \mathrm{was} . . . . .7 .607$
Population 1896 （est．）．．．．．． 9,000

ASHT ABULA．－$\left\{\begin{array}{l}\text { CLAR＇NCE E．RICHARDSON，Mayor } \\ \text { FRANK W．WAGNER，Clerk }\end{array}\right.$ The city and school district of Ashtabula are in Ashtabula County．

LOANS－$\quad$ When Due． $\left\lvert\, \begin{aligned} & \text { Valuation（City）1898．．} \$ 3,461,430\end{aligned}\right.$ Refunding Electric Bonds－ 5 s，A\＆O，$\$ 10,000 \ldots . .$. Apr． 1,1911
$(\$ 1,000$ every A\＆O）to Oct． 1,1915 Net City every A\＆O）＇98 $\$ 233,785$ Tax rate（Schooi Dist．．．．．．．．．．．． $31 \cdot 40$
 ATHENS．－$\left\{\begin{array}{l}\text { O．E．DAVIS，Mayor．} \\ \text { W．GOLDEN，Clerk．}\end{array}\right.$
This village is the county seat of Athens County．
LOANS－Whan Due． $\mid$ Bonded debt Sept．1，＇98．$\$ 114,50$ REFUNDING BONDS－$\quad$ Total valuation $1898 \ldots . .1,036,535$ $68, \ldots ., \$ 10,000 . . .$. Sept． 1,1903 Assessment ahout $1_{3}$ actual value． （ $\$ 20,000,000 \ldots 1913$＇18－2＇3－＇25 $58, \ldots,{ }^{2} \$ 20,000 \quad$ ．．Jan．1， 1926 Tax rate（per $\$ 1,000$ ） $1898 . \$ 35 \cdot 20$ opulation in 1890 was．．．．．．2，620 Population in 1898 （est．）．．．．． 3,000

## ATHENS CO．－Wilbur F．Scott，Auditor．

## County seat is Athens． <br> LOANS－When Due． $\mid$ UTY HALL Improv Bonds．

5s，M\＆S，\＄100．000．．．．．．1899－1908 s，$\$ 10,000$ yearly on Sept．1．） （\＄10，000 yearly on Sept．1．） 5 s，M\＆S，\＄200，000．1929 and 1939 LEFICIENCY BONDS－
$6 \mathrm{~s}, \ldots \ldots, \$ 7,500 \ldots .$. Sept． 1,1903 Bonded debt Sept． $1,98 . \$ 313,00$ Total valuation 1898．．．．8，243，185 Assessment abt．3－5 actual value． Total tax rate（p．$\$ 1,000$＇ 96 ）$\$ 12 \cdot 30$ Population in 1890 was．．．．35，194

## AUGLAIZE CO．－$\left\{\begin{array}{c}\text { G．A．ARPHAL，Auditor } \\ \text { A．}\end{array}\right.$

County seat is Wapakoneta．

LOANS－ $\qquad$ When Due． $6 \mathrm{~s}, \ldots$. ．$\$ 6,000 \ldots$
 $\qquad$ 1899－1901 （\＄1，000 due y＇riy）to July 1， 1899 COURT HOUSE BONDS－ 6s，．．．．，$\$ 65,000 \ldots . . . .1898-1905$

Bonded debt Sept．1， $98 . . \$ 200,000$ Spec＇l ass＇t bonds（add＇l）．46，900 County has no floating debt 46，900 Tax valuation $1898 \ldots \$ 10,480,018$ Assessm＇t 40 to 60 p．c．actual value
Tax rate（per $\$ 1,000$ ）＇ $97 \ldots . . \$ 1100$ Tax rate（per \＄1，000）＇97．．．\＄11 00
Population in 1890 was．．．．．28，100

AVONDALE．－See the city of Cincinnati．
BARNESVILLE．－H．E．Dement，Clerk．
Village is in Belmont County．

LOANS－Imt．Outstand＇g． $\left\lvert\, \begin{aligned} & \text { Bonded debt Mar．3，＇99．} \$ 49.603\end{aligned}\right.$ Fire department bonds $6 \mathrm{~s} . . \$ 3,000 \left\lvert\, \begin{aligned} & \text { Floating debt．．．．．．．．．．．．．．．．} \\ & \mathbf{5}, 500\end{aligned}\right.$ | Street opening bonds $6 \mathrm{~s} . . . .2,000$ | 2，0 | Total debt Mar．3， 1899 51，103 |
| :--- | :--- | ---: |
| Tax valuation 1898．．．．．．1，105，760 |  |  | Street paving bonds．．．．．．．．．．10，308 STREET IMP．BONDS， $1897-$

 Tax rate（per $\$ 1,000$ ）， $98 . . \$ 26 \cdot 00$ Population in 1890 was．．．．．．．3，207
Population in 1897 （est，）．．．． 3,800 BELIAIRE．$-\left\{\begin{array}{l}\text { ISAAC FREEZE，Mayor．} \\ \text { F．A．JACKson，City }\end{array}\right.$
 State \＆Co．tax rate（perM）＇98 19•14
Population in 1890 was．．．．．26，093

This city is in Belmont County． LITY NOTES－When Due

－STREET PAVING BONDS 6s，M\＆S．，\＄15，540 …．1899－1909 （Part due yearly．）
Ws，semi－ann．12，500．．Sept．1， 1899 6s，semi－ann．12，500．．Sept．1， 1899
（ $\$ 2.000$ due yearly）to Sept． 1,1905
BELLEFONTAINE．－M．J．Nichols，Clerk． This village is in Logan County LOANS－When Due ELEUTRIO Light and PAVING－
6s，$. . ., \$ 18,000 \ldots . . . .1898-1919$
 REFUNDING BONDS WATER WORKS－ $.18997-1907$ 1905－1916

6s，M\＆S，$\$ 16,000 \ldots$ Sept．1， 1921 （\＄500 due each M\＆S）to Mar． 1,37 Tatal debt Sept．1，1898．．$\$ 195,202$ Tax vament about actual valne WATER WORKS－ $.1905-1916$
$.1898-1919$ Total tax（per $\$ 1,000$ ）＇98
Population in 1890 w＇

INTEREST on the railroad bonds is payable at New York；on the
BELMONT CO．－Ma dison Aldredge，Auditor． County seat is St．Clairsville． LOANS－When Due 5s，M\＆S，\＄ $24,000$. June 1， 1901 BRIDGE BONDS－
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 36,000$. $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 50,000$. March 4， 1901 5s，Court 16，000．．．．．．March 1， 1907 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 92.500 \ldots . . .18981903$

5 s, A\＆O，$\$ 50,000 \ldots$ ．．．．Oct．1， 1900 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 50,000 \ldots .$. Oct． 1,1910 Total debt Feb．1， 1899 ．$\$ 157,031$ Sinking fund．．．．．．．．．．．．．．． Net debt Feb．1，1899．．．．．．151，539 Tax valuation $1899 \ldots . .2,950,572$
 Population in 1890 was．．．．．．9，93 4 Population in 1899 was．．．．．． 10,000 Population in 1899 was．．．．．
$\qquad$ STREET IMPROVEMENT BONDS－
5 s，semi an．，$\$ 194,300 \quad .1899-1906$ s，semi－an．，$\$ 194,300$ ．1899－1904 Bonded debt Mar． 20, ，99．$\$ 411,100$ $\begin{array}{lr}\text { Bonded dion in } 1890 \text { was．} & 27,601 \\ \text { Population } \\ \text { Population in } 1898 \text {（est．）．} & 40,000\end{array}$ Population in 1898 （est．）．

Total Assessed Rate

な？

REOANS－ REFUNDING BONDS－
$41_{2} s, M \& 8, \$ 40,000 . .$.

When Due （\＄10，000 1907－1910 Total debt rept．1，1898 $\$ 258,500$ Tax valuation in 1898．．20，901，099 Assessm＇t about 60\％actual value Population in 1890 was．．．．57．413
Population 1896 （estim＇d）．．67，000 Population 1896 （estim＇ $\mathbf{d}$ ）．．．67，000

BEREA. - $\left\{\begin{array}{l}\text { T. J. QUAYLE, Mayor. } \\ \text { E. }\end{array}\right.$
This village is in Cuyahoga County. LOANS-

When Due. $\mid 5 \mathrm{~s}$, sewer bonds. $\qquad$ ATER BONDS, M\&N, $\$ 30,000$.. May 1, 1905 to ( $\$ 1,000$ every 6 mos.). Nov.1, 1919 COUNCIL HALL BONDS-
 $\mathbf{\$ 4 , 7 0 0} \mid$ Population in 1899 (est.).......3,200 200 INTEREST is payable at the Bank of Berea Co.

BOWLING GREEN. \{A. R. CAMPBELL, Mayor. This village is in Wood County. LOANS- When Due. 6s, ...., $\$ 56,000 \ldots .$. Sept $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \mathbf{\$ 1 0 , 0 0 0}$. ( $\$ 500$ every M \& 190
$5 \mathrm{~S}, \mathrm{M} \mathrm{\& N}, \$ 4,500$ KME ( $\$ 500$ every 6 mos. to Sept. 1,1903 Tatal debt Sept. 1, 1898. \$86,340 Tax rate (per $\$ 1,000$ ) $1898 . \$ 37 \cdot 00$ Population in 1890 was.....3,460
Population in 1897 (about)..6,000

BROOKLYN.-W. T. Watson, Clerk.
This township is in Cuyahoga County.
Bonded debt Feb. 1, '99... $\$ 11,100 \mid$ Total tax (per \$1,000) '93..\$24.70

 Tax valuation 1898......1,007,865 | Total | Population 1898 (est.)........... 5,500 |
| :---: | :--- |

BUCYRUS.-\{ $\begin{aligned} & \text { C. F. BIRK, Mayor. } \\ & \text { W. A. BLICKE, Clerk. }\end{aligned}$
This city is the county seat of Crawford County

| LOANS- | When Due. | 6s, A\&O, $\$ 8,000 \ldots . .$. Oct. 1,1904 |
| ---: | ---: | ---: |
| $6 \mathrm{~s}, \mathrm{~J} \& D, \$ 10,000 \ldots .$. Dec. 1,1908 | REFUNDIVG BONDS- |  | SCHOOL BONDS-

s, M\&S, $\$ 10,000 \ldots .$. Sept. 1, 1904
68 , J\&J TMPROVEMENT BONDS-
6s, J\&J, $\$ 12,000 \ldots . .$. July 1, 1900
$\begin{array}{ll}\text { 6s, M\&N, } & 3,000 \ldots . . . \text {. Sept. 1, } 1901 \\ 6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, & 2,000 \ldots . . \text { May 1, } 1902 \\ 6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 3,200 \ldots . . \text { June 1, } 1902\end{array}$ 6s, M\&S, $14,000$. 500......Sept. 1, 1908 Population in 1899 was...... 7,000

INTEREST on the street improvement bonds due in 1900 is payable

BUTLER COUNTY.-HENRY C. Gray, Aud. County seat is Hamilton. $\$ 20,000$ paring bonds are advertised to be sold April 8 .
BRIDGE BONDS- When Due. $4{ }^{1}{ }^{1} \mathrm{~s}$ s, J\&J,
$4^{1}{ }^{2} \mathrm{~s}, \mathrm{~J} \& J$,
$\$ 35,000$.
30 2s, J\&J, $30,000 . . . .1910 \cdot 11908$
$4^{1} 8$, $\$ \& 0,000$ due each year.)

$\begin{array}{ll}41^{2} \mathrm{~S}, \mathrm{~J} \& J J, & 10.000 \\ 41_{2} \mathrm{~s}, \mathrm{~J} \& J, & 15,000\end{array}$
S, M\&N, $\$ 30,000$......Dec. 1, 1899 (\$15,000 due yearly) to Dec. 1, 1900 (\$2, M\&N, $\$ 100,000$.....May 6, 1901 $\$ 20,000$ due yearly) to May 6, 1905
$41_{2} \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 . . \mathrm{July} 10,1906$ $41_{2}$ S, J\&J, $25,000 \ldots$ July 10, 1907 6s, F\&A, $\$ 15,000$.. 1899-'1901-'03 ROAD IMPROVEMENT$4^{1}$ ²S, M\&S, $\$ 25,000 \ldots \ldots . . . . . . . .$.








*The Miami University lands ( 22,529 acres), appraised at
are exempt from all State taxes except those for school purposes.
CAMBRIDGE.-T. R. Deselm, Clerk.
This city is located in Guernsey County.
LOANS - Cmount. Cemetery Bonds-
 6s, A\&O, $\$ 2,000 \ldots . . .$. Oct. 1,1899
( $\$ 1,000$ due yearly) to Oct. 1, 1900 SEWER BONDS$4{ }^{128}$, M\&S, $\$ 9,000$. $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 5,000$
( $\$ 1,000$ due yearly) to Mar. 1, 1902 STREET BONDS-
$\mathbf{1}_{2 \mathrm{~S}, \mathrm{M}}$ MS, $\$ 9,000$ $41^{2} 2^{2}$, A\&S, $24,000 \ldots$ Sept. 1,1923 ( $\$ 2,448$ yearly)......Oct. 1,1899 to ROLLING MiLL( $\$ 1,000$ due semi-an) to July 1,1903 4 1 $_{2 s}$. A\&O, $\$ 5,000 .$. Apr. 1, 1908 $41_{2 s}, ~ A \& O, \$ 6,000 \ldots .$. Apr. 1, 1910
$41_{2}$ s, J\&J, $30,000 \ldots . .1905-1934$ ${ }^{1}$ 12, J\& $(\$ 1,000$ due yearly on Jan 1934 ( $\$ 1,00$, $\$ 30,000 \ldots . .1906-1935$ Bonded debt Mar. 15, '99.\$118,000 Water debt (included)... 65,000 Tax valuation $1898 \ldots . .1,669,101$ Total tax (per \$1,000) '98...\$33•80 Population in 1890 was...... 4,361
Population in 1895 (est.).....5,975 INTEREST on the rolling mill loan is payable in New York and on
other loans in Cambridge.

CANTON.-Louis N. Ley, Clerk.


INTEREST is paid in part by Kountze Brothers, New York, and in part in Canton.
TOTAL DEBT ETC.-The city's total debt on Mar. 1, 1899, was $\$ 664,542$, including water bonds $\$ 190,000$, stree
$\$ 67,706$ and current expense bonds $\$ 185,035$.
ASSESSED VALUATION in 1898 \$11,368,330; real valuation estimated at $\$ 40,000,000$; city tax rate (per $\$ 1,000$ ), $\$ 12 \cdot 00$; total tax rate (per $\$ 1,000$ ) $\$ 29 \cdot 20$. In 1891 it was $\$ 12,000,000$, real value being
about $\$ 26,000,000$.
POPULATION in 1895 was 38,627 ; in 1890 was 26,$189 ;$ in 1880
was 12,258; in 1870 was 8,660 . Population in 1898 (est.), 40,492.
Canton Srehool District.-Helen L. Perkins, Clerk Board of Education.

CELINA.- $\begin{aligned} & \text { J. S. METZNER, Mayor. } \\ & \text { AUG. BEHRINGER, Clerk. }\end{aligned}$
Celina is in Mercer County.
LOANS- When Due
STREET M10,000..Aug, 15, 1903
W, WATER-WORKs BONDS- 15,1903
6s, ...., $\$ 50,000$.iilact. 15,1931
Total debt Feb. 1, 1899 .. \$60,000

CHICAGO JUNCTION. - Louis SimmerMACHER, Clerk. - This village is in Huron County.
LOANS- When Due. Assessed valuation 1898,\$457,494 W ATER'BONDS-

Assessed valuation 1898,\$457,494
Tax rate (per $\$ 1,000$ ) 1898. $\$ 33.80$
Population in 1890 was..... 1,299 WATER BONDS-
.1926-1935 Population in 1890 was. Bonded debt Jan. 2, 1899.. $\$ 35,000$

## CHILLICOTHE.- $\left\{\begin{array}{l}\text { P. WHITE BROWN, Mayor. } \\ \text { W. J. EYTH, Clerk. }\end{array}\right.$

This city is in Ross County.
LOANS- When Due. STREET IMPROVEMENT BONDS-

 REFUNDING BONDS (GOLD)- $1916 \left\lvert\, \begin{aligned} & \text { Total debt Jan 1, 1899... \$130,000 } \\ & \text { Total valuation 1898 }\end{aligned}\right.$ SEWER BONDS- Assessment about 1 , actual value $5 \mathrm{~s}, \ldots . . ., \$ 8,000 \ldots . .$. Oct. 4,1913 Total tax (per $\$ 1,000$ ) 1898. $\$ 26 \cdot 20$ (Subject to call after July 1, 1900) | Population in 1890 was....11,288 |
| :--- | :--- | OPTIONAL.-The refunding bonds may be redeemed six each year for sear for six jears beginning Dec. 1, 1909, and eight on Dec. 1, 1915.

INTEREST is payable by the Farmers' Loan \& Trust Company,
CINCINNATI.- $\left\{\begin{array}{l}\text { GUSTAV TAFEL, Mayor. } \\ \text { G. P. BOYDEN, Auditor. }\end{array}\right.$
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 enterad into an agreement with a New York firm last summacr lookis to the refunding of the Cincinnat Spiegel on Aug. 18, 1898, and the case is now wending in the by Judge preme Court. See Chronicle, V. 67, p. 189 and 442. The Board of Trustees of the Cincinnati Southern Railway also advertised for pro posals to refund thesebonds, none of which have been accepted at this date (April 1).
LOANS-


## ME AND PURPOSE． <br> AVONDALE－

Sidewalk bonds．
treet improvement．
跂 and police impt．
Turnpike \＆improvem
CLIETON
Gen．imp
Sewer b
Water do
ssessment Imp＇t bonds．
LINWOOD－
ater－works \＆elec．－lgt bds．
do
do do
RIVERSIDE－
Street and sewer imp

## WESTWOOD－

Town－hall bonds．
$\underset{\text { Rate．Payable．}}{\text { Int．}} \overbrace{\text { When Due．Outstand＇g．}}^{\text {Principal，}}$ Various Various July 1， 1913 arions 1914－1923 $\begin{array}{llll}\text { M \＆N } & \text { May } & 1,1914 \\ \mathrm{~J} & \text { \＆} & \mathrm{J} & \text { Jan．} 1,1907\end{array}$ $\mathrm{I}_{2} \mathrm{~J}$ $\begin{array}{lll}\mathrm{J} & \& & \mathrm{~J} \\ \mathrm{M} & \& & \mathrm{~N} \\ \mathrm{~J} & \& & \mathrm{~J} \\ \mathrm{~J} & \& & \mathrm{~J}\end{array}$ July 1,1918
May
1,1920 $\begin{array}{ll}\text { May } & 1,1920 \\ \text { July } & 1,1917 \\ \text { Jan．} & 1906\end{array}$ Apr．15， 1922
$1898-1905$ A \＆O April 1， 1904 $\begin{array}{llll}\text { A \＆} & \text { A } & \text { Aug．} & 1,1923 \\ \text { A \＆} & 0 & \text { Feb．} & 1,1923\end{array}$

## Various 1902－19422



PAR VALUE OF BONDS．－The bonds in the above table marked in whole or in part，$\$ 100$ pieces，or uneven amounts．All others，$\$ 1,000$ ． INTEREST on bonds is payable at the American Exchange National are the authorized agents of the trustees of the sinking fund．
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement hows Cincinnati＇s total outstanding municipal debt（inclusive of wa－ water debt，on the 1st of January of each of the last four years．
Tot．bonded debt．$\$ 271899$ ．

| sinking fund．．．．． | $2,016,168$ | $\mathbf{2}, 97,451,800$ | $\$ 28,526,000$ | $\$ 28,087,000$ |
| :--- | ---: | ---: | ---: | ---: |
| $2,574,751$ | $2,621,133$ |  |  |  |

$2,016,168$
$20,169,532$

## Net debt．．．．．${ }^{\$ 2}$

There were $\quad \ldots \ldots \ldots . . \quad \$ 1,409,500 \quad \$ 1,175,000$ There were outstanding on Jan．1，1899，street bonds to the amount the above statement of total debt．Of this amount bonds to the a mount of $\$ 1,242,937 \cdot 67$ ，together with $\$ 92,500$ bonds of the Board of Education，were held by the sinking fund，these，and the cash on hand amounting to
CITY PROPERTY．－The city owns the Cincinnati Southern then $\$ 1,250,000$ till 1906，when lease expires．The State Legislature has passed a bill permitting an election to vote on the proposition to extend the lease beyond 1906．See V．66，p．900．The water－worke pay the interest and sinking fund on all wa
ASSESSED VALUATION，ETC．－The net debt，assessed valuation Years．
Yate have been as follows．
Net Debt．

| Years． | Net Debt． | Assessed Val＇n． | Tax per $\$ 1,000$ |
| :---: | :---: | :---: | :---: |
| 1898. | 25，169，5：2 | \＄196，141，670 | \＄25．00 |
| 1897. | 25，482，459 | 196，818，200 | $26 \cdot 18$ |
| 1896. | 25，951，249 | 198，536，580 | 26.40 |
| 1895. | 25，465，867 | 188，484，880 | $28 \cdot 32$ |
| 1890. | 24，723，068 | 177，773，240 | $26 \cdot 66$ |
| 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．－The city is situated in Pickaway Co．
LOANS－When Due．Interest payable at City treasury． 6s，$\$ 12,000 \ldots . . . . . . .$. Sept．1， 1905 Tax valuation， $1898 \ldots . .38076,315$ REFUNDING BONDS－．．．．．．．．．．．．．．．．．． $1911 \left\lvert\, \begin{aligned} & \text { Total tax，per } \$ 1,0001898 . \$ 30 \cdot 60 \\ & \text { Population in 1890 was }\end{aligned}\right.$ $6 \mathrm{~s}, \$ 39,000$

CLERMONT COUNTY．－John W．Davis，

## Auditor．－County seat is Batavia

## LOANS－ <br> 5s．．．iciency bonds－


$\$ 109,500$ 11，000 1906

Total debt Feb．1，1899．． Assessed valuat＇n，real

Assessed valuat＇n，p＇sn Total valuation 1898. ． \begin{tabular}{|l|}
Tax rate（per $\$ 1,000$ ），＇9 <br>
Population in 1890 was．． <br>
Population in 1899 （est．）

 

\& $\begin{array}{l}\text { Population in } 1890 \text { was．．．．．33，553 } \\
\text { Population in } 1899 \\
\text {（est．）．．．37，000 }\end{array}$ <br>
\hline
\end{tabular}

## CLEVELAND．— $\left\{\begin{array}{l}\text { JOHN H．FARLEY，Mayor } \\ \text { H．L．ROSSITER，Auditor．}\end{array}\right.$


 DGE，
A\＆O，
A\＆O，
A\＆O，
A\＆O，
M\＆S，
M\＆N，
A\＆O，
A\＆O，
A\＆O，
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A\＆O，
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RE DEP
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J\＆DE，
J\＆D，
J\＆D，
M\＆N，
A\＆O，
J\＆J，
J\＆D，
RK BO
A\＆O
A\＆O
A\＆O
A\＆O，
A\＆O，
.000 ．
$285,000$.
$285,000 .$.
$60,000$.
10，000
10,000
30,000,
60,000
$30,000 \ldots . .$.
$25,000 \ldots$ $25,000 \ldots$.
$45,000 \ldots \mathrm{~A}$
$90,000 .$.

When Due．LOANS－

S－ 000 LOANS－
FUNDED DEBT－
5 s, A\＆O，$\$ 265,000$.
5 s，A\＆O， $156,000$. FUN
5 s,
5 s,
5 s, Oct．， 1899 5s， Oct．， 1899
Oct．， 1900

1903 | Oct．， 1903 | 5 s, |
| :--- | :--- |
| Oct．， 1899 | 5 | Oct．， 1899

Mar．， 1900 | Mar．， 1900 | 58, | M\＆N， $100,000 . .$. |  |
| :---: | :---: | :---: | :---: |
| May， 1900 | 4 s, | A\＆O， | $227,000$. | When Due

$$
\begin{aligned}
& \text { 150,000.... } \\
& \text { RTMENT- }
\end{aligned}
$$ Oct．， 1903 ，\＄100，000．． ．．Oct Y－．June， 19 $\$ 150,000 \ldots$ $232,000 . . . J$ June， 1903

$17500 .$. $60,000 \ldots$.
100,000 $100,000 .$.
100,000 $\begin{array}{r}75,000 . \\ \hline\end{array}$
$\$ 500,00$
500,00
600,00
400,00
500,00

INTEREST on police deficiency bonds of 1888 and on assessment National Park Bank, New York City.
TOTAL DEBT, SINKING FUNDS, ETC.-
Total $\begin{array}{lllll}\text { Total bonded debt.... } \$ 7,407,800 & \$ 7,405,200 & \$ 7,524,200 & \$ 7,641,347 \\ \text { Sinking funds........ } & 2,056,895 & 1,809,500 & 1,716,246 & 1,558,400\end{array}$

Net debt.......... $\$ 5,350,905 \overline{\$ 5,595,700} \overline{\$ 5,807,954} \overline{\$ 6,082,947}$ $\begin{array}{lllll}\text { Waterdebt(inc.above) } & 1,177,000 & 1,112,000 & 1,112,000 & 1,112,000\end{array}$

* Contingent liability to contractors.

The total bonded debt as given for January 1, 1899, included street improvement bonds payable by special assessment to the amount of $\$ 2,390,300$. The sinking fund receives yearly about $\$ 125,0$
ASSESSED VALUATION, ETC.-The city's net debt on December Years.

| Years. | Net Debt. | Asses'd Val. T | 00 |
| :---: | :---: | :---: | :---: |
| 1898 | 5,350,905 | \$63,303,920 | \$27.50 |
| 189 | 5,595,700 | 62,685,080 | 27.00 |
| 1896 | 5,824,521 | 62,130,350 | 27.00 |
| 189 | 6,082,947 | 61,086,700 | $27 \cdot 00$ |
| 1894 | 6,575,859 | 59,939,040 | 29.00 |
| 189 | 4,351,090 | 43,663,270 | 24.00 |
| 188 | 1,896,400 | 35,279,170 | $22 \cdot 5$ |

${ }_{50}$ POPULATION.-In 1890 population was 88,150 ; in 1880 it was Columbus School District. - J. A. Williams, Clerk.



 $41_{2}$ s, F\&A, 25,000...Aug. 1, 1916 Population 1899 (est.) ........ 130,000

COSHOCTON.-Fred. Wagner, Clerk.
shocton Count
WATER WORKS-
6s, M\&S,\$49,000.(\$2,500 y'rly).'99
SCHOOL HOUSE$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 5,000$. CEMETERY BONDS - ....1901-1903 $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 2,500 \ldots$ $\qquad$ .1899-1903 BRIDGE REPAIR BONDSSEWER BONDS
 Part yearly
$1900-1905$

STREET-PAVING BO NDS-
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 22,500$ ( $\$ 1,500$ due yearly) to Sept. 1,1914 $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 1,500$ sept.,1914 Total debt Sept. 1, 1897. $\$ 57,400$ Tax valuation 1898......1,759,250 Assessment about $1_{2}$ actual value. Total tax (per $\$ 1,000$ ) ' $98 . . \$ 33 \cdot 50$
Population in 1890 was.....3,672 Population in 1880 was......3,044 Population in 1894 (est.)......5,000

## CRESTLINE.-Situated in Crawford County.

LOANS- When Due. SEWER BONDS-(Con | BUILDING BoNDS- |
| ---: | :--- | GEN'L IMPHOVEMENT BONDS6s, A\&O, \$20,000. Apr. 1, 1899-002 STREET IMPROVEM'T BONDS-

 WATER-WORKS IMPROVEMENT-
6s, Dec., $\$ 2,000$.. Dec. $16,1903-04$ 6s, Dec., $\$ 2,000 \ldots$.. Dec. 16, 1903-04
6s, June, 3,000..June10, 1903-04 6 s , J\&J, $\$ 2,600$

Tax valuation, real,'97 638,410 Tax valuation, pers.' $97.444,900$ Total valuation 1898... 1,077,280 Assessment about 23 actual value
Tax rate (per $\$ 1.000$ ) ' $98 . . . \$ 2 s .60$ Population in 1890 was.......2,911 Population in 1898 (est.)......3,500 ment bonds is payable in N.Y.City; ment bonds is payable in N.Y. City;

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 cl

LOOANS. When Due. 5s, M\&N, \$225,000.

Optional after July 1, 1903 1918 BROESKN BRIDGE-
Có AdAGRIN RIVER BRiDg,'99 to'03 $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 50,000 \ldots .$. Oct. 1,1905
$5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 10,000 \ldots .$. Apr. 1,1906 5s, A\&O, 10,000...... Apr. 1, 1906

So. ROCKY RIVER BRIDGETotal debt Sept. $18 .$. Nov. 1, 1904 Tax valuation, real...119,370,190 Tax valuation, pers'al $43,611,825$ Assessment about $2_{5}$ actual value Popula Go. tax (p. \$1,000) '98.\$8.10 Population in 1897 (est.)..375,000

Darke CO.-George W. Sigafoos, Auditor. County seat is Greenville.

INFIRMARY BONDS-
6s,...... \$40,000.
....... $\$ 3,500$......... Sept 1900 Bonded debt Feb. 3,'99.... $\$ 43,500$

DA YTON-\{ J. LINXWEILER, Mayor
. GIMPERLING, Comptroller.

BRIDGE BONDS-When Due. 5s, M\&SE $\$ 12,000$. $\$ 4,000$ due y'rly.) t. Sept. 1, 1899 | 58, M\&S, $\$ 5,000 \ldots$. Sept. 1, 1901 |
| :--- |
| $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$ |
| 1902 | 5s, A\&O, 12,000.....Sept. 1, 1, 1903 City Hall Bond 4s, M\&S, $\$ 71,000$. Sept. 26,1902 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 24,000$ ( $\$ 6,000$ due ye'rly) to June 1, 1899 5s, J\&D, \$72,000.....June 1, 1903 (\$12,000 due y'rly) to June 1, 1908 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 15,000 . . . . \mathrm{June}^{1,} 1909$ FUNDED DEBT BONDS -

$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 25,000$ ND
$4 \mathrm{~s}, \quad$ M\&S, 65,000 . Sept. 26, 1902
( $\$ 15,000$ due y'rly to Apr. 1,19000
1908 .)

Tax val'tion, personal.. 86,895,800 Total valuation $1898 \ldots 20,489,540$ Assessm't about 70 p. o. actual val. Total tax (per $91,000,98 . . . \$ 8 \cdot 04$ Population in 1899 (about). 45,000

LOANS-

When Du $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 20,000 \ldots$. . Sept. 1, 1899 (\$4,000 due y'rly) to Sept. 1, 1903 STREET PAVING Bonds| 5 s |
| :--- |
| 5 s | 5 s,

$1 \$ 5$
5 s,
 5 s FRBAGE CREMATORY BONDS5 s, F\&A, $\$ 16,000$...... Feb. 1,1900
$(\$ 4,000$ due yearly) to Feb. $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 5,000 \ldots .$. Feb. 1, 1904 5s, F\&A, $4,000 \ldots .$. Feb. 1, 1905
STREET IMPROVEMENT BONDS5 s J J \&D $; \$ 24,000$..... June 1,1899 $\left(\$ 6,000\right.$ due ${ }^{\prime}$ 'rly) to June 1, 1899
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 72,1902$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 72,000 . . . . . J u n e ~ 1,1903$
(\$12,000 due y'rly) to June 1, 1908 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 15,000 \ldots . . . \mathrm{June} 1,1909$
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 15,000 \ldots . . J u n e ~ 1, ~$ SOUTHWESTERN SEWER BONDS-
4s, M\&S, $\$ 6,000$.....Sept. 1,1899
( $\$ 3,000$ due y'rly) to Sept. 1,1900 $(\$ 3,000$ due y'rly) to Sept. 1, 1900
WATER-WORKS BoNDS-
4s, M\&N, $\$ 505,000 . .$. May 1,1905 4s, M\&N, $\$ 505,000 \ldots$ May 1, 1905
WATER-WORKS IMPROVEMENT BondsTOTAL DEBT, ETC.-The subjoined statement shows Dayton's city and school), etc.
Years.
Tota

| Years. | Total Debt Mar. 1. | Assessed Val. | Taxp. \$1,000 |
| :---: | :---: | :---: | :---: |
| 1899. | .\$2,385,000 | \$41,796,1-0 | \$4.60 |
| 1898 | 2.263,000 | 41,785,530 | $23 \cdot 80$ |
| 1897. | . 2,339,000 | 41,873,440 | $26 \cdot 40$ |
| 1895 | . 2,497,000 | 41,048,210 | 26.00 |
| 1890 | . 1,497,160 | 30,723,730 | $22 \cdot 40$ |
| 1885 | . 1,160,500 | 25,473,980 | $22 \cdot 40$ |
| 1880 | . 1,099,000 | 19,816,640 | $22 \cdot 50$ |
| 1875 | 1,011,200 | 19,939,970 | $22 \cdot 20$ |
| 1870 | 357,617 | 16,254,760 | $20 \cdot 50$ |

The total debt March 1,1899 , was $\$ 2,385,000$, including a water
debt of $\$ 717,000$. In addition to the total general debt there were out standing on March 1 addition to the total general debt there were outof $\$ 889,400$; principal and interest payable from assessments upon abutting or benented property. All of said bonds are due and payable in the oking fund asset
The actual valuation of pr March 1,1899 , amounted to $\$ 569,963$.
PAR VALUE OF BONDS. The bonds are all for $\$ 1,000$ each inte est payable atthe 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 188
[ $\$ 50,000$ bonds are advertised to be sold April 13.$]$
Dayton School District.-William G. Haevssier, Clerk Board of Education.
DeFICIENCY BoNDS- When Due. Bond. debt Sept. 1. '98.. \$635,000 48, J\&J, $\$ 83,000.1 . . . .1911-12$ Assessed val'ation, real. $31,000,000$ July 1, 1912.) Total valuation 1898... 42,000,000


DEFIANCE.-J. J. Malley, Clerk.
County seat of Defiance County.
$\qquad$
$\qquad$ When Due.

## $51_{2}$ 1, 18 1 4 4 4 <br> LI 5 s, R ${ }^{4} 2 \mathrm{~s}$,


${ }_{51}$ SEWER BONDS-
$51_{2}$ s,
5 s ,
EAST LIVERPOOL.- $\left\{\begin{array}{l}\text { C. F. BAUGH, Mayor. } \\ \text { J. N. HANLEY, Clerk. }\end{array}\right.$
This city is in Columbiana Count
LOANS-
When Due.
LOANS- When Due
$5 \cdot 86 \mathrm{~s}, \ldots . ., \$ 79.312 \ldots \ldots . . . . . .$. ( $\$ 1,000$ due yearly) to May 1,1917 ( $\$ 1,000$, $\$ 15,000$ 8ent. 1, 1894 to (\$1,000 due yearly.) sept. 1, 1913 6s, J\&D. $\$ 7,000$
( $\$ 1,000$ due vearly) to June 1, 1899 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 33,000 \ldots .$. Sept. 1, 1924

WATER BONDS-
48 , M\&N, $\$ 24,000$
WATER BONDS- When Due. 5s, A\&O, \$15,000....April 1, 1918 5 s , J Optional after April 1, 1898 5 s O J Otional after July 1, $\$ 18,500$ Total debt Jan 1, 1899 Sinking fund.............. 296,813 Net debt Jan. 1, 1899 276,138 Water debt (included) ... 147,500 Tax valuation 1898......3,205,320 4s, $\$ 24,000$.... May 24, 1937 Population in 1890 was..... 10,956
East Liverpool School District.-W. T. Norris, Clerk.


EATON.- $\left\{\begin{array}{l}\text { R. E. LOWRY, Mayor. } \\ \text { L. N. SLIVER, Clerk. }\end{array}\right.$
This village is in Preble Countr.
LOANS- When Due. |Tax valuation $1898 \ldots . . \$ 1,785,963$
 Total debt Feb. 1, $99 . . .$.
ELYRIA CITY.-This eity is situated in Loratin C .
LOANS- When Due. LOANS- STREETMPROVEMENTBONDU Due CITY HALL BONDS-
6s, J\&J, $\$ 6,000$.........Sept., 1909 STREET IMPROVEMENT BONDS-
SEWER BONDS400
6s, $\ldots$..... $\$ 5,400$
1899 to 1900
WATER WORKS BONDS



#### Abstract

 （\＄10，0．© yearly）to July 1， 1928 Interest payable at Elyria City． Elonded debt Mch．1，＇98．$\$ 46,194$ | Floating debt |  |
| :--- | ---: |
| Total debt Mch． $1,1898$. | 50,000 |
| 0,194 |  | Asses ament about $1_{3}$ actual value． Tax rate（per $\$ 1,000$ ） $98 . . \$ 30 \cdot 00$ Population in 1890 was．．．．．．5，611 Population in 1898 （est．）．．．10，000


ELYRIA SCHOOL DISTRICT．－J．C．Hill， President．




EV ANSTON．－Wm．H．Krapp，Clerk．
This village is in Hamilton Countr．
REOANS－Bonds－When Due． $\left\lvert\, \begin{aligned} & \text { Street and sewer assees } \\ & \text { ment bonds．}\end{aligned}\right.$



FAYETTE CO．－John Craig，Auditor．
County seat is Washington C．H．
LOANS－
When Due． REFUNDING DEBT－ 6s，M\＆S，$\$ 15,000 \ldots$. Sept． 1,1903
6s，J\＆D， $15,000 \ldots$ ．．．Dec．1， 1905 6s，M\＆S，15，000．．．．Sept．1， 1908 ROAD AND DITCH BONDS－
 Bonded debt Sept．1， $98 . . \$ 56,000$

Sinking fund assets．．．．．$\$ 10,800$ Tax valuation，real．．． $9,570,730$ Tax valuation，pergon’l $3,607,536$ Total valuation $1898 \ldots 13,178,266$ Assessment is abt． $1_{2}$ actual value．
State \＆Co．tax（per $\$ 1,000$ ）$\$ 5 \cdot 34$ Bonded debt Sept． $1,98 . . \$ 56,000$ Population in 1897 （est．）．．．23，000 I NTEREST payable at Auditor＇s office．
FINDLAY．－$\} \begin{aligned} & \text { D．T．T．WINDERS，Mayor．} \\ & \text { W．RAY，Mlerk．}\end{aligned}$
This city is the county seat of Hancock County．
LOANS－When Due．WITY BONDS－WATER BONDS－（Con When Due．
 GAS Bond 3
．．．．．．$\$ 36,000$ ． 000 ．．． 19 900－1905 $\begin{array}{rr}\ldots . . . . & 57,000 \ldots 1898-1907 \\ \ldots 20,000 \ldots 1901 \& 1906\end{array}$ A $\underset{\sim}{\circ} \mathrm{O}$ ， 25，000 ．．Apr．1， 1914
25,000 ．Apr．1，1919
$25,000 . . O c t .1,1921$ TREET IMPROVEMENT BONDS－ （\＄500 yearly on Oct． 1 $68, \ldots .$. ．$\quad \$ 1,300 \ldots 1899-1903$
WATER BONDS－．．．．．$\$ 50,000.1902$ \＆ 1907 （ $\$ 25,000$ every 5 years．） Population in 1895 （est．）．．．．21，500 NTEREST is payable at the Fourth National Bank，New York City， CITY PROPERTY．－The city owns its water works and gas plant

FOSTORIA．－J．M．Schatzel，Clerk． This city is in Seneca County．

LOANS－When Due． G8，$\ldots . . ., \$ 15,000 . .$. s，$\ldots$ M．．．，$\$ 15,000 \ldots . . . .1900-1906$ 4s，M\＆S，29，734．．．．．．．．．1900－1906 ， 867 ．．．．．．．Sept 1，18－＇19 8，．．．．．．．，\＄259，000 STREET IMPROVEMENT－ 6s，．．．．．．．，\＄112，473．．．．1899－1911

Total debt Feb．1，＇99．．．\＄626，074 Water debt（included） Real valuation 1898.位 1898 Population in 1890 ， $98 \ldots \$ 36 \cdot 80$ opulation in 1890 was．． 5,885 Interest on Water 5s due 1910 i payable at the Shoe \＆Leather Bank New York City．

FRANKLIN．－This village is in Warren County．
 5 ，\＄62， $\left.\begin{aligned} & \text { Bonded debt Sept．1，＇98．．．} \$ 62,000 \\ & \text { Cash on hand．．．．．．．．．．．．．．．} \\ & \mathbf{8 , 6 2 0}\end{aligned} \right\rvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．2，729 } \\ & \text { Population in } 1880 \text { was．．．．．．2，385 }\end{aligned}$

FRANKLIN CO．－$\left\{\begin{array}{l}\text { W．H．HALLIDAY，A Auitor }\end{array}\right.$

## County seat is Columbns．

LOANS－When Due．Defic＇r \＆Bridge bis－（Con LOANS \＆BRIDGE BoNDS

（ 85,000 yeariy on Dis 18991902 $\$_{8,}$ M\＆N $\mathbf{N}, \$ 120,000 \ldots 1899$ to 1918 6s，（ $\$ 6, \ldots$, ，$\$$ y yearly on May 1. ） Total debt A Apr．1，${ }^{9} 9 . .1$ ．$\$ 919,000$ Tax valuation，1，1989．．．84， 889,620 Assessment about ts actual value
State \＆Co．tax（per M．）， 98.88 .69 Population in 1890 was．．．124，087

FREMONT．－C．F．Bell，Clerk．
This oity is in Sandusky County．
LOANS－


 | （part subject to eall after 1899．） | Total tax（per $\$ 1,000$ ） $98 . .833 \cdot 40$ |
| :---: | :---: |
| Water 5s．．．．．．．．．$\$ 71,000 \ldots .1904$ | Population in 1890 ． |



GALION．－C．H．Briggs，Mayor．
This city is in Crawford County．
 Judgment 5 s．．．．． $8,000 \ldots . .1906$｜Tax rate（per $\$ 1.000$ ） $98,000,000$ Refunding 6s．．．．． $87,000 \ldots . .1912$ Population in 1890 was．．．．．．．．．．3， 192 Total debt Feb． 1, ＇ $99 \ldots . . \$ \$ 132,800$｜Population in 1899 （est．）．．．．．．8，8，8
INTEREST on bonds due January 1，1906，is payable at Galion．

GALLIA CO．－J．W．Jones，Auditor．

TURNPIKE Bonds－When Due 5s，．．．．．．\＄40，000．．．1905－09－11－15 $\$ 10,000$ due each year on Jan． 15
 $\$ 15,000$ due each year on Jn， 15 4s，F\＆A，$\$ 60,000$ ．．．．Aug．17， 1918
$5 \mathrm{~s}, . . . .$.
$69,000 . \mathrm{July} 1,1899-1913$

GALLIPOLIS＿\｛M．
TrRNPIKE BONDS．－（Con．） 5s，A\＆O，$\$ 40,000$ ．Apr． 6,1918 Interest paid by County Treasurer． Bonded debt Feb． $7, ~ ' 99 . \$ 244,000$
Tax valuation 1898．．．．．6，481，487 Tax valuation 1898．．．．．6，481，487 Aver．tax rate（per M）＇98 ．．．．22．50 Population in 1890 was．．．．27，005 Population in 1899 （est．）．．．．33，000

GALLIPOLIS．－$\left\{\begin{array}{l}\text { M．F．MERRIMAN，Mayor．} \\ \text { T．E．BRADBURY，City C }\end{array}\right.$
This city is in Gallia County． LOANS－$\quad$ When Due．
 REDEMPTION BONDS－ 1,1916 6s，．．．．．，$\$ 26,000 \ldots, 1899-1904$ （Various amts．in $99 \cdot 00$ \＆ 04. ．）
$58, \ldots . ., \$ 11,000 . . . . . .1906-1907$ $58, \ldots . ., \$ 11,000 \ldots \ldots \ldots . .1906-1907$ （Various amounts each F\＆A．） 5s，F\＆A，$\$ 10,500 \ldots$ Aug．25， 1917
5s，F\＆A，
$9,000 \ldots$. Feb． 25,1918

STREET IMPROVEMENT－
$5 \mathrm{~s}, \ldots ., \$ 17,000 \ldots . . . . .1910-1912$ Total（Part due each F\＆A．） Interest payable at City Treas＇ry． Assessed valuation，real $\$ 1,068,390$ Ass＇d valuation，pers＇l．．． 862,040
Total valuation 1 $898 . . .930,430$ Assessment about 3．actual value Total tax（per $\$ 1,000$ ）${ }^{\prime} 98 \ldots \$ 30 \cdot 10$ Population in 1890 was．．．．．．．4，498 Population 1897，about．．．．．．．．6，885

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．
LOANS－When Due． $\mid$ Net debt Sept．1，1898．$\$ 107,030$ $4^{1}{ }_{2}$ to 6 ，$\$ 136$ ，LIGHTING，ETC．${ }^{2}$ Assessed valuation＇98．1，200．000


GLENVILLE SCHOOL DISTRICT．－WILLIAM J．Boyd，Clerk Board of Education．
 Bonded debt Jan．1，＇99．$\$ 11,210$ payable at the Garfield Savings INTEREST on the $\$ 22,000$ loan payable at the Garfield Savings
Bank Glenville．

GREENFIELD．－－Jno．W．Case，Treasurer．
This village is in Highland County．
LOANS－When Due．｜Tax valuation 1898．．．．\＄1，106，565 $6 \mathrm{~s}, \ldots \mathrm{C}$ ．L．STR．$\$ 37 \mathrm{MP}$ ．\＆W ATER WKs．Total tax rate（per M．） $98 . . \$ 28.70$

GREENVILLE．－H．J．Brenneman，City Clerk． This city is in Darke County． LOANS．－BTREET IMP，BONDS－When Due． 6s，Jan．，$\$ 938 \cdot 10$ ．．July，＇01 to＇03 WATER WORKS BONDS－
$5 \mathrm{~s}, \ldots \ldots . . \$ 19,00 . .$. Dec． 12,1917 $5 \mathrm{~s}, \ldots .$. ．．．．． $5,000 \ldots .$. Oct． 27,1902
$5 \mathrm{~s}, \ldots .$.
$56,000 \ldots .$. Dec． 12,1918

Natural gas Refund．Bonds－ 6s，（\＄10．000 searly on June 1．．．．． 870.000 Total debt sept 1，1898．．$\$ 150,000$ Tax valuation $1898 \ldots \ldots . .2,850,090$ Total tax（per $\$ 1,000$ ） 98
Population in 1890 was．．．．．．．5，473 HAMILTON．－M．O．Burns，Clerk．
This city is in Butler count LOANS－ When Due． $4^{1}{ }_{2} \mathrm{~S}, \ldots . ., \$ 63,000 \ldots . . .1899-1911$ ELECTRIC－LIGHT BONDS－
5s，M\＆S，$\$ 100,000$ ．July 1，＇04 to＇18 GAS WORKS BONDS－1，${ }^{\prime}, 18$ s，F\＆A，$\$ 142,51$ after Feb．1，＇09．） REFUNDING BONDS－

$5 \mathrm{~s}-6 \mathrm{~s}, \ldots . . \quad \$ 42,000 . .1899$ to 1905 | SEWER BONDS |
| :--- |
| SE．．． 1899 to 1905 | $41_{2} \mathrm{~s}, \ldots . ., \quad \$ 95,551 \ldots \ldots .1899-1911$

4 s ，ann．，
$8.510 \ldots . .1899-1915$ 4 s, ann．，$\quad 8.510 . . .1899-1915$ $\begin{array}{rrr}4 \mathrm{~s}, & \ldots . ., \quad 13,025 \ldots \ldots .1899-1924 \\ 4 \mathrm{~s}, & 8,200 . . . .1900-1909\end{array}$ 412，$\ldots .$. ， $4,500 . . . . .1999-1913$
REFUNDING SEWER BONDS REFUNDING SEWER BONDS－
$41_{2}$ ，F\＆A，$\$ 2,500 \ldots$ Aug． 1,1899 $1_{2}$ ，F\＆A，$\$ 2,500$ ．Aug． 1,1899
（ $\$ 250$ yearly）to Aug．1， 1908.
$2,400 \ldots \ldots .1899-1908$

LOANS－When Due $41_{2}$ ，sewers，$\$ 68,818 \ldots$ 1899－1913 6s，sundry，13，918．．．1899－1905 STREET IMPROVEMENT BONDS－ $4 \mathrm{~L}_{2} \mathrm{~s}, \ldots . . \$ 50,284 \ldots . .1899-1913$ W ATER WORKS BONDS－ $5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 290,000 \ldots \ldots . .1899-1915$ Total debt Jan．1， 9 a．．．．．．\＄9 929 －1901 Bonds owned by city．．．．．16，045 Water debt（included）．．．
2977，500 Total valuation 1898．．．8，197，847 Assessm＇t about $2-5$ actual value． Total tax（per $\$ 1,000$ ）＇98．．$\$ 28 \cdot 3$ ． Population in 1895 was．．．． 20,306
Population in 1890 was．．．．． 17,565

NTEREST on water bonds is payable at First National Bank，New s at city treasury．

## HAMIL <br> SCHOOL <br> BUILDING BONDS－ <br> When Due． <br> 6s，Sept．10，\＄2，500．Sept．10， 1899

 （ $\$ 4,000$ due yearly to Feb．24， 1901 5 s, Apr． $8, \quad 2,000 \ldots$ Apr． 8,19025 s, Apr． 8,
$4,000 .$. April 8,1901 58，Mar．2，40，000．．．Mar．2， 1903 （\＄4，000 due yearly）to Mar． 2,1912
5 s.
Oct． $9, \$ 20,000$ ．．Oct． 9,1913 $(\$ 4,000$ due yearly）to Oot． 9 ， 17
3 L $_{28}, \ldots . . \$ 16,000 \ldots . . .1923$－ 1928

DISTRICT．－
LOANS－When Due BUILDING BoNDS－（Con．）
$41_{2}$ S，July 7，$\$ 30,000 . . J u l y$
7,1905 （\＄3，000 due yearly）to July 7， 1914 REFUNDING BONDS－
$4 \mathrm{~s}, \ldots \ldots . . \$ 13,500 \ldots .$. Bonded debt，Feb．15，${ }^{(\$ 5} 00$ yearl．，．1908－193 Interest payable at Miami Valley Bopulation in 1898 （est．）$\ldots 25,000$

HAMILTON CO．－$\left\{\begin{array}{l}\text { EUGENE L．LEWIS，Auditor．} \\ \text { TILDEN R．FRENCH，Treasurer }\end{array}\right.$ County seat is Cincinnati

## LOANS－ <br> $\qquad$ <br> When Due．

ARMORY BONDS－
．Apr． $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 100,000 \ldots$ ．．．．Dec． 30,1919 Subject to call after Dec．1， 1917 AVENUE IMPROVEMENT－
4s，Feb．7，20，000．．Feb．7， 1900 $\$ 4,000$ due ${ }^{\prime}$＇rly）to Feb．7， 1904
BRIDGE BoNDS－ 4s，Oct．31，$\$ 40,000$ ．．Oct．31， 1899 4s，M\＆S， $58,000 \ldots$ Sept． 1,1901
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{M}^{2}$,


BRIDGE BoNDS－（Con． 4s，J\＆D，$\$ 25,000$ ．．June 16， 1916 $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, 107,000 \ldots$ ．．．Avg．25， 1916 4s，A\＆O，99，000．．．Oct．26， 1918 COURT House－ 5s，F\＆A，$\$ 50,000 \ldots$ ．．．Aug．1， 1934 Subject to call aft．Aug．1， 1914
$5 \mathrm{~s}, \mathrm{~J} \& D, \$ 35,000 \ldots$ Dec． $5 \mathrm{~s}, \mathrm{~J} \mathrm{\& D}, \$ 35,000 \ldots$ ．．Dec．
Subject to call aft．Dec． 1,1934 4s，J\＆D，$\$ 15,000 \ldots$ ．．June 1， 1914 Subject to call aft．June 1， 1914 4s，M\＆N，\＄350，000．．May 1,1935
Subject to call aft．May 1， 1915

HiGHLAND CO.-James Reece, Sr., Auditor.

\section*{County seat is Hillsborougn.} | LOANS- When Due. | $\begin{array}{l}\text { 5s, ... \$28,500........Mar. 1, } 1904 \\ \text { Total debt Sept. 1, 1898 }\end{array}, \$ 80,500$ |
| :--- | :--- |



## IRONTON.- \{E. F. TYLER, Mayor.

 County seat of Lawrence County LOANS- When Due. $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 20,000$. Sept. 1,1910$. M a y ~ 1,1914$ 5s, M\&N, 3,500.. REFUNDING BONDS 5s, M\&S, $\$ 30,000 \ldots .$. Sept. 1,1915 5 s , J\&J, $\$ 6,500$ HARF BoNDS - 1908 58, Jubect to call after July 11, 1903.
Subject $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 25,000$. 5s, J\&D, \$25,000......June 1, 1912
STREET BONDS-
5 s, J\&D, $\$ 25,000 \ldots .$. June 1, 1912

 INTEREST on the wharf bonds, on the special assessment bonds, and on the temporary loan bonds, is payable at the City Treasury; on

JEFFERSON CO.-Geo. P. Harder, Auditor. County seat is Steubenville.
LOANS-
s, J\&D $\&$ BONDS -
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 115,000 \ldots . . J u n e 1,1902$ Subject to ....June 1, 1910 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 117.000 \ldots . . J u n e$ 1, 1911 $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}$ Subject to call June 1, 1899 Interest payable at County Treas.

| LOANS- <br> When Due. <br> COUNTY BONDS- | LOANS- When Due. |
| :---: | :---: |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 150,000 \ldots$ Dec. 16, 1914 |  |
| 04 | 4s, ....., 8,000 ...Feb. 13, 1904 |
| M\&N, 260,000.. May 15, 1916 | 48, F\&A, 24,500 ...Feb. 1, 1919 |
| DIst. Assessors' REL |  |
| J\&J, \$20,000 ...Jan. 15, 1901 | 4s, J\&D, \$15,000 .June 1, 1922 |
| air Grounds Ext. \& Imp | Subject to call aft. June 1, 1912 |
| , July 16, \$10,000.July 16, | ROAD AND AVENUE BOND |
| LONGVIEW IMPROVEMENT | 5s,Mar. $14, \$ 16,500 . \mathrm{Mar} .14,{ }^{\text {, 00-'04 }}$ |
| , A\&O, \$25,000 ..Oct. 1, 1916 | 4s, Oct. 20, 6,500...Oct. 20, 1901 |
| Subject to call aft. Oct. 1, 1906 | 4s, Julp 1, 18,000.......1899-19022 |
| , J\&D, \$50,000 ...Dec. 1, 1917 | 48, J\&D, 30.000...Dec. 12, 1911 |
| Subject to call aft. Dec. 1, 1907 | 4s, J\&D, 70,000 ...June 1, 1912 |
| , A\&O, \$25,000...Nov. 1, 1918 | 4s, M\&N, 45,000 ..Nov. 1, 1913 |
| Subject to call aft. Nov. 1, 1908 | 4s, J\&D, 13,000...June 30, 1914 |
| s, J\&D, \$30,000 ...Dec. 12, 1921 | 4s, A\&O. 29,000...Oct. 12, 1914 |
| Subiect to call aft. Dec. 12, 1911 | 4s, Oct. 25, 90,000 ..Oct. 25, 1913 |
| s, F\&A, \$30,000 ...Feb. 6, 1922 | Subject to call aft. Oct. 25, 1903 |
| Subject to call aft. Feb. 6, 1912 | 4s, F\&A, \$42,000..... Aug. 7, 189.9 |
| AQUEDUCT Bonds- | (\$6,000 due yearly) to Aug. 7, 1905 |
| F\&A, \$25,000 ....Aug. 22, | TURNPIKE Bo |
| Subject to call aft. Aug. 22, 1906 | 5s, Sept. 16,\$12,000-Sept. 16, 1903 |
| , J\&J, \$60,000 ...Jan. 27, 1917 | 4s, J\&D, $20,000 \ldots$..Dec. 12, 1911 |
| ubject to call aft. Jan. 27, 1907 | 4s, J \& D, 31,000 ...Dec. 24, 1912 |
| , J\&J, \$15,000 ...Jan. 28, 1919 | 4s, M\&N, 14,400 ... May 31, 1913 |
| Real Estate Record | 4s, M\&S, $27,000 \ldots$..Sept. 1, 1919 |
|  | Subject to call aft. Sept. 1, 1909 |
| Subject to call after 1905 | Total debt Sept. 1,1898. ${ }^{\text {2, }}$,555,380 |
| Var., \$5,500.Jan. \& Feb., 1916 | Tax valuation, real....191,825,470 |
| Subject to call after 19 | Taxvaluat'n, personal. 46,270,220 |
| s, M\&S, $\$ 4,500 \ldots$ Mar. 1,1917 | Total valuation 1898..238,095,690 |
| Subject to call aft. Mar. 1, 1907 | State \& Co. tax (per M.) '98... \$6'93 |
| TAX DUPlicate- | Population in 1890 was....374,574 |
| s, M\&N, \$65,000...May 1,1915 | Population in 1896 (est.) ..500,000 |
| Subject to call aft. May 1, 1905 |  |

HANCOCK COUNTY.-Surrel P. De Wolfe, Auditor. County seat is Findlay.

LOANS-
COURT HOUSE BONDS-


 Tax valuation, personal 6,218,750 Total valuation $1898 \ldots 21,159,816$ Assess tabt. 40 per cent. act'l val.
Total tax (per $\$ 1,000$.) '94. $\$ 16 \cdot 00$ Population in 1890 was....42,562
$\mathbf{P}_{, ~ p u l a t i o n ~ i n ~} 1880$ was... 27,784

HARDIN CO.-James Bastable, Auditor.
County seat is Kenton
LOANS-- When Due. ARMORY AND BRIDGE BONDS6s, …..., \$35,00
6s, A\&O, \$76,000....July,99-'05
(Payable by special assessment.)
6s, J\&J, \$15,500...
Ps, A\&O $\$ 61,000$.
1901-1903
6s, A\&O, $\$ 61,000$. . . . July,'98-'02
INTEREST is payable at the Hanover Nat. Bank, New York, and at
HENRY COUNTY.-David F. Coe, Auditor.
County seat is Napoleon
LOANS. When Due. 5s, J\&J, \$8,000.......July 1, 1907 FLoATING. Debt (Funded.) - 1900 ReFunding Bonds$5 \mathrm{~s}, \ldots \ldots, \$ 30,000 \ldots .$. April 1, 1904 Township Road IMP ...July 1, 1905 CowNsHPP ROAD IMP. (Special)
5 s , J \& J $\$ 26,000 \ldots .$. July 1,1905 5s, M\& $\$ 26,000 \ldots . .$. July 1,1905 5s, J\&J 9,000.......July 1, 1905

OPTIO Population in 1880 was.... 20,585 OPTIONAL-The bonds are all subject to call five years before

5s, J\&J, 88,000 .......July 1,1907 Total debt sept. 1,1898 .. $\$ 173,000$ Township debt (included) 77,000 | Net debt Sept. 1,1898 | 84,576 |
| :--- | :--- |
| 68424 |  | Notal valuation $1898 \ldots \ldots, 6,750,970$ Assessment about $1_{3}$ actual value. Total tax (per \$1,000).'97..\$13.35 Population 1890 was..

Interest is payable in N. Y. City. Tetal debt Feb. $1,1899 \ldots \$ 76,000$ Assessment abt. $3_{5}$ actual value. Total tax (per \$1,000) '95...\$11'50 Population in 1890 was.....28,939
Population 1899 (estima; 40,000

LOANS-

KENT.-This city is situated in Portage County.
LOANS-_When Due, $\left\lvert\, \begin{aligned} & \text { Total debt Sept, } 1,1898 \text {.. } \$ 80,000 \\ & \text { Total valuation }\end{aligned}\right.$ IMP. AND PARK Bonds..... 1922 Tatal valuation $1898.1 .1,400,806$ Tax rate (per $\$ 1,000$ ) 1898. $\$ 23.40$
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 Countr.

LOOANS-

## $4 \mathrm{~s}, \$ 58,000$

6s, A\&O, $\$ 7,000$
ST TREET IMPRO V........ 1899-1902 6s, ......, $\$ 25,982 . \ldots \ldots .1899-1903$ 5s, …...,\$84,000......1900-1919 Tax valuation 1898.....2,153,400 Total tax (per \$1,000) $1898 . \$ 36 \cdot 20$ Tax valuation 1891.... $\$ 1,827,170$ Population in 1890 was......5,557
Population in 1899 (est.)....8,500

LANCASTER.-This city is in Fairfield County.

LOANS- When Due. STREET IMPROVEM'T B'DS-(Con.) | CITY HALL BONDS .. 1899 to 1904 | $6 \mathrm{~s}, \ldots . ., \$ 19,000 \ldots . .2,000$ yearly |
| :---: | :--- |
| $6 \mathrm{~s}, \ldots . .1,080 \ldots . .180$ yearly |  | FIRE (\$10,000 yearly).

 STREET IMPROVEMENT BONDS$6 \mathrm{~s}, \ldots . ., \$ 6,500 \ldots . . \$ 3,000$ yearly
$6 \mathrm{~s}, \ldots \ldots$, 7,350 $7, \ldots, 490$ yearly
$6 \mathrm{~s}, \ldots \ldots, 6,135 \ldots \ldots .906$ yearly 5s, .... $\$ 25,000 \ldots . . . \$ 2,000$ yearly Bonded debt Sept. 1,' 98 . $\$ 89,000$ Street imp't bonds (add'l) 46,065 Total valuation 1898 ....3, 229,580 Assessment about $3_{5}$ actual value.
Total tax (per $\$ 1,000$ ) 1898. $\$ 22 \cdot 10$ Potalation 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.

LA WRENCE CO.-H. R. BRown, Auditor. County seat is Ironton.
LOANS-
When Due.
6s, M\&S, \$2,000.
REFUNDING BONDS -
$5 \mathrm{~s}, \ldots \ldots, \$ \$ 4,000 . . \$ 1,000$ semi-an. $6 \mathrm{~s}, \ldots \ldots ., \$ 3,000 \ldots \$ 1,000$ semi-an. $5 \mathrm{~s}, \ldots . . ., 1,000 \ldots \$ 1,000$ semi-an. 5 s, M\&S, $\$ 245,000$.. Sept. $1,99-{ }^{\prime} 23$

Bonded debt Sept 1,97 0268,000 Tax valuation, real......5,035,990 Tax valuation, personal. 2,280,899
Total valuation 1898...7,316,889 Assessment is $1_{2}$ actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 14 \cdot 00$ Population in 1890 was.....39,556 Population in 1896 (est.)....42,000 ( $\$ 5,00$ ) due semi-annually.)

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. 5s, J\&.J, \$50,000....July 1, 1905 (\$10,000 due yearly) to July 1,1908 6s, J\&J,

Total debt Feb. 1, 1899.. \$131,000 Assessed val'n, real....15,851,250 J\&J $\$ 5.000$ valal valuation, 1893..22,777,143 ( INTEREST is payable at Newark, Ohio.

## LIMA.- $\left\{\begin{array}{l}\text { H. S. PRO }{ }^{\circ} \mathrm{HET} \text { (. Mayo } \\ \text { C. LYNCH, Clerk. }\end{array}\right.$

This city is the county seat of Allen Counts
LOANS- When Due. MACHINE SHOP BONDS6s, A\&O, $\$ 100,000 . .$. Apr. 1, 1900 6s, J\&J, $\$ \prec, 000 \ldots$.....July 1, 1899
 $5 \mathrm{~s}, \ldots .$. 68,600........... 1899-1908 6s, July, (Part yearly.) 5s, J\&J, 12,000.......... 1899-1908 (Various amounts every 6 months) ( $\$ 2,000$ every $\mathrm{J} \& \mathrm{~J}$ to 1903 inclus.; $\$ 3,009$ ev'ry J\&J from 1904 to'08.) $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000 \ldots . . . .1901-1910$ $(\$ 2,000$ every 6 months J\&J.)
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000$. July 1,1899, to
$(\$ 2,000$ each J\&J) ....Jan. 1, 1909.
 OPTIONA -One hundred and fifty thousand dollars of the water. INTEREST on the water bonds is payable by 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
LOANS- When Due. | Total debt Sept. 1, 1898.. \$64,500 GAS, WATER \& SEWER BoNDS Tax valuation 1898 ........ 959,702
 5s, J\&D, 60,000.........1900-1929 ( $\$ 2,000$ due yearly on June 1.) Population in 1890 was......3,319 Population 1895 (estimated). 3,500 INTEREST is payable at the Western German Bank, Cincinnati, O.

LOGAN CO.-C. D. Campbell, Auditor.
County seat is Bellefontaine.
$\qquad$ When Due.
DITCH BONDS-
$6 \mathrm{~s}, \ldots . . \$ 30,000$
Part yearly


Total debt Oct. 1, 1898.. \$51,000 $6 \mathrm{~s}, \ldots . ., \$ 15,000 \ldots . . . .1899-1903$ Population in 1890 was......27,386

LORAIN.- $\left\{\begin{array}{l}\text { A. H. BABCOCK, Mayor } \\ \mathbf{G} \text { A. RESEK }\end{array}\right.$
This city is in the county of the same name
LOANS- When Due. IMPRUVEMENT BONDS-
REFUNDING BONDS-
$68, \ldots . . ., \$ 5,000 \ldots . . . . . .18991903$ 6s, ( 11,000 due yearly on Oct. 28.) $68, \ldots . ., \$ 30,000 \ldots \ldots . .1908-1912$
$(\$ 3,000$ due yearly on Aug. 1.)


#### Abstract

PAVING BoNDS-(Con.)- ( $\$ 2,000$ due in 1908 ) $\$$ WATER WORKS- ( $\$ 10,000$, $\$ 40,000 \ldots$ Mar. 1,1906 (\$10,000 due J'rly) to Mar. 1,1909 s, M\&S, $\$ 160,000 \ldots$ Mar. 1, 1910 Ss, M\&S, $138,000 . .$. Apr. 1, 1916 Bonded debt Dec.19.,'98. $\$ 672,100$ $\begin{array}{ll}\text { Water debt (included).... } & 338,000\end{array}$ Cotal debt Dec. $19,1898 \quad 25,000$ chool bonds (additionai) 647,000 -sessed valution 1891 41,000 Total tax (per 101000 198, 588,000 Total tax (per $\$ 1,000$ ) '98. $\$ 26 \cdot 80$ Assessm't about 23 actual value Population in 1890 was ter.


 $.1899-1903$$.1899-1900$
-
WATER B -
 Payable by special assessment. TEMPORARY LOAN BONDS5s, ….... \$11,600................ Bonded debt Mar. $1,99.9265,000$ Water debt (included)... 155,000 Spec. asst. debt (add'n'l). 28,056 Temporary loans (add'n'l) 11,600 Tax valuation 1898

Total debt Sept. 1, 1898 \$423,500 Net debt Sept. 1, $1898.341,217$ Tax valuation, real.....11, 991,940 Total valuation 1898...17,694,150 Assessment is $s_{5}$ actual value. Average tax (per $\$ 1,000)^{\prime} 97 . \$ 19 \cdot 91$
Populationi n 1890 was....39,415


LOANS． 5，F\＆A，$\$ 20$ SEWERS－ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 20,000$ 5s， $\mathrm{F} \& A, \quad 20,000 \ldots . .$. ．．．．．．．ug．， 1912 ，$\$ 10,000 \ldots . .$. ．．．．．．．ung．， 1899 5s，．．．．，\＄15，000．．．．．．．．．1906－1926 ，subject to ealil after 190．1， 1927 Water Works Bonds－ $4^{12}$ ，A \＆D，\＄10，000．June，＇02 to＇ 12 $41_{2}$ s，A\＆O， 90,000 ．Oct．，＇ 99 to＇19
$4{ }^{1} 2 \mathrm{~s}, \mathrm{M} \& S, \quad 10,000$

## MARION．－This city is in Marion County

| LOANS－When Due． | Tax valuation 1898．．．．$\$ 4,603,110$ |
| ---: | :--- |
| STREET IMPROVEMENT |  |

 Bonded debt Sept． 1 ，998．\＄334，713 Potal tax（per $\$ 1,000$ was．．．． 10,297 INTEREST on the streetimp＇t bonds is payable at the City Treasury．

This city is in stark county．
LOANS－When Due． 6s，Apr．，$\$ 4,000$ ．．．April，1899－＇14 SEWER BONDS－ 6s，M\＆N，\＄1，200．．．．Nov．，1899－＇03 STREET IMPROVEMENT BONDS－ （Part due ev＇y 6 m ＇s）to July 1,1906 GENERAL IMPROVEMENT－－
6s，$. . .888,720 \ldots . . . . . .$. to 1911

Total debt Mar．15， 1898 \＄91，200 Floating debt

3,800
95,000 Cash assets． Net debt Mar．15，1898．．87，400 Tax valuation $1898 \ldots . .4,014,590$ Population in 1890 was 10.092 Population in 1898 （est．）．．．．13，000

MEIGS CO－Clinton A．Roberts，Auditor．
County seat is Pomeroy．





MERCER CO．－Chas．A．Klofb，Auditor．
County seat is Celina

MIAMI COUNTY．－J．T．Bartmess，Auditor County seat is Troy．
LOANS．When Due． 6s，．．．．，$\$ 185,000 . . . . . . . . . . . . . .$. DITCH BONDS－．．．．．．．1899－1900 （Part every J\＆J．） 1901 5s，．．．．， 86,0 BRIDG 5 s ，J\＆J，$\$ 38,000$ ．．．．．．．July 1， 1899 （ $\$ 2,000$ every 6 mos．）to July $1, ' 08$ $\underset{\text { Pike BONDS－}}{\text { 6s，．．．．，} \$ 2,200 \ldots . . . . . J u l y ~ 1,1900} \mid$

Interest payable at Treas．office． Total debt Sept．1， $98 . . . \$ 244,200$ Tax valuat＇n，personail．6，721，506 Total valuation 1898．．．21，869，976 Assessment is $1_{2}$ actual value state tax（per $\$ 1,000$ ）$\ldots . . . . \$ 2 \cdot 84$
County tax $($ per $\$ 1,000), 98 . .6 \cdot 70$ Pounty tax（per $\$ 1,000$ ） 98.36 .70 Population in 1897 （est．）．．．45，000

MIAMISBURG．一\｛ A．R．STOCKER，Mayor．
Located in Montgomery Country．

 Fire and light imp． $58,1902,000$ General improvelient Total debt Mar．1，1899．．．．．54，056 Population in 1899 （est．）．．．．．．3，600 INTEREST on general improvement bonds is payable at the Han－
over National Bank of New York；on remaining issues at Miamisburg．

MIDDLEPORT．－ $\begin{aligned} & \text { JAMES H．WILLIAMS，Mayor．} \\ & \text { E．P．CARTWRIGHT，CLERE：}\end{aligned}$
This village is situated in Meigs County．
LOANS－When Due．Interest pavable at Middleport FUNDING BONDS－

When Due． $4 \mathrm{~s}, \ldots \ldots . . \$ 7,000$ ．．． Bonded debt Mar．1，＇99．．．$\$ 52,000$ SEWER BoNDS－ | SEWER BONDS－ |
| :---: | :---: |
| $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$, |
| 615，M\＆ |

，＇99－＇13 Assessment about $18 . . . . .624,000$ MIDDLETOWN．－Henry Erb，Treasurer． This city is in Butler County．
LOANS－When Due．｜Bonded debt Sept．1，＇98．．$\$ 115,500$ PAVING BONDS－
5s，M\＆S，$\$ 7,41465$ 58, M\＆S，$\$ 7,41465 \ldots$ Mar． 30 ，＇00
（ $\$ 82385$ due y＇rly）to Mar． 30 ，＇08 $\begin{array}{ll}\text { Sewer } & 5 \mathrm{~s}, \$ 49,000 \ldots \ldots .1899 \\ \text { 46，000，part y＇rly }\end{array}$ ast on hand．．．．．．．．．．．．．．．9，280 Net debt Sept．1， $1898 . .$. ．106，220 Total tax（per $\$ 1,000$ ） $1898 . \$ 26.50$ Population in 1890 was．．．． 7,681
Population in 1897 （est．）．．． 10,000

MONTGOMERY CO．－Alfred G．Freight， Auditor．County seat is Dayton，
LOANS－
Wh $5^{1}{ }_{2} 8, \ldots . .9 \$ 35,000 \ldots$ ．．．．Sept．1， 1900 4s，M\＆8， $71,000 \ldots$ Sept．1， 1900 （\＄18，000 due y＇rly）to Sept 1， 1904 BUILDING BONDS－
58，M\＆S，\＄5，000．．．
COUNTY DEFICIENC 5 s ，M\＆S，\＄20，000．．．．Sep

Total debt Sept．1，＇98 ．．\＄131，000 Tax valuation，real．．．．．46，181，76 Total valuation $1898 \ldots 63,592,300$ Assessment is $3_{5}$ actual value． State tax（per $\$ 1,000$ ）1897．．$\$ 2 \cdot 84$ County tax（per $\$ 1,000$ ）＇97．． $3 \cdot 70$
Population in 1890 was．．． 100,859 Population in 1890 was．．．100，852
Population in 1898 （est．）．． 150,000

LOA S Kox Counts. $\underset{\text { Cs, J\&J } \$ 3.000}{\text { DEFINENCY }}$ Bonds- When Due. $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 3,000 \ldots . . . .1899$ to 190 Paving Bonds- yearly. ${ }_{68}$ PAVING Sept., $\$ 17,500 \ldots 1899$ to 1902 SEWER BONDS- yearly.) SEWER BONDS-
6s. Oct., $\$ 8,000$... $\$ 1.000$ due ${ }^{\prime}$ 'rly
$6 \mathrm{~s}, \ldots ., 7,125 \ldots \mathrm{July}, 1899-1908$ (\$375 each J \& J.)

Street Improvement6s, ….., \$3,800........1899-1916 68, J\&J, $\$ 24,000$......Jan. 1, 1902 Subject to call.
6s, $1 . . \$ 15,000 \ldots . . .$. July 1, 1901 Interest is payable at City Treas' $\overline{\text {. }}$ Total debt Sept. $9, \quad 98 \ldots$
Tax valuation $1898 . \ldots . .2,462,415$ Assessment is 1898......2,462,415 Assessment is abt. $1_{2}$ actual value.
Total tax (per $\$ 1,000$ ) $1898 . \$ 28.50$ Population in 1898 (est.)....8,000

MUSKINGUM CO.-J. L. Starkey, Auditor
County seat is Zanesville
Bonded debt Feb, 4,99

$\$ 438,000$ Bonded debt Feb. 4,'99 $\$ 438,000 \left\lvert\, \begin{aligned} & \text { Asses'd valuation '98. } \$ 22,090,094\end{aligned}\right.$ Floating debt . ....... 25,000 State \& Co. tax (per M) 98 | Total debt Feb. 4, 1899 | 463,000 | $\begin{array}{l}\text { Population in } 1890 \text { was.....51,210 } \\ \text { Sinking fund............ }\end{array}$ |
| :---: | :---: | :--- |
| 17,000 | Population in 1899 (est.) $. .60,000$ |  | Net debt Feb. 4, 1899.. 446,000

OTTAWA COUNTY-E. A. Powers,Auditor. The county seat is Port Clinton. LOANS- When Due. $\mid$ Total debt Sept. 1, 1898. $\$ 134,000$ Rriage 6s, $1899-1917, \ldots . . \$ 12.000$
Court House $5 \mathrm{~s}, 1898.18$.
50,000 Assessed valuat'n 1898. 7,331,558 Dith 10 . 50,000 Creek 6s, 1899.. -19022 1,000 Assessment $1_{3}$ actual value. State and Co. tax (per M)'97. $\$ 9.00$
Population 1890 River 6s, 1901....... Population 1898 (est.)........21, 23,500
PAULDING CO.-Floyd Atwill, Auditor.

## 

LOANS.
When Due. bridge and Jail Bonds 5s, Feb., 813,000 ........Feb. 1, 1907
Court House BoNDSCoURT HOUSE BONDS-
5 s, Feb., $\$ 20,000 \ldots .$. Feb.

$5 \mathrm{~s}, \ldots ., 74,200 \ldots \ldots \ldots . .1899-1905$
Expense And Poor-
$5 \mathrm{~s}, \mathrm{Feb} ., \$ 19,000 \ldots . . . \mathrm{Feb} .1,1900$ Total debt March, $1899 \quad \$ 190,161$
Total valuation 1898.. Assessment about $1_{3}$ actual value County tax (per $\$ 1,000$ ) '98. $\$ 16 \cdot 66$ Population in 1890 was....25,932 $5 \mathrm{~s}, \ldots ., 39,300 \ldots \ldots . . .1900-1906$ Population in 1897 was.....28,000

ERRYSBURG.-T. M. Franey, Corporation
Clerk.-This village is in Wood County.
LOANS-
NATURAL GAS Bonds When Due.
$6 \mathrm{~s}, \ldots ., \$ 21,000 \ldots \ldots . .1899-1911$ $6 \mathrm{~s}, \ldots ., \$(\$ 2,000$ yearly). REFUNDING BONDS-
4s, F\&A, $\$ 5,500 \ldots$ Aug. 15, 1913 Intirrary Endowment-

Interest payable at Perrysburg. Assessed valuation 1898...32,51,500 Assessment about, ${ }^{2}$, actual value. Tax rate (per M.) '98...... $\$ 38 \cdot 80$ $\begin{array}{ll}\text { Population } 1890 \ldots \ldots . . . . . . & 1,747 \\ \text { Population } 1897 \text { (est.)..... } & 2,000\end{array}$

PICKAWAY CO.-B. F. Yates, Auditor.
County seat is Circleville.
LOANS- When Due |Tal debt 1 ,98 BRIDGE BONDS- Se 1,1900 Sinking funds............ 12,011 COUNTY BONDS- $6 \mathrm{~s}, \ldots ., \$ 12,420$ $\qquad$ .1899-1904

NTEREST is payable at Treasurer's Offlice,
PIKE CO.-Philip P. Hammon, Auditor.
County seat is Waverly.

LOANS- When Due. Tax valuation, personal $11,168,335$ | Turnpike $68, \$ 54,000 \ldots 1899-1903$ | Total valuation $1898 \ldots$. $3,863,155$ |
| :--- | :--- | :--- |
| Total debt Sept. $1,1898$. |  |

 | Net debt Sept. $1,1898 \ldots .$. | 40,138 |
| ---: | ---: | ---: |
| Tax valuation, real....... 694,820 |  |\(| \begin{aligned} \& Population in 1890 was..... 17,482 <br>

\& Population in 1896 about.. 18,000\end{aligned}\) 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.

| D |  |
| :---: | :---: |
| \& REFUNDING Bo | $\begin{aligned} & 5 \mathrm{~s}, \mathrm{M} \& \mathrm{M}, \\ & 5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A} 0, \\ & 11, \end{aligned}$ |
|  | Interest |
|  |  |
| 6s \& 5s, ..., \$84,000. 1910-1913 | School bonds (addition'l) |
|  |  |
|  |  |
| -WORKS Bond |  |
| S, \$150,000 ....sept. 1 |  |
|  |  |

POMEROY.-Abe A. Massar, Clerk.
Pomeroy is in Meigs County.
LOANS- When Due.
STREET PAVING BoNDS- LOANS- $\begin{gathered}\text { When Due. } \\ \text { REFUNDING BoNDS-(Con.) }\end{gathered}$ 5s, ...., \$5.814...Sept.. 1899-1907
 $\$ 11,000$.Sept., 189
$(\$ 500$ every M\&S.)
Refunding Bonds-
$4{ }^{\text {Ress }}$ M\&S $, \$ 7,000 \ldots$. Sept. 1,1917
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 8,000 \ldots .$. Sept. 1,1908 Assessment about $1_{2}$ actual value.
6s, M\&S, 93,000 .... Sept. 1, 1914 Population in 1890 was.....4.7.726 6s, M\&S, $6,000 \ldots$....Sept. 1, 1915 Population in 1899 (est.)....6,000 INTEREST on the 5\% refunding bonds due 1907 and on the streat
paving bonds is payable at Pomeroy; on all others in New York.
PORT CLINTON.-Geo. F. Meyer, Jr., Clerk. This village is in Ottawa County.
$\qquad$ When Due.
Emergency Bonds
h 1, 1900, to

Total debt Sept. 1, 1898.
ax valuat $\$ 77,770$
 IMPROVEMENT-

To 1929
PORTSMOUTH.-Portsmouth is the county seat of Scioto County.
LOANS-
5s
$5 \mathrm{~s}, \ldots . ., \$ 45,000 \ldots .$. Aug. 1809 $5 \mathrm{~s}, \ldots . ., \$ 20,000 \ldots . .$. June $1,1907$. Refunding Bonds5s, M\&N, \$20,000...June 27, 1918 REFUNDING SEWER BONDS$4 \mathrm{~s}, \ldots$. , $\$ 15,000 \ldots$. . Aug. 1, 1917
5 s , $\ldots .$. . $35,000 \ldots .$. July 1,1923 6s,....... $\$ 21,000$...... May 1,1899 ( $\$ 7,000$ due yearly) to May 1,1901. ( $\$ 3,100$ due yearly) to Sept. 1, 1902

WATANS- When Due. 4s, $\mathbf{M} \not \subset \mathrm{N}$, $\$ 33,000 \ldots$....May 1, 1906
 48, M\&N, $50,000 . . .$. May $^{1,} 1916$ Bonded debt Sept. 1, 98 . $\$ 3.51,400$ Water debt (included).... 183,000 Tax valuation, 1898......5,156,590 Total tax (per \$1.000) 1898. $\$ 30 \cdot 00$ Population in 1890 was.... 12,394 Population in 1898 (est.)... 17.000 .

LOANS- When Due. |Tax valuation 1898....\$1,372,073



PREBLE COUNTY．－W．A Eidson，Auditor．
Total bonded debt $\qquad$ Feb．1，＇99．

Au Aug．1＇98
$\$ 645,000$ Aug．198．Mar． 15 ＇97． 7．Nov．15＇96 Sinking funds．．． ． 8624,200 $\$ 624,200-\frac{24,239}{\$ 645,000}$ $\begin{array}{ccccc}\text { Net debt．．．．．．．．．．．．．．．．} \$ 624,200 & \$ 645,000 & \$ 665,761 & \$ 591,588 \\ \text { Water debt（includ dabove）} \$ 185,000 & \$ 185,000 & \$ 211,000 & & \end{array}$ ASSESSED VALUATION．－The city＇s assessed valuation（abou 40 per cent of the cash value）and tax rate have been as follows．

| Years－ | Real Est | Personal． | Total． | Tax rate． |
| :---: | :---: | :---: | :---: | :---: |
| 1898. | \＄4，778，270 | \＄2，193，200 | \＄6，971，470 | \＄30．00 |
| 189 | 4，721，060 | 2，296，830 | 7，017，890 | $30 \cdot 60$ |
| 189 | 4，646，580 | 2，271，300 | 6，917，880 | $30 \cdot 20$ |
| 189 |  |  | 6，903，070 | 31.50 |
| 1893 | 4，603，060 | 2，420，000 | 7，023，060 | 28.00 |
| 1890 | 3，926，000 | 2464,000 | 6，391，000 | $27 \cdot 60$ |
| 1887 |  |  | 5，866，940 | $30 \cdot 00$ |
| 1883. |  |  | 5，293，469 | $33 \cdot 60$ |

POPULATION．－In 1890 population was 18,471 ；in 1880 it was 15，838；in 1870 it was 13,000 ．The population（est）in 1899 was

SANDUSKY COUNTY．－SAMUEL J．Hirt， Auditor．－County seat is Fremont．

Eaton is the county seat
LOANS－When Due．
BRIDGE AND BUILDING BONDS－ is，semi－ann．，$\$ 42,000 \ldots . .$. DITCH AND ROAD BO $\qquad$
6s，semi－ann．，\＄16，000．
6 s ，semi－ann．，

INTEREST is payable at County Treasurer＇s office．
PUTNAM COUNTY．－J．C．Jones，Auditor． County seat is Ottawa．
LOANS－When Due

 SS\＆G8，\＄83，989．．．．．．1897－1911 FUNDNO BuNDS－
$58, \mathrm{MEN}, \$ 10,000$ $58 \& 68$ ，$\$ 54,296 \ldots \ldots \ldots$

RA VENNA．－Ravenna is situated in Portage County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Bonded debt Feb．1，＇98．．} \$ 171,000\end{aligned}\right.$
 \＄704 due each F\＆A）to Feb．， 1909 PARK IMPROVEMENT BONDS－
$6 \mathrm{~s}, \mathrm{~J} \& D$ ，$\$ 100,000$ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 100,000 \ldots . . . . . . .1902$ Water Works Extens．Bonds－ 6s，J\＆D，$\$ 2,000 \ldots . . . . . . . . . . . . . . .1899$ WATER WORKS CONSTRUC．B＇DS－
5s，M\＆S，$\$ 60,000 \ldots$ Mar． 15,1900
INTEREST on the park improvement and water－works construction onds is payable at the Chemical National Bank，New York；on th

RIDGE TOWNSHIP．－J．R．Morris，Clerk．
This township is in Van Wert County．
LOANS－

When Due．｜Tax valuation 1897．．．．．．\＄464，110 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 100,000$ | 1903－1918 | Total tax（per $\$ 1,000$ ）1897． |
| :--- | :--- |
| Population in 1890 |  |
| Pas．．．．．．1，62 |  |



RIVERSIDE．－See the City of Cincinnati．
ROSS COUNTY．－Harry S．Adams，Auditor． County seat is Chillicothe．

## LOANS．

$6 \mathrm{~s}, \ldots .$.
6s，．．．．．，28，000 …．．．．1899－1900 （ 85,000 each J\＆J）to July 15， 1903

S ALEM．－$\left\{\begin{array}{l}\text { J．D．FOUNTANV，Mayor } \\ \text { GEO．HOLMES，Clerk．}\end{array}\right.$
This city is in Columbiana County．The railroad－aid bonds have titutional but are included in the total debt．

LOANS－ STREET BONDS－
6s，Aug．，$\$ 4,000$ ．
6 s ，Nov．，$\$ 500 \ldots .$. 6s，Nov．，$\$ 500 \ldots$. 6s，Nov．，$\$ 500 \ldots .$.
6s，May，$\$ 1.500$.
63．

6s，．．．．，$\$ 2.500$ due year

| When Due． | LOANS－ |
| :---: | :---: |
| SEWER BONDS－ |  | PPart yearly May 16,1899

Floating debt．．．．．．．．．．．．．$\$ 42,000$ Total debt March 1，1899． 85,000 8tate \＆Co．tax（per M）＇98．．$\$ 8 \cdot 8$ Population in 1890 was．．．．39，454 Population 1894 （estim＇t＇d）．40，000

Total debt Sept．1，＇98．．．\＄118，285 Tax valuation，real．．．．．7，357，116 Total valuation，1898．．10，057，191 Assessment is $2_{5}$ actual value． Total tax（per $\$ 1,000$ ）＇97．．\＄10．04 Population in 1890 was．．．．30，188 Population in 1880 was．．．．．23，713 Population in 1896 （est．）．．．．31，180

Assessed valuat＇n real．$\$ 9,934,200$ Assessed valuat＇n，per．5，251，533 ssessm＇t a State \＆Co．tax Population in 1890 was．．．．23，421 Population in 1890 was．．．23，421
Population in 1898 （est．）．．．23，000 Net debt Feb． $1,1898 . .$. Tax valuation，real．．．．．． Tax valuation，personal． Total valuation $1897 \ldots$. 189 actual val，612 pulat（per \＄1，000）＇97．．\＄24＇60 Population in 1890 was．．．．．．．3，417


## LOANS

$\qquad$

$5 \mathrm{~s}, \ldots . . \$ 20,000 \ldots . . . \mathrm{Jan}$ DITCH IMPROVEMENT BONDS－ 6s，J\＆J，$\$ 2,720 \ldots . . . . . . . . .1899$
（Semi－annually until 1902 ） （Semi－annualiy until 1902 ．） 6s

SCIOTO COUNTY．－Jos．T．TRACY，Auditor． County seat is Portsmouth．
$\qquad$ REFUNDING BONDS－ When Due． $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 18,000$
$(\$ 6,000$ due yearly）to Jan．1， 1900
$5 \mathrm{~J}, \mathrm{Jan} .1,1902$ 58, J\＆J，\＄26，000 ．．．．．July 1， 1899 Bonded debt Sept．1，＇98．．\＄50，000 Floating debt．．．．．．．．．．．．．．$\quad 6,600$

Total debt Sept．1， 1898 ．\＄56，600 Tax valuation，real．．．．．6，938，06 Tax valuation，personal $3,364,268$ Total valuation 1898 ． $10,302,328$
Assessment about $22_{3}$ actual value Assessment about ${ }^{\text {A }}$ actual value Population 1897 （est．）．．．．．40，00 INTEREST is payable at the Fourth National Bank of New York

SHELBY．－W．F．Sonnanstine，Clerk．
This village is in Richland County
LOANS－When Due．SCHOOL BONDS－
 SEWER BoNDS－．．．．．．．．．． 1912 －1931 Assessed Valuation 1898．1，432，000 $4^{2}$（ $\$ 1 \& 00$ ，$\$ 20,000 \ldots . . .1912-1931$ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 19,800$ ．．．．Oct, $9{ }^{2}$
REFUNDING BONDS－

## SIDNEY．－This city is in Shelby County

LOANS－When Due．Total debt Sept 1，1898．．\＄196，000 Improvement 6s，$\$ 100,000 \ldots 1909$ Tax vate per $\$ 1,000$ 1898，287，62 Wate

SPRINGFIELD．－$\left\{\begin{array}{l}\text { CHAS．K．BOWLUS，Mayor．} \\ \text { P．HUONKER，Clerk．}\end{array}\right.$
This city is in Clark County．
 SIDEWALK BONDS－
 ．．．．．，\＄15，000 ．．Due yearly 6s，M\＆S BONDS－ 1899 to 1900 （\＄2．000 due yearly．）${ }^{(\$ 20 p u l a t i o n ~ i n ~} 1880$ was．．．．．4，041 5 s，J\＆D，$\$ 5.700 . J$ une 15，＇01 to＇20 Population 1899 （estimated）．8，000 INTEREST on the railroad first mo
York City；on others at Salem，Ohio．

SANDUSK Y．－$\left\{\begin{array}{l}\text { CHRISTIAN ZIMMERMAN，Mayor．}\end{array}\right.$
This city is situated in Erie County on Fandusky Bay．［\＄10，000 re－ funding water bonds will be sold April 29．］
WOCK IMPROVEM＇T BONDS－Due．STREET PAVING BONUS－When Due． $5 \mathrm{~s}, \mathrm{~F} \mathrm{\& A} . \$ 26,000 \ldots$. Aug． $1,1899{ }^{41} 28$, M\＆N， $430,000 \ldots$ May 1,1900 $\begin{array}{lll}\text {（ } \$ 2,000 \text { due Jearly）to Aug．} 1,1911 & \text {（ } \$ 6,000 \text { due yearly to May } 1,1904 \\ 5 \mathrm{~s}, \text { F\＆A．} \$ 45,000\end{array}$ 5s，F\＆A，$\$ 45,000 . .$. Aug． 1,1912
（ $\$ 3,000$ due yearly）to Aug． 1,1926 （\＄3，000 due yearly）to Aug．1， 1926
GENERAL REFUNDING BoNDS－ 5s．．．．．．．，$\$ 60,000 \ldots \ldots . .1899-1910$
$5 \mathrm{~s}, \ldots \ldots . .1,500 \ldots . .1901-1911$
 MARKET HOUSE BONDS
5s，．．．．．．．$\$ 2,000$ ．．．．．．．．．．．．．．．．．．． 1899
 （ $\$ 3,000$ due yearly）to May $1,1 \times 99$ STREET PAVING BONDS－
$5 \mathrm{~s}, \ldots . ., \$ 158,500$ ．．．．．．．．．．various
$5 \mathrm{~s}, \ldots . ., \quad 2,500 \ldots . .1899-1908$
INTEREST on the water bonds and on the dock improvement ponds is payable in Néw York City：on the $\$ 21,000$ of sewer bonds， due from 1898 to 1904 ，in Boston，Mass．；on all other bonas by the City Treasurer．
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement shows San luaky＇s iotal municipal debt，the rinking tind held by tho
sity against the s ime，and the water debt ou tho dates mentioned．

## LOANS－

．1899－1902 （ $\ddagger 5,000$ due yearly）March 1， 1910 Water Bonds－March 1， 1910 5s，A\＆O，\＄60，000．．．Apr． 15,1900
（ $\$ 10,000$ due 1 rly）to Apr 5s，A\＆O，$\$ 60,000 \ldots$ Apr． 15,1900
（ $\$ 10,000$ due J＇rly）to Apr． 15,1905
5 s，A\＆O，$\$ 8,000 \ldots .$. Apr． 2,1900
（ $\$ 4,000$ due y＇rly）to Apr． 2,1901 （ 4,000 due $y^{\prime}$＇rly）to Apr． 2,1901
5 s,
$5 \mathrm{~s}, \ldots$, ，$\$ 4,000 \ldots .$. May 1,1902
s,
（ $\$ 5,0 \mathrm{~s}, 000 \mathrm{due} 50,000$ ．．．．July 15， 1899 （ $\$ 5,000$ due y＇rly）to July 15， 1908 REFUNDING WATER BONDS－ （\＄3， and on the dock improvement 5s，M\＆\＆，\＄24，000．．．．． 1899 to 1902 （ $\$ 2,000$ March，$\$ 3,000$ Sept．） CEMETERY AND PARK BONDS－ $58, \ldots \ldots . . \$ 5,000 \ldots . .1904 \& 1905$ MARKET HOUSE \＆CITY B＇LD＇G $4^{1}{ }^{2}$ S，M MS $, \$ 225,000 . . S e p t .1,1907$ （\＄15，000 yearly）to Sept．1， 1921 5s．M\＆S， 410,000 ．Sept．，1918－1919 58，．．．．．17，000．．．．．．．
WATER BONDS－
5s，M\＆S 5s，M\＆S，\＄130，000．Sept．1899－1905 5s．（Part M\＆$\$$ of each year，） 1

INTEREST is payable at Springtield and New York．
Springaield School District．－
OLIVER H．MILLER，Clerk of Board of Education．

| LOANS－When Due． | FLOATING DEbT－ |
| :--- | :--- | :--- |
| BUILDINGS AND SITES－M\＆S，$\$ 12,000$ ．Mar． 1,1910 |  | BUILDNEGS AND SITES－


| 6s， | F\＆A，$\$ 10,000 . A u g . ~ 15, ~$ |
| :--- | :--- |
| 5 s, | $\mathrm{~A} \& \mathrm{O}$, |
| 7,000 |  | | 5 s, | A\＆O， | 7,000 ．Apr． |
| :--- | :--- | :--- |
| 52,1902 |  |  |
| 5 s, | A\＆O， | 8,000 ．Apr． |
| 5 s, | A | 190 |


| 5 s, |
| :--- |
| 5 s, |
| 5 s, |


| 5 s |
| :--- |
| 5 s |

STARK COUNTY．－W．M．Reed，Auditor．
county seatis canton．
LOANS－When Due． $6 \mathrm{~s}, \ldots . . .1+5,000 \ldots . .$. Sept．， 1899 5s，．．．．．．．．，100，00．．．．．．．．． REFUNDING BONDS－
5 s ． Gs，$\ldots$ ．．．．．，\＄95ERAL FUND BONDS $5 \mathrm{~s}, \ldots . .$. \＄25，000．．．．．．．1902－1913 5s，．．．．．，\＄16，000．．．Mar．，1900－02 5 INFIRMARY BONDS－

LOANS－When Due Imp．Streets，Grading，Etc．－－
（Payable by special assessment．） （Payable by special assessm to 1908 SANITARY IMPROVEMENTS－
GS $\& 599$ S CBEET IMP＇MT（City＇s share）－ 5s，M\＆S，\＄10，000．งep ．，＇99 to 1906 6s，M\＆S，$\$ 13,000$ ．Sept．，＇99 to 1901 Total debt Mar． $2, \quad 99 \quad \$ 769,72$ Tax valuation $1893 \ldots .17,216,05$ Assessment about $1_{2}$ actual value Population in 1898 （est）．．． 38.00 Population in 1890 was．．．． 31,89
$\qquad$

WORK HOUSE BONDS－
5s，F\＆A，$\$ 15,000, \ldots .$. Aug．1， 1899 5s，F\＆A，15，000 ．．．．Aug．1， 1900 $5 \mathrm{~s}, \mathrm{~F} \& A, \quad 20,000 \ldots . . \mathrm{Aug}$. 1， 1901
Agricul．Soc．note．． $1899 \ldots . . \$ 2,255$ Apriculs is pas able at Canton． Total debt Feb．1，1899．$\$ 310,250$ Tax valuation $1898 \ldots .40,289,090$ Assessment is $1_{2}$ actual value． Population in 1890 was ．．．．84， 170 Population in 1896 （est．）．．．100，000

STEUBENVILLE.-GEo. P. McCracken, Cl'k

## sity is in Jefferson County.

 LOANSWater 5 s . Total debt March 20, 1899196,932 $\begin{array}{cc}\text { Sinking fund } \\ \text { Net debt March } 20,1899 . . .194,453 & \text { Po }\end{array}$TIFFIN.- J. B. Ehre

payable bv special assessment.
TOLEDO.-Geo. V. Roulet, Auditor.

| LOANS- ${ }^{\text {Lended }}$ When Due. |  |  |
| :---: | :---: | :---: |
| 5 s , J\&JJ, $\$ 19,000$. Jan. ${ }^{\text {2, }}$, 1911 |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| $4^{12 s}$, M\&N, \$21,000 May 1, 1908 |  | Works Exte |
|  | M8 |  |
| ${ }^{4} 4228$, | A\&DO, 32,000.Oct. 1, 19 |  |
|  | J\&D |  |
| $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, 200,000 . \mathrm{F}$ |  |  |
| Fire Department- |  |  |
| $4^{12} 28, \mathrm{~J} \& J, \quad \$ 30,000$. July 1, 1912 <br> $4^{125}$, M\&S, $30,000$. Sept.1, 1912 General Fund Bonds |  |  |
|  |  |  |
|  |  | J\&J, \$2 |
| 6s, A\&\%O, \$30,000.Oct. 1, 1899 |  |  |
| $4^{128}$, A\&O, $\$ 40,000$.Oct. 10,1903 <br> General fund Refunding- |  | dis |
|  |  |  |
| GENERAL FUND REFUNDING-5 s , A\&O, $\$ 92,000$. Oct. 1,1901 |  |  |
| 5 s,4128,$42_{28}{ }^{\text {a }}$, | A\&O, 100,000. Apr. 1, 19 | \$40,000 - ....... 1912 |
|  | J\&D, 30,000.Dec. 1, 1899 | S, 50,000 .Sept. 20, 1914 |
| 4128,4128,4129 | M\&N, 70,000 May 1, 19 | A\&O, $\$$ |
|  | O | A |
|  |  | A |
| $41_{28}$ s, | M | , A\&O, 150,000.Oct. 1, 1914 |
|  | M\&N, 69,000. May 15,19 |  |
|  |  |  |
|  | $\begin{array}{ll}\mathrm{J} \& D, & 57,000 . \text { Dec. } 1,19 \\ \mathrm{~J} \& \mathrm{~J}, 000 \text {. July 1, } \\ 19\end{array}$ |  |
|  | J\&J, 190,000.July 1, 19 |  |
|  | J\&J, 10,500.Jan. 1, 190 |  |
| ${ }^{4144} 4{ }^{448}$, |  | , \$90,000. |
|  | Stre |  |  |
|  |  |  | IMPROVEMENT D |
|  | M\&N,\$100,0 |  |
|  | M\&J, 99,800 Jan. 20,1912 |  |
|  | Nov. 1,1913 |  |
|  | M\&S, $\quad 30,422$.Sept. 4, 1910 | 5 |
|  | 0. Sept. 1, 1 | Market, Patrol and dredging |
|  | , I\&J, 20,000 Jan. 15, 1913 |  |
|  |  |  |
|  | N, 10,000. May 1, | J\&J, 8,000.July 15,19 |

INTEREST.-All bonds and semi-annual interest coupons are payaing 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 city debt has been as follows :

Total bonded debt.
Sinking funds.......
Net debt _....................
Water debt (included above)....

$$
\begin{array}{cc}
\text { Jan. 1, '98. } & \text { Feb, 1, '96. } \\
\$ 6,496,827 & \$ 5,469,184 \\
517,000 & 337,000
\end{array}
$$

The sinking fund is invested in city bonds.
CITY PROPERTY.-The
EQUALIZED VALUATION-The city's assessed valuation and rate have been as follows:

| Years. | Real Estate. | Personal. | Total. | Tax Rate. |
| :---: | :---: | :---: | :---: | :---: |
| 1898 |  |  | \$50,898,670 | \$33.20 |
| 18 | 37,530,070 | \$12,116,210 | 49,646.280 | $29 \cdot 80$ |
| 18 |  |  | 47,583,050 | $31 \cdot 20$ |
| 189 | 35,396,600 | 10,767,430 | 46,164,030 | $29 \cdot 00$ |
| 1894 | 34,764,240 | 10,691,000 | 45,455,240 | $28 \cdot 60$ |

The actual valuation in 1897 was estimated at $\$ 175,000,000$.
POPULATION.-In 1890 the population was 81,434 ; in 1880 it was local figures was $137.7=0$.

## TORONTO.-\{ $\begin{aligned} & \text { E. E. FRANCY, Mayor. } \\ & \text { M. B. EDWARDS, JR., City Clerk. }\end{aligned}$

This village is in Jefferson County

LOANS- When Due.
WATER WORKS-_.
5s, J\&D, $\$ 75,000 \ldots . .1900$ to 1930 5 s, J\&D, \$75,000.... 1900 to 1930 BLDG., STREET AND SEWER BONDS6s,
Totail debt Jan. $\$ 11,813,1899 . . . \quad \$ 86,813$
Sink
2,000 sinking funds........... $\quad 2,000 \left\lvert\, \begin{array}{ll}\text { Population in } 1890 \text { was.......2,536 } \\ \text { Popul }\end{array}\right.$ INTEREST on the water-works bonds is payable at New York. TAX FREE.-All bonds are exempt from taxation.

TROY.- $\left\{\begin{array}{l}\text { A. L. McKINNEE, Mayor. } \\ \text { P. J. GODRICH, City Cierk. }\end{array}\right.$
Troy is the county seat of Miami County.
When Due.
LOANS-

Net debt Jan. 1, 1899 Tax valuation, real.... Tax valuation, persona... 650,000 Total valuation $1898 \quad 125,000$ Assessment is 18 actual value Total tax (per $\$ 1,000$ ) '98 $\$ 29.00$
$4^{1} 28, \ldots \ldots, 15,000 \ldots \ldots . . .1908 \quad 5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 10,000 \ldots \ldots .1901-1910$

## LOANS- When Due.

 5s, M\&S, \$6, REFUNDING5s, M\&S, \$6,000........... 1906-1911 $\begin{array}{lll}5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, & 3,000 \ldots \ldots . . \\ 5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, & 3,000 & 1912-1914 \\ \mathrm{E}\end{array}$ ( $\$ 1,000$ each March 1 and Sept. 1.) Electric Light Bonds${ }_{5}^{4} 1_{2}$ s, J\&J, $\$ 18,000 \ldots . . J a n .1,1918$ 5s, M\&S, $2,000 . . .$. Mar. 1,1903IMPROVEMENT BONDSIMPROVEMENT BONDS-
6s, M\&S, $\$ 6,000 \ldots . . . . \mathrm{Ma}^{2}$
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$,
20,000 $\begin{array}{ll}\text { 6s, M\&S, } & \$ 6,000 \ldots . . . . . \text { Mar., } 1922 \\ \text { 5s, M\&S, } & 20,000 \ldots . . .1917-1920 \\ \text { 5s, M\&S, } & 11,000\end{array}$ $\begin{array}{ll}\text { 5s, M\&S, } & 11,000 \ldots \ldots . .1920-1921 \\ \text { 5s, M\&S, } & 10,000 \ldots \ldots .1923-1924 \\ \text { 5s, M\&S, } & 15,000\end{array}$ $5 \mathrm{5s}$, 5s, M\&S, $2,500 \ldots \ldots . .1899-1900$ $\qquad$
LOANS- When Due. $5 \mathrm{~s} . \mathrm{M}$ 氏S, $\$ 6,000 \ldots . . . .1900-1905$ 5s, M\&S, $\$ 80,000 \ldots .$. Mar, 1899 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{due}$ yearly) to Sept., 1918 Total debt Feb. $1, \cdots 99 . .1911-1914$ Total debt Feb. 1,, $99 .$. 234,500 Water debt (included)... 84,000 Lssessuation 1898...... 2,659,400 Total tax (per $\$ 1,000$ ) ' $98 . . \$ 30 \cdot 00$ 4 A\&O, 10,000 Apr, 1,1908 Population 1899 (est.)
. W. Sanford, Treasurer. TRUMBULL CO

Warren is the County seat.
LOANS COUNTY BONDS- 1901-1920 ( $\$ 5,000$ in April and $\$ 4,000$ in October of each year.)
Bonded debtJan. 1, $99 \ldots \$ 164,000$

Assessed val'tion, real. $\$ 11,025,648$ Assessed valuation, per. 8,020,494 State \& co. tax (per M.) ' $98 . . \$ 8^{\prime} 00$ Population in 1890 was....42,373 UHRICHSVILLE.-R. W. Walton, Clerk. This village is in Tuscarawas County.
 C. L. \& W. RR bonds, 6s.. $\$ 20,000$ Total valuation 1898.......900,000 Paving and sewer bds., 6s. 30,500
Pax rate (per $\$ 1,000$ ) $1898 . \$ 37 \cdot 00$ Refunding bonds, 5s ..... 35,000 $\mid$ Population in 1890 was......3,842 sinking fund assets. $\qquad$
$\qquad$
UPPER SANDUSK Y.- $\left\{\begin{array}{l}\text { T. P. SYLVAN, Mayor. } \\ \text { O. A. HALBEDEL, Clerk. }\end{array}\right.$ Upper Sandusky is in Wyandot County.
LOANS-

 $\begin{array}{ll}\text { 6s, A\&O, } & 8,000 \ldots . . . \text { Apr. 1, } 1902 \\ \text { 6s, A\&O, } & 6,000 \ldots . . \text { Apr. } 1,1903 \\ \text { Assessment about } 2-5 . . .1,306,350 \\ \text { actual value. }\end{array}$
 $\begin{array}{ll}\text { 6s, A\&O, } & 6,000 \ldots . . . \text { Apr. } 1,1906 \\ 6 \mathrm{~s}, \text { A\&O, } & 8,000 \ldots . . \text { Apr. } 1,1907\end{array}$ INTEREST is payable at the Ninth National Bank, New York.
VAN WERT.- $\left\{\begin{array}{l}\text { M. H. OSBORN, Mavor. } \\ \text { C. MANSHIP Viilage }\end{array}\right.$
County seat of Van Wert County. [\$116,000 street bonds are adver-
tised for sale April 24.]

## 5s, JOJ, $\$ 2,200 \ldots . . . . \mathrm{J}$ CITY HALL BONDS

 CITY HALL BoNDS( $\mathbf{\$} 2,000$ due yearly) to June, 1899 CURBING BONDS, SPCL. IMP.--5s, A\&O, \$1,550...Oct. 10,1899
5s, J\&J, $1,860 \ldots$ July $1,99-04$ 5 s , A\&O, $\$ 1,550 \ldots$. Oct. $^{2} 10,1899$
5s, J\&J, $1,860 \ldots$ July 1,'99'04
MACADAMIZING BoNDS.SPCL

## 6s,

 |  | 1,800.Sept. 25,'99-'05 | 5 s |
| :--- | :--- | :--- | :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$, | 2,825.June 20,99-03 | S |
| 5s, A'\&O, | 5,900 . |  |

 5s, J\&D,
6s, M\&S,
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \underset{\text { ( } \$ 160 \text { Jearly on June 4.) }}{\$ 320 \ldots 1900}$ 5 (\$160 yearly on June 4.) $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 2,400 . . . . . . .1899-1913$ ( $\$ 160$ annually on Aug. 14.) 198, J\&JJ, $\$ 7,000 \ldots . . . . J a n . ~ 1, ~$

WATER BONDS | WATER BONDS- |
| :--- |
| Ss, A\&O, $\$ 50,000 \ldots . . . A p r . ~ 1, ~$ | Subject to call after Apr. 1, 1921 Subject to call after Apr. 1, 1911

5 s , A\&O, $\$ 70,000 \ldots \ldots$ Apr. 1,1941
Subject to call after Apr. 1,1911 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad \$ 5,000 \ldots .$. June, 1905
$41_{2} \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \mathrm{5}, 000 \ldots$. March, 1910 Bonded debt Feb 7, '99.. \$206,070 Tax valuation $1898 \ldots \ldots . .1,853,270$
Total tax $($ per $\$ 1,000$ ) $99 \ldots 36.50$ Assessment about $1_{3}$ actual value.
Population in 1890 was......5,512 INTEREST on $\$ 5,000$ of water bonds due 1910 is payable at the
First National Bank, New York; all other interest by Village Treasurer. WAPAKONETA.-V

## B. Arnold, Clerk.

## This village is in Auglaze county

 LOANS-BUILDING BONDS- When Due. 6s, $\ldots$......, $\$ 2,000 \ldots \ldots . .1$ 6s, ......., \$16.000........1899-1906 $\begin{array}{ll}5 \mathrm{~s}, \ldots . ., & 2,000 \ldots . . . .1899-1900 \\ 5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 5,000 . . . \mathrm{June} \\ 1,1901\end{array}$ 5s, J\&D, 5,000 ...June 1, 1901 STREET IMPROVEMENTBONDS-
5s, M\&S, $\$ 35,000 \ldots . .1907-1920$ WATEK WORKS BONDS5 s , semi-an., $\$ 4,000$..Mar. 1, 1900

5s, semi-an., \$4,000.. Mar. 1, 1904 ( $\$ 1,000$ due semi-an.) to Sep.1, 1905 S8, semi-an., \$12,000, Mar. 1, 1906 5 s , semi an., $\$ 20,000$. Mar. 1,1910 $\$ 2,000$ due semi an.) toSep. 1,1914
5 s, semi-an., $\$ 20,000$ Mar, ( $\$ 2,500$ due semi- an.) toSep.1, 1918 Total debt Feb. 4, 1899.. \$120,000 ax valuation $1898 \ldots, \ldots, 149,246$ population in 1890 was Population 1899 (est.).........4,800

## Warren Co.-I. n. Walker, Auditor.

## County seat is Lebanon. LOANS- <br> BRIDGE BONDS- <br> When Due.

 ( $\$ 2,500$ O, $\$ 47,500 \ldots$. 1899-1908 (\$2,500 each April and October.)Interest is payable at Lebanon. Total debt Sept. 1, 1898... $\$ 50,000$ Sinking fund.................. 2,519 | Pet debt Sept. $1,1898 . . . . . . ~$ | Population in 1890 was..... 28,392 |
| :--- | :--- | :--- |
| (est.) |  | TAX FREE. -Bonds are exempt from taxation if owned by parties not residing in the state.

W ASHINGTON C. H.- $\left\{\begin{array}{l}\text { J.L.ZIMMERMAN,Mayor } \\ \text { ADD, BURNETT, Clerk. }\end{array}\right.$
This city is the county seat of Fayette County.
 6s, M\&S, $\$ 4,500$...... Sept. 15, 1899 ( $\$ 500$ due semi-an) to Mar. 15,1903 © $\$ 500$ due semi-an) to Sept.1, 1904 STREET IMP., SPEC. ACT-
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 40,000 . . \mathrm{Mare}$ ( $\$ 4,000$ due yearly) to Sept.1, 1910 (\$4,000 due yearly) to Sept.1, 1919
IMPROVING STREETS-assessed on property benefited.
5s, M\&S, $\$ 18,670 \ldots \ldots . . .1898-1910$ The sinking fund reporive Population in 1897 (est.)......6,500

WELLSTON．－\｛ $\begin{aligned} & \text { JOHN F．DAY，Mayor．} \\ & \text { T．P．WANGLER，Clerk．}\end{aligned}$
This eity is in Jackson County．
LOANS－When Due． $\mid$ Improve＇nt 6s，$\$ 8,000$ ．1899－1906



 | Wlec．Light $5 \mathrm{~s}, ~ 18,000.1899-1916$ | Population in 1890 |
| :---: | :---: | :---: |
| Population in 1899. |  |

WELLSVILLE．－ 3 A．P．DENNIS，Mayor．
This city is in Columbiana County．［City advertises for sale May 1
$\$ 30,000$ bonds $]$ $\$ 30,000$ bonds．

LOANS－WonDs When Due．LOANS－When Due Bs．Jan．．$\$ 8,000$ ． 6s，Juls Cilding Bonds－ 1906 FIOS，$\$ 12,000$ ． 1900 to 1906 58．J\＆JJ，\＄15，000 ．．．．Jan．15， 1920 5 SCHOOL BUILDING－
58，J\＆J，\＄12，000．．．．． 1899 to 1911 6s，var．，$\$ 5,500$ ．．．． 1899解 1906 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 30,000 \ldots$ Mar． 15,1902 INTEREST on the bonds is payab

WILLIAMS CO．－－Jno．Fr．Von Behren，Aud＇r． County seat is Bryan．
LOANS－When Due． $\mid$ Total debt Sept．1，1898．$\$ 65.000$


WOOD COUNTY．－G．W．Gaghan，Auditor．
County seat is Bowling Green．

|  |  |
| :---: | :---: |
|  |  |
|  |  |
|  | Tax valu |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
| WOOSTER．－$\} \begin{aligned} & \text { R．J．J．SMITH，Mayor．} \\ & \text { ．T．PECKINPAUGH，Clerk．}\end{aligned}$ This city is the county seat of Wayne County． |  |
|  |  |
|  |  |
|  |  |
|  |  |
| 5s，Feb．，40，000 ．Feb．14， 1912 |  |
|  |  |
| Subject to call after Feb．14， 1 |  |
|  |  |
|  |  |
| 10，000 |  |
| $5 \mathrm{~s}, \ldots .$. ，14，000．．．．．．．．Sept．1， |  |
| 4Los，．．，$\quad 5,200 . . . . . . . .0$ Oct．， 1913 |  |
|  |  |
| REDEMPTION \＆REFUNDING－ |  |
| 5s，．．．．，${ }^{\text {5，000 ．．．．．．Oot．，}} 1909$｜Ta |  |
|  |  |
|  | Ta |
| $6 \mathrm{~s}, \ldots ., \$ 3,000 \ldots$ April，1899－1901 |  |
| 6s， $6 . . .111 .890 . .$. June， $1899-1904$ |  |
|  |  |
| $5 \varepsilon, \ldots ., 22.500 \ldots$ Oct．， 1905 |  |
| $5 \mathrm{~s}, \ldots . .1$ ， $870 \ldots$ ．．．Sept．，1899－1901 | Population in 1890 was．．．．．．5，901 |
| $1,400 \ldots \ldots . . .$ |  |

XENIA．－$\left\{\begin{array}{l}\text { C．W．LINKHART，Mayor } \\ \text { C．F．LOGAN，Clerk．}\end{array}\right.$
This city is in Greene County．
LOANS－When Due． $41_{2 S} . . .$. ．$\$ 10,000$ ．．．．．July 1， 1907 6s．$\$ 1,000 \ldots \ldots . .$. $41_{2} 8$ ，J\＆J $\$ 89,200 \ldots \ldots . .1902-1912$ $5 \mathrm{~s}, \ldots .{ }^{\text {STRE }} \$ 6,000 \ldots \ldots . . . .$.
STREET IMPKOVEMENT－
5s，

> YOUNGSTOWN．－

FUNDING \＆REFUNDING BONDS $4_{2}$ 28，J\＆J，$\$ 26,50$ J．．．．．July 1， 1917 Past due bonds．．．．．．．．．． Bonded debt Feb． $1,99 . . .138,450$ Total valuation 1898 ．．．．3，597，09 Interest payable in Xenia． Total tax（per $\$ 1,000$ ）1898．$\$ 26.50$ Population in 1890 was．．．．． 7,301
Population in 1899 （est．）．．． 10,000

| LOANS－ | IMPROVEMENT－（Con．） |
| :---: | :---: |
|  | 1－99－1901 |
| 41，000．．Oct．1，＇98 to＇17 | 1899－1901 |
| $5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 25,000$ ．Oct． 1 ，＇98 to＇02 | 2，200．．．．．．1899－1900 |
| $5 \mathrm{~s}, \ldots . . .1,400 . .1899$ to 1903 | 5s，．．．．．．．1，500．Oct．，1899－＇01 |
|  |  |
| \＄5，400 ．．．．．1899 to 1901 | 5s，J\＆J，$\quad 164 . .$. Oct． 1,1899 |
| 1，700 on Oct． 1 to 1900．） | 58，A\＆O，20，000．．．．．．．．Oct． 1,1900 |
| $\ldots ., \$ 1,800, \ldots . .1899$ to 1902 | （ $\$ 2,000$ due yearly）to Oct． 1,1909 |
| （\＄450 yearly on Oct．1．） | Garbage Disposal Bonds－ |
| －．．．，\＄11，000．．．． 1899 to 1903 | 5s，F\＆A，\＄15，000 ．．．．．．．．1899－1903 |
| 5 s ．J \＆D，$\$ 2,500 \ldots$ Oct．，1899－1903 | （ $\$ 3,000$ vearly on Au |
| 75. |  |
| \＆O，950 0ct，190u－1903 | 6s，M\＆N，$\$ 100,000 \ldots$ ．．Sept．1， 1901 |
|  | 5s，A\＆O，130，000．May 1，＇99 to＇11 |
| 5s，J\＆J，1，000．．．Oct．，1900－1903 | \＄10，000 due yearly．） |
| M\＆N，7，800 ．．．Oct．，1900－1904 | Bonded debt Sept．1，＇98 \＄584，658 |
| SCHOOLS | Floating debt．．．．．．．．．．．19，000 |
| 6s， $.1 .994,000 \ldots$ ．Sept．1，＇99 to＇02 | Total debt．．．．．．．．．．．．．．．．．603，658 |
| 5s．M\＆S，28．000．．．sept．＇05 to＇06 | Sinking fund．．．．．．．．．．．．． 35,169 |
| Street Improvement－ | Net debt．Sept．1，1¢98．．568，489 |
| 6s\＆5s，．．，\＄217，677．Oct．1，＇98 to＇06 | Tax valuation，real＇97 9，973，890 |
| ，4，400．．．．．1899－1900 | Tax valuation，pers＇97 3，851，900 |
| （\＄2，000 annually．） | Total valuation 1898．．．13，238，610 |
| P4，000．．．．．1899－1902 | Assessm＇t about 40 p．c．actual val． |
| \＄2，200．．．．．．1899－1901 | Total tax（per \＄1，000）＇98 ．．．$\$ 32 \cdot 70$ |
| （\＄800 yearly． | Population in 1890 was．．．．．33，220 |
| $5 \mathrm{~s}, \ldots . .$. ，\＄560．．．．Oct．1， 1902 | Population in 1898．．．．．．．．．．． 50,167 |

Park National Bank，New York City；on all other bonds at the office of the City Treasurer．

Youngstown School District．－W．N．Ashbaugh， Clerk．

 Asssesed val＇tion＇97．．$\$ 14,150,660$

ZANESVILLE．－C．N．Bainter，City Clerk．
This city is the capital of Muskingum County．
LOANS－When Due Water Works Bonds－（Con．）
 FIRE DEPT．BoNDS（refunding）． $4^{1} 2 \mathrm{~s}$ ，A\＆Ó， $20,000 . .$. Oet．$^{1} 1,1909$ $4^{1}{ }_{2}$ S，M\＆S，$\$ 10,000 \ldots$. Mar． 1,1900 $1_{28}, \mathrm{M} \& N, \$ 40,000 . .$. May $^{2} 1,1905$ REFUNDING BONDS－
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 79,000 \ldots . .$. oct． 1,1915 SPECIAL A－SESSM T BONDS（1890）． 6s，M\＆S，$\$ 70,000$ ．．Sept．1， 1897 STREET PAving BoNDS－ $6 \mathrm{~s}, \ldots . ., \quad \$ 28,010 \ldots . . .1898$ to＇02
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$,
$17,400 \ldots .$. Mar．，＇00＇0 $^{\prime}$ WATER W＇rks Bonds（refund＇g）．
 REFUNDING WATER BONDS－ 48，A\＆O．$\$ 125,000 \ldots$ ．．．Oct．1， 1915 ZANESVILLERAILWAY（refund＇g）． $41_{2 s}, ~ J \& J, \$ 25,000$ ．．．．July 1， 1905 Bonded debt Mar．24，．， 99 ．$\$ 558,0190$ Tax valuation $1898 . . . . .9,073,811$ Assessment about $1_{3}$ actual value． Total tax（per $\$ 1,000$ ）＇98 ．．．$\$ 27 \cdot 30$ 5s，semi－an．$\$ 25,000$ ．．．．July 1， $1913 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．} 21,009 \\ & \text { Population } 1899 \text {（est ）abt．} 25,000\end{aligned}\right.$ INTEREST is paid at Nassau Bank，N．Y．C．，or at Treasurer＇s office．

## ADDITIONAL STATEMENTS

In the table below we give statements regarding all minor civil divi sions in the State of Ohio which have reported an indebtedness of over
$\$ 25,000$ and which are not represented amony the foregoing detailed reports．We have added in each case the population from the Censu of 1890 ．


| Place-Total <br> Debt. | Interest Rate. | $\begin{aligned} & \text { Matur- } \\ & \text { ity. } \end{aligned}$ | $\begin{gathered} P_{t} \\ \text { Assessed } t \end{gathered}$ | $\begin{aligned} & \text { Popua } \\ & \text { tion in } \\ & .1890 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| Reading, Hamilton Co... 49,000 |  |  | 682,200 |  |
| Riley ( $\mathbf{T}^{\text {w }}$ 'p ), Putnam Co. 33,000 | ${ }^{1} 2$ \& 6 | '05-10 | 634,803 |  |
| Ripley, Brown Co......... 53,850 |  | 1905 | 802,142 | 2,483 |
| Salem S. D., Columb. Co.. 67,000 | 5 \& 6 | '99-'21 |  |  |
| St. Mary's S. D., Augl. Co. 36,500 |  | ',99-13 |  |  |
| St. Mary's Vill'ge, Aug.Co. 122,500 | 5 \& | '99-30 |  |  |
| Salineville, Columbiana Co 40,800 |  | 1922 | 374,950 |  |
| Sharon Tp., Richland Co.. 25,000 | 6 | '03-'23 |  |  |
| shelby County............. 74,650 | 6 | '99-06 | 11,513,400 | 24,707 |
| Smithfie |  |  |  |  |
| Pike Dist., Jeff. C |  |  |  |  |
|  | ${ }_{6}^{6}$ |  |  |  |
| $\begin{aligned} & \text { Tippecanoe, Miami Co.... } \\ & \text { Tippecanoe, S. D., Mia. Co., } \\ & 27,000 \end{aligned}$ | 5 \& 6 | $\text { ,0612 } 19$ | 650,970 | 1,465 |
| Toledo Board of Educat' |  |  |  |  |
| Troy 8. D. |  | 2 |  |  |
| Urbana S.D., Champ'n Co. 42,000 |  | '99-'15 |  |  |
| Urbana City, Champ'n Co. 293,000 | 412-5-6 | '99-'11 | 3,465,732 | 6,510 |
| Van Buren, Putnam Co... 40,000 |  | 1902 |  |  |
| Van Wert County........... 67,000 | 5 | '01-18 | 9,317,30 | 29,169 |
| Vinton County ............. 29,000 | 6 | '99-02 | 3,215,098 | 16,045 |
| Warren City, Trumbull Co. 105,000 |  | 1905 | 3,179,015 | 5,973 |
| Warren City S.D.,Trum. Co. | 4-4 $4^{12}-5$ |  |  |  |
| Wauseon, Fulton Co.. ..... 25,600 |  | '99-'24 | 492,510 |  |
| Wayne County ............ 27,950 |  | '999-03 | 20,950,222 | 39,005 |
| Willoughby, Lake Co....... 33,300 | 5 | '999-'15 | 609,770 | 1,219 |
| Wilmington, Clinton Co... 51,000 |  | '99.'18 | 1,729,39 | 3,079 |
| Winton Place, Hamilton Co. 54,132 |  |  |  |  |
| W yandot County.........118,750 |  |  | 11 |  |
|  |  | , |  |  |

## State of Indiana.

ITS
DEbT, RESOURCES, Etc.
Organized as a Territory (Act May 7, 1800) Admitted as a State (Act Apr. 19, 1816)
Total Area of State (square miles) State Capital
Governor (term exp 2d Monday, Jan., 1901) - Ja Secretary of State (term expires Jan., 1901) - Unios B. Hunt Auditor (term expires Jan., 1901)
W. H Hart

Treasurer (term expires Feb., 1901)
Leopold Levy
Legislature meets biennially in odd years on the Thursday after the first Monday in January, and sessions are limited कo 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 creditstands high now, about all of its debt being in 3 and $31_{2}$ per cent bonds; the details of the State's outstanding obligations are as follows:
foreign debt.

NAME AND PURPSohool fund refunding Btock certificates..
Do Do
Tempor P. Ot. Payable. $\qquad$ Principal.—— 3 J \& D June 18 Due. Outstand'g. .r.
$\cdots$
$\cdots$
in
in $\stackrel{i}{i n}$ A \& O Apst due
Optional atter Apr. 1, 1, 1915
31210
M \& N Mar

July 4, 1800 Dec. 11, 1816

Do do (refunding). mestic afert-Non 1, 1910.

Held by Purdue University.
M\&
fund tax $\$ 0 \cdot 30$, and Educational Institution $\operatorname{tax} \$ 0 \cdot 162_{3}$, in addition to the general fund tax of $\$ 0 \cdot 9 u$ as given above.
DEBT LIMITATION.-In the present Constitution of Indiana, which went into effect November 1, 1851, superseding the Constitution adopted ${ }_{i} \mathrm{n} 1816$, 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, 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 the debts of any county, city, town or township, nor of any corporation Whatever.
SEOOND. 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 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 n their discretion may incur obligations necessary for the public proection and defense to such an amount as may be requested in such petition.
It should be said in connection with the above that several laws have been enacted since the foregoing constitutional limit was adopted (March 14 1881), and bonds have been issued by counties thereunder beyond the a per cent limit, for the construction of " free gravel, stone or other macadamized roads," calling the laws "emergency" measures, and several such laws have been passed at the session which has just adjourned, all of which we now have in our possession. We wrote the Attorney General of Indiana last month for his opinion as to the constitutionality of these road laws. Under date of March 291899 he replied, stating that he would answer our question when he obtained a copy of the laws from the State printer. We go to press before having received any further response.
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 subseription. 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 orated compan; nor shall any county loan its credit to any incorany such company, nor borrow money for the purpose of taking stock in 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 subseribe to the stoek 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 te a lower than the Constitutional limit of 2 per cent in the matter of creating certain kinds of debt. For instance, Seetion 5749 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 therefor.
Limit of one per cent may be exceeded in counties for funding pur. poses in certain cases where the aggregate indebtedness in 1879 exceeded one per cent (see Revised Statutes, Section 816); also for temporary loans (see Revised statutes, Section 5818).
Also (if the laws that have been passed are constitutional), the limit of 2 per cent may be exceeded for the purpose of making roads (see above) by calling such laws "emergency" measures, and thereby attempting to bring them within the provis, of Article 13 of the Constitution.
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 Censtitutional 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 specifie purposes, such as water works, \&c.
POPULATION OF STATE.-The population of Indiana bas been as follows in the years named.


Between 1860 and 1870 the increase was 330,209 , or $24 \cdot 45$ per cent, between 1870 and 1880297,664 , or 17.71 per cent, and between 1880, and 1890214,103 , or $10-82$ per cent.

Cities，Counties and Towns
in the

## STATE OF INDIANA．

Note．－For reports not found in alphabelical order among the tollow ing，see＂Additional Statements＂at the end of this State．

ADAMS CO．－County seat is Decatur．
LOANS－When Due．Assessed val＇n，real．．．．．\＄6，393，055 Floating debt．．．．．．．．14，609 Railroads．．．．．．．．．．．．．．．．．1，057，220 Total debt June 1，1898．．．64，609 Total valuation $1897 \ldots, 9,537,755$ Gravel road bonds addit＇al $46,287 \left\lvert\, \begin{aligned} & \text { Total tax rate（per M．．）} 96 . . . \$ 8 \cdot 20 \\ & \text { Sinking fund }\end{aligned}\right.$ INTEREST on the redemption bonds is payable at New York．

ALEXANDRIA．－This city is in Madison County． | Total debt Mar．25，1898． |  |  |
| :--- | :--- | :--- |
| Tax valuation 1897．．．．．1，600，000 |  | Population in 1890 was．．．．．．． |
| Population in 1890 was．．．．．． | 488 |  |



ALLEN COUNTY．－Wm．Meyer，Jr．，Audit＇r． County seat is Fort Wayne．
Court House Bonds，4s．$\$ 525.000$ Total valuation 1893．．$\$ 42.691,185$ Bonded debt Feb． 15,99 ， 525,000 Assessment abt． $60 \%$ actual value Tax valuation，real．．．． $34,838,240$ Stete \＆Co．．tax（per M．）＇99． 87.30 INTEREST is payable by Winslow，Lanier \＆Co．，New York City．

A NDERSON．－$\left\{\begin{array}{l}\text { M．M．MUNLAP，Mayor．} \\ \text { FRANK G．EPPLY，City Clerk．}\end{array}\right.$
This city is the county seat of Madison County．
LOANS－$\quad$ When Due．$\left.\right|_{58} ^{\text {Refund．Water B＇ps．－（Con．）－}}$ 6 s ，semi－an $\$ 26,000$ F9－1893－ 6s，semi－an．，＇27，000．Nv．15，1900－＇08 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}^{(\$ 3,000}$ due y early．）$\$ 4,000$ ． SCHOOL BONDS－1890－－ 1,1917 6s，semi－an．，\＄20，500．Aug．1， 1910 REFUNDING WATER BONDS－
$58, \mathrm{~J} \& J, \$ 9,000 \ldots . . . \mathrm{July} 1,1917$

July 1， 1917
OPTIONAL．－The school bonds，and the funding bonds due in 1913 OT

BARTHOLOMEW CO．－I．B．Barrett， Auditor．County seat is Columbus．
LOANS－When Due． $\mid$ Total debt Jan．1，＇99－$\$ 41,000$
 （\＄8，0000 due yearily），
BRIDGE FUNDNEG BNDS－
\＄5，000 due yearly． 1901 to 1905
INTEREST on $51_{2}$ per cent bonds is payable at Nat．Branch Bank of
Madison and on 5 s at First Nat．Bank of Columbus，Ind．
BLACKFORD CO．－J．P．Rawlings，Treas． County seat is Hartford City．
LOANS．WOUSE BONDS 5s，J．\＆J．，\＄60，000 （Part due vearly） $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 59,000 .$. （Part due yearly．）． 1907 to 1913 （Part due yearly．）＇99．$\$ 119,000$ Assessed valuat＇n，real．$\$ 5,412,665$ State \＆Co．tax（per M）1899．$\$ 5.50$
Population in 1890 Was Population in 1899 （est．）．．．．．19，000

BR AZIL．－\｛ HOMER JOSEP M ．BAILY，Mayor．
This city is in Clay County．

LOANS－ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 3,000-$ 6s，M\＆N， $10,000 .$. $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 15,000$. 6 s，M\＆N， $8,000$. 8，$\ldots . .4,4,000$

5s，J\＆J，$\$ 5,000 \ldots \ldots .$. July 1， 1917 Total debt Mar．1， $99 .$. Aug．$^{6} 1,1918$ Total debt Mar．1，＇99．．$\$ 151,500$
Tax valuation 1897．．．．． $7,070,340$ Actual valuation．．．．．．．．．24，000，000 City tax rate（per M．），；98．．$\$ 13 \cdot 00$ Population in 1890 was．．．．．10，741 Population in 1899 （est．）．．．．25，000

Bank o
nk of Ner

ELKHART CO.-E. L. D. Foster, Auditor. County seat is Goshen. LOANSWhen Due.
 FUNDING BONDS58, M\&S, $\$ 50,000$. 5500, due y'rly to Mar. 1, 1904
INTEREST on funding bonds is pay
促
This city is in Madison County


 Assessed valuation,reai. $2,455,305 \mid$ Population in 1898 (est.) ...15,000

EV ANSVILLE. $-\left\{\begin{array}{l}\text { WM M. AKIN, JR., Mayor. } \\ \text { HENRY STCCKFE'TH, Tr }\end{array}\right.$ Evansville is the County seat of Vanderburgh County. This eity has
entered into a contract to refund the bonds maturiug in 1912, provided that all of these issues may be secured by the contracting firm. NAME LOANS-
NAME AND PURPOSE. $\quad$ P. Ot. Payableres. When Due Principal. Do. C........... Water bonds........................ Refunding school bonds. do do
机

Bonded debtJan. 1,1899 890,000 Tax rate (per $\$ 1,000$ ) $99 \ldots . . . \$ 6 \cdot 50$ Real valuation (est'd). $50,000,000$ Population in 1890 was... 39,201 Population 1899 (estimat'd) 52,000

INTEREST is payable by Winslow, Lanier \& Co., New York
TOTAL DEBT, ETC. -The total bonded debt January 1, 1899, was 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 1898 was $\$ 27,476,487$, includ-
ing $\$ 20,953,950$ for real estate and $\$ 6,522,537$ for personal property; ing $\$ 20,953,950$ for real estate and $\$ 6,522$,
TAX-RECEIVABLE COUPONS.-All issues of Evansville city
POPULATION.-The population in 1890 was 50,756 ; in 1880 , was
29,280 ; in 1895 (estimated) 65,000 .
FL○YD CO.-County seat is New Albany.
Total debt June 1, 1898.. $\$ 83.743$ | Railroads.
Assessed valuat'n Ass'd valuat'n, pers'al.. $2,834,035 \left\lvert\, \begin{aligned} & \text { Population in } 1896 \text { was.....29,458 }\end{aligned}\right.$

FORT WAYNE.- $\left\{\begin{array}{l}\text { HENRY P. SCEERER, Mayor. }\end{array}\right.$
This city is the county seat of Allen County. The \$15,800 of Wayne and assumed by the city un were issued by the town of South LOANS-

When Due. WATER WORKS-

| FUNDING LOAN- |
| ---: | :--- | :--- | | REFUNDING RAILROAD LoANS- | 6s, J\&J, | 146,000..Jan. 15, 1900 |
| ---: | ---: | ---: | ---: |
| 6s, J\&J, | 15,800 ...July 10,1914 |  | $4_{2} \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 299,000$. Oct. 10, 1913 5s, J\&D, 20,000...Dec. 31, 1899 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 state Total bonded debt........Jan. 1,'99. Jutu 1,'98. Jan.1,'9д. Jan. 1,'97. Total bonded debt.
Sinking funds $. \$ 665,800$
29,763
Net debt................. $\overline{\$ 636,037} \overline{\$ 641,100} \overline{\$ 651,834} \overline{\$ 663,546}$
 The sinking fund receives yearly about 5 per cent of the taxes oellected. The city has no floating debt.
ASSESSED VALUATION.-The city's assessed valuation (about and tax rate have been as follows:

| Years. |  |  | Total Assessed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| 1898. | $\begin{gathered} \text { Real Estate. } \\ . \$ 17,830,775 \end{gathered}$ | Property. | Valuation. \$22,839,360 | $\text { per } \$ 1,000 .$ |
| 189 | 17,709,520 | 4,873,605 | 22,583,125 |  |
| 1895 | 17,459,060 | 5,316,880 | 22,775,940 | 18.70 |
| 1890 |  |  | 19,629,540 |  |
| 1880 |  |  | 13,450,075 |  |

The tax rate for 1898 includes county tax, $5 \cdot 30$; city tax, $\$ 9 \cdot 50$; special school fund tax, $\$ 1 \cdot 80$. The city tax in 1897 was $\$ 9 \cdot 25$. POPULATION.-In 1890 population was 35,393 ; in 1880 it was
26,880 ; in 1870 it was 17,718 . In 1899 it was estimated at 52,000 .

FRANKFORT.-This city is in Clinton County LOANS- When Due. | Tax valuation, real.... $\$ 2,150,545$ $4_{1} 1_{2 s .}$ s\&O. $\$ 42,000 \ldots$. Oct. 1, 1909 Total valuation 1897.... $3,548,745$ SEWERAGE BONDS$4^{1} 2 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 22,000 \ldots$ Oct. 1,1909
Total debt Feb. 15, 1898 . $\$ 64,000$ Total debt Feb. 15, 1898.. \$64,000 Net debt Feb. debt Feb. 15, $1898 . .6$ 61,500 $\begin{aligned} & \text { Population in } 1890 \text { was } \\ & \text { Popula }\end{aligned}$ INTEREST is payable at the First Nat. Bank, New York City.

FULTON COUNTY.-Rochester is the county seat.



GOSHEN.-I. D. Wolfe, City Clerk.
This city is in Elkhart County.

Bonded debt Sept. 1, '98. $\$ 58,974$ Assessment about 34 aotual value. \begin{tabular}{ll|l}
Floating debt........... \& 31,647 \& City tax (per $\$ 1,000$ )' $98 \ldots . . \$ 10 \cdot 00$ <br>
Total debt sept. 1, 1898. \& 90,621 \& Population in 1890 was.... 6,033

 Assessed valuation '98..3,500,000 $|$

Population in 1899 (est.).... 10,500
\end{tabular}

GRANT COUNTY.-County seat is Marion.
 Tax valuation $1897 \ldots . .21,479,680$
 LOANS-

OUNTY 6s, J\&D, $\$ 3,000$....June 1, 1899


 $\begin{array}{ll}\text { 6s, Nov., } & 4,900 . . \text { Nov. } 15,1900 \\ 6 s, \text { Nov., } & 1,875 . . . \text { Nov. } 15,1899 \\ 6 s, ~\end{array}$
 COUNTY BONDS-
-County seat is Bloomfield.
GRAVEL ROAD BONDS-
Gross debt June 1, $1898 . . . \$ 60,000$ (Gravel road bonds not included.) Assessed valuat'n, real. $\$ 6,295,465$ Ass'd valuation, pers'l. $2,281,825$ Railroads. otal valuation $1897 \ldots .9,460,083$
Population 1890 was........24,379
 s, M\&S, $\$ 20,000 \ldots .$. Sept. 15,1905
(Subject to call after ten years.)
INTEREST is payable at the Continental Nat. Bank, New York City
GREENFIELD-Greenfield is in Hancock County.
Total debt Jan. 1, 1898 .. $\$ 65,000 \left\lvert\, \begin{aligned} & \text { Real valuation......... } \$ 5,000,000 \\ & \text { Population in } 8900 \text { was..... } 100\end{aligned}\right.$

HAMILTON COUNTY. - A. J. Gibbs,
Treasurer.-County seat is Noblesville.
LOANS-- When Due. ${ }^{\text {Tax }}$ Valuation, real... $\$ 11,394,080$
FUNDING BONDS-
6s Aug., $\$ 20,000 \ldots$
5s, 5s, Jan., $20,000 \ldots$
 Aug. 26,1903 6s, Sept. \$1,000.....Sept.30, 1899
Bonded debt Jan. 1, $99 .$. \$76,000 Jan. 2, 1906 ax valuation, person'1 $4,470,635$ Total valuation $1898 \ldots 15,864,715$ Assessment is about 2, actual val. Av. tax rate (per M.) $98 . . . \$ 15 \cdot 10$
Population in 1890 was. $. .26,123$ Population in 1890 was..... 26,123
Population in 1899........35,000

INTEREST on $\$ 40,000$ funding bonds is payable at Indianapolis; on
$\$ 35,000$ at Noblesville: on the remaining bonds in New Yort ,

## HAMMOND.-This city is in Lake Countr.

Total debt 1896 .......... $\$ 148,768 \mid$ Real valuation. $. . . . . . \$ 15,000,000$


HARRISON CO.-T. S. Getzendanner, Aud'r. County seat is Corydon.

 6s, Sept., $\$ 10,000 \ldots$.. Sept, $24,1900 \left\lvert\, \begin{aligned} & \text { Tax vax valuation, persil.... } \\ & 2,070,000\end{aligned}\right.$ 1899 Total valuation $1898 . . . \quad 5,957,807$ Interest payable in New York. Bonded debt May 1, 1898. $\$ 31,000$ | Sinking fund |  |
| :---: | :---: | :---: |
| Net debt May $1,1898 \ldots \ldots$ | 80,153 | Assessment is $2_{3}$ actual value. otal tax (per $\$ 1,000$ ) 1898. $\$ 6 \cdot 96$ Population 1898 (estim'd). 22,000

## HOWARD COUNTY.-John A. Morrison,

## Treasurer. -County seat is Kokomo.

Bonded debt Jan. 1, 1899.. \$30,000 $\mid$ Total valuation 1898.. $\$ 12,770,580$ Gravel r'd bonds (addit'l) 28,640 Assessment is 4-5 actual value. Assessed valuat'n, real. $\$ 9,310,135$
Ass'd valuation, pers'l. $3,460,450$

HUNTINGTON-Huntington is in Huntington County $\begin{aligned} & \text { Net debt (last returns)... } \$ 833,500 \\ & \text { Tax valuation 1894.....3,666,910 }\end{aligned} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....7,328 } \\ & \text { Population in 1893 was } \ldots .11,550\end{aligned}\right.$ Real valuation 15,600,000

HUNTINGTON CO.- $\left\{\begin{array}{l}\text { W. F. SWAIM. Auditor. } \\ \text { JACOB W. JOHN, }\end{array}\right.$
County seat is Huntington
Funding Bonds- $\quad \$ 52,000 \mid$ Total valuation 1897.. $\$ 14,541,440$



INDIAN APOLIS. - $\begin{aligned} & \text { THOMAS TAGGART, Mayor. } \\ & \text { E. M. JOHNSON, Comptroller }\end{aligned}$
Indianapolis is the county seat of Marion County.
LOANS- When Diue. Refunding Bonds-(Con)
FUNDING BONDS-
4 s , $\mathrm{J} \& \mathrm{~J}, \$ 45,000 \ldots$
IMPROVEMENTS-
$48, J \& J, \$ 40,000$.
( $\$ 10,000$ due y'rly) to.Jan. 1, 1900 Park IMProvement bond 1903 PARK MPROVEMENT BOND,
4s, J\&J, \$350,00. Jan. 1,1927
STATTON HOUSE BONDS6s\&5s, \$17,300.......... 1899-1915 REFUNDINGBOND$4 \mathrm{4}, \mathrm{J} \& J, \$ 200,000 \ldots$ July 1, 1915 West indianapolis School

 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 the dates indicated. Jan 1, '99. Jan. 1, '98. Jan. 1, 1897. Jan.1, 1896. Total funded debt.... $\$ 1,904,500$. $\$ 1,914.500$. $\$ 1,424,500$. $\$ 1,869,500$ Debt assu.by annex'n 112,900 116,000 Total liabilities....... $2,017,400$
ASSESSED VALUATION. - The city's assessed valuat

|  |  | ${ }_{\text {Per }}$ | Total Assessed | Total Tax |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Years. } \\ & 1898 . \end{aligned}$ | Real Estate. | \$33 | Valuati |  |
|  | 85,160,245 | 32,586,425 | \$117,746,670 | +17.30 |
|  | 77,922,520 | 30,363,395 | 108,285,915 | 18 |
| 18 | 74,454,630 | 31,183,230 | 105,637,860 |  |
| 189 | 69,694,230 | 24,006,960 | 93,701,190 |  |
|  | 35,765,855 | 14,719,765 |  |  |
| 188 | 39,069, | 19,136,585 | 58,205,890 |  |
| 18 |  |  | 48,099,9 |  |

POPULATION.-In 1890 population was 105,436 ; in 1880 it was 75,056; in 1870 it was 48.244; in 1899 was estimated at 195.000.
Indianapolis School District- $\left\{\begin{array}{l}\text { FRank L. Reissner, } \\ \text { Asst.Sec.Bd.of Sch.Com. }\end{array}\right.$ This district includes the whole of the city of Indianapolis and reports the same assessed valuation.

|  |  |
| :---: | :---: |

## JACKSON CO.-J. D. Durwent, Auditor.

County seat is Brownstown. $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 45,000 \ldots .$. Sept. 10,1899 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 30,000.0 \mathrm{ct}$. $15,1900-05$
GRAVEL ROAD BONDS-
6s, M\&N, $\$ 6,450 \ldots$ Nov. 15,1899
6 . M M N 6,300 6s, M\&N, 6,300.....Nov. 15,1900
( $\$ 1,050$ due y'rly) to Nov. 15,1905 Tax valuation, real......6,316,845 Tax valuation, personal.3,966,475
Total valuation $1898 . \$ 10,283,320$ Assessment is about actual value. Atate \& Co. tax (per $\$ 1,000$ ) $\$ 20.00$
Population in 1890 was 24,139 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.
$5 \mathrm{~s}, \mathrm{~J}$ 'rly, $\$ 75,000$. Dec. 1, '99, to'07
(5'M y'rly to '02, $10 M^{\prime} 03$ to '06.) INFIRMARY BLDG. BoNns-
5s, y'rly, $\$ 5,000$.....Dec. 4,1899


JAIL BONDS
$31_{2} \mathrm{~s}, \ldots \ldots$,
$\$ 24,000$ Bonded debt Feb. .............. 1907 $\begin{array}{ll}\text { Floating debt............. } & 25,000 \\ \text { Total debt Feb. }\end{array}$ Total debt Feb. 1, '99.. 128,500
Assessed valuation' $99.11,966,725$ State and Co. tax (per M) '99. $\$ 9 \cdot 80$ Population in 1890 was.....23,478
Population 1899 (est.) ......33,000

## JEFF ERSONVILLE.- $\begin{aligned} & \text { THOS. B. RADER, Mayor } \\ & \text { A. H. BAMBER, Clerk. }\end{aligned}$

This city 13 in Clarke County. The $\$ 87,000$ of bonds due Aug. 1,1896
since refunded), were deelared illegal by the Supreme Court. The (since refunded), were declared illegal by the Supreme Court. The
city obtained permission from the Legislature to refund them, and the sity obtaned permission from the Legislature to refund then
legality of this $A$ ct has been affirmed by the supreme Court.

## LOANS-

 REFUNLING CITY BOND $3^{128}, \ldots .$. . $\$ 87, v 00 \ldots . .1900-1924$
 $\underset{5 \text { s. }}{68 \text { s }}$ 5s, A\&O, $54,000 \ldots .$. Apr. 1, 1922 Total tax (per $\$ 1,000$ ) 1897. $1331: 30$ Bonded debt Jan. 1 , 99 INTEREST is payable at the City Treasurer's office, and at the Fourth TAX FRE A. A. National Bank, New York Oity.
TAX FREE.- All of the above bonds are exempt from city tax.
KNOX COUNTY.- $\left\{\begin{array}{l}\text { SAMUEL A. JORDAN, Auditor. } \\ \text { W. HOL }\end{array}\right.$ County seat is Vincennes.
$\qquad$


Floating debt...........
Total debt Jan. $1,1899$.
Sinking fund.... Sinking fund. Net debt....
e bonds (add’l)
$\$ 1,140$
51,140
51,140
12,625 $\begin{array}{r}38,515 \\ 157,155 \\ \hline\end{array}$ Tax valuation $1898 \ldots .16,500,000$ Assessment about $65 \%$ act. value.
State \& Co. tax (p. $\$ 1,000$ )' $98 . \$ 6 \cdot 80$ Population in 1898 (est.) ...36,000 INTEREST on $\$ 50,000$ bond 4 is payable at the Hation 1890 was....28,044 Bank, New York; on ditch bonds at the National Park Bank, New York.

KOKOMO.- $\left\{\begin{array}{l}\text { W. A. ARMSTRONG, Mayor. } \\ \text { J. A. BURKHALTER, Treasurer }\end{array}\right.$ This city is in Howard County.

LOANS$6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 25,000$ FUNDING BoNDS 6s, J\&J, \$25,000. $\begin{array}{ll}6 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, & 10,000 . \\ 4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 14,000\end{array}$ Refunding Bond 4s, J\&J, \$10,000. SCHOOL BONDS 6s, J\&J,
6s, M\&S,
3,000..

When Due. ${ }^{6 s}$, J\&J, \$17,000. May 1, 1908 Jan. 1, 1902 Sep. 1, 1902
Apr. 1905 July 15, 1904 July 1,1900
. Sept. 1,1909
subject to call arter 1907 1, 1912 Interest payable at New York. Net debt Feb. 1, 1899 Tax valuation real $18.108,913$ Tax valuation, real.......3,160,470 Total valuation 1898 . $4,435,465$ Assessment is about $3 . .4,595,935$ Total tax (per $\$ 1,000$ ).... $\$ 24 \cdot 80$ Population in 1890 was....... 8,261
Population in 1899 (est.)...13,000
 This eity is the county seat of Tippecanoe Countr.
$\qquad$ LOANS. When Due. $4{ }^{2} 2$ S $, \mathrm{J} \& \mathrm{D}, \$ 225,000 \mathrm{June} 1,1920$ Subject to call after June 1,1915 .
Interest payable at New Tot.dbt. (water)Jan. $1,98 . \$ 300,000$
Population 1898 (estim.)....25,000

LA PORTE.-This city is the county seat of La Porte Countr. The water bonds are free from city tax when held in the city.
LOANS-
When Due
5s, M\&N, \$24,000.May 1, '99-1910 WATER BONDS (REFUNDING)5s, M\&N, $\$ 20,000$.... May 1,1899 nt. payable at city treas.or in N. Y.
Total debt A pr. 1, 1898.... $\$ 51,000$
Sinking fund assets........ 7,000
$\qquad$

LA PORTE CO.-County seat is La Porte
LOANS- When Due. |Tax val'ation'97 (est.). $\$ 24,000,000$ $5 \mathrm{~s}, \mathrm{~A} r$ HOUSE BONDS$5 \mathrm{~s}, \mathrm{Apr} .15, \$ 88,000$. Apr. 15, 1900 Statsesment is 2 actual value. ( $\$ 22,000$ due y'rly) to Apr. 15, 1903 . State tax (per $\$ 1,000$ ) ... $18972 \cdot 97$ 5 s, Feb. 1, $\$ 80,000 \ldots . . . . . .1904$ County tax (per $\$ 1,000$........ $18972 \cdot 23$ Total ( $\$ 20,000$ due yearly) to 1907 Population in 1880 was..... 30,985 debt June 1, 1898.. $\$ 190,000$ Population in 1895 about... 35,000 INTEREST on $\$ 110,000$ court house bonds is payable at the First
Nat. Bank of Chicago, Ill.; on others at the Chemical Nat. Bank, N.Y.

LAWRENCEBURG.-Jos. F. Frazer, Clerk. This city is in Dearborn County. Arrangements have been made to refund on June 1, 1899 , the $\$ 40,5005$
of $\$ 40,0004^{\frac{1}{2}}$ per cent 15 -year bonds.

| LOANS- When D | Total |
| :---: | :---: |
| LF | Total debt Jan. |
| 2s, ...., \$10,000............. 1913 | Tax valuation, real...... 8 |
| Agricultural | Tax valuation, personal. 526 |
| , Nov., \$2,000. | Total valuation 1898.,. 1,354, |
| Funding bonds | Total tax (per \$1,000) '99 |
| 5s, M\&S, $\$ 40,500 \ldots \ldots$. Mar., 190 | Population in 1890 was |

LOGANSPORT.-This city is in Cass County. LOANS- When Due. |Total debt Feb. 1, 1898. FUNDING BONDS-
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 235,000$.

When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Feb. 1, 1898. } \\ & \text { Cash on hand May 1,'97 }\end{aligned}\right.$
$\$ 349,257$
23,126 4s, M\&N, $\$ 235,000 \ldots$ Nov. 1, 1915
Optional after Nov. 1, 1905
Int.-N. W. Harris \& Co., N. Y. Net debt hand May 1,97 W ater-works imp bds Water-works certifs... $\quad \$ 8,00000$ $\begin{array}{ll}\text { Water-works certifs... } & 28,75000 \\ \text { School bonds }\end{array}$ Pratt oharitable fund. Assessed valvation, real. $5,761,170$ Assessed valuation, per'1. $1,841,160$ Total valuation 1897....7,602,330 Tax rate (per \$1,000) 1898.\$11.70


MADISON.- \{ELLISON D. MCGUIRE, Mayor.
Madison is the county

$$
\begin{aligned}
& \text { Madison is the county seat of Jefferson County. } \\
& \text { LOANS } \\
& \text { FUNDING"D"- When Due } \mid \text { REFUNDING BoNDS, "E", }
\end{aligned}
$$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 8,000 \ldots . .$. Nov. 1,1907 ( $\$ 6,000$ due yearly) Nov. 1,1913


 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.-

Total bonded debt.
Sinking funds.......
Aug. 1,'98. Feb.1,'97. Jan. 1,'96. Feb. 1,'95
$\qquad$ $\begin{array}{rr}195,000 & \$ 200,000 \\ 15,000 & 15,000\end{array}$
1,000
8,000
 $\begin{array}{lrrrr}\text { Water debt (included above). } & 65,200 & 81,000 & 86,000 & 100,000 \\ \text { Floating debt................... } & 3,000 & 19,347 & 27,000 & 35,000\end{array}$ The sinking fund receives yearly about $\$ 15,000$
ASSESSED VALUATION.-The city's assessed valuation (sup Personal Total Assessed Tax Rate

|  |  | Property | V | per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1898 | 5 | \$1,559,135. | $\$ 4,101$ ion. | $\$ 24$ |
| 1897.. | 2,532,245 | 1,645,525 | 4,177,770 | 24.60 |
| 1896 | 2,516,135 | 1,777,020 | 4,293.155 | $20 \cdot 60$ |
| 189 | 2,477,340 | 1,434,905 | 3,912,245 | $24 \cdot 60$ |
| 1888 | 1,865,940 | 1,337,300 | 3,203,240 |  |

POPULATION. -In 1890 the population was 8,936 ; in 1880 it was POPULATION.-In 1890 the population was 8,936 ; in 1880 it was tion in 1899 was about 10,000 . $\qquad$
MADISON CO.-County seat is Anderson.

| LOANS- <br> When Due. | Gravel Road Bon |
| :---: | :---: |
|  |  |
|  |  |
| 6s, Sept., 10,000..Sept. 17, 1900 | Gravel Road Bonds (add) 11,275 |
| 6s, June, 15,000..June 29, 1901 | Tax valuation, real.....18,579,505 |
| 6s, Sept., 16,000...Sept. 1, 1902 | Tax valuation, personal 8,431,305 |
| Sept., 17,000...Sept. 1, 1907 | Total valuation 1897...27,010,810 |
| Gravel Road Bonds- | Assessment abt. $3_{4}$ actual value. |
| 6s, Sept., \$8,250.,..Sept. 1, 1899 | Tax rate (per \$1,000) ........ \$6.61 |
| 2,750 due yearly) to sept. 1, 1901 | Population in 1890 was.....36,487 |
|  | Population in 1897 (est.) ...71,500 |

INTEREST on $\$ 10,000$ county bonds of 1900 is payable at the Four Nat. Bank or New York City; on all other bonds in Anderson. TAX FREE.-Bonds are all exempt from taxation.

## MARION.-This city is in Grant County.

 Funding $4^{1_{2}}$..................... 18,000 Water-works 5 s and 6 ........... 3,000 Interest payable in N 16,500 Bonded debt Jan. 1, '98.. $\$ 122,500$ Net debt Jan. 1,189 ..... 119,108 Tax valuation 1897......6,494,005 Water debt (included)..... 16,500 Assessment is $1_{2}$ actual value. | City tax rate ( $\mathrm{p} . \$ 1,000$ ) '97. $\$ 8 \cdot 60$ |
| :--- |
| Population in 1890 was |
| 869 | Population in 1897 (est'd) ... 80,000

Population
MARION COUNTY.-Harry B. Smith, Aud'r. County seat is Indianapolis. LOANS-
COUNTY BONDS${ }_{\text {When }}$ Du
5s, J\&J, \$100,000..July 1, 1901 5s, J\&D, 200,000...June 1, 1908 $41_{2} s, ~ J \& D$,
$41_{2}$ s, J\&D, $200,000 \ldots$..June 1,
20000
1900 REFUNDING BONDSBond ed debt Oct.1,'98. $\$ 900,000$ REFUNDING BONDS
$4 \mathrm{~s}, \ldots . .$.
$\$ 200,000 \ldots .$. Foating debt ........... 305,000 Total debt Oct. 1,' $98 . .1$ 1,205,000 Assessment about $3_{4}$ actual value State and Co ta 3 a actual value. Population in 1890 was... 141,156

MICHIGAN CITY.- $\left\{\begin{array}{l}\text { G. S. VAN DEUSEN, Mayor. } \\ \text { F. SCHAEUFFELE, Treasurer. }\end{array}\right.$ Michigan City is in La Porte Coun LOANS-
BRIDGE BONDS-

## BRIDGE BONDS- <br> .Dec. 31, 1899

ScHOOL BONDS
6 s , Nov ${ }^{55}$
5s, May, 35,000. .Nov. 1, 1903 5 s , June. 7,000 ........ May 1900 to 1916 ( $\$ 1,400$ annually on June 1.) Bonded debt Mar. 1,'99. $\$ 49,000$
$\begin{array}{ll}\text { Sinking fund............. } & \$ 1,312 \\ \text { Net debt Mar. } 1,1899 . . . & 47,688\end{array}$ Tax valuation, $1899 . . . .2,47,688$
Tan
Tax Tax valuation, personal. 857,672 Total valuation 1898...\$3,340,989 Assessment is 50 p.c. actual value Total tax (per \$1,000), '98.. $\$ 26 \cdot 00$ Population 1880 was........... 7,366 Population 1899................... 16,000

MONROE CO.-J. S. Woodward, Treasurer. County seat is Bloomington.
LOANS- When Due. 6s\&5 $1_{2 S}$, J\&J, \$40,000.July, $99-08$ (\$4.000 due yearly.
ROAD BoNDS-
58, Nov., \$22,500....Nov. 15, 1898 ( $\$ 2,500$ due yearly) to Nov. 15, 1898 $5 \mathrm{~s}, \ldots \ldots ., \$ 51,872$.
$5 \mathrm{~s}, \ldots \ldots ., 69,954 .$.

Bonded debt July 1, 1898. $\$ 50.000$ Total debt July 1, 1898 Road bonds 1, $1898 .$.
Tax valuation, real $1 . . .{ }^{1} 7$ $\begin{array}{r}57,785 \\ 147,324 \\ \hline\end{array}$ Tax valuation, personai. 688,150 Total valuation $1 \times 97 \ldots .7,803,505$ Assessment nearly actual value. Total tax (per $\$ 1,000$ ) '97... $\$ 5 \cdot 933$
Population in 1890 was...17,673

Population in 1890 was.....17,673
Population in 1898 (est.)...24,000
INTEREST is payable at the office of Winslow, Lanier \& Co., N. Y
MONTGOMERY CO.-Wm. Johnson, Treas. County seat is Crawfordsville./
$\qquad$ When Due.
REVENUEBONDS-
6s, M\&N, $\$ 20,000 \ldots$ May 11, 1899 Total debt Feb. 10,1899 May $\$ 20,000$ Tax valuation, real......13,464,835

MORGAN COUNT LOANS- When Due. 6s...., \$30,000....... 1899 to 1902 6s,...\$30,000...... 1899 to 1902 COUNTY BONDS-
$5 \mathrm{~s}, \ldots . ., \$ 5,000 \ldots$........... 1,1899 Interest payable at the Merchants' Nat. Bank, Indianapolis.

Tax valuation pers'al \$6,737 545 Tax valuation, pers'al.. $\$ 6,737,545$ Assessment is $3_{4}$ actual value. state \& co. tax (per M.) 1893.\$7:30 Population in 1890 was.....28,025
Population 1899 about......31,000

## .-County seat is Martinsville.

 Bonded debt June 1,'98 \$35,000 Tax valuation, real...... 7,345,670 Taxvaluation, personal $2,392,700$ Assessment about 34 actual value Total tax (per \$1,000) ....\$30•162. Population in 1890 was.....18,643 Population in 1896 (est.)... 21,000MT. VERNON.- This city is the county seat of Posey Co. LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Sinking fund................ } \\ & \text { Net debt Jan. } 1595,018\end{aligned}\right.$ 5s, J\&D, \$10,000.....June 1, 1899 | Net debt Jan. 15, 1898.. | 24,982 |
| :--- | :--- |
| Total valuation 1897....1,488,735 |  | $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 10,000 \ldots . . J u n e ~ 1,1904 \mid$ Assessment about 23 actual value. Bonded debtJan. 15, 1898. $\$ 30,000$ Copulation in 1890 was INTEREST is payable at the office of the City Treasurer.

MUNCIE.-This city is the county seat of Delaware County. LOANSGENERAL CITY DEBTMay 15, 1901


 $\begin{array}{ll}5 s, ~ A \& D, & 15,000 \ldots . . \text { Dec. 15, } 1911 \text { Assessment abont } 1_{2} \text { actual value. } \\ \text { 5s, A\&O }\end{array}$ | $5 \mathrm{~s}, \mathrm{~F} \& A$, | $10,000 \ldots . . \mathrm{Feb} .15,1912$ | Total tax (per $\$ 1,000$ ) '97.. $\$ 12 \cdot 60$ |
| :--- | :--- | :--- |
| 5s, F\&A, | $20,000 . .$. Feb. 1, 1914 | Population 1890 was.........11,345 |
| Population 1897 (est) |  |  | INTEREST is payable in New York.

NEW ALBANY.-\{ $\begin{aligned} & \text { EDWARD ORUMBO, Mayor. } \\ & \text { T. M. McCULLOCH, Clerk. }\end{aligned}$ This city is the county seat of Floyd County. LOANS- Interest.NAME AND PURPOSE. P. Ot. Payable. When Drincipal.- Outstand'g Frunding Bonds............ 1893 5 $\quad 5 \quad$ A \& O Oct. $15,1908 \quad \$ 40,000$ | Refund. Air Line RR. Bonds.. | 5 | M \& | N May 21, 1900 | 50,000 |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Kent'y \& Ind. Bridge Bonds*. | 5 | M \& | S | July | 1,1915 | 291,000 |

* The Kentucky and Indiana bridge bonds were issued by the bridge company and are endorsed by the city of New Albany.
INTEREST on the railroad bonds and on the funding bonds of 1893 is payable in New York; on all others by the City Treasurer.
TOTAL DEBT, ETC. - The subjoined statement shows New against the same on the dates named the sinking fund held by the city

Total bonded debt....... $\$ 381,000$. ${ }^{2}$ Jan. 1,'97. Jan. 1,'96. Jan. 1,'95. | sinking funds, etc. ..... | 24,000 | $\$ 381,000$ | 20,571 | $\$ 383,000$ |
| :--- | ---: | ---: | ---: | ---: |
| $20,47 \%$ | $\$ 385,000$ |  |  |  | Net debt........... $\overline{\$ 357,000} \quad \overline{\$ 362,429} \quad \overline{\$ 363,522} \quad \overline{\$ 366,000}$ TAX-RECEIVABLE COUPONS.-All issues of New Albany bonds

carry tax-receivable coupons. ASSESSED VALUATION.
to ${ }^{4} 4$ cash value) and tax rate have been as follows : valuation (from $1_{8}$


PERRY COUNTY.- $\left\{\begin{array}{l}\text { JOHN CONWAY, Treasurer. } \\ \text { A. P, FENN, Auditor, }\end{array}\right.$ County seat is Cannelton.

Total debt June 1, 1898 . $\$ 105,741$ Assessment is 3.5 actual value. | Tax valuation, real......2,278,915 | State \& Co. tax (per M)'98. $\$ 11962_{3}$ |
| :---: | :---: | :---: |
| Tax valuation, person'l. $1,010,300$ | Population in 1890 was | Total valuation $1898 \ldots . .3,289,215) \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was....18,240 } \\ & \text { Population in } 1896 \text { (est.)...22,000 }\end{aligned}\right.$

PERU.-\{ $\begin{aligned} & \text { ORSAND DURAND, Mayor. } \\ & \text { DAVID IRWIN, Clerk. }\end{aligned}$
This city is in Miami County.

LOANS- When Due. $5 \mathrm{R}, \mathrm{J} \& J, \$ 11,000 . . . . . .1900-1910$ (\$1,000 yearly on Jan. 1.)
ROAD BONDS-
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 6,000$. (\$1,000 due yearly on 1899-1904 Mool CiTY Bonds - May 1.) 6s, M\&N, $\$ 15,000 \ldots .$. Nov. 1, 1910 $4^{1} 1_{2 s}$. J\&JJ, \$15,000...Jan. 1, 1913 REF'D'G WATER WORKS BONDS-
4s, J\&J, $\$ 60,000 \ldots . .$. July 1, 1900

Total debt July 1, 1898... \$108,000 Sinking fund.......... $\quad 3,000$ $\begin{array}{lr}\text { Netal water debt (incl.)... } & 105,000 \\ \text { Totan }\end{array}$ Tax valuation, real....... 1,735,845 Tax valuation, personal. 863,695 Total valuation 1898 ....2,599,540 Assessment about $1_{3}$ actual value.
Total tax (per $\$ 1,000$ ) 98 Total tax (per $\$ 1,000$ ) '98.. $\$ 21 \cdot 70$
Population in 1890 was..... 7,028 Population in 1898 about.... 11,000

INTEREST is payable in New York on all bonds except gravel road ond, whichis payable in Peru.
TAX FREE.-All bonds of this city are exempt from taxation.

## PORTER CO.-M. J. Stichfield, Auditor.

County seat is Valparaiso.

| LOANS- When Due. | $\begin{array}{l}\text { Sinking fund.......... } \\ \text { Net debt June i, 1898.. } \\ \text { COURT HOUSE BONDS- }\end{array}$ |
| :--- | :--- |
| $22,29,708$ |  | 5 s , Aug $\$ 39,000$ OND 5s, Aug., $\$ 39,000 \ldots .$. Aug. 1, 1900 GRAVEL ROAD \& Co. BONDS1897, $\$ 23,000 \ldots$..................

Interest payable at Val paraso. Interest payable at Valparaiso.
Bonded debt June 1, 1898. $\$ 46,000$ Total valuation $1898 . .15,296,600$ Tax \& co. tax (per M.) '98... $\$ 6.51$ Tax \& co. tax (per M.) '98.... $\$ 6 \cdot 51$
Population in 1890 was.... 18,052 Population in 1898 (est.)...24,000
$\qquad$
PULASKI COUNTY.-County seat is Winamac.

 Bonded debtJune 1, 1898.\$77,000 Total valuation 1897..... $5,949,963$ Floating debt.................. 260 Sinking fund assets. Assessment about $1_{2}$ actual value Total tax (per \$1,000) '95.. $\$ 18 \cdot 10$ Sinking fund assets.....

7,965 Population in 1890 was......11,233

RICHMOND. $-\left\{\begin{array}{l}\text { WM. W. ZIMMERMAN. Mayor. } \\ \text { GEO. J. KNOLLENBERG, Clerk. }\end{array}\right.$
County seat of Wayne County. LITY BONS-

PAARK BONDS-(Con.)- $\$ 15,000$......July 1, 1915
 Cash. 9,203 $4 \mathrm{~s}, \ldots . ., \$ 7,000$.

When Due, $58, \ldots . ., 30,000$ ONDS$6 \mathrm{~s}, \ldots . . \$ 4,500$ MON- 1899 (\$450 due yearly) to May 1, 1899 6s, …., $\$ 5,000$.......July 1, 1899 (\$500 due yearly) to July 1, 1899 4s, ......, $\$ 10,000 . . .$. Apr. 1,1915

SOUTH BEND.-This is the county seat of St. Joseph Co. | REFUNDING BONDS- | Net debt Jan. 1, 1898. |
| ---: | :--- | $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 6,500 \ldots .$.

..Sept., 1903 4 s , ATER BONDS $4 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 5,000 \ldots$
$4 \mathrm{~s}, \mathrm{~J} \& J$,
5,000 Total debt Jan. $1,98$. July 1, 1918 Jan, 2, 1919
$\$ 258,500$ Water debt (incl.)... $\$ 258,500$
221,000
20,800 county proportion of Street Irrpt. bonds add.i.). 88,100 Total valuation $1898 \ldots 12,281,072$ Assessment about 2 actual value. Population 1895 was.........20,334 INTEREST is payable in New
York City.
linkiag fund
SPENCER COUNTY. J. G RIMSTIDT, Aud

## County seat is Rockport.

Floating debt Feb.15,'99 \$100,000 |Total valuation 1898...\$6,807,670 | Tax valuation, real......5,03, 405 | $\begin{array}{l}\text { State and Co. tax (per M)'98.\$9•20 } \\ \text { Tax valuation, personal. } 1,772,265\end{array}$ |
| :--- | :--- |
| Population in 1890 was.....22,060 |  |

SULLIVAN COUNTY.-J. R. Riggs, Aud'r.
County seat is Sullivan.
Gravel road bonds...... $\$ 226,989 \mid$ Actual valuation abt. $\$ 25,000,000$ Ditch and levee.......... 77,966 Bonded debt Sep.15, $98 \quad 319,955$ Tax valuation 1898 ....11,850,000 State and Co. tax (per M) '98,6.40
Population in 1890 was.....21,877 Population in 1898 (est.)

TERRE HAUTE.- $\left\{_{F}^{\text {FRED. A. ROSS, Mayor }}\right.$ This city is the county seat of Vigo County
$\left.\begin{gathered}\text { LOANS- } \\ \text { When Due }\end{gathered} \right\rvert\, \begin{gathered}\text { STREET RY. BONDS- }\end{gathered}$ $41_{2} \mathrm{~s}, \mathrm{~J} \& J, \$ 154,000 . . .{ }^{2}$ 1899-1909 4s, M\&N, $\$ 123,000$....May 1 , REFUNDING BONDS-
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 40,000$ (Subject to call after 1906.) SEWER BONDS-
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 70,000 .$.
 $6 \mathrm{~s}, ~ J \& J, \$ 140,130 \ldots . .1 .1, n$ yearly

STREET RY. BONDS-
6s J\&J, $\$ 26,320 \ldots \ldots .1_{10}$ yearly Interest pavable in New York. Bonded debt Mar. 1, 98 . $\$ 401,000$ Street impt. bonds (add'l) 136,400 Tax valuation, personai $5,025,000$ Total valuation 1898...20,725,000 Assessment is $1_{3}$ actual value.

TIPPECANOE CO.-G. A. Jamison, Auditor. County seat is Lafayette.
LOANS- When Due. Sinking fund assets........ $\$ 13,138$ CoURT HOUSE REFUND. BONDS-
s M $\& 175,000$. May 20,1903 $5 \mathrm{G} \& 6 \mathrm{~s}$ 促 ROAD BONDS $5 \mathrm{~s} \& 6 \mathrm{~s}, \$ 23,000$ otal Feb 24; ;9..1899-1901 $\begin{array}{ll}\text { Road bonds (add’l)..... } & 23,000\end{array}$ Tax valuation, real.......21,413,138 Tax valuation, person'1 $6,005,240$ Total valuation $1898 \ldots 27,424,205$ Assessment is 23 actual value. State \& Co. tax (per M) '99... $\$ 7 \cdot 10$
Population 1890 was .......35,078 Population 1890 was ........35,078
Population 1899 (est.)......45,000
INTEREST on the court house bonds is payable in New York; on

## TIPTON COUNTY.-County seat is Tipton.

LOANS- When Due, ' Total debt June 1, 1898.. $\$ 200,000$ 5 s , J\&J, $\$ 150,000$ Gravel road bonds (add'1). 42,600 5s, J\&J, $\$ 150,000 \ldots .$. July 1,1896 Asses'd valuation 1897. 9,035,274 | (Part due yearly) to July 1, 1913 | $\begin{array}{l}\text { Real valuation (est.)....12,000,000 } \\ \text { Population in 1890 was.....18,066 }\end{array}$ |
| :---: | :---: |
| Floating debt............... $\$ 30,000$ |  |

INTEREST is payable at the Third National Bank, New York.
UNION CO.-County seat is Liberty.
LOANS- When Due. $\mid$ Tax valuation, real.... $\$ 3,580,215$ 5s, M\&N. $\$ 10,000$. May 1, 1899 ( $\$ 5,000$ due yearly) to May 1, 1899 5 s, F6b., $\$ 50,000$........Feb. 1, 1910 Subject to call Feb. 1, 1900
Total debt June 1,1898 Total debt June 1, 1898.... $\$ 60,000 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was...... 7,673 } \\ & \text { Population in } 1880 \mathrm{was} . . . .7,006\end{aligned}\right.$


VALPARAISO．－J．W．Halladay，Clerk． This city is the county seat of Porter Countr． Refunding bonds－$\quad$ Sinking Fund．



V ANDERBURGH CO．－L．H．Legler，Aud． County seat is Evansville．
$\qquad$ Court house Bonds－ 5s，J\＆J，$\$ 100,000 \ldots . . . J a n .1,1910$ FUNDING BoNDS－．．．Jan．1， 1918 5s，J\＆J，$\$ 175,000 \ldots$ REFUNDING BONDS－．．．．．．．．．． 1907 3ıs，M\＆N $\$ 80,000$ ．．．．May 1， 1914 Bonded debtJan．16，99．$\$ 595,000$
INTEREST is payable in New York．
VIGO COUNTY．－County seat is Terre Haute．
LOANS－When Due． $\mid$ Assessed valuation，per．$\$ 7,155,465$ $\begin{array}{ll}5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, & \$ 80,000.1894 \text { to } 1911 \\ 5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, & 80,000.1899 \text { to }\end{array}$ ot．bond．debt Feb． 1899 to 1906 loating debt feb．1，＇99．\＄280，000 Floating debt．．．．．．．．．．．．．．． 75,000
Assessed valua＇n，real．．23，528，610 Ratal valuation $1898 . . .3$ 2，595，870 Tax rate（per M）＇98．．．． $14 \cdot 20$ Population in 1890 was．．．．．50，195 INTEREST is payable by the Central Trust Company，New York．

VINCENNES．－This city is in Knox County．

| LOANS－When Due． | Bonded debt Jan．1， 1898 \＄88，000 |
| :---: | :---: |
| County bonds－ | Floating debt．．．．．．．．．．．．9，090 |
| $3{ }^{1} 28, \ldots \ldots, \$ 75,000$ | Total debt Jan．1，1898．．97，090 |
| Refunding Bonds | Sinking fund assets．．．．．$\quad 2,690$ |
| 58，．．．．．．．．．．．，\＄16，000 | Net debt Jan．1，1898．．．．108，265 |
| 5s，．．．．．．．．．．．，12，000 | Assessed valuation，real． $2,963,020$ |
| $4^{1} 2 \mathrm{~s}$ ，semi－an．，16，000．Aug．1， 13 | Assessed val＇ation，per＇l．1，825，155 |
| City Hall Bonds－ | Total valuation 1497．．．． $4,788,175$ |
| 48，．．．．．．$\$ 8,000 .$. | Assessment about 23 actual value． |
| SCHOOL BONDS－ | Tax rate（per \＄1，000）1897．\＄25•20 |
| 5s，．．．．．．．，\＄56，000． |  |

WARRICK CO．－C．P．McClary，Treasurer． County seat is Booneville．


 | Total valuation $1899 \ldots \$ 6,657,565$ | $\begin{array}{l}\text { Population } 1890 \text { was．．．．．．．．．．．21，161 } \\ \text { Assessment is at cash value．}\end{array}$ |
| :---: | :--- |
| Population 1899．．．．．．．．．．．．．．22，000 |  |

## W ARSA W．－This city is in Kosciusko County．

Total debt Jan．1，1898 ．．．．\＄42，000 $\mid$ Tax valuation，person＇l $\$ 525,850$ Sinking fund．．．．．．．．．．．．．．．．．13，001 28,999 Total valuation 1897．．． $1,664,130$ Tax valuation，real．．．．．．．1，138，289 $\left\lvert\, \begin{aligned} & \text { Population in } 1898 \text {（est．）．．．．．4，200 }\end{aligned}\right.$

WASHINGTON．－T．G．Underdown，Treas＇r． This city is in Daviess County．
$\qquad$ STREET，SH
STREET，SHOP，ETc．－When Due．
6s，M\＆N，$\$ 8,000$ ．．．．．．．．．1901－1905
 $\begin{array}{lll}68, ~ J \& J, ~ & 15,000 \ldots . . . . . . \\ 68, \ldots, \ldots 99-1901 \\ 10,000 \ldots . . . \\ 1908\end{array}$ REFUNDING BONDS－．．．．．．．．．．．．．．$\$ 4,000 \ldots$ ．．．．．．． 1900
SCHOOL BONDS－

SCHOOL BONDS－（Con．）
Total debt Jan． $1,1899 . . \quad \$ 60,000$ Tax valuation，real．．．．． $2,292,760$ Tax valuation，pers＇．．． 912,345 Total tax（per $\$ 1,000$ ）； $98 . . \$ 13.00$ Population 1899．．．．．．．．．．．．．．．12，500 Population in 1880 was．．．．．．4，323 $\$ 10,000$ ． ．．．1903－1904｜

Tax valuation，real．．．．$\$ 27,900,000$ Tax valuation，person＇l．7，500，000 Assessment about $3_{4}$ actual value． State tax（per $\$ 1,000$ ）．．．．．．．．$\$ 2 \cdot 96$ County tax（per $\$ 1,000$ Av＇ge school tax（per \＄1．000） 460 vopulation 1890 was $\$ 1,000$ ） 4.00 Population 1899 （est．）．．．．．．．．75，000 －

| Location． | Bonded Debt． | Float＇g Debt． | Sinking Fund Cash． | Free Gravel $R d . B^{\prime} d s$. | Popula <br> ton． <br> （1890） |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Boone County | \＄35，000 |  | 3，900 |  | \＄26，572 |
| Brookville（Town）Fran＇n Co． | 15，800 |  |  |  | 2，028 |
| Cannelton，Perry Co．．．．．．．．．． | 10，000 | 8，0 |  |  | 1，991 |
| Cass County． | 40，000 | 25，000 |  |  | 31，152 |
| Carroll County | 92，500 | 23，809 | 4，630 | 2，000 | 20，021 |
| Cicero，Hamilton | 23，000 |  |  |  | 1.500 |
| Coal Creek（Twp）Mont＇y Co． | 13，000 |  |  |  | 2，159 |
| Connersville（City）Fay＇te Co． | 58，500 | 3，967 | 1，955 |  | 4，548 |
| Crawford County．．．．．．．．．．．． | 46，000 | 12，959 | 6，450 |  | 13,941 1,907 |
| Crown Point（ ${ }^{\text {＇W }}$ W），Lake Co． Danville，Hendricks Co．．．．．． | ＊38，500 |  |  |  | $\begin{aligned} & 1,907 \\ & 1,569 \end{aligned}$ |
| Dekalb County |  | 42，358 | 19，055 |  | 24，307 |
| Fairmount（Town）Grant Co． | ．23，800 | 6，250 |  |  | 1，462 |
| Fayette County． | ． 54,000 | 25，147 | ．．．．．． |  | 12，630 |
| Fountain County | 30，000 | 6，000 |  |  | 19，558 |
| Hancock County． | 238，000 |  |  | 2,000 5,296 | 17,829 $\mathbf{2 1 , 4 9 8}$ |
| Hendricks County | － $\begin{array}{r}7,000 \\ .152,500\end{array}$ | 5,883 4,614 |  | 5,296 60,500 | 21，498 |
| Jefferson County | 2，500 |  |  | 38，240 | 24，507 |
| Jennings County | 55，000 |  |  | 73，070 | 14.608 |
| Johnson County． | ． 40,000 | 674 | 14，844 |  |  |
| Kendallville（ C ty）Noble Co． | ．7，500 | 3，650 |  |  | 2，960 |
| Kosciusko County． | ．30，000 |  |  |  | 28，645 |
| Lagrange，Lagrange Co．．．．．． | －20，000 |  |  |  | 1，784 |
| Marshall County． | 10，000 | ．．．．．．． | 5，807 |  | 23，818 |
| Martin County． | 55，000 |  |  |  | 13，973 |
| Miami County． | 16，000 | 1，424 |  |  | 25，823 |
| New Castle，Henry Co． | ．28，000 | 3，000 |  |  | 2，697 |
| North Vernon（City）Jen＇s Co． | 15，000 |  |  |  | 2，012 |
| Orange County． |  | 69，127 | 2，299 | 60，114 | 14，678 |
| Owen County <br> Parke County | 8，000 | 3，000 | 3，803 | 126,920 31,116 | 15，040 |
| Perry（Twp）Vanderburgh Co． | ． 13,500 |  |  |  | 495 |
| Pike County．．．．．．．．．．．．．．．．． | ．28，000 | 10，000 |  |  | 18，544 |
| Pigeon（Twp）Vanden＇gh Co． | ．12，000 |  |  |  |  |
| Portland（City）Jay Co．．．．．． | 98，800 . 46,375 | 8,000 3,500 | 2，500 |  | 3，725 |
| Randolph County．．．．．．．．．．． | ．10，000 |  | 9，747 | 500 | 28，085 |
| Ripley County．．．．．．．．．．．．．．．． | 20，000 | 14，509 | 1，499 |  | 19.350 |
| Rush County | 260，000 | 1，500 | 4，371 | －．．．．．． |  |
| St．Joseph County． | 253，000 | 38，608 |  |  | $\begin{array}{r}42,457 \\ \hline 1975\end{array}$ |
| Salem，Washington Co | 19,000 14,500 |  |  |  | 1，975 |
| Scott County ${ }_{\text {Seymour，Jackson Co．．．．．．}}$ | ． 14,5000 | 15 |  | 5，000 | 7，833 |
| Shelbyville，Shelby Co． | 44，000 |  | 4，500 |  | 5，451 |
| Starke County．．． | ．102，000 | 1，062 | 390 |  | 7，339 |
| Switzerland County | －2，000 |  |  | 41，528 | 12，514 |
| Tipton（City）Tipton Co． | ．82，673 | 14，000 | 49，000 |  |  |
| Union City，Randolph Co | $\begin{aligned} & 67,000 \\ & . \end{aligned}$ |  | 3，000 |  | $\begin{array}{r} 2,681 \\ 27,126 \end{array}$ |
| Wabash County． | $10.000$ | 38,013 11,068 |  |  | 27,126 10,955 |
| Washington County | 10，000 | 875 | 1，270 | 103，255 | 18，619 |
| White County． | ．70，000 |  | 2，857 | 37，100 | 15，671 |

＊This includes $\$ 33,000$ water debt．

## State of Illinois．

DEBT，RESOURCES，\＆C．

Organized as a Territory（Act Feb．3，1809）－March 1， 1809 Admitted as a State（Act April 18，1818） Total area of State（square miles） Dec．3， 1818 State Capital 56，650 Gover－－Springfield （ John R．Tanner Sec．of State（term ends 2d Mon．Jan．1901）－James A．Rose Treasurer（term ends 2d Mon．Jan．1901）Floyd W．Whittemore 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 Statr and City Supplement of April 1894，page 91.

BONDED DEBT．－This State had on January 1，1899，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．The tax rate for 1898 was $\$ 5 \cdot 60$ ．

| Years | al． |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1898 |  | 189 |  |  |  |
| 1897 | 796，370，618 |  | 784，911，874 | 18 | 6 |
| 189 | 814，242，196 |  | 796，752，888 | 188 | 786，616，394 |
| 18 | 827，942，047 | 188 | 793，563，498 | 1879 | 784，632．550 |
| 18 | 822，260，617 | 188 | 798，482，823 | 187 | 62 |
|  | 845，733，572 | 18 | 809，169，803 |  | 17 |
|  | 84 |  | 8 |  |  |

Under a law passed Feb．25，1898，there will be a generai assessment of real estate but once in every four years instead of annually；per－ sonal property will be listed every year．The law also provides that property shall be appraised at full value but assessed at only one－ fifth of such value．

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 rererence 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 provis ions 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 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 interest annually as it shall accrue, by a tax levied for the purpose er from other sources of revenue; which law, providing for the paymene of such interest by such tax, shall be irrepealable 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 for the debts or liabilities of, or in any manner give, loan, or extend 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.
SEOOND, municipal indebtedness is regulated only in the Constitution of 1870. In thatinstrument 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 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 countv, city, to wnship, school district or manner or for any purpose, to an amount, including existing indebted ness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes, previous to the incurring of such indebtedness. Any county, city, school district or other municipal corporation incur-
ming 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, 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 county, city, town, township or other municipality shall ever become subscriber to the capital stock of any railroad or private corporation, or 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 he people of such municipalities prior to such adoption
The foregoing limitation to 5 per cent is general, as will be seen-that is, it applies to all municipalities. With this limitation preserved the Legislature has passed general laws authorizing the city council in cities and the board of trustees in villages to issue bonds for corporate purposes, for refunding and consolidating debt, for water works, etc. and the county board of any county has been authorized by ceneral statute to issue, when it deems it necessary, county bonds, after submitting 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 ll these general laws, however, it is provided, according to Section 12, Article 9, of the Constitution, that in no case must the aggregate ininbtedness exceed five per cent of the taxable property therein
Improvement Bonds.-There is a kind of improvement bond authorzed in some cases which is made a special lien on the land benefitted and to which the 5 per cent limit has no reference. We refer to cases which come under the law entitled "To divide cities and villages subject "to overflow into improvement districts." This statute provides that any such city or village or part thereof may be laid off into an improve ment district for the purpose of draining, raising the grade of the streets and improving the district; that after the cost for the work has been ascertained and been assessed, the assessment may be paid in instalments or otherwise and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, etc., to be charged must endorse upon the back of such bond his consent, under seal, in substance as follows: "I hereby indorse the within bond " and consent that the lot or lots or parts thereof therein designated shall become liable for the interest and principal therein namea and the same shall be a lien upon said property from this date until paid
"off and discharged." The bond when executed by the city or village and so endorsed by the owner shall be recorded in the recorder's office in the county, and such record shall be a notice of the lien created to the same extent as the record of mortgages is a notice
We have room to give only this very brief and imperfect outline of thie 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 99, \&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

1870..

12,282

## Oities, Counties and Towns

 in the
## STATE OF ILLINOIS.

Note-For reports not found in alphabetical order among the followthe end of this state
ALEXANDER CO.-County seat is Cairo
The bonds below described are registered with the Auditor. The 1,000 railroad bonds are in litigation.
 NAME AND PURPOSE.

Cairo \& Vincennes RR |  |  |
| :--- | :--- | :--- | :--- |
| J \& J J July 1, |  |
| 1, | 1892 | tstand'g

$\$ 31,000$
$\mathbf{5 5}, 000$ Funding. RR.. Debt October 1, 1898, $\$ 55,000$, plus $\$ 31,000$ in litigation INTEREST on bonds due in 1915 is payable in New York; on
ASSEESSED VALUATION of real estate in 1898 was $\$ 1,882,887$; \$1,000) in 1897 was $\$ 6 \cdot 60$. Property is assessed at about one-third of its actual value.

POPULATION in 1890 was 16,563 ; in 1880 it was $14,808$.
ALTON.- $\left\{\begin{array}{l}\text { HENRY BRUEGGEMANN, Mayor } \\ \text { L. J. HARTMANN, Comptroller. }\end{array}\right.$
This city is in Madison County.

LOANS.- When Due.


$\qquad$
Interest payable at Alton.
Total debt Feb. $1,1899 . \quad \$ 60,500$
 Total valuation........ $1,707,475$ Assessed valuation $\$ 0.1 . . . \$ 40 \cdot 40$ Population in 1890 was Population in 1898 was.. $.13,647$

## AMBOY.-A. J. Tompkins, Supervisor.

This township is in Lee County. The bonds described are registered wirl the State Auditor

AROMA.-This township is in Kankakee Countr.
LOANS- Whens, Whe. Assessment about $1_{\text {a }}$ actual value

 Tax valuation 1897...... 199,002 Population in 1890 was.....1,093 Four thousand dollars of the township's debt is pald off each year. INTEREST is payable at Springfield, Ill, or at New York.

## AURORA.-Aurora is in Kane County.

LOANS
When Due. $\left\lvert\, \begin{aligned} & 5 \mathrm{~s}, \mathrm{~F} \& A, \$ 46,000 \ldots . . \text { Feb. } 1,1905\end{aligned}\right.$ $5 \mathrm{~s}, \mathrm{~F} \& A, \$ 46,000 \ldots$. Feb. 1,1900

5s, F\&A, ${ }^{50,000 .}$
Feb. 1, 1905
Aug.1, 1914
$\frac{5 s, \mathrm{~F} \& A, \$ 46,000 \ldots . . .}{b \$ 1,000}$ 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 townslip 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, $\$ 4,236,436$.
BONDS ILLEGALLY ISSUED.-"Many Jears ago bonds were declared illegal by the supreme Court of the United States in a suit in stituted by the town of Ottawa, which issued similar bonds under the same act of the Legislature of the State of Illinois, and of course town could not legally levy a tax to pay them."
POPULATION.-The population in 1890 was 19,688 ; in 1880 wa
Aurora School Distriot No. 4.-
LOANS- When Due. |Total debt (last returns). $\$ 38,000$ SCHOOL BONDS-1895. 8, J\&J, \$10,000.......1903-1907 Real valuation.......... $5,000,000$ ( $\$ 2,000$ due yearly on July 1.
nterest payable in New York.

BEARDSTOWN.-W. G. Smith, Clerk. This city is situated in Cass County.
LOANS- $\qquad$ When Due.
8. J\&J $\$ 83,000$

WATER BONDS-
6s, A\&O, $\$ 20,000$
Bonded debt Aus 15 , 98
Apr. 1, 1908 Bloating debt

Total debt Aug. 15, 1898.\$105,182 inking fund in inc....103, 104 Tax valuation 1897........458,114 A ssessment is '5 actual value.
Total tax (per $\$ 1.000$ ) 97 . $\$ 98.40$ Total tax (per $\$ 1,000$ ) '97... $\$ 98 \cdot 40$ INTEREST on the refunding bonds is payable by the State Tre

BELLEVILLE.-This city is in St. Clair County. LOANS.- When Due. Total debt Aug. 1, 1897.. $\$ 124,000$ 88, $\ldots ., \$ 25,000 \ldots . . . . .$. $4 \mathrm{~s}, \mathrm{M} \& \mathbb{S}, \$ 84,000$. Subject to call after Sept. 2, 1909 48, J\&J, $40,000 \ldots .$. Jan. 1, 1910 Subject to call after Jan. 1, 1900 Interest payable at Belleville. $\quad$ Population in 1880 was.....10,683 TAX FREE.-All of the bonds issued by this city are tax exempt

Belleville School District No. 4.-H. D. Updike, Secretary Board of Education.
LOANS-
When Due. $\mid$ Assessed valuation'97. $\$ 2,038,298$

 Bonded delt Sept. $4,1898 . \$ 69,500 \mid$ Po

BEMENT.-This township is in Piatt County. The bonds described are registered with the State Auditor.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Oct. 1, 1, 1898... } \$ 27,000 \\ & \text { Population in 1890 was.... } \\ & \text { 2,487 }\end{aligned}\right.$ 6s, July 1, \$27,000. Past due. $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was } \\ & \text { Population in } 1880 \text { was }\end{aligned}\right.$ INTEREST is payable by the State Treasurer, Springfield.

BIG LAKE SPECIAL DRAINAGE DISTRICT.-This district is in Jackson County.

| LOANS- | When D | 6s, F, \$8,250 ..........Feb. 1. |
| :---: | :---: | :---: |
|  | July 1, 190 |  |
|  | July 1,1903 | Asses red valuati |
| 68, |  | Tax rate (per \$1 |
|  | July 1, 1905 | Population |
|  | July 1, |  |

BLOOMINGTON.-\{ $\begin{aligned} & \text { C. F. KOGH, Mayor. } \\ & \text { C. C. HASSLER, Treasurer. }\end{aligned}$
This city is in McLean County. The city owns its water works and
RAILROAD Bo
When Due.
Jack. \& Chic. R. R.-
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 20,000$
but subject to call after 1897
WATER WORKS
IMPROVEMENT BONDS-
IM 1899
4s, .... \$20,000........
FUNDING BONDS
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots .$. Oct. 1, 1907
Bonded debt Oct. 3, 1898 . $\$ 90,000$ Total debt Oct. $3,1898 . .1$ 102,566 Tax valuation, real......2,744,167 Tax valuation, personal. 937,407 Total valuation 1898... Assessment is $1_{4}$ actual value. Population in 1890 was. ... 20.484 Population 1898 (est.) .......25,000

CANTON UNION SCHOOL DISTRICT This district comprises about ten square miles of Fulton County incl
$\begin{aligned} & \text { LOANS- Then Due. } \\ & \text { SCHOOL BOND, } \\ & \text { Bonded debt Feb. 1,98. } 98\end{aligned} \$ 38,000$ 5 s , J \& J 18,000 , ( $\$ 2,000$ due yearly on July 1.) Interest payable in New York. District has no floating debt.
Tax valuation $1894 . . . . . \$ 941,761$ Tax valuation $1894 \ldots \ldots . . \$ 941,761$
Real valuation $. . . . . . . .6,000,000$ Real valuation 1895 (est.)...6,000,000 $\quad 10,000$
Population

CHAMPAIGN.-\{ $\begin{aligned} & \text { JAMES R. SOOTT, Mayor. } \\ & \text { FRANK G. CARNAHAN, Clerk }\end{aligned}$
This city is in Champaign County
LOANSWhen Due. 58, .., $\$ 15,000 \ldots . . . . .1901-1906$ $58, \ldots, \% 15$, ,oon



Bonded debt Mar $1,98 . \quad \$ 38,500$ $\begin{array}{lr}\text { Floating debt............. } \\ \text { Total debt Mar. 1, } & 74898 . \\ 39,248\end{array}$ Total debt Mar, $1,1898.139,248$
Tax valuation $1897 \ldots \ldots, 1,039,963$ Assessment about $1_{5}$ actual value. Tax rate (per $\$ 1,000$ ) ....... $\$ 73 \cdot 33$
Population in 1890 was.....5,839 Population in 1890 was..........5,839 1908 Population 1897 (estimated). 9,500

## CHARLESTON.-\{ $\begin{aligned} & \text { C. O. SKIDMORE, Mayor of City. } \\ & \mathrm{J} . \\ & \text { K. RARDIN. Supervisor of To }\end{aligned}$

This city is in Coles County and is part of the town of Charleston The bonds described are registered with the State Auditor. LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Fs, ...... } \$ 18,000 \ldots . .1899-1916 \\ & \text { Wown debt Feb. 4, 1899... } \$ 74,000\end{aligned}\right.$ City $5 \mathrm{~s}, \ldots . .$. . $\$ 20,000$............... Township $4^{1}{ }_{2} \mathrm{~S}, \ldots .{ }^{2} \$ 56,000 \ldots 1917$
INTEREST is payable by the State Treasurer, Springfield.
ASSESSED VALUATION.-In 1898 the total assessed valuation for the township was $\$ 715,214$ and for the city in 1894 it 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 $\$ 4 \cdot 27$

CHICAGO._ CARTER H. HARRISON, Mayor.
This city is in Cook County.
CITY BONDS, E, F. G. K. L. \& O.7s, J\&J, $\quad \$ 150,000$ July 1, 1899 $4 \mathrm{~s}, \quad \mathrm{~J} \& J, \quad 843,450$ Apr. 1,1901
RIVER IMPROVEMENT BONDS$4 \mathrm{~s}, \quad \mathrm{~J} \& J, \quad \$ 250,000$ Jan. 1, 1911
4.

## -

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.





BLUE ISLAND.-Blue Island is in Cook County. Total deht Feb. 15, 1898... $\$ 25,000 \mid$ Assessment about $1_{\beta}$ actual value.


BRIMFIELD.-W. L. Wiley.

This township is in Peoria County. The bonds described are regis| LOANS- When Due. | 5 s , J\&J, $\$ 25,000$ |
| :--- | :--- | :--- | FUNDING BoNDS- $\quad 1899-1904$ (\$5,000 yearly) to July 1, 1909 ( $\$ 5,000$ due in even years and Total valuation 1898.... 507,598 $\$ 4,000$ in odd years on July 1.) $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.... } 1,589\end{aligned}\right.$ INTEREST is payable by the State Treasurer, Springfield.

CAIRO.- $\left\{\begin{array}{l}\text { N. B. THISTLEWOOD, Mayor } \\ \text { J. S. REARDEN, Comptroller. }\end{array}\right.$
This city is in Alexandria County.
The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after add making up debt and interest on them to date of compromise. In LOANSFUNDING RAILROAD BoNDS Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt July 1, '98.. } \$ 61,626\end{aligned}\right.$ 6s, J\&J, \$55,600......Jan. 1, 1914 Floating debt................13,101 $6 \mathrm{~s}, \ldots . ., \$ 13,000$.
RAILROAD BONDS-
8s, J\&J, $\$ 38,000 \ldots$
BTREET BONDS-
INTEREST on reg. bonds is paid by State Treasurer, 8pring field.

Chicago Sanitary District.-F. M. Blount, Treas. This district was organized in 1889 and it includes practically the city of Chicago and the greater part of the towns of Lyons and Cicero. $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 1,400,000$. Nov.,' 99 to to 12
5 , $\$ \$ 100,000$ due year
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 2,250,000 \mathrm{Jan}, \mathrm{\prime} 00$ to ' 14 5s, J\&J, \$2,400,000. July', 99

 Total debt Jan. 1, $99.11040,160$ Tax valuation $1898 \ldots .229,485,477$ Tax levy over $\$ 3,500,000$ for 1899
Population 1899 adout Population 1899 about...1,750,000
Lincoln Park Bonds._Located in town
5s, A.\&O, $\$ 300,000 \ldots$....Oct. 1, 1907 | Total debt Apr. 1, 1899... $\$ 500,000$ 5 s, $\& A, 160,000 \ldots$ Oct. 1, 1911 Interest payable at State Bank,
South Park Bonds.- Located in towns, So. Chicago, Phyde
 West Chicago Park Bonds -

 (Subject to call after July 1,1902.) tional Bank. West Chicago Town Bonds.-
Refunding 4 s, $\$ 438,000 \ldots$ July, ${ }^{(S u b j e c t ~ t o ~ c a l l .) ~}$ (subject to call.) $\qquad$
CLARK COUNTY.-Henry H. Knipe, Treas. County seat is Marshall.
LOANS- When Due. 6s, Jan., $\$ 30,000$......part yearly FUNDED BONDS-
6s, May, $\$ 30,000 \ldots .$. May 1, 1900 Township Regis. BoNDS- $\overline{\text { Var., } \$ 41,000 \ldots . . . . . . . . . .}$ Various INTEREST on funded and townsulation in 1890 was....21,899 INTEREST on funded and township bonds is payable at the State
Treasurer's office; on all other bonds at the County Treasurer's office

COOK CO.- \{ J. C. IRWIN, President Board of Commiss'ers. Cook County contains the City of Chicago.
LOANS- When Due. 4s, M\&N, \$500,000.May 1, $1905^{4}$ FUNDING BONDS4s, M\&S, $\$ 450,000 \ldots$ Mar. 1, 1900 (\$50,000due y'rly) to Mar. 1, 1908 $4^{1} 2 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 1,158,500 . \mathrm{May} 1,1900$
INTEREST.-Interest on all bonds is payable in Chicago.
TOTAL DEBT.-The total debt on Dec. 1 , 1898 , was $\$ 3,853,500$
EQUALIZED VALUATION in 1898 of real estate was $\$ 201,153,937$; personal property, $\$ 29,90,822$; rairoads, $\$ 17,325,815$; capital stock, 822 ; tax rate in 1898 (per $\$ 1,000$ ) was $\$ 9 \cdot 415$. Property is assessed about one-tenth of its actual value.
POPULATION. -The population in 1890 was 1,191,922; in 1880
607,524 . In 1899 estimated at about $2,000,000$.
CRAWFORD CO.-CHas. O. HARPER, Clerk.
county seat is Robinson. The bonds are all registered with the State Auditor.
NAME AND PURPOSE. $\qquad$ P. Ot. Payable. When Due. Onulstand'g. INTEREST is payable at State Treasury, Springfield.
TOTAL BONDED DEBT Oct, 1,1898 , was $\$ 100,000$
ASSESSED VALUATION in 1891 was $\$ 1,665,107$. in 1898 the assessed valuatal $\$ 1685,550$ estate was $\$ 1,364,322$; personal property, $\$ 321228$; total, $\$ 1,685,550$. Total tax rate (per $\$ 1,000$ ) in 1891 , $\$ 5 \cdot 80$, including state tax, $\$ 3 \cdot 30$ and county tax, $\$ 5 \cdot 50$. In 1897 the POPULATION in 1890 was 17.283 in 1880 was 16.197 .

DANVILIEE. $-\left\{\begin{array}{l}\text { E. R. E. KIMBROUGH, Mayor. } \\ \text { R. E. LLOYD, Clerk. }\end{array}\right.$
This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

BRIDGE AND Bs, June, AND Park Bonds- $\$ 6,000 .$. June 5s, F\&A, $\quad \begin{array}{ll}3,000 . . . J u n e ~ 1, ' 99-00 ~\end{array}$ SEWER BONDS$5 \mathrm{~s}, \mathrm{~A} \& 0,10,500 \ldots$ Apr. 1, '01-'09 58, A\&O, $10,500 \ldots$ Apr. 1, '01-'09
$41_{2 s, ~ M \& S, ~}^{23}, 000 \ldots$ Sept. 1, $99-10$ $41_{2} \mathrm{~s}, \mathrm{M} \& S, 23,000 \ldots$ Sept. 1, '99-'10
$4^{1} 2 \mathrm{~s}, \mathrm{~J} \& D, 15,000 . . J u n e 10, ' 02-11$ Population in 1890 was.j. 11,491
Population 1899 (estimat'd) 18,000 ONTEREST on the park bonds due from 1899 to 1900 and on sewer on other bonds at the First National Bank of Chicago.

DECATUR.-\{ $\begin{aligned} & \text { B. F. TAYLOR, Mayor. } \\ & \text { H. F. ROBBINS, }\end{aligned}$
Decatur is the
LOANS-
6s, J\&D, $\$ 20,000 \ldots .$. June 1, 1899 5s, A\&O, 20,000......Jct. 1, 1904 WATER WORKS BONDS- 1904 $5 \mathrm{~s}, \mathrm{~J} \& J, 40,000 \ldots . . \mathrm{Jan} .1,1913$ (Subject to call after Jan. 2, 1903 )

Bonded debt Feb. 1, 99. . 80,000 | ubject to call after Jan. 2, 1903) | Total tax (per \$1,000) '98 . $\$ 71 \cdot 60$ |
| :--- | :--- |
| Population 1890 was .........16,841 |  | INTEREST on the water-works bonds is paid by J. Millikin \& Co., Decatur; on refunding bonds of 1899 by State Treas. at Springfield,

Ill., and on retunding bonds of 1904 by N. W. Harris \& Co., Chicago.

DIXON.-Dixon is in Lee County
LOANS- When Due. I \&inking fund.
Net debt Jan. 1, 1898..... 23,000 4s, ........ $\$ 50,000$.....July 1, 1903 Tax valuation 1897..... $\$ 34,074$
 Flotal debt... Total debt Feb 1,1899... $\$ 857,500$ Tax valuation, personal. 445,778 Total valuation 1898....2,284,601 Assessment is ${ }^{1} 5$ actual value.
Total tax (per $\$ 1,000$ ), 98 Population in 1890 was. 11,491 County. Floating debt.
Total debt Feb. Total debt Feb. 1, 1899. $\begin{array}{lr}\text { Total debt Feb. 1, 1899.. } & 97,000 \\ \text { Sinking fund................ } & 41,000 \\ \text { Net debt Feb. 1, 1899... } & 56,000\end{array}$ 1,1899
$\$ 17,000$ Total valuation $1898 . . .56,000$ Assessment is $189 . . . .3,547,987$ Total tax is 4 actual value. $\left|\begin{array}{l}\text { Assessm't not } \$ e r 13 \text { actual value. } \\ \text { Total tax (per } \$ 1,000 \text { ) } 98 . . \$ 68 \cdot 07 \\ \text { Population in } 1890 \text { was.....5,161 }\end{array}\right|$

DOUGLAS.-This township is in Effingham County.
LOANS- When Due. 6 6, July, $\$ 6,000 \ldots . .$. Mar. 1, 19 6s, Mar., \$32,000......Mar. 1, 1903 6 s , July, optional at any time. 6s, July, $\$ 8,000$.........Mar. 1, 1904 Interest paid by State Treasurer. Bonded debt (last ret'ns).. $\$ 47,000$ Tax valuation, real.........428,276 Tax valuation, personal... 90,718 Total tax (per $\$ 1,000$ ) $97 . . \$ 84 \cdot 10$ Population in 1890 was......4,211

## DRUMMER.-Amos Ball, Assessor.

This township is in Ford County.

 Bonded debt, Feb. i5,999 $\$ 52,500 \mid$ Assessment $)_{6}$ actual value. | Assessed valuation, real. | 461,685 | Population $1890 \ldots . . . . . . . . . . . . . . .2,997 ~$ |
| :---: | :---: | :---: | :---: |
| Assess. valua., personal.. | 88,320 | Population 1898 (est.).......4,000 |

## EAST LINCOLN.-This township is in Logan County

 The bonds described are registered with the State Auditor.LOANS- $\qquad$ Wher: Due
$\$ 4,000$
$\$ 5,000$
due yearly to July 1,$1911 ;$ $4 \mathrm{~s}, \$ 72,000$, July 1, 1899 to $1917 \left\lvert\, \begin{aligned} & \text { Bonded debt Aug. 1, 1898.. } \$ 72,000\end{aligned}\right.$ ( $\$ 3,00$ due yearly to July 1, 1908; $\left\lvert\, \begin{aligned} & \text { Bopulation in } 1890 \text { was......4,480 }\end{aligned}\right.$ INTEREST is payable by the state Treasurer, Springfield.

EAST OAKLAND.-C. C. Ashmore, Sup'v'r. This township is in Coles County. The bonds below have been declared illegal by the courts.

| LOANS- When Due. | $\begin{array}{c}\text { No legal bonded debt. } \\ \text { Population in } 1890\end{array}$. |
| :---: | :---: | 10s, Mar. 1, $\$ 75,000 \ldots$. past due $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......2,243 } \\ & \text { Population in 1898 was......3,500 }\end{aligned}\right.$

EAST ST. LOUIS.- $\left\{\begin{array}{l}\text { M. M. ATEPHENS, Mayor. } \\ \text { G. H. KEMPER, Treasurer }\end{array}\right.$
This city is in St. Clair County.
 $\begin{array}{ll}\text { Street-improv't bonds, 1898... } & 6 \\ \text { June 1, 1899-1902.... } \\ 220,300\end{array}$
INTEREST on refunding bonds is payable by the State Treasurer at Springfield, Ill., and by the American Exchange National Bank of New York City.
TOTAL DEBT-The total bonded debt of East St. Louis on Jan. 1, 1899, was $\$ 650,000$. The street improvement bonds are an obligation against the preperty fronting on the streets improved, and not on the city as a whole.
ASSESSED VALUATION in 1898 of real estate was $\$ 4,253,442$; personal property,
POPULATION.-The population in 1890 was 15,169 ; in 1880,9,185;
in 1899 (local estimate) 40,000 .

## East St. Louis School District. -

St. Clair County.
Tax valuation 1893 . $\$ 107,000 \mid$ Real valuation ......... $\$ 15,000,000$

## ELGIN.-Wm. F. Sylla, Clerk.

This city is in Kane County.
WATER WORKS BONDS- When Due. $5 \mathrm{~s}, \mathbf{J} \& J, \$ 111,000$
Bonded debt Ja.
.....1711,0...
Sinking fund assets...... 5,455 Net debt Jan, 1, 1899..... 103,545
Assessed val'n, real.......2,387,123

Assessed valuat'n,pers'l. \$663,741 Total valuation 1898....3,050,864 Total tax (per \$1, 000 ) '98.. $\$ 72 \cdot 00$ Population in 1899 (est.).....22,000

Elgin School District.-H. L. Given, Treas.
This district is in Kane County.
LOANS- When Due. | Tax valuation, real.....\$2,998,316 5s, ...., $\$ 10,000 \ldots . . .1899-1900 \left\lvert\, \begin{aligned} & \text { Tax valuation, person'l } \\ & \text { Total valuation 1898.......168, }\end{aligned}\right.$ $5 \mathrm{~s}, \ldots ., 135,000 \ldots . . .1901-1911$ Assessment ubout $1_{5}$ actual valne 5 s, J\&J, 16,000 .......... 1903-1905 |Population in 1890 was.....17,823 Bonded debt Feb. 1, '99.. $\$ 161,000$ Population in 1899 (est.)....22,000 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- $\qquad$

When Du
$5 \mathrm{~s}, \ldots . . \$ 15,000$ July 10 Equalized valuat'n 1898.\$557,735 5s, J\&J, $\$ 80,000 \ldots .$. July 1, 1909 Bond. debt Oct. 1, 1898 .. $\$ 95,000$ Total tax (per $\$ 1,000$ ) actual value Population in 1890 was.......2,451 INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.- $\left\{\begin{array}{l}\text { WM. A. DYCHE, Mayor } \\ \text { GEORGE RHODES }\end{array}\right.$
Eranston is in Cook County.
LOANS- When Due.
$5 \mathrm{~s}, \ldots . ., \$ 40,000$
4s, A\&O, $30,000 \ldots . . .1900-1918$ ( $\$ 3,000$ in even years on April 1.)
REFUNDING BondsREFUNDING BONDS ( $\$ 4,000$ in 1899 and $\$ 5,000$-1913 1900 to 1913 on July 1.) JUDGMENT BONDS-
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 6,000 \ldots$ Feb. 1, '01 to '06 Evavsto Superintendent.
LOANS-
4 s , semi-an., $\$ 4,000$.. Apr. 1, 1911 4s, semi-an., 31,000 .. Apr. 1, 1912
( $\$ 4.500$ due y'rly) to Apr. 1, 1918 KEFUNDING BONDS-
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,500 \ldots \mathrm{Apr}$ ( $\$ 2,000$ Apr. 1, 1909, and $\$ 1,503$ on Apr. 1, 1910 and $\$ 1,000$ in'11.)
Bonded debt Mar. 1, '99. $\$ 90,000$ Assessed valuation,real. 2,000,000 Assessed valuation, per'l 300,000
Total valuation 1898...2,300,000 Assessment abt. $121_{2} \%$ actual val. Tax rate (per $\$ 1,000$ ) $1898 \$ 10 \cdot 00$ Population in 1898 (est.)..... $\$ 10,50$

Bonded debtJan.1, 1899. \$144,000 Floating debt............. 10,000 Sinking fund assets. ... 14,058 Tax valuation, real........ $3,539,733$ Tax valuation, personal. 222,331
Total valuation 1898 Total valuation $1898 \ldots . .3,762,064$
Assessment $9 \%$ actual value. Tax rate (per $\$ 1,000$ ), ' $98 . . \$ 64 \cdot 10$ Population in 1890 was... 13,059 Population in 1899 (est.)....25,000
ct.-Homer H. Kingsley,

FORD COUNTY．－W．B．Flora，Clerk． County seat is Paxton．Bonds are registered with the State Auditor． LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Total debt Feb．1，1899．．} 897,000 \\ & \text { Total valuation 1898．．．．}{ }^{89}, 781,482\end{aligned}\right.$ \begin{tabular}{l|l}
LOANS－When Due． \& Total debt Feb．1，1899．．． 897,000 <br>
Total valuation 1898．．．3，781，482

 5s，J\＆J，\＄97，000．．．．．．July 1， $1899 \quad \begin{aligned} & \text { Assessment is }{ }^{1} 4 \text { actual value．} \\ & \text { State }\end{aligned}$ 

（ $\$ 7,000$ yearly to 1901；$\$ 15,000$ <br>
1902 to 1905；$\$ 16,000$ 1906．） \& $\begin{array}{l}\text { Assessment is（per M．）＇98．．} 10.60 \\
\text { State \＆Co．tax } \\
\text { Population in 1890 was．．．．．17，035 }\end{array}$
\end{tabular} 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 LOANS－

When Due．
BELLE LLEE \＆ELD NOV，13， 1897
88，J\＆J，$\$ 149,000 \ldots .$. Nov． 13,1897
FUNDING BONDs－
${ }^{4^{1_{2} 8,}} \mathbf{( S u b j e c t ~ t o ~ c a l l ~ a f t e r ~ 1 9 0 3 . ) ~} 1918$
Interest payable by state Treas＇r． Total debt 1898．．．．．．．．．．．$\$ 40,000$ Assessed valuation＇98．．1，020，528
Population in 1896 was．．．．17，138 Population in 1880 was．．．．16，129

FREEPORT．－\｛ $\begin{aligned} & \text { J．P．YOUNGER，Mayor．} \\ & \text { GEO．}\end{aligned}$
Freeport is in Stephenson County．
CITYHAS－BONDS－ 5s，M\＆B，\＄34． 00

When Due．
$\ldots . . .1918$ REFUNDING BONDS $1890-$ ${ }_{41}^{41_{28}, ~ F \& A, \$ 44,500 \ldots \ldots . \text { Oct．}^{2}, 1,1907}$ Int．payable at City Clerk＇s office． CAX FRE－All of the city＇s bonds are exempt from taxation．
GALENA．－JOHN G．SCHMOHL，Mayor
This city is in Jo Daviess County．
LOANS－
REFUNDING BONDS－
6 s ，July $1, \$ 42,690 . .$.
When Due．

Total debt Feb．1，1899．．．．$\$ 42,690$ | 6s，July 1，\＄42，690．．．．．Part yearly | $\begin{array}{l}\text { Assessed valuation 1897．．．378，} \\ \text { Population in 1890 was．．．}\end{array}$ |
| :--- | :--- | INTEREST and principal are payable by the State Treasurer．

GALESBURG－$\left\{\begin{array}{l}\text { H．I．CLARK，Treasurer．}\end{array}\right.$ This city is in Knox County．
LOANS－When Due．｜Floating debt
$6 \mathrm{~s}, . ., \$ 16,000 \ldots \mathrm{Apr}$ Bonds－ WATER BONDS－ －1900－1903 $\begin{array}{lr}5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & \$ 43,000 \ldots . \text { Oct．} 1,1900 \\ 5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 43,000 \ldots . \text { Oct．} 1,1910\end{array}$ $\begin{array}{ll}5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 43,000 \ldots . . \text { Oct．} 1,1910 \\ 5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, & 25.000 . . . \text { Nov．} 1,1903\end{array}$ $\begin{array}{ll}58, \text { M\＆N，} & 25,000 . . . \text { Nov．} 1,1903 \\ 5, ~ M \& N, ~ T a l ~ t a x ~(p e r ~ \\ 5\end{array}$
 INTEREST is payable at the Chemical National Bank，New York．

GALLATIN CO．－Marsh Wisehurt，Treas． County seat is Shawneetown．The bonds below described are regis－
tered with the state Auditor．
FONDING - $\qquad$ When Due． FUNDING BONDS－
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 190,000$. July 1， 1905 （Subject to call at any time．） RAILROAD AID BONDS－
$7 \mathrm{~s} \& 8 \mathrm{~s}, \$ 48,000$ ．
Bonded debt Mar．1．＇99．．$\$ 190,000$ Interest is payable in New York． Assessment abt，10\％aotual value． State \＆Co．tax（per M．），＇98．11．60 Population in 1890 was．．．．14，935
Population in 1899 （est）．．．20，00u
GIBSON CITY．－W．C．Reeves，Clerk． This city is in Ford County． LOANS－When Due． 5 s ，Jan．，$\$ 7,800 \ldots \ldots . . . .1915$ （Subject to call Jan． $1,1900$. ） 6s，July，$\$ 21,900 \ldots \ldots . . . . . . . . .$. the ERES ，Chicago， Il．
GREEN RIVER SPECIAL DRAINAGE DISTRICT．－JoHn F．Walter，County Treasurer．－Bureau County．

| LOANS－ |
| :---: |
| GREEN RIVER BoNDS－When Due． |
| 6s，Jan．，$\$ 57,000 \ldots . . . . . . . . . . . . . . ~$ |

Union Bonds－ Water debt Jan．1，1899．．\＄23，700 Floating debt．．．．．．．．．．．．．．．．．．1，000 Total tax（per $\$ 1.000$ ） $9.98198,1000$ Population in 1890 was．．．．．．1，803 Population 1899 （estimated）．2，400 F

JASPER COUNTY．－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－$\quad$ Ass＇d valuation 1898．．．．，1，642，201
 （Part due yearly）to Oct．1， 1907
INTEREST is payable by the State Treasurer，Springfield．
JEFFERSON COUNTY．－J．R．Percy，Cl＇k． County seat is Mount Vernon．The $\$ 63,000$ funding bonds are regis－ treasurer．
LOANS－
F UNDING BONDS－
5s，J\＆J，\＄57，000．．．．．．July 1， 1898
（Part payments）to July 1， 1898 （Part yearly．）1908－1913

Bonded debt Jan．24，＇98．\＄87，000 Population in 1880 was．． 20,680

INTEREST on $\$ 67,000$ bonds is payable by State Treasurer，and on $\$ 25,000$ bonds by First National Bank，Chicago．

JOLIET．－$\left\{\begin{array}{l}\text { J．F．QUINN，Treasurer．} \\ \text { SAM．C．RICKSON，Clerk．}\end{array}\right.$
This city is in Will County．
LOANS－When Due．
 448，．．．．．$\$ 58,800$ ．．Oot．10， 1904
PoLICE－STATION BoNDS－ 1 ， 1900 4s，．．．．．\＄3，600．．．．．．Jan．1， 1900 $41_{2}$ s，June，$\$ 14,000 . . .$. June 1900 $\begin{array}{ll}41_{2} \text { s，June，} \\ 41_{2 s} \text { ，June，} & 15,000 \ldots . . J u n e, ~ \\ 20,000 \ldots . . . J u n e, ~ \\ 1905\end{array}$

Water Bonds．
$5 \mathrm{~s}, \ldots . . \$ 50,000 \ldots$ ．．．．．July 30， 1904 Bonded debtAug．1，1898．\＄161，400 Tax valuation，real．．．．．．．2，406，604 Total valuation 1896 nal． 634,095 Afsesament ！of actual value， 699 Assessment＇s of actual value．
Total tax（per $\$ 1,000$ ）＇ $98 \ldots . \$ 70 \cdot 70$ Population in 1890 was．．．．．23，264 Population in 1890 was．．．．．．23，264

INTEREST on the refunding bonds is paia by the City Treasurer．
KANKAKEE CO．－J．S．Garrett，Treasurer． County seat is Kankakee．
LOANS，When Due．Tax valuation 1898．．．．．\＄1，603，052 FUNDING BONDS－ 5s，July 1，$\$ 53,000 \ldots$, July 1， 1904
Bonded debt Oct．1，＇98．．．$\$ 53,000$ INTEREST is payable by the State Treasurer，Springfield．
KANKAKEE SCHOOL DISTRICT．－ John F．Lueth，Treasurer．




## LAWRENCE CO <br> －W．F．Curry，Treasurer．

County seat is Lawrenceville．
$\begin{aligned} & \text { Bonded debt Aug．15，1898．} \$ 11,000 \\ & \text { Assessed valuation 1898．1，290，988 }\end{aligned} \left\lvert\, \begin{gathered}\text { Assessment } 1_{4} \text { actual value．} \\ \text { Population } 1895 \text {（estimated）} 16,000\end{gathered}\right.$
LINCOLN．－$\left\{\begin{array}{l}\text { WM．O．JONES，Mayor．} \\ \text { DON }\end{array}\right.$
LINCOLN． County．
LOANS－
Refunding Bonds－ $4 \mathrm{~s}, \$ 45,000 \ldots . .$. Bond（\＄3，000 yearly on July 1 Sinking debt Feb．1， 1899 \＄45，000 Sinking fund．．．．．．．．．．．．．．．．$\quad \$ 4,000$
Net et debt．．．．．．．．．．．．．．．．．．．．．．．．．． INTEREST is payable by the City Treasurer．
MACOMB．－\｛ $\begin{aligned} & \mathbf{I} . \text { ODENWELLER，Mayor．} \\ & \mathrm{J} . \\ & \text { O．PEASLEY，Treasurer．}\end{aligned}$
This city is the county seat of McDonough County．

| LOAN－ | When Due | Total valuation 1898．．．．．$\$ 923,322$ |
| :---: | :---: | :---: |
| 6s，Ja | 1900 | Assessment about $1_{4}$ actual value． |
| $6 \mathrm{~s}, \quad \mathrm{~A} \& \mathrm{O}, 20,00$ | 03 | Taxation（per 1，000）＇98． |
| $5 \mathrm{E}, \mathrm{F} \mathrm{\& A}, 3,000$ |  | Population in 1890 w |
| $4^{12}$ s，$\quad$ ， 10,000 |  | Population | | $4^{1}{ }_{2}$ s， |
| :--- |
| Total debt Feb．1， $1899 . . . . . . . .1912$ |
| 27,000 |

Floating debt． Total debt Feb． $1,1899$. Tax valuation，real．．．．．
\＄7，500 4ax valuation，real $\quad 49,500$
480,130 Tax valuation，personai．．228， 944 Total valuation 1898．．．．．709，074 Population in 1890 was．．．．．．6，725

MACON CO．－J．M．Dodd，Counto Clerk．
County seat is Decatur．The bonds described below are registered with the State Auditor．
LOANS－When Due．
COURT HOUSE BONDS－1893． $5 \mathrm{~s}, \ldots ., \$ 14,000 \ldots \ldots . . .1900-1901$ $5 \mathrm{~s}, \ldots .9{ }_{(\$ 6,000}$ due yearl $1902-1912$ （ $\$ 6,000$ due yearly Interest is payable at New York．
FUNDING Bo DS－ 6s，．．．．．．$\$ 17,000 \ldots . .$. Oct．1， 1899

Total debt Feb．10， $1899 . \quad \$ 80,000$ Assess＇d valuation，real．8，348，389 Total valuation $1898 . . .10,063,909$ Assessment about $1_{6}$ actual value． Population in 1890 was．．．．38，038 MACOUPIN CO．－－O．C．Hartley，Clerk．
County seat is Carlinville．The bonds below described are registered with the State Auditor．
ReFunding Bonds－When Due．｜Total valuation 1898．．．$\$ 6,369,262$ $4_{2 s,}$ J\＆J，$\$ 720,000 \ldots J u l y ~ 1, ~ ' 99$ to
（ $\$ 60,000$ due yearly．）July 1， 1910

Assessment about 14 actual value \begin{tabular}{ll|l}
（\＄60，000 due yearly．）July 1， 1910 \& State \＆co．tax（per M．）＇98．$\$ 13 \cdot 10$ <br>
Bonded debt July 1， $98 . \$ 730,000$ \& Population in 1890 was．．．．40，380

 Bonded debt July 1，＇98．\＄730，000 

Assessed val＇tion，real． <br>
Assessed val＇tion，pers＇1． <br>
\hline $171,267,995$ <br>
\hline
\end{tabular} Population in 1890 was．．．．．．40，380

MASON AND TAZEWELL（Special Drain－ age Districts）．－J．S．McCullough，Auditor（P．O． Springfield．）
The bonds described below are registered with the State Auditor．
 $\begin{array}{lllll}\text { Drain．district bonds，} 1886 & 7 & \text { July } 1 ~ J u l y ~ 1, ~ 1899-1900 ~ \\ \text { Do．} \\ \$ 54,000\end{array}$ TOTAL BONDED DEBT registered and unpaid on Feb．1，1899， was $\$ 72,000$ ．

MATTOON CITY.-This city is in Coles County.
LOANS- When Due. Ass'd valuat'n, personal.. $\$ 233,251$

 6s. Mar, $25.000 . .$. May $^{\text {M }}$, 1910 Population in 1890 was....... 6,837 | Total debt Oct. 1, 1898 .... $\$ 61.000$ | $\begin{array}{l}\text { Population in } 1880 \text { was......5,733 } \\ \text { Pssessed valuation, reai.. } 637,885\end{array}$ |
| :---: | :---: |
| Population in 1897 (est.)...11,000 |  |

MATTOON TOWNSHIP.-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 BONDS6 s, May $1, \$ 50,000$. 898.\$96,000

INTEREST is payable by the State Treasurer, Springfield.
MELROSE PARK.-G. F. Gehoke, President. Melrose Park is in Cook County Bonded debt Feb. 15, 1899. $\$ 1,500$ Water debt (additional)...46,

Assessed valuation $1898 \$ 100,000$ Assessment abt. $10 \%$ actual value. Tax rate (per \$1,000)'98. $\$ 100 \cdot 00$
Population in 1899 (est.)....2,500

MOLINE.-Chas. G. Carlson, Clerk.
This city is in Rook Island County
LOANS- When Due. 5 , J\&J $\$ 2000$
58, J\&J, \$2,000....July 15, 1899 58, M\&S, \$3,000...Nov. 1,1906 STREET IMPROVEMENT-
$41_{2} S$, M\&S, $\$ 15,000$
$4{ }^{2} 2 \mathrm{~S}, \mathrm{M} \& \mathrm{~S}, \$ 15,000 \ldots$ Sept. 1, 1914 Subject to call after Sept. 1, 1909
412s $^{2}$, J\&J, $\$ 10,000$...Jan. 2, 1917
$4^{11_{2} \text { S, M\&S, }} \$ 50,000 \ldots$...Sept. 1, 1899
( $\$ 10,000$ due y'rly) to Sept. 1, 1903
LOANS- When Due subject to call after Aug. 1, 1904 otal debt Feb. 17, 1898. \$91,000 Tax valuation, real......1,357,367 Total valuation 1897....1,987,634 Assessment about $1_{4}$ actual value.
Total tax (per $\$ 1,000$ ) $\ldots . . . \$ 83 \cdot 60$ Potal tax (per $\$ 1,00$....... $\$ 83 \cdot 60$ Population in 1897 (est.)...18,000

$$
\begin{aligned}
& 10,000 \text { due y'ry fo sept. } 1,19 \\
& \text { Subject to call at any time. }
\end{aligned}
$$

INTEREST on $\$ 3,000$ bridge bonds is payable in New York City
TAX FREE.
dir
MORGAN CO.- $\left\{\begin{array}{l}\text { HENRY J. RODGERS, Treasurer. } \\ \text { FRANK J. HEINL Clerk }\end{array}\right.$ County seat is Jacksonville. The bonds below described are regis County seat is Jacksonville.
tered with the State Auditor.
LOANS- When Due. $\begin{gathered}\text { Asses'd valuation 1898. } \$ 8,581,140\end{gathered}$
48,June 15, $\$ 100,000$. June 15,1907
Subject to call aft. June 15, 1897
County tax (per $\$ 1,000$ )....... $\$ 7.50$ INTEREST on bonds is parable....32,636

MOULTRIE CO.-LouIs K. Scott, Co. Clerk. County seat is Sullivan.
The bonds below described are registered with the State Auditor.

LOANS.
FUNDING Bonds $1882-$ When Due. 5 s , July 1, \$77,000 ....July 1, 1902 Total debt Apr. 1, 1899.. $\$ 77,000$ Assessed valuation, reai. $2,175,066$ Assessed val'tion, pers'l. 352,84 5

Assessed val., railroads.. \$427.020 otal valuation 1898.....2,954,931 Assessment about 15 actual value.
State tax (per $\$ 1,000)^{\prime} 98 \ldots . . \$ 5 \cdot 60$ County tax (per $\$ 1,000$ ) '98.. 7:50 Population in 1890 was.....14,481 Population in 1897 (est.)...18,000

OREGON.-Frank E. THayer, Clerk.
This township is in Ogle County.

LOANS-
REFUNDING Bonds- When Due. 4128, July, \$40,000......1908-1917 Bonded debt Feb. 1,1899. $\$ 40,000$ tax valuation, real........ 250,651
INTEREST is payable at the

Tax valuation, personal.. \$75,834 Total valuation $1898 .$. Population in 1890 was.

ASSESSED VALUATION.-The total assessed valuation in 1896
was $\$ 956,425$. Tax rate (per $\$ 1,000$ ) $\$ 45 \cdot 70$.
POPULATION.-The population in 1890 was 6,347 ; in 1880 was
5,993 . In 1895 it was 9,651 . PEORIA.-\{JOHN WARNER, Mayor

## This city is in Peoria County.

LOANS-
BOUNTY BONDS
When Due
$41_{2 S}, \mathrm{M} \mathrm{\& S}, \$ 21,000$..Mch. 1,190

| REFUNDING SCHOOL BoNDS- |
| :--- | :--- | :--- |
| $1_{2}$ S, M\&S, | 42, MAK, $21,000$. Meh. 1, 1903

PEORIA \& ROCK. Is. RY. BONDS
6s.... $\$ 316,300 \ldots . .1897$ to 1902 $4{ }^{12}$ s, J\&J, $\$ 100,000$..July 1, 1908 SCHOOL BONDS$41_{2 s}, \mathrm{~J} \& D, 10,500$..June 1, 1908 4 s , M\&S, 39,000 .. Sept. 1, 1907
INTEREST-Interest on refunding school bonds is payable in解
was $\$ 514,500$, of which $\$ 295,000$ was water debt; floating debt $\$ 200$, 000 ; total debt. $\$ 714,500$. $\$ 150,000$ of the floating debt is for new city hall and will be paid $\$ 50,000$ yearly. The special assessment and 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 after a certain time and on Januar
against the outstanding water debt
ASSESSED VALUATION.-In 1898 the assessed valuation of rea estate was $\$ 6,408,671$; of personal property, $\$ 1,359,370$; tota $\$ 7,768,04$. Property is assessed at one-tenth its actual value. Total ax rate (per $\$ 1,000$ ) 1898, $\$ 88.50$.
POPULATION.-The population in 1890 was 41,024 ; in 1880
was 29,259 ; in 1898 (estimated) 70,259 .

## PEORIA CO.-J. T. KNAPP, Treasurer.

This county, by paying off its bonds as they matured, has reduced its s. The county seat is

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Ass'd valuation, real } \\ & \text { Ass'd valuation }\end{aligned} \$ 13\right.,866,115$ $41_{2}$ s, Julv, $\$ 40,000$...July 2,1903 Bonded debt Feb. 1, 1899. $\$ 40,000$ Floating debt..............166,500
Total debt Feb., 1899.....206,500 Total debt Feb., 1899 ....... 2.
County has no sinking fund.

Ass'd valuation, pers'l. $2,390,415$
Ass'd valuation, rail'ds. $1,615,933$ Total valuation 1898...17,87\%,463 Assessment about ${ }_{5}$ actual value. State and co.tax (per M.) '98. $\$ 15 \cdot 60^{\circ}$ Population in 1890 was... 70,378 Population in 1899 (est.) .. 100,000 INTEREST is payable at Am. Ex. Nat. Bank, New York City.
PERRY COUNTY.-Jas. Archibald, Treas. County seat is Pinckneyville.
The bonds below described are registered with the State Audivor. \& Tamaro Stailes su-aid bonds of this county to the vairunt of chester and has declared the $\$ 100,000$ B. \& S. S. railroad-aid bonds invalid The county has sought to compromise with the holders of the valid bonds, but the proposition has been rejected.
LOANS- $\begin{gathered}\text { P. Interest. }- \text { Ple } \\ \text { When Principal. } \\ \text { Outstand'g. }\end{gathered}$ Railroad aid bonds......... 7 J \& J \} ....... $\$ \$ 100,000$ do do ............ Jan 1 ........ 97,000 INTEREST is payable by State Treasurer, Springfield, nll .
EQUALIZED VALUATION in 1898 was $\$ 1,-96,964$, property being 1897 was $\$ 5.50$ In 1894 State tax (per $\$ 1000$ ) $\$ 3.10$ ( ${ }^{2}$ (per $\$ 1,000$ ), $\$ 7 \cdot 40$; and average school tax about $\$ 12 \cdot 50$. POPULATION in 1890 was 17,529; in 1880 was 16,007; in 1894 (local estimate), was 25,000.

PIKE COUNTY.- County seat is Pittsfield. Bonds are LAME AND PSNAME AND PURPOSE. P. Ot. Payable. When Due. 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 Hoating debt.
ASSESSED VALUATION of real estate (about $1_{5}$ actual value) in 1898 was $\$ 3,584,769$; personal property, $\$ 1,044,348$; total, $\$ 4,629,-$
117. State tax (per M. ${ }^{\prime} 97$ was $\$ 6 \cdot 60$; county tax $($ per $\$ 1,000), \$ 7 \cdot 50$. POPULATION in 1890 was 31,000 ; in 1880 was 33,751 .

## PONTIAC.-

This township is in Livingston County. The bonds below described are registered with the State Audito LOANS- When Due Bo din SCHOOL BONDS-
6s, Aug., $\$ 27,000$.
6 s, July, $\$ \mathrm{~F}, 500 \ldots . . . \mathrm{July}$
$5 \mathrm{~s}, \mathrm{July}, 15,000$

1599 Assessed valug., 98, abt.. $\$ 48,500$ 6s, July, \$3,500.....July 15, $1899 |$| Assessed valuation, pers'l.186,056 |
| :---: | :---: | Population in 1890 was........4,066 INTEREST is payable by the State Treasurer, Springfield.

PRAIRIE TOWNSHIP.-Wm. Frade, Clerk. This township is in Shelby Co. and includes the town of Stewardsen.

 | (Subject to call after Sept. 1, 1907). | Total varuation 1897.... 379,553 |
| :--- | :--- | :--- |

 | (Now subject to call). | $\begin{array}{l}\text { Population in 1890 was......2,267 } \\ \text { Population in } 1897 \text { was.....3,000 }\end{array}$ |
| :---: | :--- | INTEREST is payable at the State Treasurer's office.

PULASKI CO.-E. W. McClelland, Clerk.
County seat is Mound city. The bonds described are registeren with the State Auditor. The $\$ 29,000 \mathrm{C} . \& \mathrm{~V}$. 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 thates Di

## the case.

FUND ING BONDS-
When Due.
6s, Jan. 1, $\$ 5,910$..
Bonded debt Jan. 1, '99.
Assessed val Assessed valuation' 99
Population in 1890 was Population in 1897 was.
$8 \mathrm{~s}, \ldots . ., \$ 42,000$ (p.\&int.).past due
INTEREST is payable by the State Treasurer, Springtield.

QUINCY．－\｛ \｛ JoHn A．STEINBACH，Mayor．
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 LOANS
LOANS－When Due． 6s，July 1， $\begin{gathered}* 35,000 . \text { July } 1,1899 \\ \text { eMiss．\＆Mo．Riv．A．L．R．R．}\end{gathered}$ 6s，J\＆J，\＄62，500．．．．．Jan．1，R． 1900 s，J\＆J，37，500 …．．．July 1， 1900

 $4_{1288}{ }^{128}$, July 1， 184,000 ．July 1， 1908 | $11_{2} \mathrm{~s}$ ，July 1，115， |
| :--- | :--- | :--- |
| 1900 |


INTEREST on all bonds registered with the State Treasurer（i．e．on
all issues excepting the Miss．\＆Mo．River Air Line bonds）is paid either at the State Treasury in Springtield or at the American Exchange Line bonds is payable at the Ricker National Bank，Quincy，Ill．
TOTAL DEBT．－The subjoined shows Quincy＇s total debt，\＆c．
Total funded debt．
Sinking funds．．．．．


LOANS－
Bonds
When Due． 4 s ，July 1，$\$ 1,000$ ．July 1 ．） 1911
 s $\quad \$ 14,000$ in 1917.$)$ ， 1909 Due yearly on July 1－$* 40,000$ in $909, \$ 20,000$ from 1911 to 1916 ， 0，000 in 1917 and 480,000 in $\$ 60,000$
1918.$)$

Net debt． $\qquad$ $\overline{\$ 1,184,400} \overline{\$ 1,235,400} \overline{\$ 1,294,000} \overline{\$ 1,355,700}$ ASSESSED VALUATION．－The city＇s assessed valuation（＂＂about Years．Real Estate．Per．Property．Total Ass．Tal．Tax Rate．

| Fears． | Real Estate． | Per．Property． | Total Ass．Val． |
| :--- | ---: | ---: | ---: |
| ＊ |  |  |  |

＊Equalized valuation．
THE POPULATION in 1890 was 31,494 ；in 1880 it was 27,268 ． RICHLAND COUNTY．－Hollister，Treas． County seat is Olney．The bonds described below are registered with the State Auditor．
LOANS－When Due．
REFUNDNG RR．BoNDS－
6s，July 1 ，$\$ 42,000$ Jan． 1,1904
Subject to call at any time．
 Assessed valuation $18981,635,389$ State \＆co．tax（per M．） $98 . . \$ 14 \cdot 10$ Population in 1890 was．．．．．15，019 INTEREST is payable by state Treasurer，Springtield．

ROCKFORD．－$\left\{\begin{array}{l}\text { E．W．BROWN，Mayor．} \\ \text { H．COOVILL，Clerk．}\end{array}\right.$
This city is in Winnebago County．

## CITY BONDS－

When Due．


Refunding Bonds．－（Con．）－
$41_{2}$ ，$\ldots \ldots . . \$ 10,000 .$. Feb． 1,190
 Interest payable by City Treasurer．
Bonded debt Feb．1，1899．$\$ 296,800$ Bonded debt Feb．1，1899．$\$ 296,800$
Water debt（included
93,600 $\begin{array}{ll}\text { Water debt（included）．．．} & 93,600 \\ \text { Floating debt．．．．．．．．．．．．} & \begin{array}{l}30,000\end{array}\end{array}$ Equal＇d valuation，reai．．． $4,068,262$ do do personal．1， 310,542
do do railroads 190,597
do Total valuation 1898．．．5，569，401 Assessment ${ }^{1}$ actual value．${ }^{\text {A．}}$ ． Population in 1890 was．．．．．23．584
Population in 1898 （est．）．．．35，000

ROCK ISLAND．－\｛ \｛ T．J．MEDILL，JR．，Mayor．
ROCK ISLAN
LOANS－
NAME AND PURPOSE．
$\qquad$ Refunding bonds．．．．．．．．．．．．．．．Ot．Payable．${ }^{11_{2}}$ M $\& S$ Shen Due．Outstand＇g． Waterworks bonds．．．．．．．．．$\$ 120,000$ subject to call 1907 and $\$ 50,000$ after 1912 ．） Waterworks bonds．．．．．．．．．．．．．． 56 F \＆A Feb． $1.1902 \quad 25,000$ Municipal bonds．．．．．．．．．．．．．．．． 6 Aug．Aug．， 99.01 15，000 INTEREST on bonds is payable in Chicago at the First National號 5 at the oftice of Winslow，Lanier \＆Co．
TOTAL BONDED DEBT on Ang． 15,1898 ，was $\$ 210,000$ ；water 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 $\$ 1,000$ ）$\$ 93 \cdot 90$ ．Assessed valuation is about one－
third of actual value．
POPULATION．－The population in 1890 was 13，634；in 1880 was 11,0 to Rock Island School District－C．B．Marshall，Clerk． Bonded debt Feb．1，1898．$\$ 68.500\left|\begin{array}{c}\text { Bet } \\ \text { Floating debt }\end{array}\right| \begin{gathered}\text { Net debt Feb．1，} \\ \text { Tax valuation } 1896 \ldots \ldots . . .1,539,000\end{gathered}$
 Cash assets．

26，459
ROCK ISLAND COUNTY．－Pleasant F． Cox，Treasurer．－County seat is Rock Island．

 Interest payable in Chicago．
Bonded debt Feb．4，＇99．．．\＄113，000
Floating debt $\quad 7,000$ State \＆co．tax（per M．）＇98．$\$ 18 \cdot 10$ $\left.\begin{array}{lll}\text { Total debt Feb．} 4,99 . . . \\ 188,000\end{array} \right\rvert\,$ Populat＇n in 1899 （est．）$\quad 51,917$
Twelve thousand dollars of the county＇s bonds are payable in 1900 $\$ 13,000$ in 1901 and so on alternately until paid．
PRINCIPAL and INTEREST are payable at the First National
RUSHVILLE．－Rushville is the county seat of Schuyler County．
Total debt April 1，1898．$\$ 14,000 \mid$ Real valuation．．．．．．．．．$\$ 2,000,000$ Tax valuation 1897 ． 329,491 Population 1898 （est．）．．．．．．． 3,000

SALINE COUNTY．－County seat is Harrisburg．The bonds are all registered with the State Auditor．

LOANS－
NAME AND PURPOSE．$\quad$ P．Ot．Payable．When Due．Outstand＇g do（uncennes Mar．2e，1914 $\begin{aligned} & \$ 31,000 \\ & 64,000\end{aligned}$ $\begin{array}{lllll}\text { do } \\ \text { Louisville \＆Nashville R．R．＇85 } & 6 & 6 & \text { Jan．} & \text { Jan．1，1917 } \\ \text { d } & \text { July } 1,1905^{*} & \mathbf{7 5 , 0 0 0}\end{array}$ Belleville \＆Eldorado Re $\frac{1}{6}$

Juy
INTEREST is payable by State Treasurer，Springfield．
TOTAL DEBT Jan．1，1899，was $\$ 195,000$ ；floating debt，$\$ 25,000$ ，
a total debt of $\$ 220,000$ ．Sinking fund assets，$\$ 19,000$ ；net debt，$\$ 201$ ， a 20．
0.0
ASSESSED VALUATION in 1898 was $\$ 1,437,525$ ，consisting of real estate $\$ 869,064$ ；personal property，$\$ 357,240$ ，and railroads real estate $\$ 899,064$ ；personal property，$\$ 95$ ，Property is assessed at one tenth of its actual value．
POPULATION in 1890 was 19,342 ；in 1880 was $15,940$.
SANGAMON CO．－Charles E．Opel，Clerk．
County seat is Springfield．
LOANS－When Due．Total debt Feb．1，＇99．．\＄147，000
 $\$ 5$, an．，$\$ 75,000 \ldots$ ．．．．July 1,1902
（ $\$ 15,000$ due y＇rly）to July 1,1906 REfUNDING BONDS－ 4 s ，J\＆J，$\$ 20,000 . . . . . J u l y ~ 1, ~ 1899$ $4 \mathrm{~s}, \mathrm{~J} \& J, 25,000 \ldots . . . \mathrm{July} 1,1900$ 4s，J\＆J， Interest is payabie in Springfield． Tax valuatn personal．． 2,25061 Total valuation $1898 . . .17,161,691$ Assessment about 14 actual value State \＆co．tax（per M．）＇98．$\$ 13 \cdot 76$ Population in 1890 was．．．．．611．195 Population in 1890 was．．．．．61，195

SANTA ANNA．－J．F．CAse，Clerk．
This township（P．O．Farmer City）is in Dewitt County．
R LOANS－When Due． $\left\lvert\, \begin{aligned} & 6 \mathrm{~s}, \text { July } \\ & 6 \mathrm{w}, \text { July } 1, \$ 12,000 . . J u l y ~ 1, ~ 1904-5\end{aligned}\right.$


 | $(\$ 5,000$ | due yearly on July 1．） | $\begin{array}{l}\text { Assessement about } \\ \text { Assesm } \\ \text { Population in } 1890\end{array}$ |
| :--- | :--- | :--- |
| wastual |  |  |

INTEREST is payable by the State Treasurer，Springfield．
SCHUYLER CO．－Isaac Lewis，Clerk．
County seat is Rushville．Bonds are registered with State Auditor． LOANS－When Due． $\mid$ Assessed valuat＇n，＇98．，\＄2，413，489 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000$ J＇y 1 ，＇99， $03 \&{ }^{\prime} 08$ County tax（per $\$ 1,000$ ） $98 . .7 \div 0$ Bonded debt Feb．1，1899．．$\$ 40,000$ Population in 1890 was．．16，013 INTEREST is payable at National Park Bank，New York City．

SEVEN HICKORY．－This township is in Coles Co
LOANS－$\quad$ When Due． $\left\lvert\, \begin{array}{ll}\text { Ass＇d valuation，personal．．} \$ 43,634 \\ \text { Total valuation 1897 }\end{array}\right.$ 6 s ，July 10，$\$ 55,000$ ．July 10， 1904 Assessment is $\mathrm{I}_{6}$ actual value． Total debt Oct．1，1898．．．．$\$ 55,0000$ Total tax（per $\$ 1,000$ ）．．．．．．$\$ 21 \cdot 70$ Assessed valuation，real．．．．379，041 $\left.\right|_{\text {Population in } 1890 \text { was．．．．．．．1，456 }}$ INTEREST is payable at the First National Bank Chicago， Ill ．

SH A WNEETOWN．－This city is in Gallatin County． The bonds are registered with the State Auditor．
LOANS－ When Due．Floating debt．．．．．．．．．．．．．．$\$ 13.216$ 5s，J\＆J，$\$ 37,000 \ldots . .$. July 1， 1918 Assessed valuation 1898．．． 186,020 （Subject to call after July 1，1903．）${ }^{\text {P }}$ Population in 1890 was．．．．．．1，851 Bonded debt Feb．20．1899．$\$ 37,000$
INTEREST is payable at the Amer．Exch．Nat．Bank，New York．
SNY ISLAND LEVEE DRAINAGE DISTRICT．－situated in Pike and Calhoun Counties． This district has no bonds outstanding．A levee district was organ－ ized 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．
This city is in Sangamon County，All the 5 s 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－
 5 s ，Sept． $1, \$ 206,900$ ．．Sept． 1,1900 5s，Sept． $1,75,000$ ．Sept． 1,1905 5 s ，Sept．1， $291,600 .$. Sept． 1,1901 5s，Sept．1， $17,000 .$. Sept．1， 1907
 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 Total bonded debt $1899 . \quad 1898 . \quad 1894.1893$. 1892.
$\$ 91385$ debt．．．．\＄902，350 \＄902，350 \＄902，350 \＄916，850 \＄913，850 On March 1，1899，the city had a floating debt，consisting of certifi－ cates of indebtedness，warrants，ete．，amounting to \＄136，868 53.
CITY PROPERTY．－The estimated value of city property on ASSESSED VALUATION－The city＇s equalized valuation（about one－fifth cash value）and the tax rate have been as follows：
 18 $\begin{array}{lll}1893 \ldots \ldots \ldots . . & 3,628,288 & 1,040,110 \\ 1890,572 & 1,239,131 & 4,668,398 \\ 1890 & 1,359,703\end{array}$ $1898 \ldots \ldots . .3,269,984 \quad 1,354,469 \quad 4,624,453$
POPULATION．－In 1890 population was 24，963；in 1899，33，000．
TAZEWELL CO．－County seat is Pekin．
The bonds below described are registered with the State Auditor．
NAME AND PURPOSE．
Refunding RR．bonds．
P．Ot．Payable．When Due．Outstand＇g． ．．．． 4 July 1 July 1，1910＊$\$ 194,000$ $\$ 20,000$ 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 $\$ 5,463,124$;
 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.-\{ $\left\{\begin{array}{l}\text { F. E. ENBELING, Supervisor. } \\ \text { F. }\end{array}\right.$
This town is situated in Champaign County.

| Total debt April 1, 1899...855,000 |
| :---: | :---: | :---: | \(\begin{gathered}Tax rate (per \$ 1,000 ) ....... \$ 68.00 <br>

Tax valuation 1898......872,\end{gathered}\) Tax valuation $1898, \ldots . .872,210$
Assessment about $i_{5}$ actual value.

## WADE TOWNSHIP.--J. C. Vanderhoof,

 Town Clerk.This township is in Jasper County and includes Newton City.

> LOANS-

REFUNDING BONDS-
\$1,000 due July 1,.'99 to 1914
$\$ 1.500$ yearly thereafter.
Bonded debt Feb. 10, $99 . \$ 23,500$ Interest on the bonds is payable
at the Chase Nat. Bank, N. Y. C.
$\left\lvert\, \begin{aligned} & \text { Tax valuation, real....... } \$ 296.151 \\ & \text { Tax valuation, per' }\end{aligned}\right.$ $\begin{array}{lll}\text { Tax valuation, per'1...... } & 69,52 \\ \text { Total valuation } 1898 \ldots . & 365,675\end{array}$ Assessment about $1_{4}$ actual value Tar rate (per $\$ 1,000) 1898 . \$ 58.76$ Newton City tax (per M) $\ldots 2250$
Population in 1890 was....3,915

## W ARSA W.-This city is in Hancock County.

LOANS.
RAILROAD. AID Bonds
©s, July, $\$ 28,600$
Bonded debt Jan. $177,189$. Past due.
Tax valuation, real....... $\$ 181,299$
Population in 1890 was.........721
Population 1896 was.....2,631
INTEREST is payable by the State Treasurer, Springfield.
W ASHINGTON CO.-H. F. Reuter, Co.Clerk.
County seat is Nashville. The bonds below described are registered
LOANS-
When Due. $\left\lvert\, \begin{gathered}\text { Assess. valuation, pers'1 } \\ \text { Total valuation } \\ \$ 5943,124\end{gathered}\right.$
 $\$ 10,000$ due yearly) to Mar. 1,1909 Assessment is $1_{3}$ actual value Total debt Apr. $1,1899 . \$ 100,000$
Assessed valuation, real. $2,417,885$
WEST LINCOLN.—Oscar M. Kiest, Clerk. This township is in Logan County. LOANS.

When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Feb. 1, } 1899 . . \$ 30,000 \\ & \text { Assessed valuation } 1897\end{aligned}\right.$
$\qquad$
 INTEREST is payable by the State Treasurer, springfield.

WHITE CO. - County seat is Carmi. The bonds are all registered with the State Auditor.
The Cairo \& Vincennes Railroad 8 per cent bonds are in litigation; they have been declared illegal by the Illinois Supreme Court and the
LOANS-
NAME AND PURPOSE.



## INTEREST is payable by State Treasurer.

TOTAL DEBT on March 15,1897 was $\$ 249,500$
ASSESSED VALUATION in 1898, \$1,512,817. Property is as-
POPULATION in 1800 Wa 25,005 ;
POPULATION in 1890 was 25,005 ; in 1880, 23,087
WHITESIDE COUNTY SCHOOL DISTRICT NO. 21.-H. S. Miller, Secretary.

## LOAN-

When Due. $\begin{aligned} & \text { Assessed valuation'97. } \$ 1.704,773\end{aligned}$
$\qquad$ 1902 to 1909
Assessed valuation'97. \$1,704,773
(\$5.000 annually.)
School tax
Population 1897 (est.)........... $\$ 3.000$
WILLIAMSON CO.-County seat is Marion.
The bonds below are registered with the State Auditor.
$\qquad$
NAME AND PURPOSE.
Refunding bonds 1895
P. Ot. Payabable. When Dre. Outstand'g INTEREST is payable by State Tan $\$ 5,000$ yrly
TOTAL DEBT on September, 25,1898 , was $\$ 85,000$.
ASSESSED VALUATION in 1898 was $\$ 1,731,527$; State tax (per
$\$ 1,000$ ) $1898, \$ 6 \cdot 00$, and the county tax, $\$ 7 \cdot 50$,
POPULATION in 1890 was 22,226 ; in 1880 was 19,324 ; in 1898
(estimated) 32,000 .
WINDSOR.-A. A. Rickets, Mayor.
This township is in Shelby County.
LOANS.

| REFUNDING Bonds - When Due. | Assessed valuation, real.. $\$ 214,19$ |
| :---: | :--- | :--- | :--- |
| Assessed val |  |


 INTEREST is payable by the State Treasurer, Springfield.

## ADDITIONAL STATEMENTS.

In the table below we give statements regarding all civil divisions in Feb. 13,1865 , and an indebtedness of over $\$ 25,000$, and April 16, 1869 , and June 27,1895 , the foregoing detailed reports. We add the population from the U. S.
Census of 1890 .


+ Subject to call at earlier date.


## State of Michigan.

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Jan. 11, 1805) - June 30, 1805 Admitted as a State (Act June 15, 1836) Jan. 26, 1837 Total Area of State (square miles) 58,915 State Capital Lansing Governor (term expires Jan., 1901) - Hazen S. Pingree Secretary of State (term ex's Jan., 1901) Justice S. Stearns Treasurer (term expires Jan., 1901) $\qquad$ Geo. A. Steel
Legislature meets biennially in odd years the first Wednesday in January, and there is no limit to the length of sessions, excepting special sessions, in which the pay of members is limited to 20 days.
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 $\$ 578 \cdot 57$ per $\$ 1,000$, amounting to $\$ 10,992 \cdot 83$, which have never been presented for payment and bear no interest. The "Trust fund debt" on the same date amounted to $\$ 5,919,104 \cdot 39$. Since July 1,1898 , an additional issue of $\$ 100,000$ war bonds has been sold.


EQUALIZED 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.


In 1896 the assessed valuation of real estate was $\$ 805,553,976$; per sonal property, $\$ 140,455,965$; total valuation, $\$ 946,009,941$.
DEBT LIMITATION. - Michigan, as noted in our history of the State'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 possiole. That was the spirit which ruled and the condition which prevailed in 1837. In 1850 Michigan made and adonted another Constitution. During the zears which intervened the people had gained a wide experience and had ear 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
1850 Constitution, which Constitution is still in force. SECTION 3. The State may contract debts to meet deficits in revenue. Such debts shal thousand dollars. The moneys so raised shall be applied to the purposes for wh
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
WECTION 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. stock of any company, association or corporation.
stock or any SECTION 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 In the exercise of the power granted by this section the Legislature an the incorporation, taxation an has passed general with 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 Michi. gan. Chapter 22, on "Finance and Taxation," pages 629 to 702, Sections 2693 to 2730 . The sections which mainly cover these points are the 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 exeeed in any one vear
In cities having a population not over 6,000 In cities larger than 6,000 but not over 9,000 In cities larger than 9,000 but not over 14,000
 IIt kice ean In cities having more population than $14,000 \ldots . . . . . . . .{ }_{2} 3_{4}$ 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 istrict a cording 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 ommenced 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 councid 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 e 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

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:
 1870............1,184,059 18

From 1860 to 1870 increase was 434,946 , or 58.06 per cent; from 1870 to $1880,452,878$, or $38 \cdot 25$ per cent; from 1880 to $1890,456,952$, or 27.92 per cent.

## Cities, Counties and Towns <br> state of michigan.

ALBION.-Albion is in Calhoun County.
 IMPROVEMENT $\$ 16,000 \ldots 1899$ to 1906 Water debt inciuded.... 55,000 $\$ 2,000$ due yearly.)
 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000 \ldots$. July 1,1919 Population in 1894 was...... 4,844 5 s, Oct., $5,000 \ldots .$. Oct. 25,1903
INTEREST on land bonds payable in Chicago; water bonds of 1919 8 of 1903, ete., in Albion.
TAX FREE.-All of the bonds are exempt from taxation.
ANN ARBOR.-Glen V. Mills, Clerk.
The city is in Washtenaw Count

| LOANS- | When Due. |
| :---: | :---: | :---: |
| LEWER BONDS- | $\begin{array}{c}\text { PONEMENT BONDS- }\end{array}$ |
| P8, |  | ( $\$ 2.000$ yearly.) to Dec. 1, 1899 Bonded debt Jan. 1, '99. $\$ 73,064$


 INTEREST is payable in Ann Arbor.
OPTIONAL-All bonds are subject to call.

BATTLE CREEK.-This city is in Calhoun County. LOANS5s. M\&N, $\$ 10,000$. $\begin{array}{ll}5 \mathrm{~s}, & 10,000 . \\ 5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, & 10,000 .\end{array}$ $5 \mathrm{~s}, \ldots . .1$ 10,000. PAVING BONDSs, M\&S, $\$ 36,000$. (\$10,000 annual (\$10,000 annual
WATER WORKS BONDS Sept.1.)
(\$10,000 due y'ly) to Sept. 1,1915
WATHR WORKS BONDS-(Con.
412s, F\&A, $\$ 70,000$. Sept. 1, 1899
( $\$ 10,000$ due ${ }^{\prime}, 1 \mathrm{ly}$ ) to $\left(\$ 10,000\right.$ due $\left.y^{\prime} \mathrm{ly}\right)$ to Sept. 1.1917 $\left\lvert\, \begin{aligned} & \text { Population in } 1894 \text { was....15,52 } \\ & \text { Population in } 1890 \mathrm{was} . . .13,19\end{aligned}\right.$ INTEREST on the $4^{1} 2$ per cent water bonds is payable in Detroi York; on sewer bonds in New York.
BAY CITY.-Geo. F. Ambrose, Comptroller.
Bay City is in Bay County. The debt was principaly incurred for
water, but the water revenue does not fully meet the interest on the water, but the
water bonds.

## water bonds.

CITY HALL BONDS $5 \mathrm{~S}, \mathrm{M} \& \mathrm{~N}, \$ 25,000$. 4s, J\&D,
48, J\&D, 48, J\&D,
$4 \mathrm{~s}, \mathrm{~J} \& J$,
$4 \mathrm{~s}, \mathrm{~J} \& J$, $\begin{array}{cc} \\ 48, \ldots . . & 35,000 \\ \text { BRIDGE BONDS- }\end{array}$

When Due.
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 25,000$.
$4 \mathrm{~s}, \mathrm{~J} \& J$ $4 \mathrm{~s}, \mathrm{~J} \& J, 48,000$. July 1, 1904 to LOCAL IMPROVEMENT BONDS$5 \mathrm{~s}, \mathrm{~F} \& A, \$ 10,000 \ldots$ Aug. 1,1899 (\$10,000 annually on July 1.)
 ( $\$ 16,500$ due y'rly) to June 1, 1903
INTEREST on the 8 per cent water bond 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 vaiue) of real estate was $\$ 8,502,242$; peris 8 nal property, $\$ 2$
$\$ 1,000$ ), $\$ 20 \cdot 80$.
POPULATION.-The population in 1890 was 27,839 ; in 1880
P was 20,693 . Population in $1894,30.043$.
BAY CO.- $\left\{\begin{array}{l}\text { W. D. RICHARDSON. Deputy Clerk. } \\ \text { MICHAEL RIEGEL, Treasurer. }\end{array}\right.$
BAY County seat is Bay City. LOANS

5s, J\&D, $\$ 38,000 \ldots$.... Dec. 15,1907
5s, J\&D, 38,000..... Dec. 15, 1907
$5 \mathrm{~s}, \mathrm{~J} \& D, \quad 39,000 \ldots . .$. Dec.
STONE ROAD BONDS-
4, Aug., $\$ 60,000 \ldots . . . . . . . . . .1903$
4s, Refund'g, $\$ 50,000$. Aug. 1,1922
4 s , do
50,000.Aug. 1,1927

Total debt Aug. 15, '98.. \$410,000 Tax valuation, real...... $17,115,000$ Total valuation 1897...19,838,278 Assessment about $2_{3}$ actual value. State tax (per $\$ 1,000$ ) Couuty tax (per $\$ 1,000$ )... Population in 1894 was......61,304
Population in 1890 was. Population in 1890 was.....56,412

BIG R APIDS.-The city of Big Rapids is in Mecosto Co. LOANS $41_{2}$ E, J\&J, $\$ 30,000 . .$. Jan. $^{2} 1,1903$ Bridge bonds5 s, F\&A15, $\$ 15,000$..Aug. 15,1904
12s, $_{2}$, M\&S,
15,000 ...Sept. RAILROAD BONDS5, Feb. 1, $\$ 15,000$ ExP. \& IMP. BoNDS


 $\begin{array}{cc}\text { Tax valuation, real...... } & 994,502 \\ \text { do personal..... } & 171,125\end{array}$ Total valuation 1897....1,165,627 Assessment abt. $2_{3}$ \& $1_{3}$ value. Total tax per $81,00 \ldots \ldots . \quad 32 \cdot 90$
Population in $1897 \ldots . . . . . .5,529$

INTEREST on water-works bonds is payable in Detroit, on bridge onds in Chicago and Boston, on railroad bonds in New York, on imgrovement

CHEBOYGAN.- \{JAMES F. MALONEY, Mayor his city is in Cheboygan County. LOANS-
....
Water Works Bonds
$51_{2 s}$, A\&O, $\$ 4.500$.....oct. 1, 1900 $\begin{array}{ll}5 \mathrm{~s}, & \text { A\&\&O, } \\ 5 \mathrm{~s}, & \text { A\&OO......oct. } 1,1902 \\ 6000 \ldots\end{array}$ 5s, J\&D, 7,000..............1908 INTEREST on the water-works

Refunding Water b'ds-
 Water debt included..... 61,000 Tax valuation, personai $1,097,11$ Total valuation 1896...1,476.099 Actual valuation (est.). ..2,800,000 Population in 1890 was.....6,235
Population in 1894 was.....6,956 troit and Sheboygan.
CHIPPEWA CO.-Wм. M. Snell, Clerk.

## Road bonds-

REFUNDING BONTS
Refunding Bonions 15,1910 ...Apr. 15, $1904 \begin{aligned} & \text { Assessed valuation '98.95, } \\ & \text { State \& C } \% \text {. tax (per M) '98. } \$ 6.40 \\ & \text { P }\end{aligned}$ June 1, 1912 Population in 1898 (est.)...120,019

COLDW ATER.-P. H. Sweeney, Clerk
This city is in Branch County. LOANSElectric Light Bonds When Due, 5 s, F\&A, \$ $\ddagger, 000 \ldots . . .$. Aug. 1, 1899 3,000 due yearly) to Aug. 1, 1901 ss, May 1, \$9,500 ......Mar. 1, 1900 ( $\$ 3,000$ due yearly) to Mar. 1, 1902
5s, A\&EO, $\$ 70,000 \ldots$..Oct. 1, 1901
Bonded debt Jan. 15, '99.. $\$ 91,500$ Water debt, included..... $\quad 70,000$ Valuation, real ...........2,065,320 Valuation, personal $\ldots . . .915,545$
Total valuation 1898..
$2,980,865$ Total tax (per $\$ 1,000$ ) $98 . . \$ 1,965$ City tax prope
School tax.
Population in 1890 was........5,247
DELRA Y.-George P. Moog, Clerk.
This village is in Wayne County.
LOANS- When due. Assess'd valuation, real. $\$ 2,000,000$ ATER WORKS
Bonded debtJuly 1, 180....... 1928
loating debt ............... 2,000 Ass a val

Shage Tax (per \$1,00u) '98. $\$ 4.00$
INTERES ${ }^{\top}$ payable at the City Savings Bank, Detroit,
DETROIT.- $\{$ WILLLAM C. MAYBURY, Mayor.
Detroit is situated in Wayne County BLADES, domptroller.
LOANS-
BOULEVARD IMP. BoNDS
s, J\&E, $\$ 200,000$...July

| S. |
| :---: | :---: | :---: |

, M\&S, $\$ 100$ Boulevard Bonds

| $4 \mathrm{~s}, \mathrm{~J} \& J$, | $105,000 \ldots$ July 15, 1, 1921 |
| :--- | ---: |
| $4 \mathrm{~s}, \mathrm{~F} \& A$, | $25,000 \ldots$.... 1922 |

PARK IMPROVEMEN s , M\&S, $\$ 100$ EMEN

## s, A\&O, 100,000 .

PUBLIC IMPROVEMENT B 10 . 9,1924
PUB.
F\&AMPROVEMENT BONDS-


$48, \quad J \& J, \quad 50,000$..July 1, 1926
Public Building Bond
4 s, A\&O, \$38,000.... Apr. 1, 1929
PUBLIC LigHTING BoNDS-
4s, J \& J, \$600,000...Jan. 2 , 1924
INTEREST is payable in New York City at the current official bank
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement against the same, and the water debt, on the dates named

Mar. 1,'99, July 1,'98. July 1,'97. July 1, '96.
General bonded debt. $\$ 4,830,000$, $\$ 4,830,000$. $\$ 4,837,000$ Sinking funds.

Net general debt. . $\$ 3,325,738$
$\begin{aligned} & \$ 3,346,856 \\ & 298,042 \$ 3,489,723 \\ & 304,812\end{aligned}$
\$3,538,483
Total net debt..$\overline{\$ 3,669,996} \quad \$ \overline{\$ 3,644,898} \quad \overline{\$ 3,794,535} \quad \overline{\$ 3,828,330}$ Water debt (add'n'l) .. \$1,033,000 \$1,033,000 \$1,033,000 \$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 interest funds, as required by law, will be of \$17cient for sinking and standing bonds at maturity. The sinking fund consists of cash and city
bonds.
Month and Year.

| $\begin{aligned} & \text { Month and } 1 \\ & 1898 \text {, July } 1 \end{aligned}$ |
| :---: |
| 1897, July 1 |
| 1896, July 1 |
| 1895, July 1 |
| 1890, July 1 |
| 1880, July 1 |
| 1875, Feb. 1 |
| 1870, April 1 |

> aross Debt $4,837,000$ $4,915,000$ 4,825,000 1,360,400 1,081.900 704,283

Sinking Fund.
$\$ 1,483,144$
$1,347,277$
$1,347,277$
$1,376,516$
$1,323,203$
745,274
745,274
528,627
$\begin{array}{r}528,627 \\ 121,285 \\ \hline 37,252\end{array}$
121,285
37,252

Net D b bt.
$\$ 3,346,856$ 3,489,723
3,538,483
$3,601,796$
889,225
889,225
831,772
960,614
667,030

CITY PROPERTY.-The city owns property free from all encumon July 1, 189 , at $\$ 20,430,985$
ASSESSED VALUATION.-The oity's assessed valuation (about been as follows in the years named

| Years. | Real | Personal | Total. | er $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1898 | \$169,087,260 | \$38,549,600 | \$207,636,860 | *15.99* |
| 1897.. | 165,836,780 | 40,989,090 | 206,825,870 | $17 \cdot 68{ }^{*}$ |
| 1895.. | 162,554,510 | 47,031,820 | 209,586,330 | $15 \cdot 70$ |
| 1890.. | 123,391,610 | 38,436,960 | 161,828,570 | $15 \cdot 73$ |
| 1885.. | 87,536,645 | 28.713,300 | 116,249,945 | $10 \cdot 77$ |
| 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. Popula
tion in 1899 (estimated) was 350,000 . DICKINSON CO.-\{ R. C. BROWNING, Clerk.
County seat is Iron Mountain.
Court-House bonds-

| CoURT-HOUSE BONDS- |  |
| ---: | :--- |
| 6s, May, $\$ 27,733$...May $1,1899.11$ | Assessed valuat'n, p'n'l 681,635 | ( $\$ 2,133$ due yearly.) $\quad \left\lvert\, \begin{aligned} & \text { Total valuation } 1898 \ldots \$ 3,860,845 \\ & \text { Actual valuation }\end{aligned}\right.$ Bonded debt Feb. C,99. | $\$ 27,733$ |
| :---: |
| $3,179,210$ |$|$ Population in 1899 (est.)...16,000


\section*{ESCANABA.-The city of Escanaba is in Delta County.} LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation 1894.... } \$ 1,111,250 \\ & \text { Real valuation......... } 3,500,000\end{aligned}\right.$ 5 s , aun., $\$ 21,000 \ldots .$. July 1, 1920 Population in 1894 was..........124 | Interest payable at Escanaba. | $\begin{array}{l}\text { Population in } 1 \times 90 \text { was........,808 } \\ \text { Cotal debt (last returns)... } \$ 21,000\end{array}$ |
| :--- | :--- |
| Population in 1880 was......4,335 |  |

GOGEBIC CO.- $\left\{\begin{array}{l}\text { A. D. JOHNSTON, Clerk } \\ \text { MARTIN KATTANDER }\end{array}\right.$
County seat is Bessemer.
LOANS- When Due. Tax valuation 1898 .... $\$ 6,748,000$ LOAANS- BONDS pril 1, ... $51_{28}$, A\&O, $\$ 24,000 \ldots . . . \mathrm{Ap}$ y). Int.in New York at Nat.Park Bank.
Bonded debt Jan. 1, 1899..\$24,000

Assess't about 3 actual value. State and co. tax per $\$ 1,000 . \$ 12 \cdot 98$
Population in 1890 was Population in 1899 (est.)...15,000

GRAND HAVEN.-This city is in Ottawa County.
LOANS- When Due. Total debt Jan. 10, 1898. $\$ 58,000$ $5 \mathrm{~s}, \ldots . .1810,000 \ldots \ldots .$. 5 s, A\&O, $\$ 15,000$....June 1, 1900 5s, A\&O, $17,000 . .$. June 1, 1905 5s, M\&S, $\$ 13,000$.......1899-1903
( $\$ 3,000$ due yearly on sept. 1, ) Assessed valuat’n, reai Assessed valuat'n, real. 843,280 Assessed valuat', pri'1. 227,050
Total raluation 1897...1,070,330 Assessment abt. '2 actual value. Total tax (per $\$ 1,000$ )' $97 . . \$ 37.86$ Population in 1896 (est.)....5,270 INTEREST on the railroad bonds is payable at New York; on th Grand Haven and on the remaining $\$ 13,000$ at New York

GRAND RAPIDS.- $\{$ LEO A. CARO, Comptrolls The city of Grand Rapids is in Kent County.
CITY HALL Bonds- When Due. $\left\lvert\, \begin{gathered}\text { Electric Light Bonds- } \\ \text { Ls, } \\ \text { LOA }\end{gathered}\right.$ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000 \ldots .$. July 1,1904 Schoo Bonvs-Assumed by an 4s, M\&N, \$150,000.... May 1, 1905 6s, semi-an. $\$ 17,500 \ldots$ 1899-1900
 sćoól Bo




*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 fun
TOTAL DEBT, ETC. ${ }_{\text {The }}$ The total bonded debt on Feb. 1, 1899 , 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 $\$ 1,000), 98, \$ 31 \cdot 47$. In 1896 the total assessed valuation was $\$ 27$, ,
735.535 and in 1893 it was $\$ 24,000,000$. Property is assessed at about 735.535 and in 1893 it.
4

POPULATION.-The population in 1894 was 79,$438 ;$ in 1890 ,
60,$278 ;$ in 1880, 32,$016 ;$ in 1870, 16,$507 ;$ in 1899 (estimated), 100,000
GRAND TRAVERSE CO.-W. A. Newton,
Clerk. -Summit City is the county seat.
Bonded debt Jan. 1,'99. $\$ 35.000$ Total valuation 1898... $\$ 4,777,000$ Assessed valuat'n, real. 4, 249,246 Assessm't about $60 \%$ actual value $\left\lvert\, \begin{aligned} & \text { State \& Co. tax (per M), M8. } \$ 5.33 \\ & \text { Population in } 1890 \text { was....i3,355 }\end{aligned}\right.$
HIGHLAND PARK.-J. William BRenKert, Clerk.-This village is in Wayne Countr
 Sewerbonds............... $60,000 \mid$ Vilesge tax (per $\$ 1,000$; $; 93, \$ 5 \cdot 5$ Bondea debt Feb. $1,1-99 . .25,000 \left\lvert\, \begin{aligned} & \text { Population in 1898 (est) ..... } 550 \\ & 550\end{aligned}\right.$
HILLSDALE.-This city is in Hillsdale County.
Bonded debt Mar, 1,'99.. $\$ 45,000 \mid$ Tax valuation 1897. ... $\$ 1,950,000$ Cash assets, etc.......... $\quad 30,0,022$ Potal tax (per $\$ 1,000$ )...... $\$ 17.50$


HOLLAND．－$\left\{\begin{array}{l}\text { GERM．U．MOKMA，Mayor．} \\ \text { WM．O．VAN EYCK，City Clerk }\end{array}\right.$

This city is in Ottawa County．
WATER BONDS－


 TAX FREE．－All bonds of this city are exempt from taxation．

HUDSON．－\｛ Henkr c．HALL，Mayor．
The city of Hudson is in Lenawee County．
When Due．
Tax valuation，personal．$\$ 407,434$
TOAN
 5 s ，July， $4,500 \ldots . . . \mathrm{Jan}^{2} 1,1909$ yearly $\mid$ Assessm＇t about ${ }_{2}$ actual valae． Total debt Feb．15， 1899 ．．$\$ 34,500 \mid$ Population in 1890 was．．．．．．．．．2，178

## IRON MOUNTAIN．－This city is in Dickinson County．

 LOANS．SCHOOL BONDS－
6s，M\＆S，$\$ 6,500 \ldots$ ．．．．．．．．．． 1899 6s，July，$\$ 10,000$ ．
（Abt．$\$ 3,500$ due yearly）to 1900
6s，M\＆N，$\$ 16,000$ yearly）to 1900 Total debt 1897．．．．．．．．．．．．．．．．．．．．．$\$ 71,000$ 6s，J\＆D，15，000．．．．．June 1， 1912 Population in 1890 was．．．．．．． 8,599 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．$\$ 133,500 \left\lvert\, \begin{aligned} & \text { Population in } 1898 \text { was．．．．．12，5no }\end{aligned}\right.$

J ACKSON．－This city is the capital of Jackson County． LOANS－$\quad$ Interest．－－$\quad$ PAME AND PURPOSE．Pren Principal．－Putstand＇g－ Public building bonds．．．．．． 5 M \＆S Nov．15，1907 $\$ 65,000$ Paving bonds．．．．．．．．．．．．．． $4^{1_{2}}$ July $15\left\{\begin{array}{l}\text { July } 15,18,99,03 \\ \$ 2,600\end{array} \quad \begin{array}{r}\text { yearly }\end{array} \quad 13,000\right.$ do do $\ldots . . . . . .4^{1_{2}} J$ \＆J July 15,1913 8，500 Waterworks bonds．．．． Water works bonds，\＆c． Water extension， 1892 Water ext＇n andconnect＇n．
Refundin§ water bonds． Intersection bonds．．－．．．．
Special assessm＇t bonds．． INTEREST on the water bonds due in 1904 is payable in N．Y．and TOTAL DEBT，ETC．－The total bonded TAX VALUATION in 1899 of real estate was $\$ 5,934,885$ ；of per－
sonal property，$\$ 1,054,660$ ；total，$\$ 6,989,545$ ．Property is assessed at about one－third of its actual value．The total city tax per $\$ 1,000$ for 1899 is $\$ 20.00$ ．
POPULATION．－The population in 1890 was 20,798 ；in 1880 was
16,105 ；in 1870 was 11，447；in 1899 estimated at 28,000 ；
KALAMAZOO．－$\left\{\begin{array}{l}\text { A．M．STEARNE，Mayor．} \\ \text { SAMUEL MCKEE，Clert．}\end{array}\right.$ This city is in Kalamazoo County
LOANS－＿When Due．｜Total debt Mar．10，＇99．．．．$\$ 45,000$
 Interest payable at Kalamazoo． Bonded debt Mar．10，＇Y9．．$\$ 25,000$ Floating debt．．．．．．．．．．．．．．．．．20，000

Total valuation $1898 \ldots 8,000,000$
Total tax $(p . \$ 1,000), 98 \ldots .029 \cdot 00$ Population in 1890 was．．．．．．17，853
Population in 1899 （est．）．．．．25，000

LANSING．－$\left\{\begin{array}{l}\text { CHAS．J．DAVIS，Mayor．} \\ \text { HCRAM C，HEDGES }\end{array}\right.$
Lansing，the capital of Michigan，is in Ingham County．
LOAN：－When Due．LOANS County．

| BRIDGE BONDS－ |
| :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& D$, |
| $510,000 \ldots . . J u l y ~ 1, ~$ |
| 58,1903 | | 5s， |
| :--- |
| $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$ ， |
| $25,000 \ldots .$. July 1， $1906-1908$ | 58，M\＆S，2ptional after 1906． 4s，J\＆J，\＄25，v00．．．．1911－1915 CiTY HaLL－

$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 75,000$ 4 s ，J\＆J，$\$ 50.000$ 48，J\＆J，\＄50，000．．．．．．．．．1910－1916 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 60,000$ ．．．．．July 1 ， （ $\$ 20,000$ ev＇y 5 yrs．）to July 1， 1923 4s，J\＆J， $25,000 \ldots$ May 1， 1915 INTEREST on the public improvement bonds is payable at Lans－ ing；on all other bonds at New York．
TOTAL DEBT，ETC．－The total bonded debt on April 1，1899，
was $\$ 457,000$ ，of which water debt was $\$ 125,000$ ．The city has no floating debt
ASSESSED VALUATION in 1898 of real estate was $\$ 6,386,849$ ； personal property，$\$ 1,083,565$ ；total，$\$ 7,470,414$ ；total tax rate（per POPULATION．－The population in 1890 was 13,102 ；in 1880 was as 8，319；in 1895 （S

MARQUETTE．－\｛ JOS．F．NEIDHART，Mayor．
This city is in Marquette County．
LOANS－
CITY HALL BONDS－
s F\＆A，$\$ 50,000 \ldots . . . \mathrm{ug} .15,1903$
5s，F\＆A，\＄50，000．．．Aug．15， 1903
ELECTRIC LIGHTING－ $15,1003 \left\lvert\, \begin{gathered}\text { ELECTRIC LIGHTING－（Con．）} \\ 5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S} \\ 5 \mathrm{~s}, \mathrm{~S}\end{gathered}\right.$
 5s，J\＆J， $10,000 \ldots$ Jan．1， $1900 \mid$ WATER W0REs．．．．．Sept． 1,1899 5s，F\＆A， $10,000 \ldots$ Feb． $5,1900 \mid 5 \mathrm{~s}, \mathrm{~J} \& J, \$ 14,000 \ldots . .$. Jan．1， 1900
 INTEREST is payable at Marquette．
TOTAL DEBT，ETC．－The total bonded debt on February 1，1899， net debt，$\$ 254,000$ ．The city has no floating debt． net debt，$\$ 254,000$ ．The city has no floating debt．
ASSESSED VALUATION in 1898 of real estate was $\$ 2,096,655$ ； $\$ 1,000), \$ 20 \cdot 64$ ．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．$^{\text {E．}}$

## County seat is Ludington．

LOANS－When Due．Assessed valuat＇n，real．\＄2，607，543

 $5 \mathrm{~s}, \ldots . .{ }_{2} \$ 7,000 \ldots \ldots . .1899-1805 \left\lvert\, \begin{aligned} & \text { Total valuation } 1898 \ldots 2,875,999 \\ & \text {（ } \$ 1,000 \text { yearly on Dec．31．）}\end{aligned}\right.$ $5 \mathrm{~s}, \ldots \ldots, \$ 20,000 \ldots . . .1899-1902 \quad \begin{aligned} & \text { Assessment about } \\ & \text { State \＆Co．tax（per M）＇} 98 . \$ 10 \cdot 00 \\ & \text { Population } 1890\end{aligned}$ | （\＄5，000 yearly on Deo．31．） | Population 1890．．．．．．．．．．．．．．．．6，385 |
| :---: | :---: |
| Bonded debt Jan，1，1899．．$\$ 27,000$ |  |

MENOMINEE．－$\left\{\begin{array}{l}\text { WM．HOLMs，Mayor．} \\ \text { J．H．WALTON，City Clerk }\end{array}\right.$
This city is in Menominee County．
LOANS－When Due． 6s，M\＆N，\＄51，000．．．．．May 1， 1899 （Part due yearly）to May 1， 1911
GENERAL IMPROVEMENT－ 6s，M\＆N，$\$ 14,000 \ldots .$. 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 Spee．assess．bonds（addil） 10,000 Tax valuation 1898 ．．．．．．．2，419，629 Assessment is ${ }^{2} 5$ actual value． Total tax（per $\$ 1,000$ ）＇ $98 . . \$ 47 \cdot 50$ Population in 1890 was．．．．． 10,630
Population in 1899 （est．） 14,000 Population in 1899 （est．）．．．14，000 INTEREST on the special assessment bonds is payable in Menomi
nee and on all others at the office of N．W．Harris \＆Co．，New York MENOMINEE SCHOOL DISTRICT This school district is MENOMINEE SCHOOL DISTRICT．－This school district is co－

LOANS－When Due．｜Total debt Mar． 1

| LOANS－ |  |  |
| :--- | :--- | :--- |
| SCHOOL BONDS－When Due． | Total debt Mar． 1,1899 ． | $\$ 60,000$ |
| Tax valuation 1898．．．．． | $2,419,629$ |  | 6s，Mar．1，$\$ 15,000 \ldots$ Mar．1， 1900 School tax（per $\$ 1,000$ ）＇98．$\$ 17 \cdot 50$ （ $\$ 5,000$ due yearly）to Mar． 1,1902 Assessment $2_{5}$ actual value． 68，Apr．1，$\$ 45,000 \ldots$ Apr．1， 1903

INTEREST on the school bonds is payable in Menominee．
MENOMINEE CO．－ $\begin{aligned} & \text { H．J．WOESSNER，Clerk．} \\ & \text { FRED S．NORCROSS，Tre }\end{aligned}$

## County seat is Menominee．

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Net debt Feb．1，1899．．．} \$ 50,000 \\ & \text { COUNTY BONDS，} 1894 \text { 5－}\end{aligned}\right.$ CoUNTY BONDS， 1894 5－1 1909 Tax valuation，real．．．．．3，822，166 5s，ann．，$\$ 50,000 \ldots . . . . .1900-1909$
$(\$ 5,000$ due yearly on April 1．） $\begin{aligned} & \text { Tax valuation，pers＇l．．．} \\ & \text { Total valuation } 1896 \ldots, 274,722 \\ & 5,096,888\end{aligned}$ 5 s，Apr．，$\$ 10,000 \ldots .$. Apr．1， 1905 Real valuation about．10，000，000 Interest payable by County Treas．State \＆co．tax（per $\$ 1,000$ ）．$\$ 15 \cdot 00$ Total debt Feb．1，1899 ．．．．$\$ 60,000 \quad$ Population in 1890 was．．．．33，639 Sinking fund．．．．．．．．．．．．．．．．．10，000 Population in 1894 was．．．． 23,740 ＊Decrease in population owing to division of county in 1891
MIDLAND CO．－\｛ $\begin{aligned} & \text { JAS．V．LOUNSBURY．Mlerk．} \\ & \text { GEO．WU．BURRINGTON，Treat }\end{aligned}$ County seat is Midland．
LOANS－
When Due．
Total debt Jan．1，1899．．．\＄32，000 4s，．．．．．．．$\$ 29,577 \ldots . . . . . . . . .1913$ Floating debt（addi＇al）．．． 16,077 6s，Mar．，$\$ 32,000$ ．．．．．Mar．1， 1903 Assulation in 1899 （est．）．．．．14，500 Interest payable in Detroit，Mich．Population in 1890 was．．．．．．10，657 INTEREST on the school bonds is payable at Menominee．

## MUNISING．－This village is in Alger County．

| WATER WORKS BONDS－ |
| :---: | :--- |
| $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 30,000$ | \left\lvert\, \(\begin{aligned} \& Assessed valuation，per． \$ 184,000 <br>

\& Total valuation in 18977 <br>
\& 499,600\end{aligned}\right.\) $5 \mathrm{~s}, \mathrm{M}$（ $\$ 10$ ， 000 every 5th year．） Assessed valuation real．$\$ 315600 \left\lvert\, \begin{array}{ll}\text { Assessment，} \\ \text { Population in } \\ 1897 \text {（est．）．．．．．3，000 }\end{array}\right.$

MUSKEGON．－$\left\{\begin{array}{l}\text { JAMES BALBIRNIE，Mayor．} \\ \text { L．EYKE，Recorder }\end{array}\right.$
This city is in

NAME AND PURPOSE． Contingent fund bonds ．．． Interest and sink．fund bäs Loan extension bonds Public parks．．．．．．．．．．．．．． 1893
do Sewer Extension．
Water works．．
$\begin{array}{lr}\text { do } & \ldots \\ \text { do } & 1890\end{array}$
 When Due．Orncipal，
$\qquad$
INTEREST on 8\％water bonds is payable at Fourth Nat．Bank，N．Y． City，on the 1893 issue of park bonds at Western Nat．Bank，
and on all other bonds at Bank of the Republic．N．Y．City．
TOTAL DEBT，ETC．－The bonded debt on Feb．1，1899，was
$\$ 473,500$ ，including the water debt of $\$ 310,000$ ；floating debt $\$ 38,464$ ； making a total debt of \＄511，964．
ASSESSED VALUATION in 1898 of real estate，$\$ 3,210,385$ ；per－ for 1898 was $\$ 44.53$ ．Assessment is about 40 p ．c．of the actual value． POPULATION，－The population in 1894 was（state census）20，224；
ィn 1890 it was 22，702；in 1880 it was 11，262．Population in 1896 （esti－ n 1890 it was 22
mated） $25,000$.

## MUSKEGON CO．－County seat is Muskegon．

ROAD BONDS－
Real valuation．．．．．．．．$\$ 25,000,000$
 Assessed valust＇n 1896．6，484，679 ${ }^{\text {Bopentation in } 1880 \text { was．．．．．26，586 }}$
OWOSSO．－$\left\{\begin{array}{l}\text { THOMAS KERWLN，Mayor．} \\ \text { JOHN L．ASH，Clerk．}\end{array}\right.$
This city is in Shiawassee County．
LOANS－When Due． $\mid$ LOANS－BAVING BONDS－When Due． 5s，semi－an．．$\$ 15,000 \ldots . .1899-1901$ WATER－WORKS BONDS－ （Subject to call after 1899. ．）
$\ldots, \ldots . . ., \$ 15.000 \ldots . . . . . . . . . . .$.

8，semi－an．，\＄35，000．．．1899－1903． BRIDGE BONDS－ SEWER BONDS－ G8，semi－an．，\＄1，000．． General Fund Bonds－



Bonded debt Jan．1，＇99．\＄176，500 ${ }^{\text {F }}$＇Total valuation 1898．．．$\$ 1,732,040$ Total debt Jan．1，1899．．．180，500 Assessed valuation，real．1，396，230 $\mid$ Population in 1890 was．．．．6，564 Assessed valuation，per＇l． 335,805 Population in 1899 （est．）．．．．11，000
PETOSKEY．－Geo．W．McCabe，Clerk． This city is in Emmet County． WOANS－When Liue．
5s，Uct．，$\$ 15,000$ ．
（Optional after Oct．1，1902．）
58 ，June，$\$ 12,000$ ．．．June 1， 1914
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－ $5 \mathrm{~s} . \mathrm{June}, \$ 9,00{ }^{\circ}$ 5s．Ju ne，$\$ 9,00$ ．．．．．June 1， 1916
（Optional after June 1，1911）

LOANS－

$\qquad$ When Due． $6 \mathrm{~s}, \mathrm{Apr} ., \$ 2,000$ ． Bonded Sinking fund May 1，1898．．\＄62，000 Net debt May 1， 1898 Water debt（included）．．．．．．43，000 Assessed valuation 1897．．769，710 Tax rate（per $\$ 100{ }^{1} 3$ actual value． Population in 1890 was．．．．．．2，872 Population in 1897 （est．）．．．．．5， 000

PONTIAC．－W A．Brewster，Mayor．
This city is in Oakland County． LOANS－ SCHOOL BONDS－

When Due． $58, \ldots \ldots$. ．$\$ 13,000$ 1899 to 1911 SEWER BONDS－
5s，M\＆S，$\$ 25,000 \ldots$. Sept．2， 1915 $41_{2} 8$ ，var．$\$ 90,000$ $\$ 5,000$ each year until paid． Int．pay＇le in N．Y．City and Pontiac Total debt Feb．15，＇99．\＄135，000 Tax valuation，personai．2，645，295 Total valuation 1898．．．2，800，547 Assessment about 3－5 actual value Total tax（per $\$ 1,000$ ） $1898 . \$ 27 \cdot 13$
Population in 1890 was
Pone Population in 1898 （est．）．．．．．．．9，500

PORT HURON．－\｛ HERMAN W．STEVENS，Mayor． City of Port Huron is in St．Clair County．
LOANS－Am＇t Outstand＇g｜Sewer bonds．．．．．．．．．．．．．．．So Briage General road bonds Park bonds．

Sidewalk assessment Water bonds
ar． 27,189 12,395
45,000 Public Public building bonds．．．．．．
Public improvem＇t bonds Assessed valuation，real． $5,372,510$ Refunding bonds

do do 3 s．i．1919． Repaving bonds．．．．－． | 35，000 |
| :--- | School bonds． $\qquad$

MATURITY．－Bonds mature from 1899 to 1927 inclusive． Hanover National Bank
SAGINA W．－Arthur F．Lewis，Comptroller． The cities of Saginaw and East Saginaw，in the county of the same name，were consolldated in 1890，forming the present city

| BONDS－ <br> When | Water Bonds－ |
| :---: | :---: |
| $1_{28, F \& A,}^{2} 110,000$ ．Feb．1， 1901 | 5s，M\＆N，\＄25，000．．．May |
| early）to Feb．1， 1911 | 5s，M\＆N，25，000．．May |
| $4^{11} 28$, F\＆A，$\$ 15,000$ ．．Feb．1， 1912 | 5s，M\＆N，50，000．．．May |
| 48，${ }^{\text {a }}$ ，${ }^{\text {a }}$ 40，000．．Aug．1， 1908 | 5s，M\＆N，70，000．．May |
| e yr＇ly）to Aug．1， 1911 | $4^{12 \mathrm{~s}}$ ，M\＆N，31，500．．May |
| 00．．Aug．1， 1912 | $41_{2} \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 50,000 . . \mathrm{May}$ |
|  | $41_{2} 8, \ldots,{ }^{\text {a }}$ ，14，000．．May |
|  | $41_{2} \mathrm{~s}, \mathrm{~J} \& J, 12,000$ ．．July 1 |
| ，A\＆O，\＄60 | 48，M\＆N，22，500．．．${ }^{\text {48，}}$ ． |
| （\＄10，000 yearly on Ap |  |
| Refunding Water Bo |  |
| 48，．．．．，\＄5，000．．．．．．Mar．1， 1906 | $5^{1} 2 \mathrm{~S}, \mathrm{M} \& \mathrm{~N}, 25,000$ |
| $4 \mathrm{~s}, \ldots .15$ | $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 10,000$ ．．Mc |
| $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 18,000 \ldots .$. May 1， 1913 | $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 10,000 . . \mathrm{Mc}$ |
| 48，M\＆S，10，000 ．．．Mch． |  |
| Court house－ | （\＄10，000 yearly）to |
| J\＆D，\＄90，00 | $4{ }^{2}$ 2s，．．．．．， $10,000 . . \mathrm{M}$ |
| 10，000 yearly） | $41_{28}^{28}, \ldots .$. ，7，000． |
| SEWERS－ | $4^{1} 28, \ldots .$. ． 20, |
| 4－5s，var．，\＄66，990．．．．．1899－1918 | $4^{12} 28, \ldots .$. ，10， |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 50,000 \ldots \mathrm{Jun}$ | 68，June，5，000．．．．Ju |
| y）to June 1， 1908 | J\＆D，15，000．．．．De |
| 58，．．，\＄23，090．．．．．．．．1899－1908 | FUNDING SEWER B |
| 砛 |  |
| 4s，$\ldots$ ． $86,750 \ldots, 1899$ to 1908 | $31_{08}$ ，M\＆ |
| ，M\＆S，10，000．．．Sept．，＇99－08 |  | ，MEA，10，000．．．sept．， 90 INTEREST is payable at the City Treasurers＇office or at the official

TOTAL DEBT，ETC．－The following statement shows Saginaw＇s total bonded debt，＇the sinking funds，\＆c．
Bonded debt．．．．．．．．．．．．．．．．．＇99．Mi，Mch．1，＇98．Mch．1，＇97．July 16，＇96．
 Net debt．．．．．．．．．．．．．．$\$ 1,275,830$ ．$\$ 1,172,150$ \＄5 $\$ 1,180,883$ \＄1，189，500 Water debt（incl．above）．$\$ 552,000 \quad \$ 539,000 \quad \$ 539,000 \quad \$ 539,000$ Assessment bonds，issued for sewers and street improvements，are included in the above－mentioned fig
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 $\$ 2,30$
$\$ 14,936,675$ ；total tax rate（per $\$ 1,000$ ） 1897 was $\$ 2701$.
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．Ji D Downing，Clerk．
County seat is Saginaw．\} JAMES CREEN, Treasurer.

## County sat saginaw．

LOANS－
When Due． A\＆O，\＄60，000 $\qquad$ Apr．1， 1900 （\＄10，000 Jearly）to Apr．1， 1905 Int．paid 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 Total valuation $1897 \ldots 2, .264,681$ Prop＇y ass＇d at about 23 actual val．
State and co．ta x（per $\$ 1,000$ ）$\$ 5 \cdot 09$ Population in 1890 was Population in 1880 was．．．．．． 59,095 Population in 1896 （est．）．．．．99，095

## ST．JOHNS．－\｛ $\begin{aligned} & \text { M．M．LEELAND，Mayor } \\ & \text { M．McDONALD，Clerk．}\end{aligned}$

## This village is in Clinton County

LOANS－When Due． ELECTRIC－LIGHT PLANT－ （\＄2，000 due yearly on July 15．） 5s，J\＆J，$\$ 27,000 \ldots . . . . .1915-1923$
（ $\$ 3,000$ due yearly on July 15．） （ $\$ 3,000$ due yearly on
$\qquad$
\＄2，000 due yearly on 1899－1910
WATER－WORKS BONDS Oct．1．）
Total debt Mar，15，1898．\＄123，000 Waxer debt（included）$\ldots, \quad 60,000$
Tax valuation，real．$. . .0,065,880$ Tax valuation，personal．607，490 Total valuation $1895 . . .1,673,370$ Assessment is ${ }^{18}$ actual value． Population in 1894 was ．．．．$\$ 22 \cdot 80$ Population in 1890 was ．．．．．．．3，440 Population in 1880 was．．．．．．．．2，370 5s，A\＆O，\＄15，000．．．．．．．Oct．1， 1900
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O} .45,000$ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O} .45,000 . . . . .$. Oct． 1,1914
INTEREST on the electric－light bonds and on the sewer bonds，due on the water－works bonds，due in Third National Bank，New York； Bank，Detroit；on the water－works bond the Wayne County Savings chanics＇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 Dre． $\mid$ LOANS－
When Due． GENERAL STREET IMPROVEM＇T－
6s，M\＆S，$\$ 29,000 \ldots$. Sept． 15,1908 6s，M\＆S，$\$ 29,000 \ldots$ ．Sept．15， 1908
$5 \mathrm{~s}, \mathrm{~F} \& A, 10,000 \ldots .$. Aug．1， 1917 5s，F\＆A， $30,000$.
6s，F\＆A，廿3，483．Aug．1，1898－04
5 s, F\＆A， 22,500 $5 \mathrm{~s}, \mathrm{~F} \mathrm{\&}$（\＄2， $500,500 \ldots . . . .1900-1908$ $51_{28}, \mathrm{~J}, \& J, 15,09442$ Feb．1．） （ $\$ 1,500$ due yearly．）to Jan． 1,1900 REFUNDING BONDS－ 6s，M\＆S，$\$ 11,000 \ldots$. Sept．15， 1908
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 30,000 \ldots .$. Apr．1， 1917 5s，A\＆O， $30,000 \ldots .$. Apr．1， 1917
5s，M\＆S， $18,000 \ldots .$. Sept． 1,1917 W12S，F\＆A，$\$ 24,000$
 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 20,000 \ldots . . \mathrm{July} 1,1911$ 6s，M\＆N， $30,000 \ldots$ Nov． 1,1913 Bonded debt Dec．1，＇98．\＄201，217 Floating debt ．．．．．．．．．．．．．．．8，000 Total debt Dec．1，1898．．209，217 Tax valuation，real．．．．．． 4，555，567 rax valuation，personal．711，699
Total valuation，1897．．．．5，267，266 Assessment about actual value Total tax per $\$ 1,000 \quad 98 \ldots . . \$ 19 \cdot 60$ Population in 1890 was．．．．．． 5,760 Population in 1894 was．．．．．7，246 TAXIFREE．－All the bo

W A YNE CO．$-\{$ H．M．REYNOLDS，Clerk．
County seat is Detroit \｛ALEX．I．MCLEOD，Treasurer． LOANS－When Due．Sinking 4s，M\＆N，$\$ 1,500,000 \ldots$ May， 1910 4 s, Dec．， 50,000 ．．．Dec， 1902 Int．payable in Detroit，Mich．
Total debt Jan．1，＇99．．．\＄1，550，000

Net debt Jan． $1,1899 .$. ．．．．．$\$ 25,701$ Net debt Jan．1，1899．．．．1，524，299
Total valuation $1898 \ldots 241,385,637$ Total valuation 1898．．241，385，637 State \＆Co．tax（per M）＇99．\＄2．75 Population in 1897 （est．）．．330，000

WEST BAY CITY．－\｛PETER LIND，Mayor． This city is in Bay County． This eity is in Bay County．When Due．REFUNDING BONDS－
LOEWER BONDS－ 4S，June，$\$ 60,000 \ldots \ldots .$. STREET BONDS－ 68，J \＆J，\＄21，000．．．．．．．．．1899－1901
BRIDGE BuNDS－ 5s，M\＆S，$\$ 12,000$ ．． $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \mathrm{5}, 000$. SCHOOL BONDS－ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 12,000$ ．． $\begin{array}{ll}5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, & 15,000 . \\ 5 \mathrm{~s}, \mathrm{~J}\end{array}$ ELECTRIC－LIGHT
$5 \mathrm{~s}, \mathrm{~F} \& A, \$ 20,000$.
．．． 1917
YPSILANTI．—\｛Nさ．B．Harding，Mayor
A in in W．W．CARPENTER，City Clerk．
LOANS－
 48，J\＆J，\＄75，000．．．．．．．July 1， 1919 PUBLIC IMP．ORDERS－ 5s，Aug．，$\$ 5,667 \ldots .$. Aug．31， 1899 Total de ． INTEREST on the refunding bonds is payable at Detroit，Mich．；on
all others at Ypsilanti．

## Debts and Resources

OE TEIE

# States, Clitles and Towns 

## IN TIEIE

 WESTERN STATES.INDEX FOR THE WESTERN STATES, CITIES, \&C.


#### Abstract

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## State of Wisconsin.

## DEBT, RESOURCES, Etc.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 183 亿 Admitted as a State (Act. Aug. 6, 1846) - May 29th, 1848 Total area of State (square miles) State Capital

56,040
Governor (term expires 1st Monday in Jan. 1901), Edw. Scofield Secretary of State (1st Mon. Jan. 1901), - W. H. Froeblich Treasurer (1st Monday Jan. 1901) - - - J. O. Davidson

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:

DEBT LIMITATION.-The constitutional provisions of Wisconsin estricting debt-making are very rigorous, plain and comprehensive. Since the amendment adopted in 1874, cities \&o., as well as the State, are definitely limited by that instrument. We will give the provisions trst which relate to the State and after that those which have reference o cities, \&o.
(1) STATE indebtedness is confined within very close bounds. It seems as if the framers of the Constitution must have taxed to the oxtreme 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. Oredit of State, for what not given. The credit of the
tate 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 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 liayment 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 insurrectron 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 serip, 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. The state
SECTION 10. Internal improvements-avails of grants. The 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 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) OITIES, counties, towns, villages, cec., 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 countr, elty, town, village, school district, or other municipal cor poration, shall be allowed to become indebted in any manner or for any purpose, to any amount, including existing indebtedness in the aggregate 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 pro vide for the collection of a direct annual aas sum ient to pay the interes on such of 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 in habitants, 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 mair the or the same.
and completion of school buildings and For the purchase of sites for engine houses, for fire engines and othe equipments of the fire department, and for the construction of engine houses.
For the purchase of sites for police stations and for the construction dings thereon for the use of the police department.
For the construction of viaducts, bridges, and for repairs of the same mor the erection and construction of horary and museum building and the purchase of sites for the same.
For the establishment of public baths and hospitals and the purchase of sites for the same
and for the payment of may be or become due for park lands already acquired or eontracted 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 anticfund out of which to advance the cost of repairs to sidewalks in anticby the Treasurer of such city
For the construction or purchase of electric or gas light plants for lighting streets and public buildings.
For refunding existing indebtedness
The law further provides that bonds issued under this act shall bear interest, payable annually or semi-annually, at a rate not exceeding 6 per cent per annum; that the Common Council shall annually levy a tax upon all the taxable property sufficient to pay the annual interest thereon, and to provide a sinking fund each year equal to 5 per cent on the principal of said bonds; that no bonds shall be issued so that the amount thereof, together with all the other indebtedness of the city, shall exceed 5 per cent of the assessed valuation of the city and also that the bonds shall show on their face the amount of indebtedness of the city issuing the same, the annual amount of the assessment of the taxable property therein for the five years next preceding the issue, and the average amount thereof, and they shall not be sold for less than their par value and accrued interest.
No system could be devised better adapted for keeping municipal debt at a minimum than the foregoing amendment establishes.
ASSESSED VALUATION.-The total assessed valuation of the State, as determined by the State Board of Assessors, and the tax rate
for state purposes, have been as follows for the years named below



 POPULATION of Wisconsin has been as follows:
$1895 \ldots \ldots \ldots .1,937,915|1870 \ldots \ldots \ldots .1,054,670| 1840$

| 775,881 |
| :---: |
| 305,391 |

Cities, Counties and Towns in the
STATE OF WISCONSIN.
For reports not given in alphabetical order among the following, see "
APPLETON.-M. K. Goohnauer, City Clerk. The city is the county seat of Outagamie County.
BRIDGE BONDS- When Due. $\mid$ Assessed valuat'n, real $\$ 3.566$ , ....8 $\$ 32,000 \ldots . . . . .1899-1914 \mid$ Assessed valuation, per'l 763,710 (\$2,000 payable yearly.) Total valuation 1898.. 4,270,210 $31_{2}$ S, A\&O, $\$ 50,000$ A pril 1,1900 to $\$ 2,500$ due yearly) April, 1900 to
April 1, 1919 $\begin{aligned} & \text { \&chool tax (perM.) } \$ 11 \cdot 70 \text { to } \$ 13 \cdot 40 \\ & \text { Population in } 1890 \text { was. }\end{aligned}$ sonded debt April 1, 99 .. $\$ 82,000 \mid$ Population in $189 \ni$ (est.) ...16,500
ASHLAND.- $\begin{aligned} & \text { THOMAS RARDON, Mayor. } \\ & \text { FINLEY WAARTON, Clerk }\end{aligned}$

County seat of Ashland County.
When Die.
LOANS-
$58, \mathrm{~J} \& J, \$ 100,000 \ldots$ BONS 58, J\&J, $\$ 100,000$. $58, \mathrm{~J} \& J, \quad 5.000$ 5s Unding Bonds 58, J\&J, $\$ 22,000 \ldots$ KiFUNDING BoNid $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{JJ}, \$ 98,000$
$\$ 6,000$ yearly $\$ 7.1904$ to 1909 mprovement Bonve therter.
5s, J\&J, $\$ 25,000 \ldots . . . \mathrm{Oct} .1,1911$
$5 \mathrm{~s}, \mathrm{~J} \& J, 7,000 \ldots . . \mathrm{July} 1,1912$

* $\$ 120,000$ of these bonds were authorized, of which $\$ 66,050$ so far been exchanged for judgments.
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. TAX FREE-All bonds of this city are exempt from taxation.
OPTIONAL-All $6 \%$ bonds are subject to call 2 years before maturity.
ASHLAND CO.- County seat is Ashland.
LOANS-
(1898.... \$15,000
 $58, \mathrm{~J} \& \mathrm{~J}$ AND POOR-HOUSE BONDSBonded debtJan. 1, 1898. $\mathbf{\$ 1 3 5 , 0 0 0}$ Total debt.
BARABOO LOANS

When Due. LOANS
When Due
${ }_{\text {( } \$ 1,000}$, $1, \$ 2,000$
5 s ,
5 s, Feb. 1, $\$ 5000 . .$. Feb. 1, 1,1901
5s, Feb. 1, $\quad \$, 500 . .$. Feb. 1,1901
( $\$ 1,500$ dueb yearly) to 1,1902
( $\$ 1,500$ due yearly) to
5 s , FFb 1 BOND
(\$2,000 due yearly) to Feb. 1, 1907 SSHOOL BONDS
5 s , Feb.
$5 \mathrm{~s}, \mathrm{Feb}, 1,1$,
$\$ 1,600$
12,000 $\ldots$ Feb. 1,1900
$5 \mathrm{~s}, \mathrm{Feb}, 1,12,000 . .$. Feb. 1,1900
$(\$ 2,000$
(\$2, Feb. . $, \$ 15,000 .$. Feb. 1,1906
58,1906
t aue yearly) to Feb. 1, 1912
BAYFIELD CO.-Wm. Knight, Co. Treas'r. Washburn is the County seat. LOANS
$5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 185.000$
Temporary loan due i899. 13 13,278
Bonded debt Dec. 1, 1898.180̆,000
INTEREST payable at Ill. Trust

Floating debt............. \$28,278 Total debt Dec. 1, 1898. 213,278
Assessed valuation'98. Assessment about $1_{3}$ actual value Population in 1890 was .... 7,390
*JOANS- When Due. 5s, Jd J , $\$ 66.050$. Jan. 1, 1918 Bonded debt Feb. 1,'99. $\$ 426,869$ Floating debt............. 60,000 Sinking fund................ $\begin{array}{r}486,89 \\ 40,000\end{array}$ Net debt Feb. 1, 1899.... 446,869 Total assessment 1898. $3,785,585$ Assessment apout 's actual value. Population in 1899 (est.) $\ldots 14,000$ Tax valuation, personal... 916,800 Tax valuation $1898 . . . .4,900,045$ Total tax (per $\$ 1,000$ ) $1897 . \$ 200.83$ Total tax (per $\$ 1,000$ ) $1897 . \$ 20.83$
Population in 1890 was....20,063
Population in 1895 was Population in 1895 was..... 17,242

BROWN CO.-N. Myer, Treasurer.
County seat is Green Bay.
Alms House Bonds.
Railroad bonds.
Amount. | Tax valuat'n, pers'1 .... $\$ 1,561,060$ Total debt Jan. 1,’9̈
 Tax valuation, real 88,175
$, 022,526$

BURLINGTON UNION SCHOOL DISTRICT - SW. G. PRASCH, Treasurer
This district is in Racine County.
LOANS- When Due. Total debt Feb. 1899... $\$ 27.500$

 5s, annual, $\$ 12,500$. Feb. 1, 1906 Population 1899 (estimated) 3,400
INTEREST is payable at the Chase National Bank, New York.

## CHIPPEW A CO.-County seat is Chippewa Falls.

 LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Jan. 1, } 1898 \$ 54,560\end{aligned}\right.$
 Rs,..... 5 s, June, $\$ 10,000 . . .$. June 1, 1899 Assessment about $1_{2}$ actual value, CERTIFICATES OF IND'TEDNESS- Total tax 'per $\$ 1,000$ ) ......... $\$ 20 \cdot 00$ 5s, Jan. 1, \$17,000....Jan. 1, 1896 $\quad$ Population 1895 was ...........25,143. 28

INTEREST on all bonds is payable in New York City.
Bridge bonds are subject to call, 20 per cent each year.
DOOR COUNTY.-\{ JJAS. S. HALSTEAD, Olerk.

 | Total delt Mar.1,1899.... \$60,000 | $\begin{array}{l}\text { Population in } 1890 \text { was. }\end{array}$ | 15,682 |
| :--- | :--- | :--- |
| Population in 1899 about | 18,000 |  |

EAU CLAIRE.- $\left\{\begin{array}{l}\text { S. S. KEPLER, Mayor. } \\ \text { T. P. COCHRANE, Clitv Clerk. }\end{array}\right.$ Eau Claire is in Eau Claire Ceunty. LOANS-
${ }^{4112 s}, ~ J \& J, ~ \$ 30,000 \ldots$ Jan. 1, 1912 6s, J\&J, $\$ 50,000$......Jan. 1, 1903 Tax valuation, real...... $\$, 550.000$ $6 \mathrm{~s}, \mathrm{~J} \& J,{ }_{2} 5,000 . . . . . . J a n$. Jan. 1, 1903 Tax valuation, real......4,550,920 5s, J\&J, 25,000 .......Jan. 1, 1907 10,1 Total valuation 1898....6,474,399 REFUNDING- ... ..Jan. 1, 1919

 Assessment about 23 actual value Population in 1899 (est.)..... 22,000 INTEREST is payable in New York by the Central National Bank.

FOND DU L.AC.- $\left\{\begin{array}{l}\text { L. A. ERHART, Mayor. } \\ F . \text { A. BARTLETT, Clerk }\end{array}\right.$
Fond du Lac is situated in Fond du Lac County.
LOANS- When Due. 68, July, $\$ 3,000$.....July 1, 1899 4s, Mar., $\$ 60,000$......Mar. 1,1917 Interest payable at Milwaukee Nat. Exchange Bank.
SHOOL BOND
5s, July $1, \$ 10,000 \ldots . J u l y ~ 1, ~$
5 s, July $1, \$ 10,000 \ldots$. July 1,1914
STate LoAN-
4 s , Jan., $\$ 17,000$
(\$1,000 yearly on Jan 1900-1916 Int. payable at City Treas. offic Bonded debt Mar. $1,{ }^{\prime} 99 \$ 107,000$ Tax valuation $1897, \ldots . .3,686.109$ Population in 1895 was........13,056 Population in 1890 was......12,024

GREEN BAY.- $\left\{\begin{array}{l}\text { F. B. DESNOYERS, Mayor. } \\ \text { W. L. KERR, City Clerk. }\end{array}\right.$

## Green Bay in in Brown County.

 LOANS- When Due. $5 \mathrm{~B}, \mathrm{~J} \& J, \$ 2,000$ ( $\$ 2,000$ y'rly $^{2} 1901-02, \$ 3,000$ '03.) BRIDAE AND SCHOOL BONDS
PaVING BoNDS
$58, \ldots . . \$ 3,000 \ldots . .$. .Nov. 25, 1899
RAILROAD AID BONDS6s, J\&J, \$10,000.......Jan. 1, 1900 ( $\$ 5,000$ due yearly) to Jan. 1, 1901 KEFUNDING BONDS- 1899 to 1901 (\$1,500 due yearly Jan. 1.)
$41_{28} \quad \$ 10,450.1900$ to 1918 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 6,500$ yearly on Jan. 1.)
4s, J\&J, \$6,500 ....Jan., 1900-'12 INTEREET Bonds issued are exempt from taxation.
INTEREST on bridge and refunding bonds is payable in Green
Bay; on railroaa bonds in New York City; on certiticuates at Madiso a.
HUDSON CITY.- $\begin{aligned} & \text { JOHN W. BASHFORD, Mayor. } \\ & \text { M. HERRICK, City Clerk. }\end{aligned}$
Hudson is the county seat of St. Croix County
LOANS- When Due.
$4_{1} 1_{2} s$, Feb., $\$ 10,000$..Feb. 1900-1902 WATER WORKS
$4^{1}$ 2s, Feb., $\$ 24,000$.Feb. 1, 1907-'08 Interest payable in Hudson.

## IRON COUNTY.-County seat is Hurley

| When Due. | Floating debt.............. \$12.634 |
| :---: | :---: |
|  | Total debt Jan. 1, 1898.. 94,170 |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 43,329 \ldots .$. | Tax valuation, real......1,007,407 |
| Jail Bonds | Tax valuation, personai. 420,505 |
| 5s, Jan., \$34,000.... 19 years. | Total equalized val., '98.1,427,912 |
| (Part due yearly on Jan. 20.) | Population 1890 was.........7, 7,391 |
| nded debt Jan. 1, 1898 \$81,536 | Population in 1897 was.......5,5,338 |
| NTEREST on the county bo ads at New York. | is payable at Ashland; on the jail |

JANESVILLE．－$\left\{\begin{array}{l}\text { JOHN THOROUGHGOOD，Mayor．}\end{array}\right.$
JANES
Janesville is situated in Rock County
$\begin{gathered}\text { LOANS－When Due．} \\ \text { HIGH SCHOOL BUILDING－}\end{gathered} \left\lvert\, \begin{aligned} & \text { Tax valuation，pers＇1．．．} \$ 1,118,915 \\ & \text { Total valuation 1898．．}\end{aligned}\right.$



Tax valuation，real．．．．．． $3,366,725$ Population in 1899 （est．）．．．13，000
TAX FREE．－All bonds are exempt from taxation．
INTEREST is payable at the office of the City Treasurer．
KENOSHA．－GUS JACOB，Clerk．
Kenosha is situated in Kenosha County．The 5 per cent bonds are all called for payment July 1， 1899.
LOANS－
IMPROVEMENT BoNDS－$\$ 17,109 . . . . . .1899$ to 1902

5s，J\＆J，\＄170，000 ．．．．．Jan．1， 1905 Subject to call on 3 months＇notice．
Total debt A pr． 1,1899 ．$\$ 170,000$

TAX FREE．－Bonds are exempt from taxation．
INTEREST is payable at the First National Bank，Milwaukee．
KENOSHA COUNTY．－W．C．Crosby， County Clerk．－County seat is Kenosha．
$\begin{aligned} \text { LOANS－} & \text { Amount．}\end{aligned} \left\lvert\, \begin{aligned} & \text { Tax valuation，pers＇l．．．．} \$ 1,030,101 \\ & \text { Total valuation } 1898\end{aligned}\right.$ Railroad bonds．
Total debt Jan． 1899 ．
Tax valuation，real．．．．．

| 170,000 | Total valuation $1898 \ldots$ 6， 612,892 |  |
| :--- | :--- | :--- |
| 170,000 | Population in $1890 \mathrm{was} \ldots$ | 15,581 | 170，000 Population in 1890 was ．．．15，581

Population in 1895 was ．．．17，548

LA CROSSE．－JJAMES MCCORD，Mayor．
La Crosse is in La Crosse County
LOANS－
When Due．
5 s ，A\＆O，$\$ 17,000$ ．
Tax valuation，real．$. . .1 \$ 1,330,040$
Tax valuation，personal
323,791 Total equaliz＇d val． 1898 1，656，831 Assessment ${ }^{2}$ to to ${ }^{1}$ actual value．
Total tax（per $\$ 1,000$ ）．．．．．$\$ 50 \cdot 0$ Potal tax（p in 1890 was Population in 1899 was．．．．．．．11，069

## 6

REFUNDING BONDS－
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000$. Subject to call after 1908 ；

INTEREST is payable at state Treasurer＇s Office，Madison．

## MARATHON CO．－

tionunty seat is Wausau．As the $\$ 4,000$ due yearly on bonds men－ without debt．

LOANS－
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 80000$
$\begin{array}{r}5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 80,000 \text { ．．June＇} 99 \text { to＇} 18 \\ \text {（ } \$ 4,000 \text { due } \\ \hline\end{array}$
（\＄4，000 due Fearly）
Tax valuation，real，．．．．\＄4，959，067
 Total debt Feb．15，1898．\＄80，000 $\begin{aligned} & \text { Population in } 1890 \text { was．．．．．30，369 } \\ & \text { Population in } 1898 \text {（est．）．．．40，000 }\end{aligned}$
MARINETTE．－Franklin H．Brown，Treas． This city is in Marinette County．
LOANS ．When Due． LOANS
Bs，Oct $\quad \$ 11,000$ ．．Oct． 1,1904 58，March， 8,000 ．．．．Mch．1， 1900 （\＄2，000 due y＇rly）to Mch．1， 1903 5s，Feb．，$\$ 6,000 \ldots . .$. Feb．1， 1900 （\＄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．．．．．．．．．．．．． |
| :--- |
| Total debt Feb． |
| 43，500 |
| 189,500 | Total debt Feb．1，1897．．．143，500 Total valuation $1898 \ldots 2,350,000$ Total tax（per $\$ 1,000$ ）．．．．．．．．$\$ 30 \cdot 00$ 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．- SDAVID s．ROSE，Mayor． 5 s ，Optional at any time． 1907 5 s，J\＆Ontional ．．8，．．．．．\＄10，000．．．．．．June 15， 1901 $5 \mathrm{~s}, \ldots . . \$ 20,000$ ．．． 5s，．．．．\＄12，500 Optional．．．．．．May 1，1903 s，M\＆N，$\$ 20,000 \ldots . .$. May 1,1904 ，J\＆J，$\$ 5,000 \ldots$ ．．．．July 15,1900 WATER BONDS－

Optional after Dec．1， 1911 $5 \mathrm{~s}, \ldots$ O．$\$ 25,000$ ．．．．．．Dec． 30,1912 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 75,000$ after Dec． 30,1902 | Optional after June 1,1915 |
| :--- |
| $3 \mathrm{~s}, \mathrm{~J} \&, \mathrm{~J}^{2} 22,000 \ldots .$. July 15,1916 | SEWER，WATER \＆SCHOOL B＇DS－

$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000 \ldots . . . \mathrm{July} 1,1915$ Optional after July 1，1905 5s，Oct．，$\$ 70,000 \ldots$. Oct．1， 1909 $5 \mathrm{~s}, \mathrm{~J}$ Optional after Oct．1， 1899 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 85,000 \ldots . . . \mathrm{Jan}$ ． 15,1910 Ciry Hall Bonds－ $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 40,000 \ldots . . \mathrm{Mar} .16,1911$ SEWER AND WATER BONDS－ S，Jaj，Optional after Oct．1， 1916 Bonded debtJan．1，＇ч9．\＄539，500 Sinking fund． $\begin{array}{ll}\text { Net debt Jan．1，} 1899 . . & 138,471 \\ \text { Assessed valuat＇n，real } & 401,028\end{array}$ assessed val．，personal．9，769，374 Total valuation 1898．．．12，151，926 $\begin{array}{lr}\text { Population } 1890 \ldots \ldots . . & 25,50 \\ \text { Populat } & 25.090\end{array}$ $\begin{array}{ll}\text { Population } 1899 \text {（est．）．} & 25,090 \\ 32,000\end{array}$ INTEREST on all recent issues is paid in La Crosse ；on the water 5 s LIMIT OF IN PEBTEDNESS．－The limit of indebtedness prescribed valuation，or $\$ 607,566$ ，leaving a margin Jan．1， 1899 ，of $\$ 206,538$ ．

## LA CROSSE CO．－County seat is La Crosse

Bonded debt Feb．， 1899 A mount．$\$ 50,000 \left\lvert\, \begin{aligned} & \text { Tax valuation，person＇l．} \$ 2,953,479 \\ & \text { Total }\end{aligned}\right.$ County has no floating debt． Population in 1890 was．．．． 38,801

MADISON．－$\left\{\begin{array}{l}\text { CHAS．E．WHELAN，Mayor．} \\ \text { O．S．NORSMAN，Clerk．}\end{array}\right.$
Madison is situated in Dane County LOANS－

When Due． 5 ，A\＆O，$\$ 120,000 \ldots$ Apr． 1,1904 Subject to call at any time． SPECLAL IMPROVEMENT BONDS－ 6s，Apr．1，$\$ 76,000 . . . .$. Apr．， 1900
（ $\$ 8,400$ due yearly）to Apr．， 1907 Street Repair Bonds－ 190 $41_{2 s,}$ Jan．1，$\$ 15,000 \ldots$ Jan．1， 1913
Subject to call after Jan．1， 1903 $4^{1} 2$ 2s，Jan．$\$ 15,000 \ldots . . J$ Jan．1， 1917 Subject to call after 1907.
48，July 1，\＄37，000 ．．．July 1， 1918
4s，Apr．1，$\$ 40,000 \ldots$ Apr． 1,1919 WATER BONDS－
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 8,000$
5s，A\＆O，$\$ 8,000 \ldots .$. Apr．1， 1902 The city＇s debt must note．
The city＇s debt must not exceed 5 per cent of the assessed valuation TAX－RECEIVABLE COUPONS．－The water bonds carry tax
receivable coupons．

MANITOWOC．$-\{$ THOS．E．TORRISON，Mayor．
ARTHUR REICHERT，Clerk．

Mantowoc is in Manitowoc Count LOANS－

When Due．Sewer Bonds－
5s，Nov．$\$ \$ 30,000$ ．．．．．．Nov． 1,1899 （ $\$ 5,000$ due yearly）to 1904
Harbor Bonds－ 4288．．．．．，$\$ 15,000 \ldots . . J a n . ~ 15, ~$
REFEUNDING BoNDS－ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 2,000 \ldots . .$. Jan．2， 1901
5 s, Nov．， $35,000 \ldots$ Nov．1， 1902

## MANITOWOC CO．

LOANS－Bonds－When Due． 4s，J\＆J，\＄111，000．．．July 1，＇95－＇05 Bond．debtJan．1， $1898 .$. \＄111，000 Tax valuat＇n personal．．． $1,641,418$
 Subject to call after Jan．1， 1903 Interest is payable at City Treas＇ $\mathbf{y}$
Bonded debt Feb．1，＇99．\＄304，900 Total debt Feb．1，18999 $\quad 40,000$ Sinking fund．$\quad 344,900$ Net debt Feb，1， 1899 Water debt（included）． Tax valuation，real．．．．．18，000 Tax valuation，personai $1,519,029$ Assessment about $1_{2}$ actual value Total tax（per \＄1，000）＇98．\＄20．00 Population in 1890 was．．．．．13，426
Population in 1899 （est）．．．．18，000

5s，Oct．，$\$ 2,000 \ldots$ Oct．20， 1899
Total debt Aug．1， 1898 Tax valuation，real．．．．． $2,175,105$ $\begin{array}{ll}\text { Tax valuation，person＇1 } & 556,110 \\ \text { Total valuation } 1897 . & 2,731,215\end{array}$ Assessm＇t from 40 to $50 \% 2,731,21$ Total tax（per $\$ 1,000$ ）．．．．．．$\$ 30 \cdot 00$
Population in 1890 was．．．．． 7,710 －County seat is Manitowoc． Total valuation 1898．\＄12，077，758 State \＆Co．tax（per \＄1，000）．$\$ 10 \cdot 00$ Population in 1890 was．．．．．37，831

This city is situated in Milwauke
LOANS－When Due． BATH BOND 5s，J\＆J，\＄15，000…July 1， 1899 to （ $\$ 1,000$ called y＇rly）．July 1， 1913
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \mathrm{~S}, ~$
$12,750 \ldots . . \mathrm{July} 1,1899$ to （ $\$ 1,250$ called y＇rly）．July 1,1908 to BRIDGE BONDS－
 （\＄5，000 called y＇rly）．July 1， 1902
4s，J\＆J，$\$ 20,2,0 \ldots J u l y ~$
（ $\$ 3,750$ called, 1899 to

LOANS－
When Due． 5s，$\$$ （\＄0，000 ealled y＇rly）．July 1， 1916 5s，J\＆J，\＄70，000．．．July 1， 1899 to （\＄5，000called yr＇ly．July 1，1912 （\＄12，500 due J＇rly）．July 1,1999 to
$5 \mathrm{~s} . \mathrm{J} \& \mathrm{~J}, \mathrm{~S} 8.000$ $5 s . J \& J, ~ \$ 28.000 . . J n l y ~ 1,1899$
$\left(\$ 1,750\right.$ called ${ }^{\prime}$ rly $)$ ．July 1,1914 4s，J\＆J，$\$ 27,500 . . J a n .1,1900$ to
（ $\$ 2,500$ called $\mathbf{y}^{\prime}$ rly）．Jan． 1,1910 5s，J\＆J，\＄58，000．．July 1， 1899 to （\＄5，000 called y＇rly）．July 1， 1911 （ $\$ 10,000$ cal＇d y＇rly）．July 1,1912 （ $\$ 3,000$ called ${ }^{\prime}$ rly）．．July 1,1913
$58, \ldots .$. ．$\$ 67,500 \ldots$ Jan． 1,1900 to 1 $\$ 3,7500$ called ${ }^{\prime}$＇rly．）Jan． 1,1916 to CITY HALL BONDS－ （ $\$ 3,000$ called y’rly）．Mar． 1,1900 to 5 s, J\＆J，$\$ 130,000 \ldots$ July 1， 1899 to （ $\$ 10,000$ called y＇ly）．July 1， 1911 5s，J\＆J，\＄140，000．．．July 1， 1899 to $\left(\$ 10,000\right.$ called $\left.y^{\prime} l y\right)$ ．July 1， 1912
$5 \mathrm{~s}, \ldots, . \$ 160,000 \ldots . . J u l y$
1,1899 （ $\$ 10,000$ called $\left.y^{\prime} 1 \mathrm{y}\right)$ ．＇uly 1,1914 to （\＄15，000 called y＇ly）．July 1， 189.5 to Fire Department Bonds－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 37,500$ ．．July 1,1899 to 5s，J\＆J，\＄37，500 ．J．July 1， 1899 to
（ $\$ 2,500$ called y’rly）．July 1， 1913 5 s，J\＆J，$\$ 114,000 \ldots$ July 1， 1899 to （ $\$ 6,000$ called y＇rly）．Iuly 1， 1917 GENERALCTM BONDS，1871－86－ $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 47,30, \ldots J a n .1,1900$ to （\＄12，100 called y＇ly）．Jan．1，1901
 （ $\$ 7,500$ called y＇rly）．July 1， 1905 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 37500$ （\＄2，500 called＇${ }^{\text {＇r rly }}$ ）．July 1,1899 to LIBRARY BONDS－ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, ~ \$ 33,000 \ldots \mathrm{Jan} .1,1900$ to （\＄3，000 called y＇rly）．Jan．1， 1910 5 LIBRARY \＆MUSEUM BONDS－ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ \$ 65,000 \ldots \mathrm{July} 1,1899$ to
$(\$ 5,000$ called y＇rly）．July 1， 1911 \＄8，J\＆J，$\$ 105,000 \ldots$ ．．．July 1， 1899 to ss， 500 called ${ }^{\prime}$＇rly）．July 1，1912 （ $\$ 7,5000$ ealled y＇rly．）July 1,1999
$5 \mathrm{~s}, \mathrm{M} \& N, \$ 190,000$ $5 \$, M \& N, \$ 190,000$ ．．July 1， 1899 to
（ $\$ 10,000$ ealled y＇ly）．July 1，1917 $5 \mathrm{~s}, \mathbf{J} \& J, \$ 114,000 \ldots . . J u l y ~ 1,1899$ to （ $\$ 6,000$ called ${ }^{\prime}$＇rly）．July 1,1917 $\underset{\text { MIL．RIVER DAM }}{\text { 4s，J\＆J，} \$ 27}$ BONDS -500 ．July 1,1899 to （\＄2，500 called y＇rly）．July 1， 1909
PARK Bonds－ 4s，J\＆J，$\$ 60,000 \ldots$ ．．July 1， 1899 to （ $\$ 5,000$ called ${ }^{\text {＇r r r }}$ ．．．J）．July 1， 1910 to （ $\$ 8,000$ called ${ }^{\prime}$ rly）．July 1， 1899 to
$5 \mathrm{~s}, \mathrm{~J} \& J, ~ \$ 47,000$ （ $\$ 5,000$ called ${ }^{\prime}$＇rly）．July 1,1899 to （\＄5，000 called y＇rly）．July 1， 1913
$5 \mathrm{~s}, \mathrm{~J} \& J, ~ \$ 80,000$ ．July 1， 1899 to （ $\$ 5,000$ called y＇rly）．July 1,1914
$5 \mathrm{~s}, \ldots .$. ．$\$ 85,000$ ．．July 1,1899 to （ $\$ 5,000$ ealled y $^{\prime}$ rly．．．July 1,1815
$5 \mathrm{~s}, \ldots . ., \$ 108,000$ ．July 1，1899 to （ $\$ 6,000$ called y＇rly）．July 1,1916
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, ~ \$ 95,000 \ldots \mathrm{July}$
1,1899 to （ $\$ 5,000$ called y＇rly）．July 1,1917

PAR VALUE OF BONDS．－The bonds are mostly for $\$ 1,000$ each INTEREST is payable in New York and Milwankee
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state－
 Net debt．．．．．．．．．．．．$\$ 5,700,150$
Water debt（included）$\$ 1,298,750$
$\$ 1,207,750$
$\$ 5,868,000$
$\$ 4,786,000$ 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 Crom wa ter rates a larger sum yearly than the total interest charges on its debt. The total Val
1893, was $\$ 19,673,405$.
ASSESSED VALUATION.-The city's assessed valuation (about
one-half cash value) and tax rate have been:

Pears.
$1893 . .$. Pears.
18893
189.
1896
1895 1895.
1890. 1890 .

Real Estate.
$\qquad$ 121,156,090 $119,441,715$
$118,184,040$ 41,646,373

Property. $\$ 24,470,760$
$23,527,326$ $23,527,326$
$24,329,904$
$24,365,973$

To'l Assessed Tax Rate Valuation. p'r $\$ 1.000$ $\$ 147,229,428{ }^{2} \quad \$ 23.02$ 144,683,425 $143,771,619$
$142,550,013$ $\begin{array}{ll}142,550,013 & 23 \cdot 69 \\ 105,484,055 & 20 \cdot 45 \\ & 21 \cdot 50\end{array}$

POPULATION.-In 1890 population was 204.468 ; in 1880 it was mated), $280,000$.

## MIL W AUKEECO.-H. F. Schuthz, Treas.

County seat is Milw aukee.

| LOANS-, | When Due. |
| :---: | :--- |
| Wounty has no floating debt. |  |


 onded debt Feb. 1, '99. \$225,000 $\mid$ Population in 1895 was...287,932 INTEREST is pay able at the office of the County Treasurer.

NEENAF.-Neenah is situated in Winnebago County, WATER WORKS BONDS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, real..... } \$ 1,404,835 \\ & \text { Tax valuation, personal. } 414,454\end{aligned}\right.$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 60,000 \ldots . .1903$ - 08 , 13 Tot.equalz'd valu't'n' $98.1,819,289$ | Bonded debt Mch., 1898. | $\$ 60,000$ | Assessm't is about $\mathcal{I}_{2}$ actual value. |
| ---: | :--- | :--- |
| Floating debt ............ | 30,000 | Total tax (per $\$ 1,000$ ) ...... $\$ 30 \cdot 00$ | $\begin{array}{ll}\text { Floating debt } \ldots . .7 . . . . & 30,000 \\ 90,000\end{array}$ Total tax (per $\$ 1,000$ ) ...... $\$ 30 \cdot 00$

Population in 1890 was.....5,083 | Total debt Mch.l |  |  |  |
| :--- | ---: | :--- | :--- |
| Water debt included..... | 90,000 | 60,000 | Population in 1897 (est.).......6,083 |
| Pop |  |  |  |


TAX FREE.-All bonds issued by this city are exempt from taxation
OCONTO.-C. A. Brigdin, Clerk.
This city is in Oconto County,

| Total debt Feb. 18, 1898. $\$ 45,500$ | Population in 1890 was |
| :---: | :---: | :---: |
| Tax valuation 1897......1,190,930 | Population in 1880 was |


| Tax valuation $1897 \ldots \ldots . .1,190,930$ | $\begin{array}{l}\text { Population in } 1880 \text { was } \\ \text { Real valuation.......... 2,500,000 }\end{array}$ |
| :---: | :---: |
| Population in 1895 was |  |

5,219

OSHKOSH.-A. B. IDEson, Mayor.
Oshkosh is situated in Winnebago County.
LOANS- When Due. 1 LOANS-
BRIDGE BONDS-_ PARK BONDS-_ When Due.

 ( $\$ 2,000$ due yearly in Feb.) FUNDING BONDS-
$\mathrm{s}, \mathrm{A} \& \mathrm{O}, \$ 91,000$ 4s, A\&O, $\$ 91,000$. . Aug. 1, 1918 Library Bonds 4s, $\quad . . .$. $\qquad$ $4^{1} 2$ s, Sept., $\$ 8,000$.
$48, A \& O$ 4s, A\&O, $15,000 \ldots .$. Aug. 1,1918 $4^{4} 1_{28}$ R, ..... $\$ 25,800 \ldots \ldots .1900-1911$ REFUNDING BONDS -1900-1911

INTERESTon the railroad bonds is payable in New York at National Bank of Commerce; on the city hall bonds at Madison, Wis., by State OPTIONAL-The bridge, park and sewer bonds are all subject to
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 $\$ 1,000$, $\$ 28$. Assessed valuation in 1898 was $\$ 9,279,993$.
POPULATION in 1890 was 22,836 ; in 1897 was 30.545.

OUTAGAMIE CO.-J. Wunderlich, Treas. County seat is Appleton. LOANS- A mount. 5s, A\&O, \$55,000....... 1900-1910 Interest is payable by Co. Treas'r | Interest debt Jan. $1,1899 \ldots$. $\$ 60,000$ |
| :--- |
| Total | Tax valuation, real......9,622,963

Tax valuation, person'l.\$1,557,207
Total valuation 1898..11,180,170 Assessment about 14 actual value. Total tax (per $\$ 1,000$ ) '98. $\$ 13 \cdot 529$
Population in 1890 was.....38,690 Population in 1895 was......44,4,404

PORTAGE CO.-C LOunty seat is Stevens Point. | BUILDING Raillroad-- |
| :--- |
| 5 s, Jan., $\$ 100,000 \ldots . . . J a n . ~ 1, ~$ | 4s, J\&J, $\$ 95,000$.......Jan. 1, 1901 Nat. Exchange Bank Milwaute the on the 5 s by the County Treasurer Total debt Jan. 1, 1899 .. $\$ 195,000$

E. Webster, Treasurer.

Tax valuation, real..... $\$ 5,849,907$ $\begin{array}{ll}\text { Total valuation } 1898 . . . & 6,844,619 \\ \text { Real }\end{array}$ Real valuation about... 10,000,000 State \& Co. tax (per $\$ 1,000$ ). \$11 $1 \cdot 00$
Population in 1890 was Population in 1890 was..... 24,798

RACINE.- $\left\{\begin{array}{l}\text { MICHAEL COLBERT, Treasurer }\end{array}\right.$
Racine is situated in Racine County ROFF, City Clerk.
LOANS- When Due.
5s, Apr., \$98,000......Apr. 1, 1912 5s, M\&N, \$25,000 .....May 1, 1914 Os, $\ldots$ tional after 10 years from date. 5s, M\&N, \$25,000..... May 1, 1914 Optional after 10 years from date. Ss, ......, $\$ 20,000$................ 1916 5s, Apr., $11,000 \ldots \ldots . . . . . . . . . . . . . . .1901$ School House$5 \mathrm{~s}, \ldots \ldots 1825,000 \ldots . . .1899$ to 1917

## RACINE COUNTY

LOANS- Amount. 5s, F\&A, $\$ 57,000 .$.
Int. is payable at County Treasury Total debt Mar. 1, 1898... $\$ 57,000$

LOANS- When Due.
SCHOOL HOUSE-(Con.)$4 \mathrm{~s}, \mathrm{~J} \& J, 47,000 \ldots . . . \mathrm{Jan}$. . 1,1914 $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, 15,000 \ldots . .$. . Aug. 1, 1910
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 50,000 \ldots .$. June 1, 1913 Optional after 10 years fro.................. 1816 Interest is payab years from date. Total debt Feb. 4, 1899.. \$346,000 Net debt Feb 4, 1899...... 21,350 Tax valuation, real.......8,064,600 Tax valuation, personal. 2,088,445 Total valuation 1898...10,153,045 Assessment abt. 65 p.c. actual value
Total tax (per $\$ 1,000$ ) '98. $\$ 23 \cdot 318$ Population in 1890 was.... 21,014 Population in 1890 was.... 21,014
Population in 1899 (est.)... 30,000

## -County seat is Racine.

Tax valuation, real.... $\$ 14,390,473$ Tax valuat'n, person'l.. 3,104,718
Total valuation 1898...17,495,191 Population in 1890 was.....36,268
Population in 1895 was.....41.110

REEDSBURG.- $\left\{\begin{array}{l}\text { w. H. FRENCH, Mayor } \\ \text { C. E. KESTER, Clerk. }\end{array}\right.$
This city is in Sauk County.
LOANS - When due. Assessment about $1_{2}$ actual value 5s, AREAND Electric Light- Tax rate (per \$1,000), 1899. $\$ 15.00$ Total debt Mar. 15, 1898. $\$ 30,000$ Population in 1890 was..... 1,737 Valuation $1899 \ldots \ldots . . .\left..7_{2,249}\right|_{\text {Population in } 1895}$ was..... ${ }_{2}, 136$

RHINELANDER.-Wm. W. CArr, City Clerk. Rhinelander is the county seat of Oneida County.
LOANS- When Due. Tax valutation, person'l 719,743 5s, A\&0, $\$ 27,000$.....Feb. 1, 1900 T (\$3,000 due 1 early to Feb. 1, 1908)
Bonded debt Feb. 7,'99.. $\$ 27,000$ $\begin{array}{cc}\text { Bonded debt Feb. } 7,99 .: & \$ 27,000 \\ \text { Tax valuation real...... } & 920,165\end{array}$
INTEREST is payable at Chemical National Bank, New York City.
RIVER FALLSS.- $\begin{aligned} & \text { C.O. GLASS, Treasurer } \\ & \text { ALLEN P. WELD, Clerk. }\end{aligned}$
This city is in Pierce County.
LOANS- When Due. 5 s, semi-an., $\$ 25,000$. May 1, 1914 Bonded debt Feb 1, '99.... $\$ 25,000$ Sinking fund..... Net debt Feb. 1, $1899 . . .21,450$ Population (per $\$ 1,000$ ) 1898. $\$ 24 \cdot 27$ INTEREST payable at the Minnesota Loan \& Trust Company,
Minneapolis.

## SHEBOYGAN.-0. F. Huhn, Clerk

This city is in Sheboygan County.
LOANS- When Due.
41 gs , A\&O , $\$ 6,000 . .$.
 IMPROVEMENT BONDS6s, A\&O, $\$ 533 . . . .$. Nov. 15, 1899
6s, ......., 3,000.........Jan. 2, 1904 6s, ......, $\$ 1,700$ cail after 1902 . 6s, ......, $\$ 1,700$......July 2, 190 6s, J\&D, 20,600 …...Dec. 2, 1902 RALLROAD AID BONDS-
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 50,000 . . . \mathrm{Mar}^{2}$
, 1,1902 Refunding Bonds
$4{ }^{2}$ S, M\&N , 120,000 May 1, 1909
Refundina Bonds- (Jon.) SCHOOL BONDSAs, M\&8, $\$ 25.006 \ldots$...April 1, 1918 Cash on hand
et debt Mar. 10, 1898. Tax valuation, real..... $5,337,919$ Tax valuation, personal.1,155,203
Total valuation 1897...6,493,122 Assessment is Total tax (per $\$ 1,000$ ) '97.. $\$ 25 \cdot 19$ Population in 1890 was.... 16,35 . Population in 1895 was.... 21 ,130
INTEREST on the railroad aid bonds is payable by the Mutual Life Insurance Company, Milwaukee ; on the refunding bonds at the Fourth at the Bank of Sew York city; on the improvement bonds duein 189 the City Treasury; on others at the Bank of Sheboygan or at the German Bank, Sheboygan, Wis.

## SOUTH MILW AUKEE.-This place is in Milwau-

 | Electric-light bonds......... $\$ 20,000$ | That valuation 1898............. $\$ 910,289$ |
| :--- | :--- |
| School bonds.............. 15,000 | Tax |
| Real valuation (about)..5,000,000 |  |



## SUPERIOR.-

This city was formed by the consolidation of the village of Superior and West Superior. It is situated in Douglas County. The city is ar ranging to extond a certain amount of past-due special assessment LOANS - When Due
BRIDGE BONDS-
When Due.
68, F\&A, $\$ 50,000$. Aug. 1, 1910 6s, A\&G, $\$ 25,000$ Bonds Subject to call after Apr. 21, 1898 Fire Protection Bonds- 1898 6s, F\&A, $\$ 20,000 \ldots$. Aug. 1, 1910 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 166,000 \ldots .$. Jan. 2,1912
$5 \mathrm{~s}, \mathrm{~J} \& J$,
$\$ 45,000 \ldots .$. uly 2,1912
SEWER BONDS-
6s, F\&A, $\$ 200,000 . .$. Aug. 1, 1910 6s, F\&A, $150,000 \ldots .$. Aug. 1, 1911
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 50,000 \ldots$. Nov. 1,1911 Special Assessment Loans
 (\$8,731:31 due yearly June 1.) HARBOR IMPROVEMENTS-(Con.)
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 5,194 \cdot 22 . . . .1899-1903$ ( $\$ 1,038 \cdot 89$ due yearly 1899-1903 6s, J\&D, $\$ 45,000$,........ 1897-1904 6s, J\&D, $\$ 456 \cdot 14 \ldots \ldots . . .1899-1905$ (\$655•16 due yearly on June 1.) 6s, J\&D, \$2,220..........1899-1904 6s, J\&J, \$309,073...July 1, 1899 6s, J\&J, $\$ 353,221 \ldots . . J a n .2,1898$ 6s, J\&D, $\$ 76,153 \ldots . . J u n e 1,1897$ 6s, J\&J, $\$ 117,584$....July 1 NS6s, Subject to call after 1897. 1899 INTEREST on Village Hall bonds Subject to call at any time. National Park Bank; on harbor improvement in New York at the from 1897 to 1904 and from 1897 to 1905 at the National Bank of partly in New York at the National. Park bonds, due 1897 to 1898 , Superior. All other interest in New York at Nat. Bank of Repartly in TOTAL DEBT, ETc.-The total debt on September 1, 1897, was
$\$ 1,806,103$ : sinking funds, $\$ 216,827$; net debt, $\$ 1,589,276$. 1,806,103. ASSESSED VALUATION.-The eity's ass essed valuation (about $1_{3}$


WAUSAU.
Wausau is situated in Marathon County.
LOANS-
When Due.
5s, M\&S, \$5,000..Sept. 18 ..... 1899 REFUND'GMUNICIPAL BONDS
5s, M\&S, $\$ 25,000 \ldots$.... ( $\$ 5,000$ due y'rly) to Sept. 18, 1906 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 30,000$....Sept. 18,1900 5s, M\&S, $\$ 30,000 \ldots$...Sept. 18, 1900
( $\$ 5,000$ due $y^{\prime}$ rly) to Sept. 18, 1905 SEWER BoNDS-
$5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}$ \$10,000 ( $\$ 2,500$ payable yearly on Oct,15.)

5 S A AER WORKS BONDS5s, A\&O, $\$ 90,000 \ldots .$. Apr. 1, 1905 Water debt (included)....\$167,50 Tax valuation, real....... $2,456,910$ Tax valuation, personal. 966,583 Total equal. val. 1898.. 3,423,493 Assessment is 23 actual value. Total tax (per \$1,000) '97...\$25.40 Population in 1895 was.....11,013
Population in 1890 was .....9.253 Population in 1898 was..... 11,300

W A UKESHA.-H. E. Blatr. Comptroller. This city is the county seat of Waukesha County.

| LOANS- When Due. | Street Impt. Bonds- |
| :---: | :---: |
| EWER Bonds- | 6s, M\&S. $\$ 8, \mathrm{n} 13$ 96..March '99-08 |
| 5s, J\&J, \$3,000 ..... 1899 to 1901 | Bond. debt Jan. 1,'99... \$97,750 |
| 5s. Feb., 30,000................ 1910 | Sinking fund............. 5,050 |
| Public Building Bonds- | Net debt Jan, 1, 1899.... 92,700 |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 10,0 \cup 0 \ldots . .1902$ to 1911 | Assessed valuation, real. $2,503,740$ |
| SCHOOL BONDS | Assessed valuation, per'l 710,053 |
| 58, Feb., $\$ 6,000 \ldots \ldots . .1899$ to 1900 | Total valuation 1898... 3,213,740 |
| 5s, Feb., 3,500....... 1899 to 1901 | Assessment about $1_{2}$ actual value. |
| 5s, Feh., 10,250 ....... 1899 to 1904 | Tax rate (per $\$ 1,000$ ) $1898 . \$ 25 \cdot 54$ |
| 48, J\&J, $35,000 \ldots \ldots . .1899$ to 1918 | Population in 1899 (est ) ....8,000 Population in 1890 was.... . 6,321 | INTEREST payable at office City Treasurer.

WINNEBAGO C $\bar{O}-\mathrm{M}$. J. Rounds, Treas. Oshkosh is the county seat.
LOANS-
When Duc. A ${ }^{12,}$



## 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 detalled reports. We which are not represented among the foregoing detanled reports. We
add the population from the U.S. Census of 1890 . Valuation figures are for 1898.


# State of Minnesota. 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1849)
March 3, 1849 Admitted as a State (Act Feb. 26, 1857)

May 11, 1858
83,365 Total Area of State (square miles)

Tax valuation, real... $\$ 15.065,107$ tax valuation, pers'1.. $3,988,546$
Total valuation $1898 . .19,053,653$ Total valuation 1898 ..19,003,653 Population in 1890 was....50,097 Population in 1895 was.....57,644
$\stackrel{8}{2}$
\%

## :

## 

## \section*{正}

entract any public debt, unless in timection 7.-The State shali never cones insurrection, except in the case of war, to repel invasion or suppress insur sixth, sections of this article.
SECTION 8.-(Appropriation of money received from loan or Stale 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 hy law increase the public debt of the State to an amount not exceediny two ready 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 from the date of the same, at the option of the state.
SEOOND, as to city, county or other municipality the only restriction on the debt-making power in the Constitution is the following, found in SECTION 14.-(Municipal debts in aid of railroads.) The Legisla ture shall not authorize any county, township, eity or other municipa corporation to issue bonds or to become indebted in any manner to aic in the construction or equipment of auy or all railroads to an amount that shall exceed five per centum of the value of the taxable pcoperty within such amount of such taxable property to be ascertained and determined by the last assessment of said property made for the purpose of Stat and county taxation previous to the incurring of such indebtedness.
The foregoing was adopted as an amendment in 1879. Before it 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 nts
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 ans city indebtedness, and to issue therefor city bonds bearing interest not to exceed 10 per cent and redeemable within ten years. The restrictions are: (1) That ordinances must be passed by the affirmative vote of a majority of the common council, signed by the Mayor, and published in the 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 a 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 sectims of this act; provided the same be authorized by the majority of voters present and voting at an election to be held for that purpose The time, place and manner of holding such election to be prescribed by the common council, the same notice to be given as at other elections And no bonds for any purpose shall be issued unless so authorized The foregoing is the latter half of section 171 , chapter 10 , Statutes of Minnesota, vol. 1, page 197. The last sentence which we have italicized would, on its face, appear to take away the right of the common council to issue even $\$ 15,000$ of bonds (without an election) as authorized by previous section 168 cited above. This idea also seems to find confir mation in section 170 , last clause, which reads that " no debt shall be "incurred or created by the city, the common council or any officer of "the city except pursuant to the authority herein expressly given for " that purpose."
Third, through the board of supervisors, 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 author ization, the issues when made being under special acts. Of course "railroad aid bonds" are provided for by statute for county, cities, and all other municipalities. See, for the law on that subject, section 92 , \&c., chapter 34, Statutes of Minnesota, vol. 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 undawful "unless specially and expressly auth, which is that the act is POPULATION OF STATE.-The population of Minnesota has been as

 $\qquad$ | $.780,773$ | 1860 |
| :--- | :--- |
| $.439,706$ | 1850 |

$\ldots . . .172,023$

## Cities, Counties and Towns in the <br> 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). $\$ 90,000$
Total debt about Total debt about... Tax valuation, real... Tax valuation, personal 95,000
686,298
248,958
985,256

Assessment is $\mathbf{M}_{3}$ actual value. ...98,256 $\mid$ Population in 1890 was.........3,305 AUSTIN.- $\left\{\begin{array}{l}\text { ALEXANDER S. CAMPBELL, Mayor. } \\ \text { T. M. FOSTER, City Recorder, }\end{array}\right.$ County seat of Mower County
$\qquad$
CITY BONDS
6s, M\&S, $\$ 10,000$ Raileroad Aid B
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 16,000$ 6s, M\&N, \$16,000.. 68, J\&J, $\$ 14,000 \ldots$ July 1, 1903
$5{ }^{12 S}$, M\&S,
$4,000 \ldots$ Sept. 1,1905 WATER BONDS-
6s, M\&N, $\$ 25,000 . .$. Nov. 1, 1902

Bonded debt Feb. 1, 1899.. $\$ 69,000$ Tax valuation, real........800,352 Tax valuation, personal...235,540
Total valuation $1898 . .1,035,842$ Cotal valuation $1898 \ldots .1,035,842$ Total tax (per $\$ 1,000$ ) $98 . \$ 48 \cdot 70$ Population in 1895 was.......5,082 Population in 1890 was........3, 901 Population in 1899 (est.)....7,500

Total debt Jan. 1, 1899
Siuking fund............ Net debt Jan. 1, 1899 Tax valuation, persona

\$122,000 $\left\lvert\, \begin{aligned} & \text { Total valuation } 1898 \text {.. } \$ 1,573,134 \\ & \text { Assessment about } \Sigma_{8} \text { actual value }\end{aligned}\right.$ |  | $1,297,042$ | Population in 1890 was.....5.703 |
| :--- | :--- | :--- | :--- |
| Population in 1899 (est.) |  |  | INTEREST on the bridge and sewer bonds is payable in Braine

Brainerd School District. - John F. Hurley Treasurer.
Total debt Feb., 1, $1898 . . \$ 100,000 \mid$ Assessment about $2_{3}$ actual value. Tax valuation $1897 . . . . . .1,601,835$ School tax (per $\$ 1,000$ ) ' $97 . \$ 16.51$ Population 1897 (est.).. $\quad 8,000$
CLA Y COUNTY.-O. J. Kittelsrud, Auditor. County seat is Moorhead.
Population in 1895 was......7,031 Population in 1895 was.... 11,052 LOANS.- When Due. $\mid$ Net debt Aug. 15, 1898... $\$ 126,835$ 6s, Apr. 16, $\$ 62,000 .$. Apr. 16,1903 Refunding Bonds-
FGND, \$30,000.....Apr. 1, 1905
5s, June 1, \$40,000..June 1, 1915
Bonded debt Aug. 15,'98.\$132,000
Sinking fund
Sinking fund............ 6 per cent bonds is payable in New York City
INTEREST on the
and on the 5 sat the County Treasurer's Office. and
CROOKSTON.-William A. Lanotot, Clerk. This city is the county seat of Polk County
 78, …... $\$ 33,000 . . . J u n e ~ 1,1912$ $7 \mathrm{~s}, \ldots . . .{ }^{\$} 6,000$ -
 7s,..... $\$ 30,000$...June 1,1915
LMPOVEMGNT BONDS 5s. ${ }^{2}$ MPOVEMPNT BONDSAssessed valuation.per Total valuation 1893 $\qquad$ Population in 1890 was........, 57
Pop Bo

Population in 1890 was....... ${ }^{2}, 57$
Population in 1899 (est.) $. . .5,000$
INTEREST is payable at the Hanover Nat. Bank, N. Y. City.
CROW WING CO.-County seat is Brainerd.
Boñed debt (last returns). $\$ 99,000 \mid$ Total valuation 1898... $\$ 2,584,280$ Floating debt., Assessed valu’n, real
 Assessed valu'n, pers'n'1 $463,\left.041\right|_{\text {Population in } 1890}$ was.......8,852

DULUTH.- $\left\{\begin{array}{l}\text { HENRY TRUELSEN, Mayor. } \\ \text { H. W. CHEADLE, Clerk }\end{array}\right.$
This city is in St. Louis County.
LOANS Lhen Due. LOANS -
GENERAL FUND BONDS Wh Due.
 5 s,
5 s,
5 s,
5
5
5
 5s, J\&J, \$100,000. 48, J\&J, 770,000 .. 4s, J\&J, 242,000 ....... $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 138,250$.
6 s, July 1, 1920 , 12 ...Jan. 1, 1908

INTEREST is payable at American Exchange National Bank, N. Y. TOTAL DEBT, ETC.- The subjoined statement shows Duluth's total Apr. 1,'98. Feb, 15,'97. Feb, 10,'96, Feb. 18, '95

 ${ }^{+}$Not including water debt, which amounted Apr. 1,98 , to $\$ 1,106,000$. The city had a sinking fund on Apr. 1, 1898, of $\$ 73,955$.
of the city, as they were issued by the village of Dut strictly a liability 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. per cent or the assel
ASSESSED VALUATION.-The city's assessed valuation (estimated at 40 per cent of actual value) and tax rate have been as follows:

|  | Real | Personal | ${ }_{\text {A Assessed }}$ | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | ${ }_{\text {Estate. }} \mathbf{3 , 9 8 0 , 7 4 5}$ | Property. $3,990,009$ | Va7,970,754 |  |
| 1897 | 26,112,865 | 4,178,754 | 30,291,619 | \$31\% ${ }^{\text {\% }}$ |
| 1896 | 26,037,311 | $4,438,844$ | 30,476,155 | 31.40 |
| 1895 | 36,157,713 | 4,855,550 | 41,013,263 | $27 \cdot 90$ |
|  | 35,848,886 | 4,914,577 | 40,763,463 | 28 |

POPULATION.-In 1895 population was 59,396; in 1890 it wa
Duluth School District.-A. Le Richeux, Secretary of Board of Education.
 6s, M\&N, \$20,000....May 1, 1903
, due 100 ky the American Exchange National Bank; on rall the refunding 6 s due 1903 in New York by the Chemical National Bank, on other loans in Austin.

BECKER CO.-L. M. Stevens, County Auditor. City.
$\qquad$ 7 s , July 1, $\$ 18,000 \ldots$ June 1,1904 6s, Mar. $15, \$ 25,000$.Mar. 15, 1907 6s, June 15, 16.000.Mar. 28, 1909 6, May 15, 16,000.May 15, 1911 Floating debt...................,006 Total debtht........................77,506 Net debt Feb. $1,1899 \ldots$. Tax valuation, personai ${ }^{2,096,489}$ Total valuation 1898... $2,456,971$ Assessment about ${ }_{4}$ actual value. tate tax (per $\$ 1,000$ ).
County tax Average school tax verage school tax
Population in 1890 Population in 1899 (est.).... 18,000 Sinking fund.

14,006
INTEREST on the 7 per cent bonds is payable by the Corbin Bank-
dng Co., New York City; on all other loans at the County Treasury.
BLUE EARTH.-J. N. Brown, Clerk.
This township is in Faribault County.
LO ANS- When Due. Assessed valuation $1897 \$ 769,085$
 Bonded debt Mar. 1, $1899 . \$ 36,000$

Population in 1898 (est.). ... 4,000
BRAINERD.- $\left\{\begin{array}{l}\text { J. H. KOOP, Mayor. } \\ \text { F. A. FARRAR, Tre }\end{array}\right.$
Brainerd is in Crow Wing County.
LOANS- When Due. $\mid$ Refunding Jail bonds-
5s,... \$25,000......Oct. 1, 1917


## SEWER BONDS <br> SEWER BONDS 6s, A\&O, $\$ 15,000$ <br> 6s, A\&O, 1 Bonded debt Jan. 1, $99 . \$ 104,000$ Floating debt........... $\$ 18,000$

faribault．－Thos．J．Uonlin，Recorder．

Faribault is in Rice County． LOANS－
5s，J\＆J，\＄20，000 $1_{2}$, J\＆J， 10,000 ．．．July 1， 1903 School b＇ds，20，000．．part each year School b＇ds， $20,000 .$. ， $99 . \$ 157,000$

Floating debt ． Total debt April 1， $1899 . .192,000$ Sax valuation Tax rate（per $\$ 1,000$ ） $98 \ldots \$ 28 \cdot 50$ Population in 1895 was． Population in 1890 was．

FERGUS FALLS．－G．A．Ericson，City Clk． Fergus Falls is in Otter Tail County
LOANS． When BUILDNG AND IMP．BoNDS－
 Subject to call after Aug．1． 1902 Tax valuation，real．．．．．．．．723．805
 ELectric Lithi bo ive

## HASTINGS．－George Parker，Mayor．

Hastings is in
Loans－ Ronds $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots \ldots . . . \mathrm{July} 1,1914$ 5s，Mar ST．P．\＆C．RY．RO．－

S，Mar． $1, \$ 16,000 \ldots$ Ma | S8，Mr．\＆\＆C．RY．Co．－－ |
| :--- | :--- | :--- | Bonded debt Feb．1，＇99．．．$\$ 80,000$ The city has no floating debt． 6,584 Tax valuation，personal．．．190，337 Total valuation $1898 \ldots, 835,921$ Total tax（per $\$ 1,000$ ）， ．$\$ 30 \cdot 4$ INTEREST on the refunding bonds of 1914 is payable in Hastings ：

HENNEPIN CO．－A．W．HASTINGs，Treasurer．

## County seat is Minneapolis． LOANS

When Due．
Cr．HoUSE \＆Citr Hall B＇DS－ $41_{2} \mathrm{~s}, \mathrm{~J} \& J, \$ 335,000$ ．．July 1,1917
$41_{2} \mathrm{~S}, \mathrm{~J} \& J, 315,000$ ．．July 1,1921 $41_{2}$ g，A\＆O， 600,000 ．．．Apr． 2,1924 $4{ }^{2}$ s，A\＆O， $400,000 \ldots$ Apr．1， 1925
$48, ~ J \& J, 100,000 \ldots J a n . ~ 1,1920$ Bridge Bonds－ $41_{2 s,}$ M\＆S，$\$ 15,000 \ldots$ Sept． 1,1917 OTHER BONDS－．．．sept．1， 1919 （ $\$ 15,000$ ．．．Dec．1， 1919
TAX FREE．－All bonds are tax exempt
INTEREST is payable at the National Park Bank in New York Ciby．
LAKE CO．－JOHN OLSON，Auditor．

## county seat is Two Harbors．

LOANS－When Due．${ }^{\text {Sinking fund．．．．．．．．．．．．．．．} \$ 7,919}$ COURT HOUSE AND JAIL BONDS－
，July，$\$ 3,000 . . . . . . .1900-1902$ （\＄1，500 due yearly on July 1．） ROAD AND BRIDGE RONDS－
6s，Mar．，$\$ 10,000 . .$. Mar．15， 1907 6s，Mar．，$\$ 10,000 \ldots$ ．．．Mar． 15,1907
68, Apr．， $10,000 . .$. Apr．1， 1908 68, Apr．， $10,000 \ldots$. Apr． 1,1908 （ $\$ 4,000$ due yearly on July 12．） Bonded debt Feb．1，1899．$\$ 43,000 \quad$ Population in 1895 was．．．．．．．2，211 INTEREST on the 6 s due in 1907 is payable in Minneapolis：on the 6 due 1912 to 1916 at the National Park Bank，New York City； n others in St．Paul
TAX FREE．－All bonds of this county are exempt from taxation．

## LE SUEUR．－This city is in the county of the same name． LOANS－ When Due． Elec．LI．Bonds－ Interest payable in New York， Chicago or St．Paul． Bonded dbt．Jan．，＇98（abt．）．$\$ 40,000$ Assessment about $1897 . .379,596$ Chicago or St．Paul． <br> LITTLE FALLS．－F <br> County seat of Morris $\$ 25,000 \mid$ Real valuation（est．）．．．$\$ 3,500,000$ Floating debt … $\quad . . \quad 12,000 ~\left(\begin{array}{l}\text { Population in } 1890 \text { was．．．．．2，354 }\end{array}\right.$ Tax valuation is98．．．．．．． $1,099,580$ Population in 1899 （est．） 6，000

MANK ATO．$-\left\{\begin{array}{l}\text { A．R．PFAU，Mayor．} \\ \text { H．W．BROWN，Recorder．}\end{array}\right.$
Mankato is situated in Blue Earth County．
LOANS－When Due．
BRIDGE BONDS－
5s，A\＆O，$\$ 8,000 \ldots . .$. Oct．1， 1899
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \mathrm{7}, 000 \ldots . . . \mathrm{Mar} .1,1910$ PARK BoNDS－
6s，M\＆S，\＄15，000 ．．．．Sept．1， 1907
 5s，J\＆J，$\$ 3,500 . \ldots . . J a n .1,1907$ 5，M\＆N，$\$ 67,000 \ldots .$. N SEWER BONDS－
5s，M\＆S，\＄10，000．．．．．Sept．1， 1907 WATER WORKS BONDS－
$71_{2} \mathrm{~s}$, F\＆A，$\$ 15,000 \ldots$ Aug． 1,1899 6s，J\＆J，12，000．．．Jan．1， 1900 INTEREST is payable in New York

## MILIE LACS CO．－County seat is Princeton．

## RAILROAD．$\overline{\text { Bonds：}}$

s，July，$\$ 47,000$ ．
Ss，July，$\$ 47,000 \ldots . .$. July 1， 1906 nterest is payable in St．Paul． Total debt（lastreturns）－\＄66，280 Net debt．．．．．．．．．．．．．．．．．．．．．．．43，563 $\begin{array}{ll}\text { Net debt．．．．．．．．．．．．．．．．．．．．．．} \\ \text { Assessed valuation，real．} & \text { 434，364 }\end{array}$

WATER BONDS－（Con．）
5s，M\＆N，$\$ 20,000 \ldots$ May 1， 1908 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 440000$ Nov 1， 1909 Bonded debt Féb．1，＇99．．$\$ 197,500$ Water debt（included）．．． 87,000 Floating debt ．－．．．．．．．．．．．25，000 Sinking fund．．．．．．．．．．．．．．．．．．．． 32,000 Net debt Feb．1，1899．．．．314，500 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） $98 . . \$ 27^{\circ} 00$ Population in 1898 （est．）．．．12，000
Population in 1895 was．．．10，173 in 1895 was

MINNEAPOLIS．－\｛JAMES GRAY，May Minneapolis is situate in Hennepin County．
$\qquad$
FIRE DEPARTMENT－




#### Abstract

LOANS－When Due BRIDGE BONDS－

\section*{}  $400,000 \ldots$  

\section*{4}  | 5 | P |
| :--- | :--- |
| 6 | $41_{2}$ |
| 1 | $4-2$ |
|  | $41_{2}$ |
|  |  |
|  |  |

\section*{4} 4 s, 4 s, 4 s 6s， 4 s, 4 s, $\mathrm{4s}$,  $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \quad 50,000 \ldots$ Oct． 15,1917 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}$, $125,000 \ldots$ May 15， 1919 $\qquad$ $4{ }^{41_{2} 8, ~ J \& D,}$ J\＆60，000$\ldots$ ．．．Dec．1， 1,1915 $44_{4}^{4} 28$, J\＆J，J \＆$, \$ 200,000$ ．July 1， 1913

4 s, 4 s, 4 s, 4 s, 4 s, 4 s, 8.  | RESEkVOIR BONDS－ |
| :---: |
| $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 200,000 . . . J a n . ~ 1, ~$ | PAR VALUE OF BONDS．－A few of the older bonds are of denomi－ less than 5 per cent interest）are for $\$ 1,000$ each． TOTAL DEBT，SINKING FUNDS，ETC．－The subjoine shows the city＇s total municipal debt，the sinking fund，\＆o．


Jan．1，＇99．Jan．1，＇98．Jan．1，＇97．Jan．1，＇96． Bonded deb $\qquad$ Sinking fund $\begin{array}{rlllll}\text { Net debt．．．．．．．．．．．．66，655，745 } & \$ 6,821,755 & \$ 6,497,093 & \$ 6,353,474 \\ \$ 1,830,000\end{array}$ SINKING FUND．－It is provided by the city＇s charter that in addi－ 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＂de－ clared to be part of the contract with the holder of any bonds of the
city that may hereafter be issued and shall be kept inviolate．＂In ac－ city that may hereafter be issued and shal be kept inviolate．＂In ac－
cordance with this provision there was raised by taxation for the sink－ ing fund in $1898 \$ 188,225$ ．The sinking fund is invested in city of Minneapolis 4 and $4^{12}$ per cent bonds．
BOND LIMIT．－The city of Minneapolis is restricted in all legisla－ the within the khall be deducted the total amount of funds and securitles in the sink－ ing fund，and this balance shall not exceed 5 per cent or the aggregate value of the taxable property of the city as assessed and determined tor the purpose of taxation．
WATER RECEIPTS．－The receipts from water in 1898 were $\$ 202$ ，
080；current expenses for water wors er works，$\$ 104,957$.
Hon LUATION AND INDEBTEDNESS．－The city＇s assessed valua－ bonded

 1896．．． $\qquad$

In 1898 the valuation of real estate was $\$ 88,257,832$ ，and of personal property $\$ 19,1$ in 1898 included city tax，$\$ 1210$ ；State tax，$\$ 303$ ； county tax $\$ 287$ and school tax $\$ 500$ ．The total tax levy of 1898 was $\$ 2,466$ 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 1898 （esti－ 164，788； 210,000 ．

MOORHEAD．－County seat of Clay County．

 | Water and light bds．（incl．） | 68,000 | Population in 1890 was．．．．．．3，290 |
| :--- | :--- | :--- |
| Tax valuation 1897．．．．．．． | 783,302 | Population in 1896 （est．）．．． 4,000 |

MORRISON CO．－Jos．L．Meyer，Treasurer．
Bonded debt Mar．24，＇98．$\$ 120,000 \mid$ Average tax（per M．）＇98．．．$\$ 34 \cdot 00$ Assessed valuation，real．2，430，529 Population in 1895 was．．．．．19，163 Assessed valuation，per＇l． 765,202 Population in 1898 （est．）$\ldots . .21,0000$

NEW ULM SCHOOL DISTRICT．－New Ulm is in Brown County．

| －When Due | Net debt Feb．1，1899．．．．$\$ 8,000$ |
| :---: | :---: |
|  |  |
| $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}$ ，\＄20，000．．．．．Oct．1， 1904 | Real valuation．．．．．$\ldots, 4,100,000$ |
| Interest payable in New Yor | Population 1899 （est．） |
| Sinking fu |  |

ORTONVILLE．－－Chas．H．Kieth，Recorder．
This city is the county seat of Bigstone County．

 $\left|\begin{array}{l|l|}58, \text { semi－an．．} \$ 15,000 \ldots \ldots . . .1918 \\ \text { Total debt Mar．} 1,1899 \ldots \$ 19,400\end{array}\right| \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．} \\ & \text { Population in } 1898 \\ & \text {（est．）}\end{aligned}$ Assessmation 1897 ．．．． 224,733

OTTER TAIL CO．－Steve Butler，Treasurer． County seat is Ferg
empt from taxation．

## LOANS－

Gs，M $\& \mathrm{~N}, \$ 30,000$ RBEEUNDING BONDS 5s，J\＆J，\＄200，000．．．．．July 1905 Total debt Mar．1，1898 New York．

PIPESTONE．－A city in Pipestone County


#### Abstract

ROANS－ $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 5,000 \ldots$ W8，JTER WORKS

> When Due $\qquad$ ．．．． 1903 1903  School Dist bouds


POLK COUNTY．－John Gleason，Auditor County seat is Crookston．This county was divided in 1896，a por－
tion being taken to form Red Lake County．Part of the debt has been tion being taken to form
LOANS－When Due． 6 s DITCH BoNDs－

1908 $51_{28,}$ July $\$ 36,000$ ．．July 15， 1907 5s，June， $15,000 \ldots$ ．．．Junel5， 1904 6s，June， $20,000 \ldots$. June 1， 1908 6s，July 1， $24,000 . .$. 7s，Jan．，\＄15．000．．．．Jan．2， 1902 6s，May， $40,000 \ldots$ May．14， 1913
5 s, Mar．， $20,000 \ldots$ Mar． 8,1919 ROAD AND BRIDGE BONDS， 6s，Apr．，$\$ 2,500 \ldots .$. Apr．$^{2} 10,1915$

Road \＆Bridge Bonds－（Con．）－ 6s，June，$\$ 8,000 \ldots$ June 1,1915 68，sept．，$\quad$ 3，000．．Sept． 1,1917
Total debt Feb．1，1898．．$\$ 139,500$ Sinking fund．
Net debt Feb． 1,1898
Tax valuation，real．． Tax valuation，real．．．．．．4，925，723 Total valuation 1898 Assessment about $1_{3}$ actu2bl Aver，tax（per \＄1，000）＇98．．．\＄36．30 Population in 1895 was．．．．39，171 Population in 1890 was．．．．．30，192
Population in 1898 （est．）$. .35,000$
POPE COUNTY．－P．I．Ronning，Auditor． County seat is Glenwood．
$\qquad$ RA历LROAD Bo 88，July，$\$ 65,000$ ．

When Due． Int．payable at．．．．July 1， 1906 Tatal debt Feb．8t．Paul，Minn． Sinking fund．

RAMSEY CO ，
RAMSEY－Wm．R．Johnson，Co．Auditor Ramsey County includes the City of St．Paul（which is the countr seat），its assessed valuation being but slightly in excess of that of thr
city．Certain of the bonds below described have the of both St．Paul and the county pledged for their payment，principa

BRDGANS－
$3^{12}$ S，M\＆N．$\$ 18,000$ May
 COURT HoUse and City Hall－ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000 \ldots \mathrm{Jan} .1,1915$
$4 \mathrm{I}_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 100,000 . . \mathrm{Jan} 4,$.1916

 $4{ }^{1} 28$, J\＆J．J，
FUNDING FLOATIN 48 ，M\＆S，$\$ 50,000$ ．．May 2， 1907
mostly payable in New York at the Nat．Park Bank ASSESSED VALUATION in 1898 of real estate was $\$ 81,896,288$ ； rate per $\$ 1,000$ in 1898 was ：state tax，$\$ 3 \cdot 03$ ；county tax，$\$ 3 \cdot 07$ ． 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．－

Red Wing is situated in Goodhue County．

LOANS－
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 60,000$
（\＄5，000 due yeariy）to July 1， 1902
MINN．CENT．RR．BONDS－ $68, J \& J, \$ 15,000 \ldots . . . . J u l y ~ 1, ~$
（ $\$ 5,000$ due yearly）to July 1，
1909 R．W．\＆IowA RY．Bonds－ 1901 4s，Jan．1，\＄18‘000．．．．Jan．1， 1909
Ws，J\＆J，\＄80，000－
（\＄5，000 due yearli．．．．July 1， 1902
Interest payable at Red Wing
The cost of
REDWOOD CO．－J．R．Lankerd，Treasurer．
County seat is
LOANS－
JALL BONDs－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 11,000 \ldots$ ．．．$\$ 1,000$ rearl
tal deht Feb．17．1898．\＄178，000 Water debt（included）．．．． 80,000 Net debt．．．．
Tax valuation，real．．．．．．．．170，000 Tax valuation，personal $1.693,383$ Total valuation personal．610，153 Assessment about $1_{2}$ actual value City tax（per \＄1，000）1895 ．$\$ 15 \cdot 65$ Population in 1896 about ．．．7，600

## 

 ． 1890 was．．．．．．．6，294 REFUNDING RAILROAD BoNDS 4s，J\＆J，\＄32，000．．．．．．．．．1900－1908 （ $\$ 3,000$ yearly to 1904 inc．，$\$ 4,000$ to 1907 inc．and $\$ 5,0001908$ ．）
## REDWOOD FALLS． －

## This is the county seat LOANS－ 58，．．．．，$\$ 10,000$ ． <br>  <br> When Due．Tax valu 1918 Real valuation（about）．．．$\$ 388,0000$ | 000 | Population in 1895 was． |
| :---: | :---: |
| 188 | Population in 1899 （est．） |

ReFUNDING Bonds
$1_{2} \mathrm{~s}, \mathrm{M} \& S, \$ 50,000$ Renewal Bonds－．Sept．2， 1908 5s，A\＆O．．．．\＄7，000．．．．．Apr．1， 1901 5 s ，A\＆O．．．．7，000．．．．Apr．1， 1902
5s， $1,000 \ldots$ Apr．1， 1903 S， Total debt Jan．1，1899．．．$\$ 815,460$ Total debut Jan．1， 1899 ．．$\$ 815,460$

ROCHESTER．－\｛B．W．EATON，Mayor． 5 \＆，J\＆J，\＄20，000．BONDS－ 1913
Subject to call after Jan．1， 1903

This is the county seat of Olmstead Cow LEY，Treasurer．
LOANS－When Due． $\mid$ Total debt Sept．1，1898．$\$ 20,000$
Total debt Jan．1， 1899 ．$\$ 43,070$ Assessed valuation，real，4，192，716 Total valuation 1898．．．．4，977，501 Assessment is $1_{2}$ actual value． Aver．tax rate（per M）＇ $98 \ldots . . \$ 2070$
Population in $1895 \mathrm{was} . . .13,632$ Population in 1895 was ．．．．13，632
Population in 1890 was．．．．．．9．386 Tax valuation $1898 . \ldots . . \$ 1,789,177$ Tax rate（per $\$ 1,000$ ）＇98．．$\$ 3 \cdot \cdot 00$ Population in 1890 was．．．．．．．5，521

## ROCK COUNTY．－C．S．Bruce，Auditor

## County seat is Luverne

# LOANS－ <br> When Due． 

$49^{19} 0^{8,}$ Aug．，$\$ 5,000 . . .$. Aug． 5,1907 $4^{49} 0^{8,}$ 8，Aug， $5,000 \ldots .$. Aug． 5,1909
 （\＄5，000 due each year on Apr．20．） REFUNDING BoNDS－ $58, \quad \$ 20,000$
Total debt Feb．1， 1899 Julv 1,1908
$\$ 60,000$ Sinking fund ．．．．．．．．．．．．．．．．．．． 1,000 Net debt Feb．1， $1899 \ldots . . \$ 59,000$
Assessed valuation，real 2，780，697 Assessed valuation，real $2,780,697$ Assessed valuat＇n，pers＇l 473，252
Total valuation $1898 . . .3,254,252$ Assessment is $1_{3}$ actual value． State tax（per $\$ 1,000$ ） $1898 \ldots \$ 3.03$ County tax（per $\$ 1,000$ ） 1898.5 .57 Population in 1895 was．．．．．．．8，597 Population in 1898 （est．）．．．．10，500 Sinking fum
INTEREST on the $4^{9} n$ 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．－
This city is located in Benton，Stearns and Sherburne counties．
LOANS－When Due．$\left.\right|_{\text {Gs，July }} ^{\text {RIGHE WONDS }}$ WAY BONDS－
BRIDGE BONDS－
S．J\＆J，$\$ 80,000$
5s，J\＆J，$\$ 80,000 \ldots$
FUNDING BONDS－
512 ，J\＆J，$\$ 10,000$
 $5^{112 s}, \mathrm{~J} \& J$,
5 s,
$\mathrm{~F} \& A, 10,000$
$15,000$. $5 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, 15,000$ $\qquad$ Assessment abt． $40 \%$ actual value WATER POWER BONDS－
6s，A\＆O，$\$ 100,000$ Assessment abt． $40 \%$ actual value
Tax rate（per $\$ 1.000$ ） $1898 . \$ 33 \cdot 00$ Population in 1890 was．．．． 7,686 FREE OF TAX．－Bonds of this city are tax exempt．
ST．JAMES．－$\left\{\begin{array}{l}\text { J．J．SCHUTZ，Mayor．} \\ \text { M．J．ARMSTRONG，i }\end{array}\right.$
St．Jum Bonded debt Mar．，1898．．．$\$ 30,000$ The village has no tloating deht．

Total tax（per \＄1，000）＇97．．．\＄3 t＇60 Total valuation 1897．．．．．$\$ 412,776$ Population in 1895 was $\$ 3160$
. .874
+.939 Assessment about $1_{3}$ actual value． Population in 1890 was．．．．．．．．．939
Population in 1898 （est．）$. . .2,550$
ST．LOUIS CO．－L H．Whipple，Tremsurer．

## county seat is Duluth．


#### Abstract

LOANS－ When Due． 5s，Oct．，\＄250，000．．．．．．．．．．．．．．．． 1923 REFUNDING－ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 91 / 150$ 6s，J\＆J，\＄91，150．．．．．．．．．．．．．．．． 1907 County bonds outstanding．$\$ 1,000$ ROAD AND BRIDGE BONDS－ 5 s ，J \＆J，$\$ 40,000 . . . . . . . . . . . . . . .1908$  

Bonded debt Feb．1，＇99 \＄642，150 Floating debt Total debt．．．．

50,000 Sinking fund 692,150 81,781 Net debt Feb．1，1899．．． 81,781 Tax valuation，real．．．．．37，980， 626 rax valuat＇n，person＇l 4，738，704 Total valuation 1898 ．．42，718，931 Assessment fr． 40 to $60 \%$ act．value State and co．tax（per $\$ 1,000$ ）．$\$ 5 \cdot 10$ Population in 1890 was．．．．44，862 INTEREST is parable in New York at American Exchange Nationa Bank and at the Farmers＇Loan \＆Trust Co


ST．PAUL．－$\left\{\begin{array}{l}\text { A．R．KIEFER，Mayor }\end{array}\right.$
St．Paul is in Ramsey County，and its valuation is only slightly County bonds have the faith and credit of both county and city pledged for their payment，principal and interest．

| LOANS－When Due． | LOANS－When Due |
| :---: | :---: |
| AbUTMENTS－R．R．Crossings－ | Court House and City Hall－ |
| $4^{12} 2$ S，J\＆J，\＄50，000．．．J．Jan．1， 1916 | $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots J a n .1,1915$ |
|  | $4^{12} 2 \mathrm{~S}, \mathrm{~J} \& J, 100,000 . . J$ Jan．1， 1916 |
| ，A\＆O，\＄25，000．．．．Apr．2， 1913 | $4^{1} 2 \mathrm{2s}, \mathrm{M} \& \mathrm{~N}, 200,000 \ldots \mathrm{May}$ 2， 1917 |
| 5s，M\＆S，25，000 ．．．．Mar．1， 1914 | $4^{1} 1_{2}$ ，J J J，150，000．．July 2， 1918 |
| 4s，F\＆A，30，000．．．．Aug．1， 1906 |  |
| Board of | $5 \mathrm{~s}, ~ \mathrm{~A} \mathrm{\& O}, \quad \$ 5,000 . . \mathrm{Apr} .2$, |
| ，A\＆O，\＄50，000．．Apr．2， 1903 | 5s，M\＆N，200，000 ．．May 1， 1915 |
| 5s，M\＆N，50，000．．．May 2， 1915 | $41_{2 s}$ ，J\＆J， 100,000 ．．July 1， 1916 |
| $41_{2}$ s，J\＆J，$\quad 50,000$ ．．July 1， 1902 | $41_{2}$ S，M\＆N，214，000．．May 2， 1917 |
| $4{ }^{12} 2$ s，F\＆A， $50,000 .$. Feb．1， 1916 | $41_{28,}$ M\＆N，50，000．．Nov．15， 1917 |
| $41_{2}$ S，M\＆N，150，000．．．May 2， 1917 | 4128，J \＆J，300，000 ．July 2， 1918 |
| $41_{2}$ S，J\＆J， 150,000 ．July 2， 1918 | $4^{4} 1_{2 S}$, F\＆A，16，000．．Aug．1， 1918 |
| $41_{2 s, ~ M \& N, ~}^{\text {2 }}$ ，100，000．．．May 1， 1919 | 48，F\＆A，5，000．．Aug．1， 1906 |
| ，J\＆J，100，000．．Jan．15， 1920 | 4s．J\＆D，26，000．．J＇ne 1，1907 |
| Councrl arr ．．．Iations | 48．J\＆J，34，000．．July 1， 1919 |
| 419s，M\＆N，\＄1＇noo．May 2， 1917 | $4 \mathrm{~s}, \mathrm{~J} \& J, 250,000 \ldots J a n .1,1920$ |
| Fire Department－ | 48，M\＆N，55，000．．May 1， 1920 SEWERAGE－ |
|  |  |
| $4^{1}{ }_{2}$ S，M\＆N， $100,000 .$. May 2， 1917 | $7 \mathrm{~s}, \quad \mathrm{M} \& \mathrm{~N}, 1550,000 . \mathrm{Nov.2}$, |
| Hospital－ | 7s，M\＆N，27，000．May 1， 1903 |
| $4^{1}{ }_{2}$ s，M\＆N，\＄50，000．．．May 2， 1917 | 7s，M\＆S， 500. Sept．1， 1903 |
| $4^{12} 2$ s，F\＆A，50，000．．Aug．1， 1921 | 7s，J\＆J，4，000．Jan．1， 1904 |
| 4s，F\＆A，50，000．．Aug．1， 1919 | 6s，M\＆N，3，000．Nov．1，1904 |
| Levee－ | 5s，M\＆N，9，600．May 1， 1905 |
| ，A\＆O，\＄20，000．．Apr．2， 1903 | 5s，M\＆S，95，000．Mar．1， 1909 |
| M\＆S，45，000．．．May 1， 1920 | 5s，A\＆O，100，000．Apr．2， 1908 |
| LAKE Como bonds－ | 5s，A\＆O，200，000 Apr．1， 1915 |
| 28，M\＆S，\＄25，000．．Sept．1， 1921 | $4_{12 s}^{1}$ ，J\＆J，100，000．July 1， 1916 |
| PARK | $4{ }^{1} 25, \mathrm{M} \& \mathrm{~N}, 200,000 . \mathrm{May} \mathrm{2}$, |
| 7s，J\＆J，\＄100，000．．July 1， 1903 | $4^{1}{ }_{2}$ S，J\＆D， $200,000$. Dee．1， 1918 |
| A\＆O，25，000．．Apr，2， 1913 | 4s，F\＆A，20，000．Aug．1， 1906 |
| $41_{28}$ ，J\＆J，25，000．．Jan．1， 1916 | 4s，F\＆A，250，000．Aug．1， 1919 |
| $41_{2 s} \mathrm{~S}, \mathrm{M} \mathrm{\& S}$ ，225，000 ．．Sept． 1 ， 1917 | 48，M\＆N，150，000．May 1， 1920 |
| 4s，M\＆N，45，000．．．May 1， 1920 | ATER－ |
| Railroad aid | 5s，A\＆O，$\$ 500,000$. Apr．1， 1909 |
| 68，J\＆D，\＄100，000．．Dec．15， 1900 | 5s，F\＆A，150，000．Aug．1， 1913 |
| 6s，A\＆O，75，000．．Apr．1， 1904 | 5s，A\＆O，100，000．Apr．1， 1914 |
| 5s，F\＆A，45，000．．Aug．1， 1904 | 5s，A\＆O，400，000．Apr．1， 1915 |
| REFUNDING BOND | 412s，M\＆N，200，000．May 2， 1917 |
| 4s，M\＆N，$\$ 50,000 . . \mathrm{May} 15,1920$ | $41_{28,}{ }^{2}$ M\＆S，$\quad 300,000$. Mar．1， 1918 |
| 4s，M\＆S，100，000．．．Mar．1， 1907 | $4_{128}^{18, ~ J \& J, ~ 100,000 . J a n . ~ 1, ~} 1919$ |
| s，M\＆S，50，000．．Sept．1， 1907 | $4_{128}^{12}, \mathrm{~J} \& J, 160,000 . J a n .1,1919$ |
| RE，M\＆N，260，000．．．Nov． 1,1908 | $4^{1} 8 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 100,000 . \mathrm{May} \mathrm{1}$, |
| REDEMPTION－0 ${ }^{\text {a }}$－ 1906 | 4s，J\＆D，350，000．June 1， 1912 |
| $\text { S, A\&O, } \stackrel{\$ 22,000 . . A p r . ~ 1 . ~}{\text { WEST ST. }} 1906$ | 4s，M\＆N，100，000．May 1， 1920 Streets－ |
| 4s，M\＆N，\＄45，000．May 1， 1920 | 5s，A\＆O，$\$ 5,000$ Apr．1， 1909 |
|  | $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \quad 40,000 . \mathrm{Apr}$ 2， 1913 |
|  | \＆A，35，000 ．Aug．1， 1913 |
|  | J，25，000 ．Jan． |

tax levy certificates（See Chronicle，V．65，p．847）．

| AME AND PURPOS | Rate．Paya | When Due． |
| :---: | :---: | :---: |
|  |  |  |
| Department fur | Va | $\begin{array}{lr}\text { June，} 1899 & \$ 701,500 \\ \text { Nov，} 1899 & 379,500\end{array}$ |

PAR VALUE－The bonds are all，or nearly all， $\mathbf{3 7 9 , 5 0 0}$
PAR VALUE．－The bonds are all，or nearly all，for $\$ 1,000$ each．
INTEREST on all bonds of this oity is payable at the Hanover
TOTAL DEBT，ETC．－The following statement shows the total debt

Total bonded debt（including water bonds），．．．$\underset{\$ 8,211,100}{ } \quad \underset{\$ 8,324,600}{189 .}$ $\begin{array}{ccc}\text { Total bonded debt（including water bonds），．．．} & \$ 8,211,100 & \$ 8,324,600 \\ \text { Tax levy certiticates of indebtedness．．．．．．．．．} & 1,081,000 & 1,116,500\end{array}$ Total city debt
Less sinking funds
Less sinki
$\qquad$
Net debt．
Water debt included in the above totai．： $\qquad$ 49，292，019

CITY PRot included in the above total．．．$\$ 2,460,000 \quad \$ 2,460,000$ self－sustaining self－sustaining and cost $\$ 6,478,751$ ．The water debt is to be met by ter，＂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 fer water purposes．＂The real estate held by the city is
sonal property at $\$ 471,135$ ．
VALUATION AND INDEBTEDNESS．－The city＇s assessed val－ uation，said to be about 60 per cent of actual value，\＆c．，have been：

| Years． | Real． | Personal． |  | er |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1898. | \＄78，523，015 | \＄14，509，467 | \＄93，032，482 | \＄21．00 | \＄8，211，100 |
| 1897. | 79，265，736 | 14，631，830 | 93，897，566 | 21.40 | 8，324，600 |
| 1896. | 79，065，041 | 14，042，700 | 93，107，741 | 21.40 | 8，332，100 |
| 1895．． | 109，494，303 | 13，149，400 | 122，643，703 | $20 \cdot 30$ | 8，332，100 |
| 1893．．． | 109，710，896 | 16，904，398 | 126，615，294 | 20.00 | 8，442，100 |
| 1890．．． | 106，204，133 | 16，895，335 | 122，000，000 | $20 \cdot 00$ | 7，579，965 |
| 1885 | 50，512，212 | 14，291，946 | 64，804，158 | 19.50 | 3，815，640 |
| 1882. | 30，000，000 | 10，026，777 | 40，026，777 | 21.00 | 1，959，910 |
| 1880 |  |  | 27，955，387 | $18 \cdot 0$ |  |

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 ；in 1898 （est．） 170,000 ． ST．PETER．$\left\{\begin{array}{l}\text { L．M．ERICKSON，Mayor } \\ \text { C．R．DAVIS，City Clerk．}\end{array}\right.$

A city in Nicollet County
ROANS－ When Due． $5^{1_{2} s, ~ M \& 8,} \$ 5,000 \ldots$. Sept． 1,1901
$5^{1_{2 S}}$, M\＆S， $5,000 \ldots$ Sept．1， 1906 $\begin{array}{ll}51_{2 s}, \mathrm{M} \mathrm{\& S}, & 5,000 \ldots . . \text { Sept．} 1,1911 \\ 5 \mathrm{~s} \text { ，M\＆S } 7,000 \ldots \text { Sept．15，} 1907\end{array}$ 5S M\＆S 7，000．．．Sept． IMPROVEMENT BONDS－
6s，Sept．，$\$ 9,000 \ldots .$. Sept． 1,1903
6 s, Sept．， $9,000 \ldots .$. Sept． 1,1908

Electric－Light Bonds－ 6s，F\＆A，3，000．．．．．．．Aug． City has no fioating debt． Tax valuation，real． Tax valuation，personal．．．． 281,084 Total valuation $1897 \ldots$ Total tax（per $\$ 1,000$ ） 9
Population in 1895 was． Population in 1890 was．
NTEREST on the improvement bonds is payable at the City Cle 67 INTEREST on the improvement bonds is payable at the City Clerk＇
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 de－ clared valid by the United States ourt of Appeals．
LOANS．－When Due． $\mid$ LOANS－When Due． Gs，J\＆D，$\$ 75,000 \ldots \ldots . . . .$.
 6s，J\＆D，$\$ 1,000 \ldots . .$. ．Dec．1， 1920 6s，J\＆D， $3,000 \ldots . . .$. June 1， 1920 IMPROVEMENT BONDS：
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 50,000 \ldots . . . \mathrm{June} 1,1919$
6s，M\＆S，\＄11，000．．．．．．ept．15， 1922 EdUCATIONAL BONDS．
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 20,000 \ldots$ ．June 1,1914

6s，J\＆D，$\quad 1,000 \ldots$ Dec． $2,1907 \left\lvert\, \begin{aligned} & \text { Assessed valuation 1898．1，028，} 1900\end{aligned}\right.$ 68, M\＆S，$\quad 1,000 \ldots$ ．．．Sept． $15,1914 |$| Population in $1895 . \$ 31 \cdot 90$ to $\$ 33 \cdot 70$ |
| :--- |
| $8.000 . . .2,135$ | INTEREST is payable by the Amer．Exchange Nat．Bank，N．Y．City

STEVENS CO．－N．R．SPCRR，Auditor．
Connty seat is Morris．

Loans－ F．\＆D．Ry，bonds．．．．．$\$ 50,000 \mid$ Total debt Jan，1， 1899 | L．F．\＆D．Ry．bonds．．．．．$\$ 50,000$ | Tax valuation，real．．．． |
| :--- | ---: | ---: |
| Court－house bonds．．．．．．．． |  |
| 30,000 | Tax valuation，person | Court－house bonds Warrant－，etc． 30,000

2,400 Tax valuation，persona 2，442｜Population in 1895 was
\＄82，942 432,942
483,839 483,879
$, 227,518$ 2，247，51४
$\ldots . . .6,543$

STILLW ATER．－Stillwater is situated in Washington LOANS
CURRENT Find Dhen Permanent Impovem＇t－1 Con 8，FriA，$\$ 20,000$ ．．．Feb．15， 1912 5s，J\＆J，$\$ 60,000 \ldots . . . J u l y ~ 1,1921$ Levee Bonds， 1875 － 10s，Feb．，\＄6，000．．．．．．．Feb．1， 1900 REFUNDING BONDS， $1891-1$ s，J\＆J，\＄25，000 ．．．．．Jan．1， 1921 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 50,000 \ldots .$. Sept．1， 1906
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 100,000 \ldots$ ．．．Sept．1， 1911
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$,
$50,000 \ldots$. ．Sept． 1,1912
，A\＆O，60，000．1， 1917 Population 1896 （est．）
INTEREST on the levee bonds is payable by the Lumberman＇s Nat

## TODD COUNTY．－


LOANS－When Due．Total valuation 1898．．$\$ 2,780,854$ $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 \ldots$ May 13， 1913 Total debt Feb． 15,1898 ．$\$ 34,000$
 Tax valuation，personal．．．570，685 $\quad$ Population in 1890 was．．．．． 12,930 INTEREST on the railroad aid bonds is payable at First National

TRACY．－W．O．Musser，City Treasurer．
Tracy is in Lyon County．

Total debt Feb．1，1899．．．．\＄45，000 $\mid$ Total tax（per \＄1，000）＇98．．$\$ 44.33$ | Tax valuation 1898．．．．．．．469，255 | $\begin{array}{l}\text { Potalation in } 1895 \text { was．．．．．．1，687 } \\ \text { Assessment about } 2_{5} \\ \text { actual value．}\end{array}$ |
| :--- | :--- |
| Population in 1899（est．）．．．．2．000 |  |

WADENA．－A．Murray，Treasurer．
County seat of Wadena County．
LOANS－When Due．$\left.\right|_{\text {WATER－WORKS BONDS－}} ^{\text {ELECTRIC－LIGHT BONDS－}} \mathbf{4 8 , \ldots . . .} 1917$


Floating debt

```
b,.1,1899
```

$\$ 5,000$
25,000 Tax valuation， 1,1899 Tax valuation，personal． Total valuation $1898 . .$.

This village is in Faribault County
LOANS－When Due．
WATER \＆ELEC．LT．BONDS－
When Due．｜Total debt Apr．1，1898．．．．$\$ 34,500$ 6s，May $1, \$ 10,000 \ldots 1906$ to 1916 5 s ，Sept，$\$ 1,000$ yearly．） Bonded．，$\$ 20,000 \ldots .$. ．Sept．1， 1914 Bonded debt Apr． ，98．．．\＄30．000 Assessment is $1_{3}$ actuai valu， 432 Floating debt INTEREST is paral． 1800 Population $1898 . . . . . . . . . . .1,208$

WINNEBAGO CITTY－E．C．Moulton，Cl＇k． This township is in Faribault county．

$\begin{aligned} & \text { LOANS－When Due．} \text { Bonded debt Jan．1，＇99．．．} \$ 48,000 \\ & \text { RAILROAD－AID Bonds－}\end{aligned}$ | RAILROAD－AID Bonds－ |
| ---: | :--- | \left\lvert\, $\begin{aligned} & \text { Assessed vaiuation，real }\end{aligned}\right.$ 78，．．．．．．，\＄13，000．．．．．．．Dec．， 1900 REFUNDING RR．－AID BoNDS－ $58, \ldots \ldots .$. ， $10,000 . . \ldots . .$. July， 1921 Assessed valuation，per＇1．． 87,657 Total vauation 1898．．．．．．．583，276 Assessment about， 13 actual value．

Population in 1890 was．．．．．．． 486 Population in 1899 （est．）．．．．．2，700

WINONA．－$\left\{\begin{array}{l}\text { E．K．TARBELL，Mayor．} \\ \text { L．D．FROST，}\end{array}\right.$
This city is the county seat of Winona County．
 FERR1 ROAD \＆BRIDGE BONDS－ HIGH W2， $00 \ldots . . . J a n .1,190341_{2}, J \& J, \$ 40,000$ ．July 1，＇04 to＇ 1 5s，Jan．1，\＄100，000．．Jan．1， 1919 （Payable $\$ 10,000$ yearly．） SEWER BONDS－
Ws，J\＆J，\＄19，000．．July 1，1917－＇18 5s，J\＆J，$\$ 100,000 . J a n .1$ ，＇08 to＇ 17 （Payable $\$ 10,000$ yearly．）
W ATER－W0RKS WATER－WORKS BONDS－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000 \ldots . . \mathrm{July}^{2} 1,1902$ 5 s，J\＆J，$\$ 60,000 \ldots . .$. July 1， $1902 \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．} \\ & \text { Population in } 1899 \text {（est．）．24，090 }\end{aligned}$ INTEREST is payable at the Park National Bank，New Ýork City．

WINONA COUNTY．－\｛ $\begin{aligned} & \text { GEO．F．CRISE，Treas．} \\ & \text { HERMAN WEIBEL }\end{aligned}$ County seat is Winona．
LOANS－When Due． $\mid$ Assessed valuat＇n，pers．$\$ 2,307,959$ $5_{\mathrm{s}, \mathrm{J} \& J,} \$ 20,000 \ldots . .$. July 1,1899 Total valuation $1898 \ldots 12,062,494$ （ $\$ 5,000$ due yearly）to July 1， 1902 $43_{4}$ ，J \＆J，$\$ 10,000$ ．．．Jaly 1， 1903 Total debt Feb．1， $1899 . . \$ 30,000$
INTEREST is payable at the National Park Bank，N．Y．

# State of lowa． 

DEBT，RESOURCES，\＆

Organized as a Territory（Act June 12，1838）
July 3， 1838 Admitted as a State（Act August 4，1846）－
Total Area of State（square miles） State Capital
m expires Jan． 1900 $\qquad$ Governor（term expires Jan．1900）－
Secretary of State（1st Monday Jan．1901） Treasurer（1st Monday Jan．1901） Auditor（1st Monday Jan．1901） Dec．28， 1846 in even years，the $2 d$ Monday

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 $\$ 234,49801$ issued to the Permanent School Fund having been paid on April 19，1892．On January 1，1899， warrants to the amount of $\$ 100,012$（all of which are called for pay－ ment dpril 20，1899，）were outstanding，and as an offset the State had cash on hand amounting to $\$ 181,798$ and a claim on the United States Government for war expenses amounting to $\$ 129,703$ ．
EQUALIZED VALUATION．－The equalized assessed valuation has been as follows in the years named：－

| ${ }_{\mathbb{\alpha}} d s$ | ope | Railro | Cos. | Total． |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
|  |  |  |  |  |
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|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| 88 | 32，8 |  |  |  |
| 1870．．．．222，561，061 | 71，971，191 |  |  |  |
| TAX RATE．－The State tax（per $\$ 1,000$ ）for 1898 was $\$ 3 \cdot 20$ ． <br> DEBT LIMITATION．－Iowa＇s Constitution restricts the ereating of debt，both state debt and municipal debt． <br> 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 |  |  |  |  |
|  |  |  |  |  |
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|  |  |  |  |  |

law cannot take effect until it has been submitted to the people at a
general election, and has received a majority of the votes cast. All the general election, and has received a majority of the
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 ual, association or corporation, unless incurred in time of war for the benefit of the State.
SEcTION 2. [Same.] The State may contract debts to supply casual deficits or failures in revenues, or to meet expenses otherwise provided for; but the aggregate amount of such debts, direct and contingent,
whether contracted by virtue of one or more acts of the General 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 reation or such debts shall be applied to the parpose for which it was obtained, or to repay the debts so contracted, and to no other purpose Shatever.
SECTION 4. [For what other purposes State may contract debt.] In contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall ee applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever
fore specified in this article, no debt shali be hereafter contracted by or on belialf of this state, unless such debt shall be authorized by some law for some singie work or object, to be distinctly specified therein; and such law shali 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 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 ai such election; and all money raised by authority or such law shail be applied only to the specific object therein stated, or to the payment of 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 ano ane pay the interest annually and the principal when due.
SEOOND, as to municipal indebtedness, the limit is fixed absolutely , the provisions covering the subject are as follows. Artical er 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 tive per centum on the value of the taxable
property within such county or corporation-to be ascertained by the past state and county tax list previous to the incurring of sucl indebtedness.
The above (section 3 of article XI) covers cities, counties, towns an every other kind of political or municipal corporation. The Suprem Court of Iowa has decided that even a school distriet is such a corporation and subject to the 5 per cent limit.
POPULATION OF STATE.-The population of Iowa has been as

$1,194,020 \mid 1850$
1890

| $1,911,896$ | 1860 |
| :--- | :--- |
| $1,624,615$ |  |

674.913 1840 .
.192,214

Cities, Counties and Towns in the
STATE OF IOWA.
BOONE SCHOOL DISTRICT.J. J. Snell, Secretary. This district is in Boone County.
LOANS- When Due
REFUNDING Bonds-

Total debt Feb. 1, 1899 .. $\$ 43,700$ Tax valuation 1898......1,131,587 Real valuation (est.).
Population 1896 Bonds ontional 5 years from date.
INTEREST is payablein Boone and at the First Nat. Bank
BURLINGTON.-Burlington is in Des Moines County. LOANS- Bonds-When Due. $\begin{aligned} & \text { LOANS- } \\ & \text { REFUNDING }\end{aligned}$ 5s, A8O, \$140,000....Oct. 1, 1899 $5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 33$ Y00 $4 \mathrm{~B}, \mathrm{M} \& \mathrm{~N}, 50,000$ after 1901
subject to call alter 1901. INTEREST on bonds
BONDED DEBT on Sept. 1,1897 , was $\$ 263,000$; floating debt, $\$ 290,738$ The water bonds are not included in the total funded debt, as they are the obligations of a private company. The city, however, directly to the bondholder, and to pay $\$ 2,000$ yearly to a sinking fund for their redemption.
EQUALIZED VALUATION in 1898 of real estate was $\$ 2,930,264$; personal property, $\$ 966,888 ;$ total, $\$ 3,897,102$; total tax rate (per $\$ 6^{\circ} 00 ;$ city tax, $\$ 37 \cdot 00 ;$ school tax, $\$ 23^{\circ} 70$. In the water district, which includes about one-half the city, the water tax water district, which is assessed at "about 25 per cent of its actual value
POPULATION in 1890 was 22,565; in 1880 it was 19,450; in 1898
Burlington Independent School District.H. A. Kelley, Secretary.
$\qquad$
SCHOOL BONDS-


When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Jan. 1, '99. } \$ 59,000\end{aligned}\right.$ $41_{2} 8, M \& N, \$ 16,000 \ldots$ July 1,1907
subject to call at any time.
4s, M\&N, $\$ 35,000$...Sept. 30,1907
subject to call after 1902. ${ }^{190}$

## CASS COUNT

County seat is Atlantic
LOANS- Bond Wue $41_{2}$ s, J\&J, \$45,000....Jan. 1, 1916 Interest payable at A tlantic. Bonded debt Jan., 1889. $\$ 45,000$
Ass'd valuation, real. . $4,737,901$ !
Real estate is assed at one property at one quarter.
CEDAR RAPIDS.-\{ \{JON M. REDMOND, Mayor. Cedar Rapids is situated in Linn County LOANS6s, A\&O, $\$ 4,000 \ldots . .$. Apr. 1, 1900 Net debt Mar. 14, 1898. ${ }_{116,941}$ 6 S , subject to call at any time. 5s, F\&A $\$ 14,000$. ....Feb. 1,190 Assessment for Co..about 18,226
 Bonded deemable in 1915 Population in $1 \times 95$ was.... 22,55 Floating debt $14,98 . \$ 120,548 \mid$ Population in 1890 (est.)... 188,000 INTEREST on $\$ 100,000$ of bonds due in 1916 is payable at th Vity TA
TAX FREE.-All of the bonds issued by the city of Cedar Rapide
Cedar Rapids School District.-E. M. Scott, Treas LOANS- When Due. 4s, J\&J. $^{43,000 . J u l y ~ 5, ~ 1908 ~}$ $4{ }^{2} 2_{4} \uparrow$ M\&N $\$ 14,000 \ldots$ May 2,1901 Subject to call at any time.
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 10,000 \ldots$ May 1,1904
 $42^{28}, \mathrm{~J} 8 \mathrm{D}, 45,000 . . . J u l$ 1, 1905 Sohool tax (per $\$ 1,000$ ).... . $\$ 22.01$ INTEREST is payable at the Treasurer's office.
CHARLES CITY.-\{ $\begin{aligned} & \text { H. } \\ & \text { CiAL MALD } \\ & \text { BALIN, Mayor. }\end{aligned}$
Charles City is in Floyd County.
LOANS- When Due. Total debt Feb. 15, 1899..832,000 4s, J\&JN, $\$ 19,000$. (Subject to call after 1903.)
W Total valuation 189^......666,058 5s, $\$ 10000$
Interest payable in Charles City. Assessment about ${ }^{1} 4$ actual value
Total tax (per $\$ 1,000$ ) Population in 1890 was 880.0 Population 1896 (estimated.) 5,000

CHEROKEE CO.-J. H. Shelden, Treasurer. County seat is Cherokee. Bonds all optional. LOANS000 Jatal valuation 1898....4.461,61 Total debt Jan. 1, i899.Apr. 1, 1901 Assessment about $1_{4}$ actual value Ass'd val Ass'd valuation, pers'1.... 731,962 | Population in 1897 (est.)... 18,000

## CLINTON.-Clinton is in Clinton County

Net debt (last returns).. $\$ 73,575$ Population in $^{\text {Pax }} 1890$ was.....13,619 $\begin{array}{cccc}\text { Tax valuation } 1890 \ldots . . & 1,900,000 & \text { Population in } 1897 \text { (est.).... } 25,000\end{array}$

## Clinton School District. -


 Ss, J\&D, \$10,000............... Refunding bondsTax valuation 1896...... $2,456,140$ 5 S, J\&D, $\$ 28.500 \ldots$. Dec. 1,1903 Assessment bet. $15 \& 1$ actual value 5 s, J\&D, 10,000....June 1, 1905 Population 1897 (est.).........18,000 OPTIONAL.-All refunding bonds are subject to call after five years
INTEREST on all bonds is payable in New York.
COUNCIL BLUFFS.- $\left\{\begin{array}{l}\text { VICIOR JENNINGS, M'yor } \\ \text { F. L. EVANS, Auditor. }\end{array}\right.$ Council Bluffs is in Pottawattamie Couns.

Regular Bonded Debt.
FIRE BONDS-

 REFUNDING1883-
$44_{28}$, A\&O, $\$ 30,000$ at any time.
$4{ }^{48}$ Subject to all after 1903 . Special bonds (all 10-20s).
Intersection IMP., 1020 s -

 INTEREST on all the bonds is payable in New Y ork City at the
Nan

TOTAL DEBT, ETC.-The subjoined statement shows Council bluirs total bonded municipal debt, the special debt

| March 1, | March 1, | March 1, |
| ---: | ---: | ---: |
| 1899. | 1898. | 1897. |
| $\$ 61,400$ | $\$ 101,400$ | $\$ 101,400$ |
| 223,000 | 223,000 | $262,00 \%$ |
| 44,900 | 74,100 | 101,500 |

Total bonded debt under 5 p. c. limit. Special bonds...............

## Bonded debt.

$\qquad$

329,300 \$398,500 \$464,900 The special assessment bonds are secured by property certificates In addition to the bonded debt the cits
1899, general fund warrants to the amount outstanding on March 1 . warrants to the amount of $\$ 76,875$, and special fund warrants to the amount of $\$ 4,768$. For the purpose of funding the warrants the City Council has authorized the issuance of $\$ 150,000$ bonds. The issuance of these bonds has been prevented by litigation; and a decision recently
handed down by Judge Towner declares that the general city bonds. and the intersection, sewer, grading and paving bonds constitute the indebtedness of the city; hence that the city is in excess of its debt limit. See Chronicle, March 25, 1899. 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 1,1899 , amounted to $\$ 2,843$, and on the inter-section improvement bonds to.
$\$ 81,496$.
ASSESSED VALUATION. - The city's assessed valuation (" not more than 30 per cent of the actual value") has been as follows in the while real estate is assessed every two years only
Years.
1898.

Real Estate. Property. Railroads. Total
1894.

TAX LEVY. -The total tax for 1898 (per $\$ 1,000$ ) is $\$ 62 \cdot 00$.
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 Counoil Bluffs. [This district will sell May 1,\$67,0004 per cent bonds.]

 $41_{2 s}$ 25,000.............Mar. 15, 1907 Total debt Feb. 1, 1894.. $\$ 162,000$ $1_{1}$ s, 77,000..........June 1, 1907 Assessed valuation 1898.4,702,154 Real valuation (est.).. $\$ 18,000,000$
Population 1898 (est.)......35,000

CRESTON.-Scott Skinner, Mayor.
reston is situated in Union County.

LOANS
58, F\&A $\$ 1$ subject to call after Apr. 1, 1917 $41_{2 s,}$ \&\&A, $\$ 12,000 \ldots$ Aug. 1, 1917 Subject to call after 1903. 1908

This city is in Scott County.
When Due.
REFUNDING Bonds$4^{1}{ }_{2}$ S, F\&A, $\$ 275,000 \ldots .1909-1910$ IMPROV'T PAVING BONDS-
6s, J\&J, \$12,000
$6 \mathrm{~s}, \mathrm{~J} \& J, \quad 9,000$.
8, 9,000 ................ 1901901
68, A\&O, $30.000 \ldots \ldots 1902$
IMPROVT SEWER BONDS-

Total debt Feb. 1, 1899. \$275,000 Tmprovem't bonds (ad) \$275,000 Assessed val'tion, real Ass'd valuation, pers'l. 6,312,780 Total valuation $1898 . .14,123,840$ Assessment is $2_{5}$ actual City tax (per $\$ 1,000$ ) '98
Population in 1890 was Population in 1890 was
Population in 1880 was
Population in 1898 (est ) ...38,000
OPTIONAL-The special improvement bonds are subject to call TAX FREE All of the city's bonds are exempt from taxation

DES MOINES. $-\left\{\begin{array}{l}\text { JOHN MAC VICAR, Mayor } \\ \text { a, B. }\end{array}\right.$
Des Moines is situated in Poilc. County.
LOANS- WUND When Dre. LOANS-
When Due. 4s, J\&J, $\$ 323,000 \ldots$... July 1, $1915 \mid 4 \mathrm{~s}, \mathrm{~F} \& A, \$ 88,000$ 4s, M\&N, 300,000 .....July 1, $1915 \mid 4$ (s, F\&A, $\$ 88,000 \ldots .$. Aug. 1, 1908
 $4 \mathrm{~s}, \mathrm{M} \& N$, $35,000 \ldots .$. May $1,1917 \mid 6 \mathrm{~s}, \ldots . . ., \$ 2,000$
INTEREST is payable at City Treasury.
BONDED DEBT on Feb. 1, 1899, was $\$ 808,000$; floating debt,
$\$ 56,750$; total debt, $\$ 864,750$; sinking fund, $\$ 10,000$; net debt, $\$ 854$, 750 .
ASSESSED VALUATION. -The total assessed valuation for 1898 Was $\$ 16,634,480$ and the city tax rate (per $\$ 1,000$ ) 1898 was $\$ 23 \cdot 25$.
POPULATION.-The population in 1890 was 50,093 ; in 1880 was
22,408 ; in 1870 was 12,035 ; in 1899 (est.), 75,000 .
DUBUQUE. $\left\{\begin{array}{l}\text { C. H. BERG, Mayor. } \\ \text { F. HOFFMAN, Auditor }\end{array}\right.$

## Dubuque is situated in Dubuque County.

## FUNDING BONDS-

M8, M\&S, $\$ 300,000 \ldots$ Mar. 1, 1919 6s,....... $\$ 1,545 . . .$. Feb. 1904 REFUNDING BONDS
 4s, J\&J, 240,000....Feb. 1, 1917 4s, M\&S, $63,900 . . .$. Mar. 1, 1919 STOCKING BONDS

TAX FREE,-All bonds are reet Imp. \& Pav'g Bonds5s, M\&S, $\underset{\text { (Subject to }}{\$ 253,4 i}$

Interest is payable by the City Treasurer and in New York. City Floating debt Mar. 1, '99. \$687,077 | Total debt Mar. $1,1899 .$. | 242,839 |
| :--- | :--- |
| 129,916 |  | Ass'd valuation, real. .16,011,503 Total valuation 1898 ..24,036,511 Assessment about actual value. Total tax rate (per M)'98...\$11.00 Population in 1890 was.... 30,311 pt from taxation by the city.

DUBUQUE CO.-F. N. Schroeder, Treasurer. County seat is Dubuque
LOANS-
COURT HOUSE BONDS- When Due. 4s, J\&J, $\$ 125,000 \ldots . . J$ Jan. 1, 1916 Total debt Feb. 1, 1899. \$125,000 Ass'd valuation, real...10,796,430
Ass'd valuation, pers'1. $2,856,380$

Total valuation 1898..\$13,652,810 Assessment about ${ }^{1} 4$ actual value. Population in 1890 was..$\$ 25^{\circ} 00$ Population in 1895 was.....60,117

EMMET COUNTY.-0. 0. Refsell, Treas. County seat is Estherville.
FUOANS- When Due.
$5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 20,000$. Apr. 2, 1904 Subject to call at any time. REFUNLING BONDS-
58, AdO, $\$ 5,000 \ldots .$. Oct. 1,1912 Subject to call on 30 days' notice. Interest is payableat Estherville. Total debt Feb. 1, 1899.. $\$ 35,000$ Sinking fund.............. $\$ 10,000$ Net debt Feb. 1, $1899 \ldots . .25,000$

Assessed valuation, real. $, 669,002$ | Assessed valuation, per'l |
| :--- |
| Total valuation $1898,147,035$ |
| 16,037 | Assessment is $1_{4}$ actuai value,037 Total tax (per $\$ 1,000$ ) ' $98 . . . \$ 39 \cdot 30$ Population in 1890 was......4, 274

Population in 1895 was......7,611

FORT DODGE.-S. J. Bennett, Mayor.
This city is in Webster County.
LOANS- When Due WATER WORKs BONDS5s, J\&J, $\$ 16,000 \ldots . . . . . . . . .1914$ REFUNDING Bonds4s, M\&S, $\$ 36,000 \ldots$ Mar. 1, 1918 Bonded debt Mar. 1, 1898. $\$ 52,000$ Floating debt...............23,212 Tax valuation, real..... $\$ 1,008,040$ Tax valuation, pers'l... 316,486 Total valuation 1897... 1,357,196 Total valuation 1897..... $, 387,000$ Assessment is 14 actual value. Total tax (per $\$ 1,000$ ) '97...\$51.00 Population in 1890 was.......4,87 Population '98 (estimated) 10,500

FORT MADISON.-Chas. H. Peters, Chairman Finance Committee.
County seat of Lee County.
LOANS- When Due. Total bonded debt 1898. $\$ 120,000$ 4298, ..... $\$ 120,000$.July 1,1917 4 s , , Subjeet to to all after 1902.

HAMBURG.- $\left\{\begin{array}{l}\text { w. B. HoUTs. Mayor. } \\ \text { J. C. PARKHURST, City Clerk. }\end{array}\right.$
Hamburg is in Fremont County.
LOANS- When Due. Taxvaluation, real...... \$232,501 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$ \$5,466 WATER WORKS BONDS- 1915 Total valuation $1898 \ldots . . .351,348$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 13,500 \ldots \ldots \quad 1905 \quad$ Population 1899 (estimated). 2,500

## HAMPTON, INDEPENDENT SCHOOL

 DISTRICT OF.-LOANS- When Due. |Tax valuation, personal. \$145,016 $5 \mathrm{~s}, \mathrm{M}_{\mathrm{N}} \$ 7,000 \ldots \ldots .$. $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 11,000 . .$.
Total debt Feb., $1898 . . . . . .818,000$ Tax valuation, real..........226,086 Total valuation, 1895... 371,102 Population 1897 (est.).......... $35 \cdot 75$

IOWA CITY.-G. W. Koontz, Treasurer.
Iowa City is in Johnson County.
When Due.
$41_{2}$ s, ..... $\$ 5,000 \ldots \ldots .1901$ to 1905
$4^{1} 4 \mathrm{~s}, \ldots$ \$1.000 due searly. $12,000 \ldots .1908$ - 09
SpECLAL ASSESSMENT BONDS-
Special Assessment Bon

## $5 \mathrm{~s}, \ldots$. \$6.675......Oct

$6 \mathrm{~s}, \ldots$ Paving Bonds. 1,1899
6s,.... $15,774 \ldots \ldots$. 15,774........ 1902 to 1904 Sewer Bonds. Bonds. 1899 to 1904
May 1. 1901

LOANS- When Due $4{ }^{148}, J \& D, \$ 40,000 \ldots J u n e ~ 1,1917$ (Opt. \$1.000 each year on June 1.)
Bonded debt Feb. 15,98 . $\$ 52,000$ Bonded debt Feb. 15,'98.. $\$ 52,000$ Floating deht................. 6,675 Total debt Feb. 15, 1898.. 58,675
Special ass't b'ds (notincl.)
$\mathbf{3 5}, 349$ Cash on hand. (notincl.) 35,319 Tax valuation $1897 . . . . .$. Assessm't is 50 p.c. actual value.
Total tax (per $\$ 1,000$ ) $1897 . \$ 45 \cdot 20$ Total tax (per $\$ 1,000$ ) 1897. $\$ 45 \cdot 20$
Population 1890 was.........7,016 Population 1890 was...........7,016
Population in 1897 (est.) ...10,000

TAX FREE.-All bondsissued by this city are exempt from taxation
JEFFERSON COUNTY.-David Hopkins, County Treasurer.
Fairfield is the county beat.
 6s, …... $\$ 19,500$.... Poor-Housi bond Due. …, \$14.500 $\qquad$ Asses' d valuation,per'l. 1,310,050
Total valurtion 1898... 4,927,728
Assessment about $1_{3}$ actual value.
Population in 1890 was.... 15,184 Bonded debt Dec. $1,1898 . . \$ 34,000$

KEOKUK.- $\left\{\begin{array}{l}\text { JOS. L. ROOT, Mayor. } \\ \text { W.L. JOHNSTON, Clerk. }\end{array}\right.$
Keokuk is in Lee County. Its debt, which amounted to over $\$ 60^{\circ} 0$, posed railro years ago (caused by the wild issue of bonds in aid of proreduced at the rate of $\$ 4,500$ per annum.
LOANS- When Due. Assessed valuation, per'l. \$800,000 5 s . 5 s, A. \& O., $\$ 61,500 \ldots$...Part yearly
Refunding Bonds: $5 \mathrm{~s}, \mathrm{~J} . \&$ J., $\$ 100,000 . . . J a n .1,1906$ 5s, J. \& J., 100,000....Jan. 1, 1906 Bonded debt Feb.17,99 $\$ 261,500$ City has no floating debt.
Assessed valuation, real. $4,000,000$
INTEREST is payable in New York City
DEBT LIMIT.-City debts in this State are limited by provisions of the fwas created before Constitutional inhibition took effect

\section*{KNOXVILLE SCHOOL DISTRICT.-} T. G. GILSON, Secretary. This district is in Marion County. Bonded debt Feb. 1, '99 ... $\$ 27,000 \mid$ School tax (per $\$ 1,000$ ) ..... $\$ 20 \cdot 00$ | Assessed valuation $1898 . .710,000$ | City tax (per $\$ 1,000$ ).......... 18.00 |
| :--- | :--- |
| Assessment about 14 actual value. |  |

Lee county.-Wm. F. Kiel, Treasurer.
County seat is Fort Madison
LOANS- When Due.
COMPROMISE BONDS$4_{2}$ s, A\&O, $\$ 621,000$.. Mar. 1, 1915
Subject to call after Mar. 1,1900 Total debt Jan. 1, 1899...\$621,000 Sinking fund................ 21,600

Assessed valuat'n, real. $\$ 8,262,910$ Assess. valuat'n, pers'l.
Total valuation 1,449,920
T98...
$9,712,830$ Assessment about $i_{3}$ actual value. State \& Co. tax (per M.) '98. $\$ 20^{\circ} 00$ Population 1890 was........37,715
Population in 1899 was

MARION INDEPENDENT SCHOOL DISTRICT-LINN COUNTY.
Includes City of Marion and surrounding territory.
LOANS- $\qquad$ When Due.
REF NDING BONDS
ept. 30, 1907 Optional after Sept. 30, 1902
Int. payable at 1 st Nat'l Bk., Chic.
$\begin{array}{ll}\text { Total debt Feb. 1, 1899. } & \$ 26,500 \\ \text { Assessed valuation 1897 } & 656,471\end{array}$ $\begin{array}{ll}\text { Assessed valuation } 1897 & 656,471 \\ \text { Real valuation. }\end{array}$ Real valuation.............2,000,000
Population 1897 (est.)......5,000

This city is situated in Marshall County．
LOANS－
FUNDING BONDS－When Due．Total debt Mar．1，1898．．．．．$\$ 71,500$ $7 \mathrm{~s}, \mathrm{~J} \& J \quad$ Tax valuation，real．．．．．．．1，260，000
 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 13,500$ to call． 1212 Assessment is ${ }^{1} 4$ actual value． WATER－WORKS REF＇D＇G BONDS－ $4^{1}{ }_{2}$ s，J \＆JJ，$\$ 37,000 \ldots . . J$ uly 1， $1916 \left\lvert\, \begin{aligned} & \text { Population } 1890 \\ & \text { Population } 1895\end{aligned}\right.$
INTEREST on the funding bonds due in 1906 INTEREST on the funding bonds due in 1906 is payable at Mar
shalltown；on all other bonds at New York City．

MASON CITY．－Mason City is situated in Cerro Gordo Co LOANS－When Due．Sinking fund．．．．．．．．．．．．．．．\＄6，500 6s，A\＆O，$\$ 26,000 \ldots . . . . J u n e ~ 1,1905$ Netal valuation 1897．．．．．． $1,080,463$ 6 s, AdO， Subject to call． 1,1905 Population in 1890 was．．．．．．． 4,007 Total debt Jan．1，1899．．$\$ 34,000$ Population in 1898 （est．）．．．．．．． 7,500
INTEREST is payable at the Chemical National Bank，New York．
Mitchell CO．－Amos．H．Golberg，Auditor． Osage is the county seat． LOANS－
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 27,500$
48，（Subject to call ．．．．Nov．1， 1908
Bonded det to call at any time 1908
Floating debt
5，800
Assessed Nov．1，1898．\＄33，300 Assessed valuation＇98．．3，706，409 State \＆Co tax（per M）＇98 \＄13．0 Population in 1890 was．．．．13，299 Population in 1898 （est．）．．．15，000 INTEREST payable at office of County Treasurer．

MONROE CO．－A．C．Pabst，Treasurer．
Albia is the county seat
LOANS－When Due．Assessed valuation＇97．$\$ 3.572,012$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \mathrm{\$ 26,000}$ ．Sept． $15,1901 \quad \begin{aligned} & \text { Assessment about }{ }^{1} 4 \text { actual value．} \\ & \text { to Sept．} 15,1907\end{aligned}$ （ $\$ 2,000$ in 1901 and $\$ 4,000$ yearly．） Population 1898 （est．（．．．．．．．．17，000 Bonded debt Sept．20，＇98． $\mathbf{8 3 6 , 0 0 0}$
INTEREST is payable at office of County Treasurer．
MUSCATINE．－Muscatine is situated in Muscatine County
OANS When Due｜Tax valuation，real ${ }^{\text {Pe }} 187,120$ Refunding Bonds－ $41_{2}$ s，A\＆O．，\＄292，500 ．．．1899－1919 Total valuation，1896．．．3，201，850 Interest is said in New．York Oct．1）Assessment about $1_{3}$ actual value． Interest is paid in New York．$\quad$ Total tax（per \＄1，000），＇96．．$\$ 50 \cdot 00$ Sinking fund．．．．．．．．．．．．．．$\$ 37,6000 \left\lvert\, \begin{aligned} & \text { City tax（per } \$ 1,000 \text { ．．．．．．．．．．} \\ & \text { Population in } 1890 \text { was．．．．} 1154\end{aligned}\right.$

O＇BRIEN COUNTY．－－P．A．Edington，Treas． County seat is Pringhar．

LOANS－
When Due． ss，M\＆s，$\$ 110,000$ ．Sept．15， 1913 Interest para call after 5 years． Interest payable at County Treas． Total debt Jan．1， 1899 ．\＄110，000
TAX FREE．－The county＇s bond

Assessed valuat＇n，pers＇l $\$ 576,26$ Assessed valuation RR．．419，411
Total valuation $1898 \ldots 4,022,882$ Assessm＇t not Assessm t not over ${ }^{1} 3$ actual value State \＆Co．tax（per M．）＇98．\＄68．0 Population in 1890 was．．．．13，060
Population in 1895 was ．．．．15，609 are exempt from taxation．
OTTUMW A．－$\left\{\begin{array}{l}\mathrm{T} . \mathrm{J} . \text { PHILLIPS，Mayor．}\end{array}\right.$
Ottumwa is in Wapello County． LOANS－ FUNDING BoNDS－1897－ 2s，．．．．．＇$\$ 35,000$ ．．．．．Mch．1， 1917
PAVING Bonds－
6s，J\＆D，$\$ 22,600$ ．．．．．．Dec．1， 1900
RAILROAD AID BONDS－ $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 15,000 \ldots \ldots . .1899-1903$ $(\$ 3,000$ due yearly on Oct．5．）
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 34,000 \ldots .$. Feb． 10,1906

Refunding Bonds－（1897）－
4191 $42_{2}$ ，．．．．．Optional after 1912 ． 1917 Bonded debt Apr．1，＇98．．．$\$ 174,467$ Floating debt．．．．．．．．．．．．．．． 2,225 Total debt A pr．1， $98 . .$. ．176，692 Tax valuation 1897．．．．．．3，730，75 Assessment about $3_{5}$ actual value Population $1890 . . . . . . . . . . .14,001$

Population 1898 （est．）．．．．．．．． 20,000
ned above are a special lien agains The street paving bonds mentioned aboting 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 6 s of 1899 at the
National Park Bank，New York City．

POTTA W ATTAMIE CO．－Wm．Arnd，Treas． County seat is Council Bluffs
$\qquad$
REFUNDING BONDS－
$41_{2}$ s，M\＆N，$\$ 30,000$ ．．1901－＇02－＇03 $4^{1} \mathrm{~s}$ ，$\$ 10,000$ yearly on May 1.
$\$ 40,000 \ldots .$. $4^{112 s}$ ，M\＆N，$\$ 20$ ， 000 vearly on M．．．1904－＇05 Bonded debt Feb．1，1899．．$\$ 70,000$

Assessed valuat＇n，real．$\$ 9,885,003$ Assessed val．，personal．1，826，82 Assessed val．，railroads $1,424,026$ Assessment is 1898．．．13，135，853 Total tax（per $\$ 1,000$ ）, 98 ．$\$ 15,75$ pulation 1898 （est．）．．．．．．．45，000

RED OAK．－Red Oak is situated in Montgomery County． LOANS－When D．e． $\mid$ LOANS－ $4^{1_{2} \mathrm{~s}}, \ldots . ., \$ 15,000 \ldots . . . . . . . . .1908$
 $\$ 10,000$ optional arter 1903.
REFUNDING SCH．DIST．Bond
REFUNDING SCH．DIST．Bonds－
$4 \mathrm{~s}, \ldots . ., \$ 17,000$ Subject to call 1903.
5s，J\＆J，$\$ 14,000 \ldots . .$. Jan．1， 1914
Subject to call after Jan．1， 1904
INTEREST on the bonds due in 1914 is payable by N．W．Harris \＆

\section*{SHELDON SCHOOL DIST．－o＇Brien County} LOANS－When due．Tax valuation 1896 abt．．$\$ 400,000$ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 24,000 \ldots \ldots . . .10$ years 1 Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 68 \cdot 00$ | Subject to call． |  |
| ---: | ---: |
| Total debt Feb．1，1899．．．$\$ 24,000$ |  | INTEREST is payable at the American Exch．National Bank，N．Y． $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 16,000$ Total dent June 15，1898．$\$ 30, \overline{000}$ Total valuation 1898 ．697，178 Assessment is $1_{3}$ actual value． Potal tax（per $\$ 1,000$ ）．． Population in 1890 was．

SIOUX CITY．－$\left\{\begin{array}{l}\text { J．H．QUICK } \\ \text { JOHN }\end{array}\right.$
Sioux City is situated in Woodbury County．The city has practically concluded arangements for the funding of $\$ 325,000$ warrants． $1.4^{1} 25, \ldots . . \$ 40,100 \ldots \ldots . .$. REFUNDING BONDS－ 5 subject to call at any time． 1906 $4_{1}{ }_{2}$ s，．．．．．． $159,900 \ldots \ldots \ldots \ldots . . .1920$


6s，．．．．．$\$ 46,000 \ldots . . . . . . . . .$. ASSDMED INDEBTEDNESS（NOT CITY OBLIGATIONS．）
6s，Library Bonds－
6s，…j．，$\$ 80,000 \ldots .$. July 1， 1901 6s，．．．．．．$\$ 69,000 \ldots . .$. May 1， 1904 Polet call $\$ 20,000$ yearly．

$$
6 \mathrm{~s}, \ldots, \quad \$ 69,000 \ldots \text { May } 1, ~ 子
$$

$6 \mathrm{~s}, \ldots . ., \$ 69,000 \ldots . .$. May $^{2} 1$, 7solice Station Mortaage－
INTEREST is payable in New York by the Chemical National Bank． TOTAL DEBT．The city＇s bonded debt on Feb．1，1897，was $\$ 841,00$ DEBT．－The city＇s bonded der debt（included），$\$ 383,000$ ．
ASSESSED VALUATION in 1896 of real estate was $\$ 10,440,816$ ； at 33 per cent of its actual value．In 1898 the total tax rate（per at 33 per cent of
$\$ 1,000$ ）was $\$ 65 \cdot 00$ ．
POPULATION．－In 1890 it was 37，806；in 1899 （estimated）42，000．
Sioux City Independent School District．－ R．M．Dott，Secretary Total debt Feb．1，1899．．$\$ 342,000$ Sehool tax（per $\$ 1,000$ ）＇98 \＄12•20
Population in 1899 （est．）．．．40，000 Assessed valuat＇n $1898.5,910,98-$
Assessment about $1_{2}$ actual value．

WAPELLO CO．－John H．Spry，Treasurer．
LOANS－
LOANS－ 5 s ，J\＆T H0USE BONDS－ （ $\$ 15,000$ due REFUNDING BONDS－
$4^{12} 2$ ，A\＆O $\$ 62,000$ ．Party＇rlyOet 1 $\$ 12,000$ in 1899，$\$ 10,000$ in 1900 ， （and \＄20，000 in 1901 and 1902．） FUNDING BONDS－
$4^{1_{2} 5}{ }_{(\$ 5,000} \$ 20,000 \ldots 1904$ to 1907 $4^{1}{ }_{2} \mathrm{~s}, \$ 5,000$ yearly on Oct．1．）$\$ 14,000 \ldots . .1908-1909$

Bonded debt．．．．．．．．．．．．．．．$\$ 141,000$ （\＄7，000 yearly on Oct．1．） Floating debt．．．．．．．．．．．．．． 5,000 Total debt Jan．1，1899．．146，000 Tax valuation，real．．．．．．6，856，081 Tax valuation，pers＇al．，$\quad 916,959$
Total valuation $1898 . . .7,773,040$ Assessment about $1_{3}$ actual value． State tax（per $\$ 1,000$ ）1898．．$\$ 3 \cdot 20$ County tax（per $\$ 1,000$ ）＇ $98 . .4 \cdot 00$ Population in 1890 was．．．．．．30，426 Population in 1899 （est．）．．．33，500

WATERLOO．－－\｛ $\begin{aligned} & \text { J．M．GROAT，Mayor．Clerk．} \\ & \text { H．SCHULTZ，City Cor }\end{aligned}$
County seat of Black Hawk County．
LOANS－When Due．｜Total debt Aug．20，＇98．．\＄61，000 FUNDING \＆REFUNDING BoNDS－Tax valuation，real．．．．．．1，5 25,544 Snbject to call after $1902 \cdot, 07,12$ ．Total valuation， $1898 \ldots .2,174,686$ Interest at Nat．Park Bank，N．Y．C．Assess＇t is about $1_{4}$ actual value．


WEBSTER CITY．－This oity is the county seat of
 ELECTRIC Light Bonds－ 6s，J\＆D，\＄10，000 ．．．．．．．．．．．．．．．．．．．．．．

CONSOLIDATED AND FUNDING 6s，J\＆D \＄13，000 5s，M\＆N，15，000．．．．．．．．．．．．．．．．19．1912 Interest payable in N．Y．City． | Bonded debt Jan．1，＇99．．．\＄38，000 | Population $1890 \ldots \ldots . . . .$. | 2,829 |
| :--- | :--- | :--- | :--- |
| Population 1899 （est．）．．．． | 6,000 |  |

WEBSTER CO．－J．F．Ford，Auditor．
County seat is Fort Dodge．
Bond＇d debt Jan．1，1899．．$\$ 42,000 \mid$ Total valuation 1898．．．$\$ 6,693,179$ County has no floating debt， Assessed valuati＇n，real $\$ 4,964,181$ State \＆Co．tax（per M），＇98．\＄14：50 Assessed val．，railroads $735,957 \left\lvert\, \begin{aligned} & \text { Population } 1898 \text {（est．）．．．．．．．．．30，000 }\end{aligned}\right.$
WOODBURY CO．－J．A．Magoun，Jr．，Treas． $\begin{aligned} & \text { County seat is Sioux City．} \\ & \text { LOANS－－} \\ & \text { When Due．} \\ & \text { Net debt Jan．1，} 1899 \ldots .\end{aligned} \$ 600,742$ FiUNDING BONDS－$\quad$ July 1， 1901 Assessed valuat A，real．8，251，764
 $41_{25}$ ，．．．．．．．．．．．65，000．．July 1，1906 $41_{2}$ s，．．．．．．．．125，000．．July 1， 1908 Bonded debt Jan．1，＇99 ．．．$\$ 466,000$ Total debt Jan．1， $1899 . .$. ． 642,013 State \＆Co．tax（per M），＇98．．$\$ 14.80$
Population 1890 was．．．．．．．．55，632 sinking fund．．．．．．．．．．．．．．41，540 Population 1899 was．．．．．．．．．14，996（est） INTEREST is payable at the office of the County Treasurer．

## State of Missouri．

DEbT，RESOURCES，Etc．

Organized as a Territory（Act June 4，1812）
Dec．7， 1812 Admitted as a State（Act March 6，1820） Total area of State（square miles） State Capital， Total debt． Total valuation $1898 . .10,638,504$ Assessment is $1_{4}$ actual value． Population 1880 was．．．．．．．．．．．14，996
Population 1899 （est．）．．．．．．60，000 Governor（term expires Jan．，1901）， Treasurer（term expires Jan．，1901）

1901）， Auditor（term expires Jan，．1901） Alex．A．Lesueur
Frank L．Pitts －James M．Seibert Legislature meets biennially in odd years on the first Wed－ nesday after the first Monday 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 Jan 1, 1899, were as follows:

PAR VALUE OF BONDS. -The bonds are for $\$ 1,000$ each.
INTEREST is payable at the Amer. Exchange Nat. Bank, N. Y. Cits.
TOTAL DEBT, ETC.-The subjoined statement shows Missouri's total debt on dates named.
Total bonded debt.....Jan. 1, 1899.
School \& sem'ry certific's $4,393,839$
$\begin{array}{r}\text { Apr. } 1,1898 . \\ \$ 4,200.0000 \\ 4,369,839 \\ \hline\end{array}$
Jan., 1897.

Total debt.
$\overline{\$ 8,035,839}$
\$8,569,839
.

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 mounted in 1898 to $\$ 55,125,824$.

| Years. | Assessed Valuation | Tax <br> Rate. | Ye |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1898. | \$971,935,839. | \$2.50 | 1889 | \$756,283, |  |
| 1897 | 976,754,152 | $2 \cdot 50$ | 1888 | 738,421.08 |  |
| 1896 | 952,576,356 | 2.50 | 188 | 684,446,00 |  |
| 1895 | 938,202,003 | $2 \cdot 50$ | 1880 | 532,692,043 |  |
| 1894. | 931,853,800 | 2.50 | 1875 | 556,444,45 |  |
| 1893 | 861,426,560 | $2 \cdot 50$ | 1870 | 559,082,559 |  |
| 1892 | 853,754,205 | $2 \cdot 50$ | 1865 | 262,354,9 |  |
| 1891 | 826,141,721 | $3 \cdot 00$ | 1863 | 198,602,216 |  |
| 1890 | 805,668,844 | $3 \cdot 00$ | 1860 | 296,552,8 |  |

DEBT LIMITATION.-Missouri has made provision in its Constiof 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. as herein.) The General Assembly shall have no to contract debts excep 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 Second, on the occurring of an unforeseen urces. ciency of the revenue, when the temporary liability incurred, upon the recommendation of the Governor first had, shall not exceed the sum of two hundred and fifty thousand dollars for any one year, to be paid in Third, on the occurring of any unforescen creation.
ciency of the revenue when the temporary emergency, or casual defiincurred 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 date of its creation), to the qualified voters of the state, years from the act so submitted shall have been ratiffed 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 be paid, principal and intereste until the debt thereby incurred shall be paid, principal and interest.
SECTION 45. (State's credit not to be loaned.) The General Assembly lending of the credit of the to lend, or to authorize the giving or ciation or corporation, whether municipal or other, or to pledge the credit of the state in any manner whatsoever, for the pay ment of the liabilities, present or prospective, of any individual Sssociation of individuals, municipal or other corporation whatsoever. bly shall have no power to make any grant, or to anthorize the Assem of any grant of public money or thing of value to any individual, assosiation of individuals, municipal or other corporation whatsoever Provided, That this shall not be so construed as to prevent the grant of id 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 em barrassment
$S E O O N D$, 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 eomplete below
Article 6, Section 47. (Municipalities, loaning credit of.) The Genor township, or other political corporation or sub-division of city, town now existing, or that may be hereafter established, to lend its credit, 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 ARTICLE 9 , Section 6 .
ARTICLE 9, Section 6. Municipalities not to subseribe to capital stock hereafter become a subscriber to the capital stock of anicipality shall other corporation or association, or make appropriation or donation, or oan its credit to or in aid of any such corporation or association, or to or n aid of any college or institution of learning or other institution Whether created for or to be controlled by the state or others. All General Assembly, or by the charter of any corporation, is hereby te pealed: 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 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 tion 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 twothirds of the voters thereof voting at an election to be held for that purpose; nor in cases requiring such assent shall any indebtedness be 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 town, township, school district, or other political corporation or subdivision 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 for payment of the prinipal thereof within twenty wears 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
POPULATION OF STATE.-The population of Missouri has been
as follows in the jears named.
 The proportion of the colored population was 6.70 per cent in 1880 and $5 \cdot 75$ per cent in 1890 . In number blacks were 90,040 in 1850 ;
118,503 in $1860 ; 118,071$ in $1870 ; 145.350$ in 1880 , and 154,131 in 1890.

## Cities, Counties and Towns

in the

## STATE OF MISSOURI.

Note.-For reports not given in alphabetical order among the following see "Additional Statements" at end of this State The American Exchange National Bank has been appointed the左
ADAIR COUNTY.-W. R. Halloway, Co. Clerk.
County seat is Kirksville
LOANS5 R, ... $\$ 50,000$.................. 1902 REFUNDING BONDSSubject to call at any time.

Total debt July 1, 1898.. $\$ 60,500$ 5,388.552 State \& Co. tax (per M.) '97... $\$ 9.50$ Population in 1890 was.....17,417 Population in 1880 was..... 15,190
Population in 1894 (est.) $\ldots .21,000$

## BENTON CO.-W. L. Morgan, 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. Tho LOANSWhen Due. Tax valuation RR., eto. $\$ 101,665$ 5s, 9 Bonds Subject to call after July 1, 1912 Total debt July 1, 1898.. $\$ 287,500$ Tax valuation, real;....2,221.521
 INTEREST is payable in St. Louis at National Bank of Commerce
BLOOMINGTON.-This township is in Buchanan Co. LOANS- Bonds-When Due. | Bonded debt Jan., 1899.. $\$ 35,000$


## BLUE.-Thos. F. Brady, County Treasurer.

保
LOANS- $\quad$ When Due. Total debt July 1, 1898.. $\$ 100,000$
 INTEREST at Ninth National Bank, New York City.

## BUCHANAN CO.-R. M. NASH, Clerk.

LOANS. When
COMPROMISE R. R. BONDS- 1901 Interest payable in New York at American Exchange Nat. Bank. Total debt Feb. 1, 1899. \$354,300 Net debt Feb. $1,1899 . \quad 279,300$
Assessed valu'n, real...19, 834,070

Assessed valu'n, pers'l. . $\$ 4,422,950$ Assessed valu' n,RR.,.ete. $2,491,094$ Assessment is $1_{2}$ actual value. State \& Co. tax (per M.) ' $98 . \$ 7 \cdot 00$
Population in 1890 was State \& Co. tax (per M.) '98. $\$ 7 \cdot 00$
Population in 1890 was.... 70,100 Population in 1880 was.....49,792

TAX FREE.-Bonds issued by this county are exempt from taxation.
BUFFALO.-This is a township in Pike County
LOANS- When Due.
5s, Jan., $\$ 12,500 \ldots . . . J a n .1,1909$ As, Jan., 38,000 .......Jan. 1, 1909

Total debt July 1, 1898... \$50.500 sll b'ds optional after Jan. 1, 1899 Population 1890 was................ 88. (herchants' Nat. Bank, St. Louis, Mo.

## BUTLER COUNTY.-W. B. Adams, Treas.

## County seat is Poplar Bluff.

LOANS- When Due. COURT HoUse Bonds 6s, Oct., $\$ 5$ 200.................. 1900 Subject to call. Refunding BondsR, Mar., $\$ 30,000 \ldots . .$. Mar. 1, 1920
Bonds optional after 1900.
 Tax valuation $1898 \ldots . . \$ 3,330,894$ Assessment about 23 actual value State \& Co. tax (per $\$ 1,000) \$ 12 \cdot 50$
Population in 1890 was.... 10,164

CALLA WAY CO.-J. L. Maughs, Treas.
The county seat is Fulton.
LOANS. When due. Net debt Sept. $15,1898 . . \$ 228,500$
 5s, Aug., $\$ 83,500 \ldots .$. Aug. 1, 1907 4 s, M\&N, $\$ 150,000 \ldots . . . . .$. ( $\$ 100,000$ subject to call after 1902 ; balance after 1904.) Total debt Sept.15,1898. \$233,500
Sinking fund................ 5,000

* 5 bonds of $\$ 500$ each; the rem
(est.) ...27,000
INTEREST on the 5 s is payable at Nat. Bk. of Commerce, N. Y., and
Fulton, Mo.; on the 4 s at the Union Trust Co., St. Louis, Mo.
CALUMET.-This is a township in Pike County.

REFUNDING BONDS- When Due.
5s, Feb. $\$ 61,500$
Subject to call.
(Subject to call 1908 .

CAMP BRANCH.-Geo. A. Dunn, Co. Clerk. This township is in Cass County. REFUNDING BONDS-
5s, ...... \$50,000....Nov. 19, 1917 Subject to call Nov. 19, 1907
$58,000 \ldots$......... 2,1919

## CAPE GIRARDEAU-

This city is in Cape Girardeau County.

LOANS - When Due. |Tax valuation, real....... $\$ 713,610$ | FUNDING- |  |
| :---: | :--- |
| $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 47,500 \ldots .$. Mch. 1, 1910 | Tax valuation, personal.. 195,425 |
| Total valuation 1896..... 909,035 |  | subject to call in 1900 \& 1905 NORMAL SCHOOL-

$8 \mathrm{~s}, \mathrm{~J} \& \mathrm{~S}^{-} \$ 41,500$.....
Subject to call....Jan. 1, 1905
otal debt July 1, 1898.. \$89,000
INTEREST on the funding bond
konds at st. Louis, M
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 7,000 \ldots . . . \mathrm{July}$ 1, $1910 \mid$ Tax valuation $1896 \ldots . . \$ 1,000,000$


CAPE GIRARDEAU.-AUG. UDE, Co. Treas. This township is in Cape Girardeau County
LOANS- When Due. |Bonded debt July 1, '98. $\$ 144,000$ COMPROMISE RR. BondS:
$48-5 \mathrm{~s}$, May, $\$ 144,000$. May 1,1909 Subject to call. 4 per cent before 1899 -after 5 .
Interest is payable at St . Louis.

Bonded debt Feb., 1899.. \$58,000 Sinking fund.................
So
28,000
 Tax rate (per $\$ 1,000$ ), $98 . . \$ 21 \cdot 00$ Population in 1890 was.......1,713 Assessment is $1_{3}$ actual value.
Total tax (per 1,000)........ $\$ 30: 50$ Total tax (per 1,000).... Population in 1890 was
Population in 1880 was opulation 1897 (estimated).5,000

CARTHAGE.-\{ $\begin{aligned} & \text { CHAS. O. HARRINGTON, Mayor. } \\ & \text { R. LUNDY, Clerk. }\end{aligned}$ This city is in Jasper Countv.

## LOANS- When Due.

 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 14,000 \ldots . . \mathrm{May} 10,1900$ Court Hou Optional, $\$ 3,000$ yearly after 1903 and $\$ 10,000$ after 1908Electric light Bonds-
5s, M\&N, \$25,000 May 1, 1919 000 after 1909 and $\$ 5,000$ after 1914.) 1909 and $\$ 5,000$ afte

COURT HOUSE BONDS-
, F\&A, \$11,500 ......Aug. 1, 1911 Subject to call at anv time. Bonded debt Feb. 6 , '99. $\$ 50,500$ Tax valuation, real..... $1,613,160$ Tax valuation, personal. 740,234 Total valuation $1898 \ldots .2,353,394$ Assessment about $l_{3}$ actual value. Population in 1890 was ... 7,981 Population 1898 (local est.)... 12,000

CASS COUNTY.-Geo. A. Dunn, Clerk. The county seat is Harrisonville.
$\qquad$ When Due. $\mid$ Assessed val'n, persn'1. 1,654,981
REFUNDING BONDSApril 1, 1919
4s, ...., \$150,000.....April 1, 1919
Subject to call.
Comp'd debt Feb. 15, '99.\$670,600 Sinking fund.............. 100,000
ssessed val'n, real....\$6,023,762
al'tion, railroads, etc. 1,597,508 Total valuation 1898... $9,276,251$ Assessment is $1_{3}$ actual value. Population in 1890 was....23,301

NTEREST on the 4 per cent bonds is payable at St. Louis, Mo.
CHARITON.-A. J. Furr, Co. Treasurer.
This township is in Howard County.
LOANS- When Due. | Bonded debt July 1, '98.. \$50,000 5s, Feb. 1, $\$ 50,000$. Feb. 1, 1909-'19 $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1898 . . . . . .1,167,000 \\ & \text { Assessment about 23 actual value. }\end{aligned}\right.$ Subject to call at any time. $\quad$ Population in 1890 was.......3,654 INTEREST payable at National Bank of Commerce, New York.

CHILLICOTHE.-This city is in Livingston County. LOANS- When Due. $\mid$ Total debt Jan. 1, 1898.... $\$ 55,000$
 subject to call at any time. SCHOOL BON
$6 \mathrm{~s}, \ldots, \$ 25,000 \ldots \ldots . . . .$. Tax valuation 1896......2,130,000
terest payable at City trea
Assessment is $1_{3}$ actual value.
Total tax (per $\$ 1,000$ )...... $\$ 29 \cdot 50$ y Treasury. Population in 1890 was......5.517

## CLARK CO.-Geo. E. McHugh, Treasurer

The county seat is Kahoka.

| LOANS- When Due. | Total debt July 1, 1898.. $\$ 218,500$ |
| ---: | :--- | :--- | :--- |
| COMPROMISE RR. Bonds- | Tax valuation, real | $1_{2} \mathrm{~s}$, Aug., $\$ 61,000$ BONDS${ }^{4} 1_{2}$ s, Aug., $\$ 61,000$. Aug. 10,1905 6 s , Apr., $107.500 \ldots . .$. Apr, 1,1901 , Apr., Subject to call. Apr. 1, 1901

6s, Jan., $\$ 50,000$
$\$ 50,000 \ldots . . . J$ Jan. 1, 1915
subject to call Jan. 1, 1905 Tax valuation, personal.. 859,210 Tax val'tion, RRs., etc.. 748,710 Total valuation $1898 \ldots . .4,446,415$
Population in 1890 was INTEREST on 6s is payable in
New York at Nat. Bk. of Commerce.

CLINTON COUNTY.-E. McWilliams, Clerk County seat is Plattsburg.

LOANS- When Due. Total debt July 1, 1898. $\$ 65,000$ Court housb and Jall, 18965 s J\&J, $\$ 50,000 \ldots$...Jan. 1,1996 Subject to call after Jan. 1, 1901 6s, July 8, 15,000 ...July 8,1905 subject to call at any time. Interest payable in Plattsburg.

COLE COUNTY.-F. W. Roer, County Clerk. The county seat is Jefferson City. LOANS ${ }^{\text {LONDS }}$ When due. 5s, Jan., $\$ 11,000$......Jan. 1, 1908 Subject to call after 1903. 4s, J\&D, $\$ 60,000 \ldots . .$. June 1, 1916 $48, J \& D, \$$ Optional after 1906 .
Refunining Bonds-
subject to call after 1908 .
$\begin{array}{rr}\text { Total debt July } 1,1898 . & \$ 65,000 \\ \text { Tax valuation } 1899 . \ldots . . & 662,249\end{array}$ Tax valuation $1898 . . . \quad 6,962,249$ ax rate (per $\$ 1,000$ ) $1897 . . \$ 7 \cdot 50$ Population in 1890 was..... 17,138 Population in 1898 (est.)....21,000 Interest payable at Jefferson City. Sinking fund Net debt Jan. 1, 1898.... 95,000 Assessed valuation 1898.5,097,035 Assessment about $1_{4}$ actual value. State \& Co. tax (per $\$ 1,000$ ) $\$ 9^{\circ} 00$ Population in 1890 was.....17,281
Population in 1880 was.....15,515
Pop Population in 1880 was.....15,515
Population in 1897 (est.) ...23,000

CUIVRE.-Edw. Bigas, Clerk.
This township is in Pike County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt July 1, } 1898 \text { \$21,000 } \\ & \text { Tax valuation 1898 }\end{aligned}\right.$ $5 \mathrm{~F}, \mathrm{Feb}$ (2n Bondss, Feb., $\$ 21,000 . . .$. Oct. 1, 1907
(Subject to call at any time.) Total tax (per \$1,000) $98 . . . \$ 1650$

DADE CO.-C W. Montgomery, Clerk.
The county seat is Greenfield.
LOANS. When due.
Compromise RR. Bonds- 1914
s, Apr. $\frac{1,}{\text { Subj. to call after June 1, } 1899}$ 58, Apr. 1, $\$ 242,000 \ldots$ June 1, 1914
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 000 of unrecognized bonds. Issues given below are in itigation, and no interest is paid on them.
Ralleond aid bonds $\qquad$ Total valuation $1898 \ldots \$ 1,758,896$ $\begin{aligned} 10 \mathrm{~s}, \mathrm{~J} \& J, & \$ 81,000 . \\ 7 \mathrm{~s}, \mathrm{~J} \& J, & 148,000 .\end{aligned}$ $\qquad$ Bopulation in 1890 was.....12,647

FRANKLIN CO.-James A. Mintrup, Clerk. County seat is Union.
LOANS- When Due. 6s, Feb., $\$ 199,000 \ldots .$. Feb. 1, 1901 Bonded debt July i,;98...\$199,000 Sinking fund
$151,1898$.
INTEREST is payable at St. Louis (Third National Bank) and at
GALLATIN.- $\left\{\begin{array}{l}\text { I. MANN, Mayor } \\ \text { H. Y. TARWATE }\end{array}\right.$
City in Daviess County. Arrangements are being made to pay off the floating debt
WOANS- When Due. $44_{2}$ s, J\&D, $\$ 25,000$ Dec. 27, 1917 Optional after 1902 1917 Bonded debt Jan. 1, 1899.\$27,500 National Bank, St. Louis.
GRAND RIVER.-Geo. A. Dunn, Co. Clerk. This is a township in Cass County. LOANS- When Due. 5s, Feb. 1, \$150,000..Nov. 1, 1917 Subject to call after Nov. 1, 1907 5s, Feb. 1. $\$ 12,000$.. Feb. 1, 1909 Int.at Nat. Bank of Republic, 1899

Valuation, etc.- ${ }^{\text {Vonded debt Jul. } 1,98 . .} \$ 162,000$ Tax valuation 1898 .....1,940,008 Assessment about $3_{3}$ actual value. Tax rate (per \$1,000) '93...\$16•10 Population in 1890 was...... 3,169
Population in 1880 was.... 3,038

GREENE COUNTY.-H. Ingram, Treas'r.
County seat is Springfield.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Net debt Feb. 22, '99... } \$ 313,600\end{aligned}\right.$ 58, Aug. 1, $\$ 324,000$.... 1902-1907 5s, Aug. 1, \$324,000....1902-1907 (Part due every 5 years on Aug. 1).
Bonded debt Feb.22,'99. $\$ 324,000$ Floating debt............... 11,600 Total debt...

335,600 Sinking fund Pote \& Co. tax (p. $\$ 1,000$ )'98. $\$ 950$ Population 1899 about. .. 58,000 INTEREST on the 5 per cent
Laclede National Bank, St. Louis.
GRUNDY CO.-J. W. Schooler, Co. Clerk.
county seat is Trenton.
LOANS- $\qquad$ When Due. Tax valuation, person'l. $\$ 1,426,031$ REFUNDING BONDS-
5s, July 1, $\$ 105,000$ hen Due. (Subject to call. Bonded debt July 1 ,'98. ax valuation, real $\$ \mathbf{3}$. 05,000 Pax rate (per $\$ 1,000^{\prime}$ ) ' $97 . . . \$ 5 \cdot 50$ INTEREST is payable at the Nat. Bank of Commerce, N. Y. City.
HANNIBAL.-Hannibal is situated in Marion County.
LOANS- When Due. LOANS When Due.
 Subject to call at any time. nterest is payable at Hannibal. 6s, April, $\$ 7,000 . . .$. Apr. 15, 1900

 | $(\$ 1,000$ due y'rly) to Apr. 15, 1906 | Total debt July 1, $1898 \ldots$. | $\$ 51,000$ |
| :--- | :--- | :--- |
| Sinking fund Feb. 1,'98. |  |  |

 Tax valuation $1896 \ldots . . .4,000,000$ Assessment about $i_{3}$ actual value． Total tax（per $\$ 1,000$ ） $96 \ldots \$ 12 \cdot 00$
Population in 1890 was．．．．．12，857

HENRY CO．－Wm．L．Pinkston，Treasurer
The county seat is Clinton．
LOANS．－${ }_{\text {When Due．}}$ 4s，M\＆S．$\$ 117,000$＿．．．Oct． 1,1917 5s，M\＆S，$\$ 50,000 \ldots . .$. Mar．1， 1912 subject to call at any time．
5s，July，\＄180，000 ．．．．July 1， 1907 Subject to call at any time． 5s，May，$\$ 29,000$ ．．．．．．May 1， 1908 subject to call at any time．
$4{ }^{128}, \$ 180,000$
Subject to call after Sept． 1,1915
1,1905 Total debt July 1，1898．．\＄556，000 Tax valuation，1898．．．．8， 16 －， 221 state tax（per \＄1，000）＇98．．．．$\$ 2 \cdot 50$ County tax（per $\$ 1,000$ ） verage school tax．．． population in 1890 was．．．．．．． 28,235 Population in 1880 was ．．． 23,906

INTEREST on the Kansas City water－works bonds is payable a Kansas Cial Bank of the Republic，New York City；on all other Kansas City bonds at the Ninth National Bank，New York；on the
Westport water and building bonds by N．W．Harris \＆Co．，N．Y．．and on the Westport funding bonds by the New York Security \＆Trust r．C．

TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state－
ment shows the city＇s total municipal debt and the sinking funds held by the city against the same at the dates indicated．
Total bonded debt．．．．$\$ 3,727,900$ Aug．15，＇98．Feb．1，＇98．Aug．15，＇97， $\begin{array}{lllll}\text { sinking funds．．．．．．．．．} & 228,497 & 227,900 & 204,900 & 154,410\end{array}$
Net debt．．．．．．．．．．$\overline{\$ 3,499,503} \overline{\$ 3,540,000} \overline{\$ 3,592,000} \overline{\$ 3,535,590}$ The figures of total debt for 1897,1898 and 1899 include the water deht or $\$ 3,100,000$
The city has no floating debt and the surplus income received by it from the water works，after paying all operating expenses and the annual interest on the entire cily dent，is now about $\$ 152,000$ ． A sinking fuud is provided by the laws of Missouri calculated to ing the amount appropriate for current expenses and improyement and without increasing laxation
ASSESSED VALUATION．－The city＇s assessed valuation and tax Year．Real Estate Personal Merchants，Total＊Vity Tax $\begin{array}{lllll}\text { Year．Estate．} & \text { Property．} & \text { Banks，etc．} & \text { Total } & \text { per } \$ 1,000 \\ 1898 \ldots . . \$ 50,454,365 & \$ 13,216,725 & \$ 4,138,495 & \$ 67, \sim 09,585 & \$ 12.00\end{array}$ 1  188
＊This is the city tax proper．Property is assessed at from 30 to 40
per cent of its actual value． per cent of its actual value．
POPULATION．－In 1890 the population was 119.668 ；in 1880 it 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 con－ nection whatever with the city or county governments．

| UILDING Bonds－ | LOANS－ |
| :---: | :---: |
| 5 |  |
| 4s，．．．．．．．，75，000．．．．．July 1， 1906 |  |
| 4s，．．．．．．，100，000．．．．．July 1， 1907 | Total debt Jan．1，1899．．\＄1，2 |
| 4s，．．．．．．，200，000．．．．July 1， 1909 | Sinking fund． |
| 4s，．．．．．．，150，000．．．．July 1， 1910 | Net debt Jan．1，1899．．．1，190，000 |
| 4s，．．．．．．． $100,000 . \ldots . J$ June 1， 1912 | Tax valuation 1898．．．．68，000，000 |
| 4s，g．．．．．，250，000 g．．July 1， 1916 | Assessment abt．${ }_{5}$ actual valuat＇n |
| Library Bon | School tax（per \＄1，000）＇98．．．\＄8．00 |
| 4s，g．J\＆J，\＄200，000 g．July 2， 1914 | Population 1898 （est．）．．．．．200， |
| TEREST is payable at the Ni | Nat＇l B＇k and Kountze B |
| DISTRICT PROPERTY．－Th rict（unencumbered）is $\$ 2,100,0$ |  |

KAW TOWNSHIP．－T．T．Crittenden，Jr．， County Clerk．－Kaw is in the County of Jackson，and is nearly co－extensive with Kansas City．
LOANS．－

When Due．｜Tax valuation，p＇rson＇1．．$\$ 5,231,215$ RAIPON．－TD BoND I S\＆J，$\$ 150,000$ May 201903 total valuation 1898． $56,023,349$ | 78 J\＆J，$\$ 150,000$. May 20， 1903 |
| :---: | :---: |
| Interest is payable in New York． | Total debt Aug．1， 1898 \＄150，000 Population in 1890 was．．． 132,716 Tax valuation，real．．．．50，792，134 ${ }^{2}$ Population in 1897 （est．）．．160，000

KNOX COUNTY．－J．R．Gibbons，Clerk．
County seat is Edina．Bonds mentioned below have since been re－ deemed．
LOANS－
When Due． F8，MAr．，$\$ 35,000$ ．．．．Sept．15， 1899 （Subject to call at any time．） Bonded debt March，1899．$\$ 35,000$ Floating deb $\qquad$ 10,000
45,000

Tax valuation，real．．．．．$\$ 2,792,141$
 Assessment about $2_{5}$ actual value． INTEREST is payable at the American Exch．Bank，St．Louis，Mo．
LACLEDE CO：－W．C Joslyn，Treasurer． County seat is Lebanon．
LOANS－ $\qquad$ When Due． $\mid$ Ass＇d valuation，real．．．$\$ 1,760,220$ 5s，Feb．1，$\$ 8,000$ ．．．．June 30， 1908 $5 \mathrm{~s}, \mathrm{C} .1$ ，Subject to call
Refunding Bonds－
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 55,000 \ldots$ Feb．1， 1918 Optional after Feb．1， 1903. Bondel 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．－F．Thornton，Clerk．
County seat is Lexington．The bonds were issued in aid of railroads，
for funding county warrants，and to pay interest on debt for fundig county warrants，and to pay interest on debt．
LOANS．－When Due．｜Tax valuation，1898．．．\＄10，543，418
 Total debt July $1,1898 \ldots \$ 571,800$ Population in 1880 was．．．．．．．25，710 INTEREST is payable in New York City at the Bank of America．
LEXINGTON．－F．Thornton，Co．Clerk．
This township is in Lafayette Countr．
LOANS－
When Due．｜Bonded debt Julv 1，＇98．\＄170，300
$\qquad$ ．July 1， 1910
Tax valuation 1898，．．
Population in 1890
$\begin{array}{r}\$ 170,300 \\ 2,206,420 \\ \hline\end{array}$
6s，…．．\＄134，300．．．．．July 1， 1910


Lincoln CO.-Brice H. Wommack, Clerk.

## County seat is Troy.

 LOANSREFUNDTVG Bonds (1888)5s, Feb. $\$ 84,000$ May 15,190 58, Feb., , \%100,000 May 15,1908 4 s , 4 s , Subjece to to call

- 119.1919

INTEREST is payable in New York by National Bank of Commerce
LOUISIANA.-W. H Glenn. Treasurer.

This city is in Pike County. [drrangements have been made to refund at 4 per cent $\$ 75,000$ 5 and 6 per cent bonds subject to call.] LOANS- When Due. $\mid$ Bonded debt July 1, '98..s125,000 REFUNDING Bonds of 1889 - Tax valuation, real........ 810,420 6s, Jan., \$5,000.......May 15, 1901 5s., Jan., 20,000 ...... Mar. 1, 1909 5 s, Jan., $\$ 50,000 \ldots . .$. Mar. 1, 1909 Assessment is $2_{3}$ actual value. subject to eall after Mar. 1, 1899 State \& co. tax (per M.) '97.\$20.00 5s, Jan.. $\$ 50,000 \ldots . .$. Mar. 1, 1909 $|$| City tax (per $\$ 1,000$ )......... 15.00 |
| :--- | :--- |
| Population in 1890 was......5,090 | All of the bonds are exempt from city tax.

INTEREST is payable at St. Louis.
MACON.-County seat of Macon County.
LOANS-When Due. Total debt July 1,'98.... $\$ 32,500$ '5s, M\&N, \$25,000......May 1, 1906 Real valuation (est.) ........ 3, 400,000
 MACON COUNTY.-P. J. Burton, Clerk. 2itigation.
 MARION.-S. A. Stuckey, Co. Clerk. This township is in Jasper County.
LOANS- When Due. Bonded debt July 1, '98. \$49,500
 subject to call at anr time. INTEREST is payable at the Nat. Bank of Commerce, New York.

MASON.-Wm. B. Drescher, Presiding Judge of Marion County.- Chis township is in Marion County. LOANS-
5s, April, $\$ 21,000 \ldots .$. Part yearly subject to call at any time.
REFUNDING BONDS 1898-
4s, Apr.. $\$ 125,000 \ldots .$. Jan.. 1918
( $\$ 40,000$ optional 1903 , and $\$ 85$, 000 optional 1yo8.)

Total debt Feb. 1, 1899. \$275,000 Siuking fund.............. 34,523 Tax valuation, real...... $3,464,620$ Total valuation $1898 . . .5,072,862$ State \& Co. tax (per M) '98... 12 2.50 Population in 1890 was ....18,346 Population in 1898 (est.)...22,425

PIERCE (TWP.)—J. E. adamson, Oo. Clerk.

## This township is Lawrence Counts.

LOANS- When Due. $\mid$ Bonded debt July 1, '98.... \$49,400 FUNDING BONDS - $\quad$ Mar. 1, 1907 Township has no floating debt. 6s, Mar. $1, \$ 2,000 \ldots . .$. Mar. 1, 190 Assessment is $3_{10}$ actual value. 5 subject to call. 400 Assessment is 10 actual value Subject to call after 1898.
5s, F\&A, \$30,000 … Oct. 3, 1912
state, county and ber $\$ 1,000$ ) $1 \$ 97 \ldots$. Population in 1890 was.......3.718 .000 subject to call atter 1896; balance after 1901
Interest is payable at St. Louis.
PLATTE COUNTY.--J. C. HATTON, Treas. County seat is Platte City.
LOANS- $\qquad$ When Due. REFUNDING BONDS Oct. 1, 1908 Subject to call at any time. Interest payable by County Treas Bonded debt July. 1, '98.. $\$ 60,300$ Floating debt Feb. 1,'98... 25,000 Total debt Feb. 15, 1898.. 85,300

PLEA This township is in Cass County. LOANS- When Due. RAILROAD AID BONDSSubject to eall 14 each 5 years.
Bonded debt Feb. 1,'99 . $\$ 74,000$

Total valuation $1898 \quad \$ 890,000$ Total tax (per \$1,000) '97 \$24.00 $\mathbf{2} 2,780$ Population in 1899 (est.).....3,200

## POLK.-Geo. A. Dunn, County Clerk.

Polk Township is in Cass County LOANS- When Due. 5s, Jan., $\$ 48,000$..... Jan. 1, 1913 Total debt Jan. 1,'99..... \$48,000 Assessed valuation 1898..419,006噱 INTEREST

## POPLAR BLUFF.-

This city is in Butler County.
LOANSBRIDGE AND SEWER BONDS6s, F\&A, $\$ 5,500$.
6s, A\&O, \$1,400 to call.
6s, A, Subject to call 1898
SCHOOL BONDS-
$5 \mathrm{~s}, \ldots . . ., \$ 20,00$ -
Water Bonds
6s, A\&O, $\$ 20,000 \ldots .$. Apr. 2, 1913 Total debt July 1, 1898... $\$ 26,900$ Total valuation 1897..... 783,804 Assessment is $1_{4} 01_{2}$ actual value City tax (per $\$ 1,000$ ) '97.... $\$ 9 \cdot 20$
 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. When Due. Tax valuation, real.....\$2,386,815 RAILROAD BONDS5s, May, $\$ 23,500$ $\qquad$ Oct., 1907 $41_{2 s}$ subject to call at any time. $\$ 40,000 \ldots .$. Nov., 1917 Total debt July 1, 1898.. $\$ 73,500$ $\begin{array}{lr}\text { Sinking fund May } 15,98 & 31,000\end{array}$ ax valuation, personal.. $1,257,83$ Tax valu'n, railroads,etc. 273,299 otal valuation 1898......4,156,62 Assessment about 2-5 actual value | Net debt May 15, 1898.. | 42,500 | Population in 1890 was.....15,365 |
| :---: | :---: | :---: |
| Population in 1897 (est.)...17,000 |  |  | 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.
RALIS COUNTY.-J. S. Briscoe, Clerk. County seat is New London. LOANS- When Due REFUNDING BONDSFeb., $\$ 38,000 \ldots .$. Feb. 1, 1909 4 s, Feb., $\$ 300,000 \ldots .$. Feb 1, 1918 ( $\$ 75,000$ opt. after $1903, \$ 125,000$ opt. after 1908 and $\$ 100,000$ opt. after 1913.
Total debt July 1, $1898 . . \$ 338,000$
Tax valuation, real..... $\$ 2,980,045$ Tax valuation, person'l.. 977,490 Tax val'n, RR. \& merch. 583,774 Total valuation $1898 . . . .4,541,309$ Assessment about $40 \%$ actual val. Total tax (per $\$ 1,000$ ) ...... $\$ 16.50$ Population 1898 (est.) Population 1898 (est.)

ST. CLAIR CO.-J. D. Glinn, Treasurer. County seat is Osceola. All the sonds of this county are in litigation, and no interest is paid. | TEBO \& N EOSHO R. R. AmD BONDS- | Assessed valuation, '98.\$4,100,557 |
| :--- | :--- | :--- | Bonds are for $\$ 1,000$ each. $\qquad$

## ST. JOSEPH.-M. M. Rigas, Comptroller.

 St. Joseph is the county seat of Buchanan County. The city has nowater debt but pays an annual rental for water purposes of $\$ 33,000$. LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Sinking fund....,.......... } 657,077 \\ & \text { Net debt Feb. }, 99 . . . .151,375\end{aligned}\right.$ 6s, F\&A, $\$ 7 \times 9,200 \ldots$. Aug. 1, 1903 Tax valuation, real ....14,704,430 4s, F\&A, 407,000 ....Jan. 4, 1901 Tax valuation, person’1 6,226,660 Past-due bonds not pre| sented $\ldots . . . . . . . . . . . . . . . . . . . ~$ |
| :---: |

 INTEREST is payable in New York at National Bank of Commerce

St. Joseph School Dist.-H. H. Smith, S'ecy.
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 $\$ 625,000$ January, 1898 , was $\$ 625,000$

LOANS
5s, F\&A Aing Bonds-
5s, F\&A, $\$ 74,000$..
eall at Aug. 1, 1908 $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 187,000 \ldots .$. Apr. 2, 1914 RENEWAL REFUNDING BONDS Subject $\$ 96,500 \ldots .$. Mar. 1, 1918 subect to can, $\$ 21,14003, \$ 25,000,1908$, and $\$ 25$,-
000,1913 .

ST. LOUIS. - \{ HENRX ZIEGENHEIN, Mayor.
The city and county were merged in 1877, the city assuming the ounty's debt.
GOANS.When Due. LOANS-- When Due, $48, \mathrm{~g}, \mathrm{~J} \& \mathrm{D}, \$ 950,000 \mathrm{~g} . \mathrm{Ju}$ PURCHASE BLOCK $121-$ 6s, A\&O, $\$ 245,000 \ldots$ Apr. 10, 1906 Rs,g. J\&J, $\$ 476,000 \mathrm{~g} . \mathrm{Jan} .1,1900$ 48,g.A\&O, 1,559,000g.Ap. 10,1908 48,g.M\&N, $\& 513,200$ g...Nov. 2,1911 4s,g.A\&O, 2257,000 g.Oct. 1,1913 4s,g.J $\& D, \$ 2,000,000 \mathrm{~g} . \mathrm{June} 1,1914$
$4 \mathrm{~s}, \mathrm{~g} . \mathrm{J} \& J, 1,985,000 \mathrm{~g} . \mathrm{July} 1,1918$

RENEWALS-(Con.)-
$3-65 \mathrm{~s}, \mathrm{~g} . J \& D, .82,844,100 \mathrm{gJ}$ 'e $25,{ }^{\prime} 0$ 3-65s,g.J\&D,. $\$ 2,844,100 \mathrm{gJ}$ ' $25,{ }^{\prime} 07$
$3-65 \mathrm{~s}, \mathrm{~g} . \mathrm{M} \mathrm{\& N}, 975,000 \mathrm{~g} \cdot \mathrm{May} 1,1915$ $3-50 \mathrm{~s}, \mathrm{~g} . J \& J, 593,000 \mathrm{~g} . \mathrm{July} 1,1918$ 3-50s,g.F\&A, 275,000 g. A'g. 1, 1919 $3-50 \mathrm{~s}, \mathrm{~g}$. J\&D, 12,000 g.J'ne 2,1920 ST, LOUIS OOUNTY BONDS ASSUMED
Park PURPOSES-
$68, g . A \& O, \$ 1,900,000$ g.Apr. 1, 1905 GOLD BONDS.-All the city's bonds are payable, principal and in INTEREST on all bonds is payable in New York City-on the Tower Bank of the Republic : on the Park bonds at the National Ban of Commerce. Interest on the bonds payable in \& sterling, on those maturing in 1912, 1914 and 1915 and on the $3^{1} 2 \mathrm{~s}$ 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 $\$ 4 \cdot 8665$ per pound sterl ing. Interest on all other bonds is payable at the National Bank of 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.
 Water, debt included......... $5,808,000 \quad 5 \quad 5,808,000 \quad 5,508,000$ 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 the debt existing April 7,1890 and bonds issued in renewal thereof On the basis of renewing the city's bonded debt at 4 per cent, the debt for which this sinking fund was established will be extinguished in for wh
1927.
CITY PROPERTY.-The city owns its water works, the revenue from which for water rates, permits, ete., for the fiscal year 1896-97 rates were $\$ 495,876$. In addition to the water works the city owns its hospitals, insane asylums and poor house, city hall, court house, jail, house of correction and work house, engine houses, markets, police stations, parks, etc.
ASSESSED VALUATION.-The city's assessed valuation (about
3-5 eash value) and tax rate have been as follows:


POPULATION.- In 1890 population was 451,770 ; in 1880 it was (2)

SCHUYLER CO
County seat is Lancaster.
REFUNDS-
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \mathbf{\$ 1 4 3 , 0 0 0}$
When Due.
-J. W
. Payton, Clerk.
(\$44,125 due every 5 years.)
Total debt Mar. 1, 1899 .. $\$ 143,000$
Tax valuation, real 1596,150 Population in 1890 was....11,240

* These figures do not include merchants' or railway valuations. INTEREST is payable in New York at Farmers' Loan \& Trust.

SCOTLAND CO.-L. W. Kinney, Co. Treas. County seat is Memphis.
LOANS-
EMG BONDS-
2, J\&D, $\$ 340,000 \ldots 1902$ to 1917
Tax valuation $1898, \ldots . . .4,119,915$
Assessment about ${ }^{1} 4$ actual value State tax (per $\$ 1,000) 1897 . . \$ 2 \cdot 50$
County tax (per $\$ 1,000$ ) County tax (per $\$ 1,000$ )
Population in 1890 was ........ 42,674
SEDALIA.-Sedalia is in Pettis County.
LOANS- When Due. REVENUE BONDS -

$4_{1} 1_{2}$, JF\&NDING- $\$ 178,500 \ldots$...July 1, 1927
SEWER BONDS-
$7 \mathrm{~s}, \mathrm{~A} \& O$, Past due Subject to call, $\$ 25,000$ after

## 2 and balanee after 1907

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 July 1, 1898, was ASSESSED VALUATION in 1897 of real estate was $\$ 3,588,815$; personal property, $\$ 1,199,527$; total, $\$ 4,788,342$; city tax (per $\$ 1,000$ )
POPULATION.-The population in 1890 was 14,068; in 1880 was
(estimated) 22,000.
Sedalia Sohool Distriot.-A. W. McKenzie, Secretary.

| LOANS- When Due. | Floating debt............ \$10,000 |
| :---: | :---: |
| 68, ......, \$20,000 ....... ..... 1905 | Total debt Dec 1,1898* 161,000 |
| 58, ......, 30,000....July 1, 1909 | Sinking fund ............ 10,000 |
| (subject to call after July 1, 1899.) | Net debt Dec. 1, 1898... 151,000 |
| $48 . . . . .$. \$15,000. | Assessed valuation '98..4,554,873 |
| subject to | Assessment abt. 50\% actual value. |
| Refunding Bunds- | School tax (per \$1,000) '98 \$10.00 |
| $12, \ldots \ldots$. . $23.000 \ldots \ldots . . .1919$ | Population in 1898 (est) ..22,000 |

SNI-A-BAR.-F. Thornton, County Clerk.
This township is in Lafayette Co. Five thousand dollars of bonds issued in 1870 and due in 1875 are in litigation.

LOANS- When Due. |Bonded debt Julv 1, 1898..\$41,000 REFUNDING BONDSAug. 1, 1910 5 s, ......., $\$ 36,000$....Aug. 1,
subject to call at any time.

1910 Tax valuation $1898 . . . . . . .716,312$
Population in 1890 was......62,698 SPRINGFIELD.-G. W. HackNEy, Clerk. Springfield is in Greene County.
LOANS- When Due. LOANS- When Due.
$4^{1} 1_{2} \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 50,000 \ldots$ May 1, 1911
$41_{2 S}, \ldots . . \$ 25,000 \ldots$. June 15, 1905 Interest is payable in New York. Total debt Jan. 1, 1899.. \$157,800 Tax valuation $1898 \ldots \ldots 7,827,104$ Total tax (per \$1,000) '98 ..\$23.00
Population in 1890 was....21,850 Subject to call May 1, 1901
$4^{1} 2 \mathrm{~s}$, J\&J, $\$ 50,000$.... July 1, 1911
$\mathbf{S 1}^{1} \mathrm{~s}$, Abjeot to call July 1, 1901
Subject to call Oct. $1,191,1901$

SULLIVAN CO.-O. B. Pfeiffer, Clerk.

## County seat is Milan.

LOANS- When Due. 5 s, Feb., $\$ 9,000 \ldots \ldots . . . \mathrm{July}^{2}$ 1, 1908 Subject to call at anv time. Subject to 000.....Feb. 1, 1918 $\$ 50,0001908$, $\$ 50,0001913$. Total debt Feb
Sinking funds.
Sinking funds. 15, 1899. \$159,00 et debt Feb. 15, 1899... 60,000 ax valuation $1898 .{ }^{2}$. 99,000 State \& Co. tax (ner M) '98\$ $\mathbf{R}^{2} .50$ INTEREST on all bonds is payable in New York. Population in 1890 was....19,000

TRENTON一 $\begin{aligned} & \text { THOMAS A. MURPHY, Mayor. } \\ & \text { J. P. WARD, City Clerk. }\end{aligned}$
This city is in Grundy County.
LOANS. When due.
5\&, F\&A, \$20,000 .....Aug. 1, 1913 REFUNDING BONDS-
$41_{2}$ s, A\&O, $\$ 37,000 \ldots J a n .1,1918$ $\$ 10,000$ optional after 1907 and $\$ 10,000$ after 1912. Tax valuation real....... \$915,950 Tax valuation personal.. 386,345 Total valuation, 1896....1,422,295 Assessment $1_{2}$ actual value. $\$ 9 \cdot 00$
City tax (per $\$ 1,000$ )..... City tax (per $\$ 1,000$ ) .... $\$ 9 \cdot 00$ Population in 1890 was....... 5,039 Total debt Feb. 1, 1898.. $\$ 60,000 \mid$ Population in 1897 (est.) ... 7,000 INTEREST on the refunding bonds is payable at the New York Security \& Trust Co, New York City
V AN BUREN.-T. T. Crittenden, Jr., Co. Clk. This to wnship is in Jackson Countr.
LOANS- When Due. Tax valuation, personal.. $\$ 203,930$ 4s, Jan. 4 Total valuation, 1897.... 707,580 4s, Jan. 4, $\$ 5,000 \ldots, 1.0$ Optional Assessment is ${ }^{2} 5$ actual value. Bonded debt July 1, 1898, p45,000 $\mid$ Population in 1890 was.......2,020 INTEREST is payable at the Ninth National Bank, New York City

VERNON CO.-\{ R. J. McGOWAN, Clerk Co. Court.
ERNN IN C. TR F. LANCASTER. Treasurer. County seat is Nevada. The $\$ 4,000$ of 8 per cent railroad bonds are past due,

LOANS-
G BONDS
${ }_{(\$ 40,000}^{12 s, ~ M \& S, ~ \$ 140,000 . .}$
When Due. | Total debt. . ................ \$200,000 (\$40,000 due Sept.,. 1908-1918 and $8 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad \$ 100,000$ in Sep
Interest is payable in ......... Bonded debt Feb 18 New York. Floating debt Sinking fund .... \$200,000 Net debt Feb. 4,1899.... 185,000 Assessed valuation'98. 8,779,143 Assessment about $1_{3}$ actual value. State \& co. tax (per M.)'98... $\$ 6.50$ Population in 1890 was $-31,505$

## WARRENSBURG SCHOOL <br> DIS-

TRICT.-Warren Stone. Treasurer.
This district is situated in Johnson County
$41_{2}$ LOANS-...... $\$ 27,500$ When Due. $\begin{aligned} & \text { Assessed valuation '97. } \$ 3,000,000\end{aligned}$ (subje 1908 ) Bonded debt July 1, 1898.\$ $99,500 \left\lvert\, \begin{aligned} & \text { Population in } 1898 \text { (est.) ... } 8,000\end{aligned}\right.$

WASHINGTON.-This township is in Franklin County. LOANS-When Due. Total debt July 1, 1898....\$30,000 4s, J\&J, $\$ 30,000 \ldots$. . Sept.1,1912 $\mid$ Assessment about $1_{3}$ actual value | 4s, J\&J, $\$ 30,000 \ldots . .$. Sept.1,1912 | $\begin{array}{l}\text { Assessment about } 1_{3} \text { actual value. } \\ \text { Subject to call at any time. }\end{array}$ |
| :---: | :--- |
| Population in 1890 was.......2.725 |  | WASHINGTON.-F. Thornton, Co. Clerk. This township is in Lafayette County.

$\qquad$ When Due. ${ }^{\text {Refunding Bonds- }}$ FUNDING Bonds-
6s, $, \ldots, \$ 53,000, \ldots . . . J u l y ~$
$\$ 7,000$ subject to call at any time, $\$ 16,000$ after 1900 and
$\$ 30,000$ after 1910 . Bonded debt July 1, '98. \$77,000 Tax valuation, $1898 . \ldots .1,003,570$ WORTH CO.- $\left\{\begin{array}{l}\text { W. P. SPILLMAN, Clerk. } \\ \text { A. O. MASON, Treasurer. }\end{array}\right.$
Grant City is the county seat.
LOANS- $\quad$ When Due. |Total debt Jan. 1, 1898.. \$29,000 $5 \mathrm{~s}, \mathrm{~J} \& 1$ ), $\$ 25,000 \ldots .$. Dec. 1.1917 Assessed valuation '98...2,829,248 (Subject to callafter 1902.) $\quad$ State \& Co. tax (per M. '96. ${ }^{\circ} 7 \cdot 50$ Bonded debt July 1,'98..\$25,000 $\begin{aligned} & \text { Population in } 1890 \text { was...... 8,738 } \\ & \text { Population in }\end{aligned}$

## 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 de

| Location. | Bonded Debt. $\$$ | Assessed Valuation \$ | Rate of PopuInt. lation. \% 1890. |
| :---: | :---: | :---: | :---: |
| Albany, Gentry Co | 19,000 | \$550,000 | 6 *3,000 |
| Aurora, Lawrence | 15,500 | 441,033 | 5\&6 6,000 |
| Austin Township, Cass | 68,000 | 575,0¢0 | 5 1,395 |
| Bates County | 140.000 | 9,544,890 | $41_{2} 32,223$ |
| Bethany, Harr | 35,000 |  | E,6,8 1,105 |
| Bolivar, Polk Co. | .12,000 | 459,273 | $5 * 3,000$ |
| Boonville, Cooper Co | 10,000 | 1,387,700 | $5-4,200$ |
| Brooktield, Linn Co | 35,500 | 1,044,326 | 6¢8 * 6,062 |
| Brunswick, Charito | .10,000 |  | 6 1,748 |
| Caldwell ( | 13,000 | 5,594,902 | 6 15,152 |
| Cameron, Clinton Co. | 14,000 | 650,000 | 5 \& $6{ }^{*} 3,100$ |



DEbT, RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861) Admitted as a State (Act Feb. 22, 1889)
Total area of State (square miles)
March 2, 1861 Nov. 2, 1889

70,795 State Capital

Bismarck
Governor (term exp. 1st Tues. Jan. 1901) - F. B. Fancher Secretary of State (term ends 1st Tues. Jan. 1901)- Fred. Falley Treasurer (term ends 1st Tues. Jan. 1901) - D. W. Driscoll

Legislature meets biennially in odd years on the first Tuesday after the first Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.-For history of State debt see State and City Supplement of April, 1894, page 118.

| LOANS- When Due. | Refunding Bonds- |
| :---: | :---: |
| CAPITOL BUILDING Bonds- | Bs, J\&J, $\$ 38,600 \ldots$ July 1,1915 |


 Hospital Bonds$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots$ July 1,1914
$4^{1} \mathrm{es}, \mathrm{M} \& N, 153,000$ REVENUE B 112,000 .
$41_{2}$ s, A\&O, \$150,000
$48, \mathrm{M} \& N$ $\begin{array}{rr}48, ~ M \& N, ~ 22,700 . \text { May } & 1,1905 \\ \text { subjectto callafter May } & 1,1899\end{array}$ INTEREST and principal of the above bonds are payable at the Chemical National Bank in New York.
TOTAL DEBT.-The following shows the State's bonded debt. floating debt and sinking fund on the dates named:

| Bon | July 1,98. | Jan. 1, '98. | Nov. 1, '95. | 4. |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
| Floating debt |  | 90,000 | 130,000 |  | Sinking fund.

$\begin{array}{rrrr}\$ 845,300 & \$ 845,300 & \$ 845,807 & \begin{array}{lll} & \text { Jan. } 1,94 . \\ \$ 795,807\end{array}\end{array}$ Sliking fund. 20,000
ASSESSED VALUATION.-The State's assessed valuation (about $1_{3}$ actual value) has been as follows :

| Years. |  |  | Total Ass'd State tax |  |
| :---: | :---: | :---: | :---: | :---: |
| $1898 .$ | $\$ 65,458,290$ | $\$ 35,672,726^{*}$ | Valuo |  |
| 1897. | 63,778,231 | 29,693,262* | 93,471,493 | \$4.30 |
| 1896. | 64,722,092 | 28,676,886* | 93,398,978 | $4 \cdot 30$ |
| 1895. | 69,006,738 | 25,785,584 | 94,792,322 | $4 \cdot 50$ |
| 18 |  |  | 83,630,553 | $4 \cdot 50$ |
| 1893. |  |  | 82,351,987 | $4 \cdot 50$ |

*The assessed valuation of personal property for 1898 as given
above includes railroad property to the amount of $\$ 12,742,895$; for above includes railroa property to the amount of $\$ 1$
1897 it was $\$ 8,772,03$ and for 1896 it was $\$ 7,886,030$.

DEBT LIMITATION.-The limitations to the debt-making power of the State and municipalities of North Dakota are found in Article XII of its Constitution. The provisions with reference to the matter are complete and stringent, and will be found on page 121 of the State and City Supplement of April, 1895.
POPULATION OF STATE.-The population of North Dakota has been as follows in the years named.
1890...182,719 $1880 \ldots 36,909 \quad 1870 \ldots 14,181 \quad 1860 \ldots 4,837$
The population in 1897 is estimated at $230,000$.

The population in 1897 is estimated at 230,000 .

* This is total for both North and South Dakota.

Cities, Counties and Towns
in the

## STATE OF NORTH DAKOTA.

Nоте.-For reports not given in alphabetical order among the following, see "Additional Stalements" at the end of this State.
BARNES CO.-County seat is Valley City.
Bonded debt Jan. 1, 1899. \$58,500 |Total valuation 1898 \$4,457,570 Sonking funds $1.189 . . .$. 11,497 Assessment about $1_{2}$ actual value Net debt Jan. 1, 1899...... 47,002, State \& Co. tax (per M.) '98. 816.50 Assessed valuation, reai. $3,160,338$; Population 1890 was........ 7,045 $\begin{array}{ll}\text { Asse sed valuation, pers. } 745,546 \\ \text { Asses'd valuat'n, railro'd..551,686 } & \text { Population in } 1899 \text { (est.) } \ldots 10,000\end{array}$

BISMARCK.-Bismarek is situated in Burleigh County. The bonds issued by the city are all exempt from taxation.
LOANS- When Due. $\begin{gathered}\text { Interest payable in New York. }\end{gathered}$ 8s, M\&N, \$9,000.....May 1, 1901

Interest payable in Bismarck.


## BURLEIGH CO.-John P. Hoagland, Treas'r.

County seat is Bismarck
LOANS- When Due. $\mid$ Assessed val'tion, real.. $\$ 2,149,052$


 $\begin{array}{rrrr}\text { Total debt................ } & 178,200 \\ \text { Cash in county fund.... } & \text { Population in } 10,056 & \begin{array}{l}\text { Pop } \\ \text { Population in } 1896 \text { (est.)......6,000 }\end{array}\end{array}$
CASS COUNTY.-\{ $\begin{aligned} & \text { D. C. ROSS, Treasurer. } \\ & \text { O. J. OLSON, Auditor. }\end{aligned}$
County seat is Fargo.
LOANS-
$\begin{array}{lr}\text { Net debt Jan. 1, 1899.. } & \begin{array}{l}\$ 51,511 \\ \text { Assessed valu'n, real... } \\ 8,975,188\end{array}\end{array}$ 5s, DRAI... \$15,000, REF Bo............. 6s, F\&A, \$24,000.......eb. 1, 1905 Hospital \& Poor Farm5s, A\&O, $\$ 15,000 \ldots$ Oct. 15,1910
Bonded debt Jan.1, 99 Binking fund............ $\quad$ 2,489 otal valuation, 1898..12,337,270 Assessment about ${ }^{1} 3$ actual value. State \& Co. tax (per M ) '98. $113 \cdot 60$ Population 1890 was. Population 1899 (local est.). 80,000

EMMONS CO.-Edward Braddock, Auditor.
unty seat is Williamsport.
$\qquad$
$\qquad$ When Due.
Refun $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000$.
6s, M\&S, 25,000. July 1, 1902 Int. paid by Chem. Nat'l B'k, N. Y., and Chase National Bank, N. Y., Bonded debt Jan. 1, 1899.\$45,000 Floating debt............. 15,000
Total debt Jan. 1, 189,000 Sinking fund................ $\quad 7,500$ Net debt Jan. 1, $1899 \ldots . . \$ 52,500$ Tax valuation, real....... 786,872
Tax valuation, personal. 340,983 Total valuation $1898 \ldots . .1,127,875$

TAX FREE. State \& Co. tax (per M.) ' $98 . \$ 19 \cdot 40$ Population 1890 was...........1,971 Population in 1895 was.......3,500
Population in 1899 (est.)
county are exempt from taxation
FARGO-Fargo is situated in Cass County.

| LOANS |  | When Due. | Bonded debt Jan. 1,'98.. \$194,000 |
| :---: | :---: | :---: | :---: |
| Bridges, | 20,000 | 1903 | Floating debt ............. 50,000 |
| Bridges, \& | 9,000 | 1904 | Total debt................. 244,000 |
| Funding, | 34,000 | 1901 | Sinking funds............ 48,000 |
| Refunding | 25,000 | 1913 | Net debt Jan. 1, 1898.... 196,000 |
| Sewers, | 19,000 | 1903 | Tax valuation real........ 1,837,868 |
| do | 8,000 | 1902 | Tax valuation, personal. 501,316 |
| Streets, | 9,000 | 1901 | Total valuation 1898....2,339,184 |
| Water, | 40,000 | 1911 | Assessment about $1_{3}$ actual value. <br> Total tax (per $\$ 1,000$ ) '97.. $\$ 60 \cdot 30$ |
| Water\&sewer Paving, | 30,000 2000 | 00 to '11 | Population in 1890 was..... 5,664 |
|  | 20, | ' | Population 1898 (local est.).13,000 |

In addition to the above there are outstanding $\$ 40,000$ water bonds which were assumed by the city upon purchasing the works. These are to be paid from water rents and not by general taxation.

GRAND FORKS - $\left\{\begin{array}{l}\text { JOHN DINNIE, Mayor. } \\ \text { F. A. BROWN, Auditor. }\end{array}\right.$
This city is situated in Grand Forks County.

LOANS-
7s, Mar., $\$ 50,000$
78, Mar., \$50,000.... 6s, M\&S, $\$ 40,000 \ldots$ 6 s UNDING BONDS6s, A\&O, $\$ 51,000 \ldots .$. 6s, ......., $\$ 30,000$.

When Due. SEWER BONDS-

The sewer bonds in the above table are payable by special assessment on property benefited, and are subject to call.
INTEREST on the bridge bonds is payable in Grand Forks; on the
BONDED DEBT on March 1, 1899, was \$243,000, including a water debt of $\$ 86,000$; sinking fund, $\$ 20,000 ;$ net debt, $\$ 223,000$. The city owns its water works, valued
ASSESSED VALUATION in 1898 was $\$ 2,093,881$. Assessment is
about 25 per cent of actual value. Tax rate $(\$ 1,000)$ in 1898 was about
$\$ 53.50$.
POPULATION in 1890 was 4,979 ; in 1880, 1,705; in 1899 (esti
mated), 12,000 .

GRIGGS CO.-IVER UDGaRD, Treasurer
County seat is Cooperstown.
LOANS- When Due.
6s, M. \& S, $\$ 30,000$.....Mar. 1, 1904
6efeunding Warrants-
6s, F\&A, $\$ 20,000$...Feb. 10,1903 Bonded debt no floating debt.

Sinking fund.............. $\$ 12,654$ $\begin{array}{ll}\text { Net debt Mar. 1, 1898.... } & 50,346 \\ \text { Cash on hand................ } & 22,703\end{array}$ Total valuation 1898 ,......2,010,778 Assessment about $1_{2}$ actual value. Aver, tax (per $\$ 1,000$ ) ' $97 \ldots \$ 33 \cdot 40$
Population 1890 was

INTEREST on the court house and jail refunding bonds is payable
at the First National Bank，New Yorrz：on the sed at the First National Bank，New York；on the seed－wheat bonds by
Gilman Son \＆Co．，New York，on the refunding warrants at the Firs National Bank，St．Paul，Minn．

JAMESTOWN．－GEo．C．EAger，Auditor． Jamestown is situated in Stutsman County．
LOANS－
SCHOOL BONDS－
 7 s ，Semi－an．，$\$ 5,000 \ldots$－ 1899 －1914
（\＄1，250 due every 5 years）．
WARRANTS－FUNDING－
7，July $1, \$ 5,000$ ．．．Meh． 22,1900
KIDDER COUNTY．
Interest payable at Jamestown．
Total debt Mar， $1,1899 \ldots . . .17 .500$ Total debt Mar，1，1899．．．．$\$ 17,500$ Tax valuation 1898．．．．．． 889.797 Assessment same as actual value． Total tax rate（per M．）＇＇97．$\$ 39 \cdot 00$
Population in 1890 was．．．．．2，296
－County seat is Steele．

FUNDING BONDS－
7 s ，M\＆N，$\$ 17,000$ 6s，J\＆J，$\quad 9,000 \ldots . . . \mathrm{Mayl}_{1}$ 2， 1902 Bonded 20，000．．．．Dee．15， 1914 Floating debt．．．．．．．．．．．．．．． 6,636 Total debt．

Assessed valuation，real $\$ 708,211$ Assessed valuation，pers． 133,024 Assessed valuation，RR．157，012 Ass valuation 1898．．．． 998,247 Avsessment is $1_{3}$ actual value． Aver．tax（per $\$ 1,000$ ） $97 . . \$ 33 \cdot 60$ Population in 1890 was．
Population in 1880 was．
INTEREST on the funding bonds due in 1902 is payable at the Nat Nat Bank，＇St．Paul；on those due in 1914 at the Chase Nat．Bank，N．Y．

MANDAN．－Anton Grunenfelder，Treasurer This city is the county seat of Morton countr．
LOANS－ \＄15，000 $\ldots$ Funding，$\$ 15,000 . . . . \mathrm{May} .1913$
Water－wks， $10.0000 . .1908$ Water－w ks， $10,000 . .$. Feb 1，1， 1910
do
$5,000 \ldots$ Dee． 30,1913
 Bonded debt May 1， $1898 . \$ 39,000$／Assepsment about＂5 actual value． MORTON COUNTY．－P．B．Wiскнаm，Treas． County seat is Mandan．
$\qquad$
5 s ，June，$\$ 25,000$ ．．．．．June 1,1013 s．URT HoUse Bonds－ 1913 Interest payable in New Yorls All issues exempt trom taxation．
loating debt．．．．．．．．．．$\$ 28,815$ Assessed valuation 1898．2，873，214 Assessment about $3_{5}$ actual value．
Average tax（per M．） 97. Population 1890 was．．．．．．．．4．728
Population in 1898 （est） Population in 1898 （est．）．
$\square$
NELSON CO．－E．O．Engesather，Treasurer． County seat is Lakota．

LOANS－
7s，A\＆O，$\$ 10,000 \ldots .$. Apr． 1,1904
6s，J\＆J， $16,000 \ldots . . \mathrm{July}^{1}, 1914$ ReFUnding Bonds－ 6s，J\＆D，\＄20，000．．．June 1， 1915
Bonded debt Feb． Bonded debt Feb．1，＇99 ．．．．$\$ 63,000$

TAX FREE All the
FREE．－All the bonds issued areme INTEREST on the county bonds due in 1904 is payable at St．Paul，

RAMSEY CO．－Henry Hale，Auditor．

## County seat is Devil＇

$\qquad$
LOANS－
7 s ，Mar．20，$\$ 15,000$ Mar 20 ．
$61_{2 s}, \mathrm{M} \mathrm{\& S},{ }^{18}, 000$. Sept． 1,1902
6s，M\＆S，5，000．Mar．20，1910
Sem M 18，000．Ma
BONDS－
$7 \mathrm{~s}, \quad$ M19\＆S，$\$ 30,000$. Mar． 19,1900
Bonded debt July 1，＇98．$\$ 86,000$ Total debt．
TNTEREST
Oash in county funds． deosed valuat＇n，real．． $1,624,065$ Assessed valuation，pers． 648,553 Assessed valuation，RR．．． 167,660
Assessed valuation 189æ． $2,440,279$ Assessment about $3_{5}$ actual Average tax（per \＄1，000）＇97．36．50． Population 1890 was．．．．．．．．．4，418 Population 1880 was．
Population 1897 about．．
Net debt Feb．1， 1899 Assessed valuation，re．．．．$\$ 55,913$ sses＇d val．，pers．\＆RR．716，768 ssessment is $3_{4}$ actuai．． $2,198,650$ state \＆Co．tax（per M）＇ $98 . \$ 15: 50$ Population in 1890 was． 9.50

INTEREST on the funding bonds is payable at St．Paul，Min ds at Devil＇s Lake．

## SARGENT COUNTY．－A．C．Dewey，Treas．

 County seat is FormanLOANS－
68，J\＆D，\＄38．000 ．．．．．．．．．ee． 1.1915 Int．paid at Chase Nat＇l B＇k．N．Y． Total debt March，1899．．$\$ 38,390$ Sinking fund and cash．．．． 25,000

## STUTSMAN CO．－H．C．Flint，Treasurer． County seat is Jamestown．

$\qquad$ 6s，g．J\＆J，$\$ 36,500$ g．July 1,1903 $6 \mathrm{~s}, \mathrm{~g} . \mathrm{J} \& J, 527,000$ Jule 1009 ssubject to call July 1， 1899 ， 1909 Interest payable in New York． Bonded debt Jan．1，1899．．$\$ 63,500$ Floating debt．．．．．．．．．．．．．．11，572
，
TOW NER CO．－D．K．Brightbill，County Auditor．Cando is the county seat．
Bonded debt July 1，1898．$\$ 35,300 \quad$ Total valuation $1898 \ldots \$ 1,151,744$ Sinking fund．．．．．．．．．．．．18，892 Assessment abt． $50 \%$ a atual alue． Assessed valuation，real． 60 ．188 $\mid$ Population iu 1890 was．．．．．．1，450 Assessed val＇n，per＇l \＆RR． $548,247 \left\lvert\, \begin{aligned} & \text { A }\end{aligned}\right.$

## ADDITIONAL STATEMENTS．

In the table below we give statistios regarding all places in North which are not represented among the fiebtedness of over $\$ 10,000$ and add the population from the U．S．Census of 1890 ．

| Location． | $\begin{gathered} \text { Cash } \\ \text { in } \\ \text { Treasury. } \end{gathered}$ | $\begin{aligned} & \text { Total } \\ & \text { Debt. } \end{aligned}$ | $\begin{gathered} \text { Assessed } \\ \text { Vuluation } \\ 1898 . \end{gathered}$ | $\begin{gathered} \text { Aver'ge } \\ \text { TaxR Rate. } \\ 1897 \text {. } \end{gathered}$ | $\begin{aligned} & \text { Popu- } \\ & \text { latron. } \\ & 1890 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Benson County | 9，719 | 28，540 | 1，501，079 | $34 \cdot 80$ | 2，460 |
| Bottineau Count | 1，862 | 38，472 | 1，084，069 |  | 2，893 |
| Cavalier County | 19，010 | 65, | 2，290，290 | $30 \cdot 90$ | 6，471 |
| Eddy County． | 10，198 | 19,500 19838 | 1，028，576 |  |  |
| Foster County | 4，223 | 18，594 | 1，590，067 | $19 \cdot 10$ | 1，310 |
| Graiton，Walsh |  | 30,000 26,430 | 933，790 |  | 1，594 |
| İishon，Ransom C | 44，693 | 26,430 22,714 | 9，192，562 | $36 \cdot 10$ | 18，357 |
| Logan County |  | 20，522 | 516，531 | 28.30 | 597 |
| Mchenry County | 5，500 | 10，000 | 262，000 | $36 \cdot 10$ | 57 |
| MeIntosh County | 9，946 | 27，664 | 882,020 | 31．60 | 584 |
| McLean County | 5，435 | 26，054 | 8185，976 | ${ }_{36}{ }^{26} 10$ |  |
| Mercer County |  | 22，759 | 337，910 | $37 \cdot 60$ |  |
| Pembina Coun | 36，858 | 20，064 | 4，880，029 | $35 \cdot 00$ | 14，334 |
| Ransom County． | 21，286 | 15，082 | 429，539 | 30.60 38.70 | 5905 |
| Richland Count | 19，336 | 40，788 | 7，186，979 | 26.40 | 10，751 |
| Rolette County | 5，057 | 48，419 | 890，490 | 30 | 2，427 |
| Starke Coun | 1，565 | 27，064 | 2，026，105 |  |  |
| Steele County | 22，543 | 20,176 25,000 | 2，667，026 | $22 \cdot 10$ | 3，777 |
| Valley City，Ba | 530 | 28，000 | 399，097 | ＋5．00 | 1，089 |
| Wahpeton，Richland |  | 43，000 |  |  | 1，510 |
| Walsh county | 38，283 | 34，495 | 6，06 | $30 \cdot 60$ | 16，587 |
| ard County |  |  |  |  |  |
| ells County． | 13，372 | 53，299 | 1，842，906 | $27 \cdot 50$ | 1，212 |

＊City tax rate．

## State of South Dakota．

DEBT，RESOURCES，Etc．

Organized as a Territory（Act March 2，1861）－March 2， 1861 Admitted as a State（Act Feb．22，1889） Total area of State（square miles）

Nov．2， 1889
tate Capital
76，620
Governor（till Tues．aft．1st Mon．Jan．1901）－Andrew E．E．Lee Sec＇y of State（till Tues．aft．1st Mon．Jan．1901）Wm．H．Roddle Treasurer（till Tues．aft．1st Mon．Jan．1901）－John Shumber
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 LOANS－or April，1894，page 120.

 4 sETTLEMENT BONDS－ $\mathrm{J} \& \mathrm{~J}, \$ 50,000 . .$. Mar． 1,1910


 Apr．1， 1905
INTEREST on the Constitutional and Settlement bonds is payable at onds 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）Jan． $1,1899, \$ 738,300$ ；sinking and $1899, \$ 511,869$ ．State has taxes due and unpaid to an amount estimated at broo，000，which when collected will be available for the payment ASS
ASSESSED VALUATION．－The State＇s equalized valuation has

TAX RATE．－In 1898 the tax rate（ $\mathbf{p e r} \$ 1,000$ ）was $\$ 3 \cdot 00$ ．
DEBT LIMITATION．－South Dakota has incorporated into its of the State very stringent provisions limiting the debt－making power of the State and its municipalities．All these provisions are found in
SECTION 1．Neither the State nor any county，township or munici－
pality shall loan or give its credit or make donation to or in aid of any individual，association or corporation，except for the to or in aid of any of the poor，nor subscribe to or become the owner of the capital stock of any association or corporation，nor pay or become responsible for the debt or liability of any individual，association or corporation；pro－ vided，that the State may assume or pay such debt or liability when in－ engage in any work of internal improvement sEc．2．For the purpose of defraying extra making public improvements，or to meet casurdinary expenses and revenue，the state may contract debts never to exceed with failure in debts in the aggregate $\$ 100,000$ ，and no greater indebtedness shall be incurred except for the purpose of repelling invasion，suppressing in－ vision shall be made by law for the payment of the interest annually and the principal when due，by tax levied for the purpose，or from other sources of revenue；which law providing for the payment of such interest and principal by such tax tax or otherwise shall be 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.
SEC．3．That the indebtedness of the State of South Dakota，limited． Territory of Dakota，assumed by be be in addition to the debt of the Territory of Dakota，assumed by and agreed to be paid by South
Dakota． Dakota．
SEC． 4.
subdivision，debll of any county，city，town，school district，or other of the taxable property therein．In estimating the amount of indebt－ edness which a municipality or subdivision may incur，the amount of indebtedness contracted prior to the adoption of this Constitution
shall be included．

SEC. 5. Any city, county, town, school district or any other sub-
division incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest
POPULATION OF STATE. -The population of South Dakota has been reported as follows in the years named.
$\mathbf{1 8 9 5 . 3 3 0 , 9 7 5} 1890.328,808 \quad 1880.98,268 \quad 1870 . * 14,181 \quad 1860 . * 4,837$

* This is the total for both North and South Dakota.


## Cities, Counties and Towns

 in theSTATE OF SOUTH DAKOTA.
For reports not given in alphabetical order amang the following, see
"Additional Statements" at end of this State. "Additional Statements" at end of this State.
ABERDEEN.-\{ $\begin{aligned} & \text { C. J. HUTE, Mayor. } \\ & \text { J. A. SCHLUETER, }\end{aligned}$
This city is situated in Brown Countr
LOANS
6s, ..... $\$ 15.000 \ldots .$.
FUNDING BONDS-
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000$..
REFUNDING BONDS
6s, J\&J, $\$ 20,000$ Bond-J.Jan. 1. 1909 6s, J\&J, $\$ 20,000 \ldots . . . \mathrm{Jan}^{2}$. 1,1915
5s, A\&O, 23,000......Oct. 1, 1918
SEWER BONDS $68, \ldots . . . \$ 10,000 \ldots . .$. July 1, $1909 \quad \begin{gathered}\text { Assessmentabout }{ }_{5} \text { actual value. } \\ \text { Total tax (per } \$ 1,000 \text { ) '97.. } \$ 21 \cdot 00\end{gathered}$
 Floating debt............. 14,862 Population in 1897 (est.)......4,500 INTEREST is payable at the Chemical National Bank, New York.
BEADLE CO.-Huron is the county seat.
Bonded debt Feb. 1, '99.. $\$ 45,000 \mid$ Total valuation, 1898 .. $\$ 3,615,474$ Floating debt ........... 6.255 Assessment about actual value.


 | Assessed valuation, RR.; | 431,249 | Population in 1890 was...... 9,586 |
| :--- | :--- | :--- |
| Assessed valuation, per'l | 490,959 | Population in 1899 (est.)...10,000 |

BONHOMME CO.-JosepH Zitka, 'Treasurer. Tyndall is the coun
6 L, A\&O, $\$ 52,400 \ldots \ldots . .$. 6s, A\&O, \&:52,400............... 1911 Bonded debt Jan. 1, '99. \$52,400 Assessed valuation, real. 2,479.000 Assessed valu'n, RR., etc. 153,646

Total valuation 1898...\$3,127,000 Assessment abt. 40\% actual value (per M.) $1898 \ldots . . . . . . . . . . . \$ 10 \cdot 50$ Average tax rate in County. $25 \cdot 00$
Population in 1890 was......9,057
INTEREST is payable at the Portland National Bank.
CHAMBERLAIN.-Chamberlain is in Brule County. LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Mar. 1, 1896. } \$ 49,500 \\ & \text { Water debt (included) }\end{aligned}\right.$ ARTESIAN WELL AND BRIDGE-
6s, J\&J, $\$ 8,500 . . .{ }^{\text {J }}$. $\mathrm{J} .15,1911$ FUNDING BONDS- Jan. 15, 1911 6s, J\&J, \$20,000 J Jan. 15, 1911
REFUNDING WATER BONDS6s......., $\$ 15,000$................ REFUNDING WATER BONDS -WATER-WORKS BO MSS WOKK BONDS. Sept. 1, 1899 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.
CUSTER COUNTY.-S. L. Caple, Auditor. Countr seat is Custer LOANS-
FUNDING Bo

When Due.
$10 \mathrm{~s}, \mathrm{Mar}$ an., $\$ 4,450 . J u l y \quad 1,1899$ 7 s, Apr. an., $26,569 . \mathrm{Apr}$. 1,1999
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}$,
$20,000 . \mathrm{May}$
10,1906 Refinding Bonds-
6s, M\&N, \$20,000 ..May 10, 1901 Interest payable at Custer.

DAVISON CO.-L. W. Champlin, Auditor. County seat is Mitchell.
$\qquad$
7s, J\&J, $\$ 2,500 \ldots . . . J u l y ~ 1, ~ 1905$ 68, M\&N, 28,000..........Nov.1, 1914 6s, A\&O, 20,000........Oct. 1, 1915 Bonded debt Feb. 1, '99. $\$ 50,500$ able at the County Treasurer's office; on the 6 s of 1915 , by N. W. Harris \& Co., New York City.
OPTIONAL-All bonds are subject to call; the 7 s at any time and
the 6 s ten years before maturity. the 6 ten years before maturity.
GRANT COUNTY-N. Forsberg, Auditor. County seat is Millbank.
LOANS- When Due. Assessment about $1_{3}$ actual value. $51_{2}$ s, $\$ 94,000 \ldots \ldots .$. Apr. 6, 1916 Optional after Apr, 6, 1906 .
Bonded debt July 1, $98 . . \quad \$ 94,000$ Total tax (per $\$ 1,000$ )' $98 . . \$ 13 \cdot 00$ Bonded debt July 1,'98.. $\$ 94,000$
Tax valuation 1898......2,192,496 Population in 1897 (est.) ... 10,000

- WRENCE CO

County seat is Dead wood
County seat is Deadwood.
Bonded debt July 1,'98.. $\$ 323,434$
Bonds are exempt from taxation.

| Tax valuation, real ..... $\$ 3,240,936$ |
| :--- |
| Tax valuation, person'1 |
| 956,532 | | Tax valuation, person'l |
| :--- |
| Tax valuation, RRs. \&c. 956,532 |
| 2854 | Tax valuation, RRs. \&c. .

Total valuation $1898 . . .48,482,642$
TAX FREE-Bonds of this county are exempt from taxation Floating debt................ 300 Total debt Mar. $1,1896$. Tax valuation, real....... Tax valuation, personal Assessment about $1_{4}$ acti

MARSHALL CO.-Geo. C. Dunton, Treasurer. County seat is Britton LOOANS-

When Due. 6s,........ \$9,000......July 1,1907 6s,
Bonded debtJan. $1,99$.
Floating debt.
$\$ 34,500$
27,000 Floating debt. Sinking fund. 1,1899
Net debt Jan. 1, 1899...
MEADECOUNTY. County seat is Sturgis
LOANS-
REFUNDING BONDS- When Due. Refunding Bonds10s, March, $\$ 24,500 \ldots$ July 1, 1899
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 107,500 \ldots$ May 1, 1907 Subject to call at any time.
Interest on 10 p. c. loan paid at Interest on 10 p. c. loan paid at
Deadwood; on 5 s , at Fourth Nat'l, Dead.
N. Y.
.

## Millbank.-J. E. Truran, Auditor

This city is in Grant County.
$\qquad$ When Due. REFUNDING BONDS after 1903

 $\left.\begin{array}{ll}\text { (Subject to call after 1908.) } & \text { Population in } 1890 \text { was......1,207 } \\ \text { Bonded debt Jan. 1, 1899. } \$ 23,000\end{array} \right\rvert\, \begin{aligned} & \text { Population in } 1899 \text { (est.) }\end{aligned}$ MINNEHAHA CO.-H. W. Smith, Auditor. County seat is sioux Falls.
LOANS- When Due. Net debt Jan. 1, 1899....... 79,360 CoURT HOUSE BONDS-
$41_{2}$ s, A\&O, $\$ 40,000 \ldots$. Apl. 1,1904 $41_{2} \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 40,000 \ldots$. Apl. 1,1904
$4{ }^{1} 2 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 40,000 \ldots .$. Apl. 1,1909 ReFUNDING BondsFeb. 1,1900 5s, A\&O, $\$ 9.360 \ldots . .$. Feb. 1,1900
Interest par able in New York. Interest pas able in New York.
Bonded debtJan. 1, '99.... $\$ 89,360$
Sinking fund Net debt Jan. 1, 1899
Tax valuation, real. Tax valuation, real..... $\$ 1,154,587$
Tax valuation, personal. 275,625 Tax valuation, personal. 275,625
Tax valuation, RRs, \&c.. 144,453 Total valuation $1898 \ldots . .1,574,665$ Real valuation. $1898 \ldots, \ldots, 574,665$
Total tax (per $\$ 1.000$ ) $, 98,000,000$ Total tax (per $\$ 1,000$ ) $98,0 \$ 15 \cdot 20$ Population in 1890 was.....4,544 opulation in 1899 (est.)......6,000 Sinking fund.................. 10,000 W. A. MoMichael, A'd’r. $\begin{aligned} & \text { Bonded debt Jan. 1, } \\ & \text { Floating debt }\end{aligned} \quad \$ 132,000$ Floating debt............... 80,687 Net debt Jan. 1, 1899.... 203,527 Tax valuation $1898 \ldots, 1,536,903$ Tax rate (per $\$ 1,000$ ) 98 .... $\$ 21.00$
Population 1898 (est.)........500 Population 1898 (est.) $\ldots . . . .6,500$
Population $1890 . . . . . . .4,640$ Population 1899 (est.)........25,000 National Bank, N. Y.; on the court-house bonds by Messrs. Farson, Leach \& Co., New York City.

MITCHELL.- $\left\{\begin{array}{l}\text { THOMAS FULLERTON, Mayor. } \\ \text { H. R. KIBBEE, Treasurer. }\end{array}\right.$
Mitchell is situated in Davison County. [Arrangements have been made to refund the water bonds. REFUNDING Bonds- When Due. $4^{1} 4 \mathrm{~s}, \mathrm{~F} \& A, \$ 19,500 \ldots$ Feb. 1, 1919 Water Bonds-
$7 \mathrm{~s}, \mathrm{~F} \& A, \$ 49,500 \ldots . . . \mathrm{Aug} .1,1906$ $7 \mathrm{~s}, \mathrm{~F} \& A, \$ 49,500$. Interest payable at any time. Total debt Mar. 1, 1899.. $\$ 69,500$ Tax valuation, real....... \$591,890 Tax valuation, personal. 197,727 Tax valuation, railroads 23,589 Real valuation 1898..... 813,202 Total tax (per $\$ 1,000$ ) $1898 \$ 38 \cdot 60$ Population in 1895 was......2,579 Population in 1890 was......2,217 Water debt (included). 50,000
PENNINGTON CO.-P. F. McMahon, A'ditor. County seat 18 Rapid Cityin Due. FUNDING BONDS7s, July, $\quad \$ 19,400$....July 1, 1903 Bonded debt Jan. 1, 1899 Bonded debt Jan. 1, 1899.. $\$ 57,850$
Floating debt.................149,658 Total debt....... ry.. 19,791

Tax valuation, real..... $\$ 1,442,202$ INTEREST on the funding bonds due in 1899 and 1903 is payable
at the Co. Treasurer's office; on other bonds by Kountze Bros., N. Y.
RAPID CITY.-EE. L. Hurlbut, Auditor.
Rapid City is situated in Pennington County.

| LOANS- When Due. | Total debt Sept. $1,1898 \ldots$.. $\$ 144,006$ |
| :---: | :---: |
| WATER, PARK AND FUNDING- |  | $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 51,000 \ldots . . . J u l y$ 1, 1905 Tax valuation, real...... 694,354 $7 \mathrm{~s}, \mathrm{~J} \& J$ Subject to call. $\$ 40$. 1900 6s, M\&N, 5,000.........Mug. 1, 1906 6s, M\&N, 5,000 .......May 1, 1911 Total valuation 189 18..... 925,290 Bonded debt Sept. 1,'98... $\$ 96,000$ Total tax (per $\$ 1,000$ ) $\cdot 97 \ldots \$ 29 \cdot 30$ Water debt (included) ..... 51,000 $\mid$ Population 1890 was.......... 2,128 Floating debt ................ 48,006 | Population 1898 (est.) .........1,900 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. Sohwantes, Auditor. sisseton is the county seat.
\% LOANS- $\quad$ A mount. $\left\lvert\, \begin{gathered}\text { Tax valuation, real...... } \$ 647,569 \\ \text { Tax valuation, RR }\end{gathered}\right.$ 7\% funding bonds. $6 \%$ rerunding bonds
Bonded debt Jan. 1, 1899 Bonded debt Jan. 1, 1899. 32,000 Total debt Jan. 1, 1899 .... 22,122 Sinking fund.................. 54,12. 2,733 Net debt Jan. 1, 1899........ 51,389 Tax valuation, RR, \&c.. 123,678 Tax valuation, personal.
Total valuation $1898 . . .1,232,530$ Assessment about $1_{3}$ actual value State \& city tax (psr M.)'98.\$17.00 Population in 1890 was..... 1,997
Population $\ln 1899$ (est.)...14,000

## SIOUX FALLS.- $\left\{\begin{array}{l}\text { A. H. STILES, Mayor. } \\ \text { T. G. BROWN, Auditor }\end{array}\right.$

## Sioux Falls is situated in Minnehaha County

LOANS- When Due. Railroad Aid Bonds
7s, Nov., \$12,000.. 6s, July, 8,000. 7 s , July, 35,000
7s, July, 35,000 .
Nov. 1, 1903
July 1,

s, Jan., 10,000 .........July 2, 1903 | 7 s, Aug., 17,500.........Aug. 1, 1905 |
| :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 178,500 . . . . . . J a n . ~ 1, ~$ |

7s, Mch., 60,000....... Mar. 9, 190 Bonded debt A pr. 1,'98. $\$ 321,000$ Tax valuation, real...... 1,710,333 Tax valuation, personal. 492,405
Total valuation $1898 . .2,202,738$ Assessment about 14 actual value Tot. tax rate (per $\$ 1,000$ )' $96 . \$ 38.50$ Population in 1895 was..... 9,002 Population in 1890 was....... 10,177
INTEREST on 7 per cent funding bonds due in 1903 is payable at the City Treasurer's otfice; 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, and on all other bonds at the Chemica National Bank, New York

W ATERTOWN.-This city is in Codington County.

Total debt Aug., 1897... $\$ 130,000 \mid$ Population in 1895 was....... 2,709 | Tax valuation $1893 \ldots . . .1,200,000$ | Population in 1890 was......2,672 |
| :---: | :---: | :---: |
| Real valuation (estim'd). $2,400,000$ | Population in 1880 was...... 746 |

Y ANKTON．－$\left\{\begin{array}{l}\text { A．M．M．} \\ \text { L．} \\ \text { M YAGLMAN，}\end{array}\right.$
This city is the county seat of Yankton County．
LOANS－When Due． $\left\lvert\, \begin{gathered}\text { Bonded debtJan．1，＇99．．} \$ 142,000\end{gathered}\right.$ Railload－Aid Bonds－winking fund． Nebt debt Jan 1，1899．．．．．．3，500 $\begin{array}{lr}\text { Water debt（included）．．．} & 21,000\end{array}$ Assessed valuation，rea Assessed valuation，per－
Park Bonds to call．
$6 \mathrm{~s}, \ldots . . ., \$ 6,000$.
Ws，．．．．．．．，31，000．．
WATER BONDS－

$5 \mathrm{~s}, \ldots \ldots ., \$ 10,000$ ．
$\qquad$

$$
\begin{array}{r}
. \\
\hline 1902 \\
\cdots 1913
\end{array}
$$ Total valuation i898．．．．．．．．．066，105 888，90 Assessment about $1_{3}$ actual value．

Total tax（per $\$ 1.000$ ） $1898 . \$ 42 \cdot 00$ Total tax（per $\$ 1,000$ ） $1898 . \$ 42 \cdot 00$
Population in 1890 was．．．．．． 3,670 Population in 1899 （est．）．．．．．5，000
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad 10,1000$
10,000
Optional after io ．．．．．．．．．
YanKton CO．－A．W．Petterson，Treas． Counts seat is Yankton．
 RAILROAD BONDS－ Subject to call at any time． Total debt Jan．1，1899．．．$\$ 299,800$ Sinking fund．．．．17．．．．． 11,874
Net debt Jan．1， $1899 \ldots 287,926$

Assessed valuation＇98．．$\$ 3,566,752$ Assessment about ${ }^{1} 3$ actual value Population in $1895 \mathrm{was} . . . .11,305$ Population in 1890 was．．．．．．10，444

INTEREST is payable at the Chemical National Bank，New York．

## ADDITIONAL STATEMENTS．

We give below the bonded debt，warrants outstanding，and cash in treasury on July 1，1898，the assessed valuation for the year 1898，and the population according to the State census of 1895 ，of all counties in South Dakota reporting a de
cluded among the foregoing．


Bonded Warrants Debl．Ou

## State of Nebraska．

DEBT，RESOURCES，Etc．

Organized as a Territory（Act May 30，1854）
Admitted as a State（Act April 19，1864）
Total area of State（square miles）
May 30， 1854
March 1， 1867
76,840
Lincoln
Gover（term exp．Th．aft．1st Tu．Jan．＇01）Wm．A．Poynter Secretary of State（till Thur．aft．1st Tues．Jan．01＇）W．F．Porte
Treasurer（till Thurs．after 1st Tues．Jan．＇01）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 th
On 1808 ，page 122 fund warrants outstanding amounted to $\$ 1,569,334$ ．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．
Bonds－Dec．1，＇98．Dec．1，＇97．Dec．1，＇96．
$\$ 123,000$
Bonds in permanent school fund．$\$ 153,267 \quad \$ 261,267 \quad 326,267$
Total funded debt．．．．．．．．．．．．．．．$\overline{\$ 153,267}$
$\overline{\$ 261,267}$
$\overline{\$ 449,267}$
Cash in treasury
fund，taxes． $\qquad$ $\$ 81,943 \quad \$ 317,840$
Delinquent sink＇gfund，taxes，\＆ $\qquad$
$\qquad$
Total resources．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．$\$ 593,931$ PERMANENT SCHOOL FUN ，In school fund state bonds mentioned cash，$\$ 238,468$ ；United States bonds，$\$ 15,000$ ；sundry State of Nebraska county bonds，$\$ 3,033,029$ ；total of all，$\$ 3,439,76438$ ．
ASSESSED VALUATION．－The total assessed valuation（about 25 per cent of true value）and tax rate per $\$ 1,000$ have been：

| Years． | Total Assessed Valuation． |  |  | Total As | Tax rate |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1898 | －a7al |  | 1888 |  |  |
| 18 | 165，193，736 |  | 1887 | 160，506，266 | 8121 |
| 1896 | 167，078，270 | \＄711 | 1886 | 143，932，570 | $7621_{2}$ |
| 1895 | 171，468，207 |  | 1884 | 126，615，886 | $7.69{ }^{1}$ |
| 1894 | 183，717，498 | 684 | 1883 | 110，543，644 | 740 |
| 1893 | 194，733，124 | 649 | 1882 | 98，537，475 |  |
| 1892 | 186，432，376 | 700 | 1881 | 93，142，456 |  |
| 1890 | 184，770，304 | 624 | 1880 | 90，499，618 |  |
| 1889 | 182，763，538 | 650 | 1870 | 75，467，398 |  |

DEBT LIMITATION．－Nebraska has carefully provided in its Con＿ stitution against creating State indebtedness，but has left city and other municipal indebtedness chiefly in the care of the Legislature．
STATE indebtedness is restricted to $\$ 100,000$ to meet casual defi－ cits in revenues，except in case of invasions，\＆c．，while the loaning by the State of its credit is prohibited．The sections of the Constitution which have reference to these matters will be found in the STATE AND City Supplement of April，1895，pages 124 and 125.
POPULATION OF STATE－The population of Nebraska has
 1880
$452,\left.402\right|_{1860} ^{1870}$
28,841

## Cities，Counties and Towns

in the

## STATE OF NEBRASKA．

Messrs．Kountze Brothers of New York City are fiseal agents for the State of Naska and pay interest on all city，town，county and schoo district bonds．

## ADAMS COUNTY．－

## County seat is Hastings．

LOANS－When Due．｜Total debt Jan．，1898．．．$\$ 189,000$
 Suibject to call after July 1， 1899 Population in 1890 was．．．．．24，303 5s，．．．．．．，$\$ 125,000$ ．．May 1， 1908

## AURORA．－

This city is in Hamilton Countr． LOANS－When Due． WATERWORKS BONDS－
6s，JdJ，$\$ 25,000 \ldots . .$. Aug． 1,1908 subject to call at any time． 6s，AdO，\＄7，000．．．．Oct．1， 1911
Subjeet to call at anv time Subject to call at anv time． 6s，．．．．．．．$\$ 5,000 \ldots .$. July 1， 1909
aurora Prectinct Railroad 8s，AID BoNo $\$ 8,000 \ldots$ ．．．．Jan．1， 1900 City debt Jau．， $1898 . . . . . . . \$ 32,000$ Total tax（per $\$ 1,000$ ）abt．．$\$ 29 \cdot 711$
Population 1890 was Population in 1895 （est） Population in 1895 （est．）．．．．．2，500

BEATRICE．－H．L．Harper，City Clerk．
Beatrice is the county seat of Gage County．
The K．C．\＆B．RR．bonds are in litigation．
LOANS－When Due． $16 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 3,000 \ldots . .$. Aug．1， 1912 FUNDING BONDS－．．．sept． 7,1905 （ 6 ，ann．，$\$ 8,000 \ldots .$. Aug． 1,1899

6s，subject to call at any time． CURBING BONDS
6s，ann．，\＄18，959．．．．．．1896－1901
K．C．\＆B．RR．BoNDS－ K．C．\＆B．RR．Bonds－
6s，M\＆N，$\$ 50,000 \ldots .$. Nov． 1,1909 Subject to call at any time． 6s，Jan．，$\$ 8,500$
Subject to call at any time．
6s，Jan．，$\$ 16,000 \ldots . . . J a n .2,1911$
Subject to call at any time．
6s，J\＆D，\＄20，000．
Subject to call at any time 1909
6s，J\＆J，\＄12，000．．．．．．Jan．1， 191
$6 \mathrm{~s}, \mathrm{~J} \& \mathbf{J}, \$ 19,000$ ．．．．．July 1,1910
6s，F\＆A，Subt to call at any time．
6s，Fubject to call at any time 1910
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 4,000 . . .$. Nov．$^{1,1911}$
Subject to call at any time． 6s，ann．， $15,000 . . . .$. ．．Aug． 1,1899
 6s，ann．， $24,138 \ldots . .$. June 1， 1901
6s，ann．， $7,200 . . . .$. Dec．1， 1901 6s，ann．， $7,200 \ldots . .$. ．Dec． 1,1901
WATER WORKS BONDS－ 6s，Mar．，$\$ 80,000$ ．．．．．．Mar．9， 1906 6 s，July，$\$ 10,000$ ．．．．．July 1， 1910 $5 \mathrm{~s}, \mathrm{M} \& N, \$ 35,000 . . . \mathrm{Nov}^{2} 2,1911$ Subject to call at any time． 6s，J\＆D，\＄19，000．．．．．．Dec．1， 1899 （ $\$ 1,000$ due yearly）to Dec．1， 1917 6s，$\$ 500$ due yearly）．．．．．．．．．．．to 1961899 $6 \mathrm{~s}, \ldots . . . \$ 20,000 \ldots$ to 1911
（ $\$ 1,000$ due y＇rly）to Aug． 1,1899
1,1919 6s，M\＆S，$\$ 15,000 \ldots .$. Sep．1， 1901 （neatrice Precinct Loans－ Railroad Bonds－
INTEREST is payab］by Kountze Bros．，New York City．
TOTAL bonded debt February 1，1899，was $\$ 394,673$ ；floating debt． $\$ 28,196 ;$ judgments，$\$ 2,832$ ；total debt，$\$ 425,702$, of which water debt was \＄125，000：total bonded debt of the school district on April 1， the floating debt，$\$ 15,000$ ．Tax rate of school district in 1897 was $\$ 26 \cdot 00$ ．
POPULATION in 1890 was 13,836 ；in 1880 was 2,447 ．
BLAIR．$-\left\{\begin{array}{l}\text { A．C．JONES，Mayor．} \\ \text { HENRY MENCKE，City Clerk }\end{array}\right.$
County seat of Washington County
LOANS－When due．Tax valuation，real．．．．．．．$\$ 153,085$
 Subject to call at any time． W ATER WORKS BONDS－
7 s, Aug．，$\$ 20,000 \ldots .$. Aug． 10,1905 Assessment Total tax（per $\$ 1,000$ ）＇98．．$\$ 57 \cdot 40$ Total debt Feb．1， 1899 ．．．$\$ 25,000$ INTEREST is payable in New York by Kountze Brothers．
TAX FREE．－Bonds of this city are exempt from taxation．
BOONE COUNTY．－County seat is Albion．
 $5 \mathrm{~s}, \mathrm{May}, \$ 25,000 \ldots . . . \mathrm{May} 1,1916$ Subject to call after 1906.
8s，Jan．，
Interest is payable in New York． Total debt Jan．1，1898．．．．$\$ 58,000$ Sinking funds．．．．．．．．．．．．．．．．．．11，000 Population in 1890 was．．．．． 8,683
Population in 1898 （est．）．．． 13,000 The assessed va
the actual value．
BOYD COUNTY．－E．G．Barnum，Co．Clerk． County seat is Butte．

LOANS－ 6s，J\＆J
Subje $\$ 20,000$ ．
Interest to call arter Jan．2， 1905
Interest debt Feb．1，1899．．$\$ 20,000$

Total debt Feb．1，1899．．．．$\$ 60,000$ Tax valuation 1898．．．．．．．．295，693 Assessment about $1_{3}$ actual value Populate（per $\$ 1,000)^{\prime} 98 . \$ 27 \cdot 121_{8}$ Tax valuation，personal． 326,082 Taz valuation，railroads 180,959
Total valuation 1897 Total valuation 1898．．．．．1，617，378 Total tax（per $\$ 1,000$ ）．．．$\quad 28 \cdot 875$

## BUFFALO COUNTY．－County seat is Kearney．

LOANS－When Due．Bonded debt Feb．1，＇99．\＄124，000
COURT HOUSE BONDS $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 45,000$ ．$\$ 10$ ． Subject to 0 ．．．．．．Jan．1， 1910 Net debt Feb．1， $1899 . .$. 118，000 Fubject to call afte S，M\＆N，$\$ 25,000$ FUNDING BoNDS－
S，M\＆N，$\$ 25,000 \ldots . .$. May 1,1900
REFONDING BoNDS－．．．．．．． 1919 subject to call after 1909
INTEREST is payable at Kearney，Neb
BURT COUNTY．－J．F．Piper，Treasurer． County seat is Tekamah． LOANS－

When Due． ， Cotal debt Mar．18．．．July 1， 190 cax valuation，．1899．．．\＄105，000 

Total valuation 1898．．．\＄2，963，505 INTEREST is payable by Kountze Bros．，New York City．
BUTLER CO．－Frank E．Diefendorf，Co．Cl’k County seat is David City．

LOANS－When Due
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 \ldots .$. July 1,1899
s，J\＆J，25，000．．．．July 1， 1909 s，J\＆J，\＄89，000
Total debt Jan．

Sinking fund．．．．．．．．．．．．．．．$\$ 15,000$ Tetal valuan．1，1898．．．． 124,000 Assessment State \＆co．tax（per M．）； $97 . . \$ 24 \cdot 70$ Population 1890 was Population 1897 （est．）．．．
TAX FREE．－All bonds of this county are exempt from taxation．
CASS COUNTY．－i．R．Eikenbary，Treasurer． County seat is Plattsmouth．

LOANS－
$5 \mathrm{~s}, \mathrm{Jan} ., \$ 80,000 \ldots \ldots . \mathrm{Jan}$
Subject to call after Jan．1， 1910
Bonded debt Jan．1，1899．．$\$ 80,000$
Bonded debt Jan．1，1899．．$\$ 80,000$
sinking fund．．．．．．．．．．．．．．．．．12，000
INTEREST on all bonds county is $p$
Tax valuation，real，＇98．\＄2，828，608 Tax valuation，per＇1，＇98．1，522，451 Total valuation $1898 \ldots 4,351,059$ Assessment about $1_{5}$ actual value．
State \＆co．tax（per M．）＇ $98 . \$ 22.75$ State \＆co．tax（per M．）＇98．$\$ 22 \cdot 75$
Population in 1890 was．．．．24，080 payable in New York

CENTRAL CITY．－J．R．Ratcliffe，Chairman Finance Committee． County seat of Merrick County． LOANS－When Due． S．Men $\$ 10,000$ Subject to call after Nov． 8 ， 1898 WATER WORKS－
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 19,000$ ．

Total debt Feb．1， 1899 29，000 Total valuation 1898．．．．．．．165，000 Assessment less 4 actual value． Tax rate per $\$ 1,000$ ）＇98．．．．$\$ 76 \cdot 20$ Population in 1890 was．．．．．．． 1,368 Population in 1899 （est．）．．．．．1，600 INTEREST is payable in New York City

COLUMBUS．－Wm．Becker，Clerk． Columbus is in Platte county． WATER WORKS
，May $1, \$ 25,000$
Subject to call at any tay 1， 1906 3s，Nov．1，$\$ 10,000$ ．．．．．Nov． 1,1908 Subject to call at any time． BRIDGE BONDS－
6s，May $1, \$ 8,000 \ldots$ May 1， 1909 6s，Dec．1，30，000 ．．．．．．Dec．1， 1917 7s，．．．．．．，$\$ 2,500 \ldots .$. May 1,1914

REFU ving Bonds $41_{2}$ s，M\＆S，$\$ 37,500$ ．．．Mch．1， 1919 Subject to call after Mch．1， 1909 Total debt Mar．1，1898 ．．．$\$ 75,500$ Tax valuation $1897 \ldots \ldots . . . .417,966$ Total tax（per $\$ 1,000$ ）．．．．．．$\$ 53.00$ Population 1890 was $\begin{array}{ll}\text { Population in } 1898 \text {（est．）．．．} & \mathbf{4 , 1 3 0 0}\end{array}$

CUMING CO．－H．Косн，Treasurer．
West Point is the county seat LOANS－ $\qquad$ When Due． s，A\＆O，\＄65，000 Subject to call after 1900． 1910 West Pt．Precinct Bonds，（ref．） ss，J\＆J，$\$ 30,000 \ldots . . . J u l y ~ 1, ~$
Subject to call after July 1， 1905 Bonded debt Jan．1，1899．．\＄65，000
Precinct bonds（add 1 ）
30,000 Total valuation 1898．．．．．2，188，738 Assessm＇t abt．${ }_{5}$ to 7 act＇l value． Subject to call after July 1，1905 $\left\lvert\, \begin{aligned} & \text { Population } 1899 \text {（est．）．．．．．．．15，500 } \\ & \text { Population } 1890 \text { was } . . . .12,265\end{aligned}\right.$

DAKOTA CO．－－Geo．C．Bille，State \＆Co．Clk． County seat is Dakota
Bonded debt Jan．，1899．．$\$ 125,000 \mid$ Assessment about 14 actual value． Floating debt．．．．．．．．．． Total debt Jan．， 1899.

15,000
130,000 State \＆Co．tax（p．M．）＇98．\＄27•1212 Tax valuation 1898 ．．．．．1，879，003 Population in 1899 （est．）．．．． 10,000
INTEREST is payable at Farmers＇Loan \＆Trust Co．，New York，and郎
DODGE COUNTY．－C．A．Manville，Clerk．
County seat is Fremont．The matter of refunding the bonded debt is now（April 1，1899，）under consideration．

BRIDGE BoND
78，Mar．1，\＄10，000
Court House－
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000$ ． subject to call a
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 100,000$ subject to call Mar．1， 1902 ．．July 1， 1909 Thal $\$ 55,000$ ．．Dec．15， 1910 Total valuation 1898．．．．3，070，717 Ass＇ment real 6 pers＇al $i_{4}$ act．val． aiter July 1， 1910 Pounty tax（per $\$ 1,000$ ）＇98．$\$ 20 \cdot 75$ Population 1880 was．．．．．．．．19，260 Population 1880 （est）$\ldots . . . .11,263$

INTEREST is payable by Kountze Bros．，New York City．
DOUGLAS CO．－$\left\{\begin{array}{l}\text { D．M．HAVERLY，Clerk．} \\ \text { GEO．HELMROD，Treas }\end{array}\right.$
The county seat is Omaha． EXPOSITION BONDS
412 S，J\＆J，\＄100，000．．．Jan．1， 1918 $41_{2}$ S，J \＆J，$\$ 180,000$.
$4{ }^{2}$ 2S，Jod IMPROVEMENTS $41_{2 S}^{2}$ ，J\＆J，$\$ 150,000 \ldots$
REFUNDING BONDS－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 268,000$
58, J \＆J， $158,000 \ldots . .$. July 1， 1907
Subject to call after July 1， 1915

Bonded debt Feb．1，＇99．York City． Floating debt．．．．．．．．．．．$\$ 975,000$ Total debt Feb．1，1899．1，015，000 Tax valuation，real．．．．．17，077，067 Total valuation 1898．．．21，023，552 Assessment about $1_{8}$ actual value． State \＆co．tax（per M．）＇98．\＄24•45
Population 1890 wr Population 1897 （est．）．．．．．．160，008

FAIRBURY－
This city is the county seat of Jefferson County．

| LOANS－ |
| :--- | :--- | When due． \(\left\lvert\, \begin{aligned} \& City bonded dbt．Feb．1，＇98． \mathbf{~ F l o a t i n g ~ d e b t ~} <br>

\& FITY HALL\end{aligned}\right.\) 6s，July，$\$ 10,000 . . .$. July 1， 1907 Floating debt
6s，July，$\$ 10,000 . . .$. July 1， 1907 Total city debt Feb，1， $98 \quad 23,300$ 6s，J\＆J，11，000．．．．．．Sept．1， 1912 Tax valuation，real．．．．．．．．．．250，834 Subject to call after Sept．1， 1897 Raillond Precinct－
6s，．．．．．．，$\$ 40,000 \ldots . . J a n .1,1907$ Tax valuation，versonal．．．69，551 Total valuation 1897．．．．．．． 320,385
 INTEREST opulation of city 1897 abt．5，000

FALLS CITY．－$\left\{\begin{array}{l}\text { JOHN HORNER，Mayor．} \\ \mathrm{W} . \mathrm{W} . \\ \text { ABBEY，Treasurer．}\end{array}\right.$
County seat of Richardson County．The school bonds given below are not a city debt，the school district，which includes the city and other territory，being responsible．
LOANS－When Due．
5 s ．Jan．，$\$ 6,000 \ldots . . . . . J u l y$ 1， 1910
Subject to call at any time．
6s，M\＆N，$\$ 7,000 \ldots .$. ．May 1， 1908 5s，J\＆J， $24,000 \ldots . .$. ．July $^{2} 1,1912$ Subject to call at any time． Total debt Feb．1，1899．．． 837,000
Sinking fund．．．．．．．．．．．．．．．． 1,000

SCHOOL BONDS－
sinking fund．．．．．．．．．．．．．．．．．． 1,000
INTEREST on school bonds is payable by the Treasurer of Richard son County；on city bonds at Kountze Bros．，New York．
FREMONT．－\｛ $\begin{aligned} & \text { WILLIAM FRIED，Mayor．} \\ & \text { J．C．CLELAND，Treasurer．}\end{aligned}$
This is the county seat of Dodge County．
LOANS－When Due．Fremont Precine
REFUNDING BONDS－
Subject to call after Mch 1， 1904
Fremont School District－
$7 \mathrm{~s}, \ldots \ldots$, BoNDS－$\$ 13,000$
5s，．．．．．．$\$ 35,000$ ．．．．Aug．1， 1909
6s，Jpecial Assessment Bonds－$\$ 8,000 . . .{ }^{\text {June }} 1899$
6s，June，$\$ 8,000 \ldots . . . J u n e ~ 1,1899$
The Precinct，School District and Speciat Assessment bonds in the above table are not included in the city＇s total debt，as they are not payable from the city tax proper．
Fiscal AREST on the refurding bonds is payable at the Nebraska
BONDED DEBT on February 1，1899，was $\$ 209,000$ ；water debt（in－ cluded），$\$ 89,000$ ：cash on hand，$\$ 22,276$ ．The city has at present no inking fund．
ASSESSED VALUATION in 1898 was $\$ 823,689$ ；in 1897 of real estate was $\$ 602,635$ ；of personal property，$\$ 189,333$ ；total，$\$ 791$ ，
968 ；total tax rate（per $\$ 1,000$ ）， $1896, \$ 93 \cdot 371_{2}$ ．Assessment is about 18 actual value．
POPULATION in 1890 was 6,747 ；in 1880 it was 3，013．According
to local figures the population in 1899 is 10,000 ．
GRAND ISLAND．－ $\begin{aligned} & \text { W．H．THOMPSON，Mayor．} \\ & \text { EDWARD HOOPER，Clerk．}\end{aligned}$
County seat of Hall County．
LOANS－When Due．Grand Island School District


Subject to call after 1903. 6s，J\＆J，$\ddagger 25,000 \ldots . . J u l y$ 1， 1909 Subbect to call after July 1， 1899
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 23,500$ ．．．．．．July 1,1918 Subject to call after July 1， 1903.
INTEREST is payable by Kountze Bros．，New York City．
BONDED DEBT，ETC．－The city＇s bonded debt on Feb．1， 1899. tional，about $\$ 6,800$ ；sinking fund，about $\$ 4,000$ ．The school district debt on Feb．1，1899，was $\$ 48,500$ ．
ASSESSED VALUATION（about 15 per cent of actual value）in 1898 of real estate，$\$ 573,098$ ；personal property．$\$ 181,679$ ；railroad， State tax $\$ 7 \cdot 125$ ，county tax $\$ 21 \cdot 525$ ，city tax $\$ 25 \cdot 00$ ，and school tax， 22.00.

POPULATION in 1890 was 7,$536 ; 1880$ was 2,963 ．Population in
898 （about） 10,000 ．

HALL COUNTY．－C．H．Menck，Co．Clerk．
County seat is Grand Island．
LOANS－When Due．｜Tax valuation，personal $\$ 923,708$ 6s，Jan．，$\$ 63,000$ ．．RR．－Jan．1， 1899 Total valuation 1898 Assessment about 1－10 actual val． Total debt Aug．1，1898．．$\$ 63,000$ Total tax（per $\$ 1,000$ ）．．．$\$ 43 \cdot 00$ $\begin{array}{ll}\text { Sinking funds．．．．．．．．．．．．．} & \$ 40,000\end{array}$ Net debt．．．．．．．．．．．．．．．．．．．．．． $18,732,244$
Tax valuation，real．．．．．．1， Population 1890 was．．．．．．．．．16．513 Population in 1898 （est．）．．．20，000

HAMILTON COUNTY．－F．W．Hammond，
＇Treasurer．－County seat is Aurora．
Total debt Jan．，1898．．．．\＄91，500 ${ }^{\text {Sinking tund }}$ Tax valuation 1898．．．．$\$ 1,797,342$


HASTINGS．－$\left\{\begin{array}{l}\text { JACOB FISHER，Mayor．} \\ \text { E．A．FRANCIS，Clerk．}\end{array}\right.$
Hastings is the county seat of Adams County．
WATERSONDS－When Due．Railioad Aid－
s，M\＆N，$\$ 10,000 \ldots$ May 21， 1914 5s，M\＆N，\＄20，000．．．．．May 1， 1908 Subject to call．

REFUNDING BONDS－
$4_{1} 1_{2}{ }^{\mathrm{S}, \mathrm{J} \& J,} \$ 225,000 \ldots . . \mathrm{Jan} .1,1919$ subject to call Jan．1，1909．
INTEREST payable on all bonds in New York City at Nebraska＇s flscal agency－Kountze Brothers．
TOTAL BONDED DEBT January 1，1899，was $\$ 255,000$ ；sinking fund，$\$ 33,160$ ；net debt，$\$ 221,840$ ；water debt（included in total debt） over $\$ 11,000$ a year．
ASSESSED VALUATION－Total in 1899 was $\$ 682,076$ ；in 1897， roads，estate was $\$ 442,103$ ；of personal property，$\$ 165,255$ ；of rail， $\$ 40^{\circ} \cdot 0$ ．Real estate is assessed at about＂one－eighth its actual value．＂ personal property at about one twelfth．
POPULATION in 1890 was 13,584 ；in 1880 was 2,817 ；in 1899
（est．）， 12,000 ．

HEBRON．－\｛ $\begin{aligned} & \text { W．D．GALBRAITH，Treazurer } \\ & \text { CONWAY LEEDOM，Clerk．}\end{aligned}$
Hebron is in Thayer County．
LOANS－When Due $58, \mathrm{~A} \& \mathrm{O}, \$ 25,000$ ． Subject to call at any time． 1910 Total debt Apr．10，1898．．．\＄25，000 Tax valuation $1897 \ldots \ldots . .156,370$

## Hebron Precincl－ Railroad Aid－

 s， Subj．．，\＄30，000．．．．．Jan．1， 1907 School District honds．．$\$ 16,000$ Total tax（per $\$ 1,000$ ）， $97 . . \$ 78 \cdot 30$ Population 1890 was．．．．．．．．．．2，266Population in 1898 （est．）．．．． 1,600

HOW ARD COUNTY．－Chris．Appel，Treas．
County seat is Saint Paul．
LOANS－When Due．
6s，J\＆J D3D Rild，$\$ 3,000 \ldots . . J a n .1,1905$ 8s，Jan．，$\$ 20,000 \ldots . .$. Jan．1， 1900 6s，J\＆J 20，000． REFUNDING BONDS－ Jan．1， 1906
6s，J\＆J，\＄11，500 ．．．．．．Jan．1， 1906
Subject to call after Jan．1， 1901
Funding BovDs－

| FUNDING BovDS－ |
| :--- |
| $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 45,000 \ldots . . . . J a n . ~ 1, ~$ |

Total debt Feb．1，＇99．．．．\＄99，500 $\begin{array}{ll}\text { Sinking fund assets．．．．．．} & 13,000 \\ \text { Net debt Feb．1，1899．．．．} & 86,500\end{array}$ Total valuation 1898．．．．1，293，944 Assessment about $1_{5}$ actual value． State \＆co．tax（per M．）＇98．$\$ 29 \cdot 871_{2}$ Population 1890 was．．．．．．．．．9，430 Population in 1899 （est．）．．．．10，000

INTEREST is payable in New York，except on bridge 68.
JEFFERSON CO．－E．L．Cline，Clerk．
The county seat of this county is Fairbury
LOUANS－
COURT HOUSE BoNDS－ 58, J\＆J，$\$ 58,000 \ldots . . . J u l y 1,1910 \left\lvert\, \begin{aligned} & \text { Tax val valuation } 1898 \ldots . .2,559,114\end{aligned}\right.$
 Sinking fund．．．．．．．．．．．．．．．．．．8，000 $\left\lvert\, \begin{gathered}\text { Population } 1890 \text { was．．．．．．．．．14，850 }\end{gathered}\right.$ Net debt，Jan．1，1898．
KEARNEY．－This city is in Buffalo County．
OANS－When due．${ }^{\text {Bonded debt Jan 1，＇98．} \$ 287,400}$ CANAL AND WATER－
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~s}^{2} \mathrm{~s} 0,000 \ldots . . \mathrm{July} 1,1902$ Total debt．
CITY HALL
5s，Sept．，$\$ 25,000 \ldots$. Sept．1， 1908 Tax valuation，real．．． 6 s ，Jan．，$\$ 70,000$ ． KEARNEY SCHOOL DISTRICT－ 1910 Total valuation，1897．． 68, J\＆J，$\$ 14,400 \ldots . . .$. Jan．$^{2}, 1901$ Total tax（per $\$ 1{ }^{1} 7$ actua 6s，J\＆J，18，000 ．．．．．．．．July 1， 1905 Population in 1890 w 5 Subject to call at anv time． 5s，（Subject to ea
INTEREST on the school bonds is payable at the office of the at the City Treasurer＇s office．

LANCASTER CO．－The county seat is Lincoln．

## LOANS－

 find ing bonds－ 1 （ $\$ 35.0000$ opt． $\mathrm{y}^{\prime} 1 \mathrm{y}$
 ${ }^{51288}$ Jan．，$\$ 100,000 \ldots$ Jan 1 1431 Sotal debt Mar．20，1899．$\$ 585,000$ Net debt fund assets

Total valuation $1898 \ldots \$ 9.137,191$ Tax valuation，real．．．．． $6,886,792$ Tax valuat＇n，per．\＆RR． $2,250.399$
Total valuation 1898．．． $9,137,191$ Assessment $1_{6}$ of actual value． State tax（per $\$ 1,000$ ）＇98．．．$\$ 7 \cdot 50$
County tax $(\operatorname{per} \$ 1,000$ ）＇ $97.17 \cdot 60$ Population 1890 was．．．．．．．．．76，395 Population 1890 was．．．．．．．．76，395
Population in 1895 （est．）．．．70，000

## y Treasury

LINCOLN．－$\{$ FRANK A．GRAHAM，Mayor．
Lincoln is the county seat of Lancaster County．
LOANS－
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000 \ldots .$. Oct．1， 1900 6s，．．．．．．．，$\$ 300,000$ Bonds - Various． FR．ELK．\＆MO．VAL．RR．
5s，J\＆J，$\$ 50,000$ ．．．．．．July 1,1906 Subject to call at any time． FUNDING Bonds－
6s，Sept．，$\$ 118,000 \ldots$ Sept．1， 1912 6 s ann．，$\$ 90,000 \ldots .$. Jan． 1,1914 Subject to call after Jan．1， 1904 Intersection Paving $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000$ ．．．．Aug． 1,1910 Subject to call Aug．1， 1900
$5 \mathrm{~s} . \mathrm{J} \&, \$ 50,000 \ldots \ldots . J u l y$
1,1912 Missouri Pacific RR． Missouri Pacific RR．－
5s，J\＆J，$\$ 50,000 \ldots$ Nov．1， 1905
$5 \mathrm{~s}, \mathrm{~J} \& J, 20,000 \ldots .$. Jan．1， 1906

## Refunding Bonds－

 （Subject to call after 1902．） （Subject to call after 1907．）$1_{2} \mathrm{~s}, \ldots ., \$ 139,500 \ldots$ Aug． 1,1918 Optional after 1908 ．
4s，M\＆S，$\$ 402,000$. Mar． 1,1910, to All subj ct to call after Mar，1，＇09 WATER BONDS－ 5s，ann．，\＄26，600．．．．．．Dec．1， 1904 5s，A\＆O，47，000．．．．．．．Oct．1， 1912 School Bonds－ Su，J\＆D，$\$ 50,000 \ldots . .$. Dece．1， 1914 os，M\＆N，$\$ 25,000$ ．．．．．．May 1， 1917 Subject to call May 1， 1907 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 Feb．1，1899，was $\$ 1,169,100$ including the water debt；district paving bonds，not considered par of the city debt，$\$ 350,000$ ；floating debt about $\$ 20,000$ ．In 1892 th total debt was $1,535,000$ ．sch． TOTAL ASSESSED VALUATION in 1898 was $\$ 5,017,9$ i7；total POPULATION．－In 1890，55，491；in 1880，13，003；in 1898 （est．） 0，000．
EXPLANATORY OF BONDS．－Many of the bonds are subject to All are exempt from taxation．

NEBRASK A CITY．－ $\begin{aligned} & \text { O．H．NELSON，Mayor．} \\ & \text { I．N．PHIFER，Treas．}\end{aligned}$

County seat of Otoe County．
FUNDING BONDS－
$7 \mathrm{~s}, \mathrm{M} \& N, \$ 44,000 \ldots$ May 1,1903
subject to call at any time．
5s，$\$ 237,000$ ．．．．．．．．．．．．．．．．．．．．．．． 1919
587,000 subject to call after 1404
Neb．CITY SCHOOL DISTRICT－ 6s，．．．．．\＄20，000．．．June 1，1909 Subject to call after June 1， 1899 Tax valuation 1897．．．．．．．750，765 Assessment ${ }^{1} 7$ to $11 n$ actual value． Total tax（per \＄1，000）＇97．．$\$ 80 \cdot 00$ Population in 1890 was．．．． 11.494
Population in 1897 （est．）．．．12，000
NTEREST is payable in New York at Kountze Brothers．
The total debt given above does not include School District bonds．

NORFOLK．－$\left\{\begin{array}{c}\text { ALEX．BEAR，Mayor．} \\ \text { J．C．STILL，City Clerk．}\end{array}\right.$
This citt is is
LOANS－ $\qquad$ When Due FOANS－ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 7,000 \ldots$ Sept 15,1902 6s，F\＆A， $7,500 \ldots .$. ．．Aug． 24,1911 FUNDING BuNDS－ 6s，F\＆A，$\$ 7.500 \ldots$ 6 s ， REFU＇， $4^{1}{ }^{2}$ s，M\＆s，$\$ 38000$ Mar－ Int．is pabjable to call after 1909 ．

Total debt March 1，1899．\＄68，000 Tax valuation，real．．．．．．．．237，266 Tax valuation，personal．．．81，954
Total valuation 1896 ．．．．．319，220 Total valuation $1 \times 98 \ldots . . .316,383$ Assessment about 7 actual value． Tax rate（per $\$ 1,000$ ），1896．$\$ 73.45$ Population in 1890 was．．．．．．3，038
Population in 1899 （est．）．．．．．5，000

OMAHA．－A．G．Edwards，Treasurer．


## INTEREST is payable in New York by Kountze Bros．

TOTAL DEBT，ETC．－The subjoined statement shows Omaha＇s total municipal debt on the dates mentioned．
Total bonded debt．．．．$\$ 3,361,100$ Jan．1，1898．Jan．，1897．Jan．1，＇96． \＄3，011，100 $\$ 3,011,100$ 6 per cent interest and maturing part yearly（payable by special assesment）on January 1,1899 ，amounted to $\$ 1,477,950$ ．
＊DEBT LIMITATION．－The city debt is limited by law to $\$ 22,500$ ， and special assessment bonds are excluded from this limitation． ASSESSED VALUATION The oity＇s assessed valuation，＂
ASSESSED，VALUATION．－The city＇s assesse解

| Fears． | Real． | Personal． |  | per $\$ 1,000$. |
| :---: | :---: | :---: | :---: | :---: |
| 1899．． | \＄28，788，815 | \＄6，118，584 | \＄34，907，399 | \＄：5．00 |
| 1898 | 27，673，935 | 5，375，568 | 33，049， 03 | 24.00 |
| 1897 | 14，440，142 | 2，975，806 | 17，415，948 | 54.00 |
| 1892 | 16，740，898 | 3，690，861 | 20，431，759 | 41.00 |
| 1890 | 16，303，131 | 3，697，045 | 20，000，176 | $41 \cdot 50$ |
| 1889 | 16，642，831 | 4，083，848 | 20，726，679 | $48 \cdot 00$ |
| 1887 | 12，798，119 | 3，716，625 | 16，514，744 | $23 \cdot 25$ |

POPULATION．－In 1890 it was 140,452 ；in 1880 it was 30,518 ；in Omaha School District－J．M．Gillan，Sec．Bd ．of Ed The district includes all of the city of Omaha．
LOANS．－$\quad$ When Due．｜Bonded debt Mar．1，99．$\$ 835,000$

 Int．pay．at fiscal agency，N．Y．City．${ }^{\text {I }}$ For assessed valuation and pop－ A sinking fund is provided for payment of bonds at maturity．

## OTOE COUNTY．－H．R．Christie，Co．Clerk． County seat is Nebraska City．

LOANS－ $\qquad$ When Due．
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 50,000$ ．
Apr．1， 1909 subject to call at any time．
Refundivg bonds－
6s，M\＆N ，$\$ 85,000$ ．．．．．May 1,1906 subject to call at any time．
$58, \mathrm{~J} \& \mathrm{~J}, \$ 78,000 \ldots . . . .{ }^{2}$ uly 1,1909 4s，J\＆J，\＄77，000 ．．．．．．．July 1， 1914 Subject to call after July 1， 1904 $4 \mathrm{~s}, \ldots ., \$ 100,000 \ldots \ldots \ldots . . .191$
44 s, subject to cali after 1913.

Subject to cali after 1913.
INTEREST is payable at the office of the County Treasurer．
PAWNEE CITY．－C．E．Pierce，City Clerk．

## This village is in Pawnee County．

 LOANS－When Due． 7s，Aug．，\＄4，000．．．Due in 20 years Ws J TEJ WORKS－6s，J\＆J，\＄27，000＿．．．．．．Jan．1， 1909 Subject to call at any time． Floating debt．$\ldots 1,18 . . .$. \＄1，200
Total debt Feb． $1,1899,200$

Total valuation 1898 ．．．．．$\$ 240,000$ Assessment about 1－5 actual value．
Tax rate（per $\$ 1,000$ ） $1 \times 98 . \$ 67 \cdot 37$ P，WNGE CITY PRECINCT－ Railroad loan－
6s，．．．．．．．，\＄13，000 ．．．．July 1， 1906 Population in 1899 （est．）．．．．2，500

PLATTE COUNTY．－G．W．Phillips，Clerk．

[^4]INTEREST payable at County Treasury．
PLATTSMOUTH．－$\left\{\begin{array}{l}\text { F．M．RICHEY，Mayor．} \\ \text { B．} \\ \text { C．} \\ \text { KERR，} \\ \text { City Clerk．}\end{array}\right.$ This city is the county seat of Cass County．

## LOANS -

 $5 \mathrm{~s}, \mathrm{~F} \& A, \$ 21,000$ RGFUNDING BoNDS-5s, F\&A, \$21,000....Aug. 1, 1905
HIGH SCHOOL REEFUNDING$61_{28, F \& d,}^{1} 553,000$ 6s, A\&O, $\$ 10,000$

When Du Aug. 1, 190 Aug. 1, 1905
Apr. 1, 1908

OMAHA Southern RR.-
6s, May, $\$ 40,000$... May subject to call after May 1,1910 R ilroad Refunding Bonds$6 \mathrm{~s}, \ldots ., 10,000$.....Jun. 1, 1901 SEWER subject to call.
SEWER $\begin{aligned} & \text { subject to } \\ & \text { BoNDS- } \\ & \text { 6s, M\&N, } \\ & \$ 40,000 .\end{aligned}$
BONDED DEBT Feb. 15,
$\$ 10,000 ;$ total debt, $\$ 209,000$.
5. 1898,

May 1, 190

ASSESSED VALUATION in 1896 of real estate was $\$ 392,545$; of personal property, $\$ 142,668$; total, $\$ 535,173$; total tax rate (per POPULATION.-In 1890 was 8,392 ; in 1880 was 4,175 . In 1897 according to local figures, the population was 8,500 .
RICHARDSON CO.-County seat is Falls City. Bonded debt (last returas). $\$ 90,000 \left\lvert\, \begin{aligned} & \text { State tax (per } \$ 1,000 \text { ) '98. }\end{aligned}\right.$

 | Assessment is 1-5 actual value. |
| :--- | :--- | TAX FREE.-The bonds are exempt from taxation.

SAUNDERS CO.-County seat is Wahoo.

RAILROAD B
$1_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$
Subject to $\$ 100,000$...Jan. 1, 1907 subject to call about Jan. 1, 1907 nterest is payable at Lincoln Sinking fund. $\qquad$

Net debt Jan. 1, $1898 \ldots . .$| $\$ 90,000$ |
| :---: |
| Total valuation |
| $1898 \ldots . . .357,242$ | Assessm't about 1-10 actual value Total tax (per $\$ 1,000$ ) '97.. $\$ 27 \cdot 00$ Population 1890 was. Population 1895 (est.)

SEW ARD.- $\left\{\begin{array}{l}\text { G. A. A. MERRIAM, Mayor. } \\ \text { L. }\end{array}\right.$
This eity is the county seat of Seward County.
$\qquad$ When Due.
RAOANS6s, July, \$15,000..
Water works-
s, Sept., $\$ 30,000 \ldots$...sept 1, 1907
subject to cail at any time.
Tax valuation, real........ $\$ 133.997$ Tax valuat'n, pers'l \& RR. Total valuation 1897..... 188,108 Assessm't less than ${ }^{1}$ a actual varue otal tax (per $\$ 1,000$ Population in 1890 was.......2,108
Population in 1897 .

SEWARD CO.-D. D. Remington, Treasurer. County seat is Seward.
LOANS- When Duc. |Tax valuation, $1898 \ldots .{ }^{2} 2,455,727$ ${ }_{4} 8^{2} 2, \mathrm{~J} \& J, 990,000 \ldots$ May 15, 1904 Assessment about 1-5 actual value. Subject to call.

## SHERMAN CO.-Frank Badura, Treasurer.

 County seat is Loup City.LOANS RAILROAD BONDS-
6s,....., $\$ 38,000 .$. Se
REFUNDNG BONDS$5 \mathrm{~s}, \ldots \ldots ., \$ 20,000$ BONDS 4s, ......., $\$ 20,000 \ldots$...Sept. 27, 1908 tate \& co t per 5 actual value ver. sch'ol tax (per $\$ 1,000$ ) $\$ 30 \cdot 0$ Population 1890 was. 6 Population 1898 (est.).

SOUTH OMAHA.-
This city is in Douglas Countr
LOANS-
When Due.
68 , July
6s, July, $\$ 70,000$.
6s, J\&D, \$50,000 ... REFUNDING BONDS
$6 \mathrm{~s}, \ldots . . ., \$ 47,000$

Whly 1,1899

INTEREST is payable by Kountze Bros. New York.
TOTAL BONDED DEBT on September 1, 1898, was $\$ 307,000$; are not considered as part of the city debt.
ASSESSED VALUATION in 1898 was $\$ 1,733,000$; citv tax rate (per (1,000) 1898, $\$ 56$; total tax (per $\$ 1,000$ ) $1896, \$ 88 \cdot 625$. Property is POPULATION in 1890 was 8,062 . In 1895 , according to local
figures, the population was 15,000 . ion was 15,000 .
SUPERIOR.-This city is in Nuckolls Counts.


 WATER WORKS- ....Nov. 1, 1908 Assessment about 1-5 act. value. 5s, M\&N, $\$ 25,000$....Nov. 1, 1908 Total debt Jan. 21, 1898. $\$ 43,400$ |  |
| :--- | :--- | :--- |
| Sotar deb Jung | Net debt Jan. 21, 1898.. 41,230 Population 1880 was...... $\quad 1,614$

TECUMSEH.-C. E. Smith, Clerk.
This city is the county seat of Johnson Co.

 | $68, \ldots . . ., \$ 9,400 \ldots . . . J a n . ~ 1, ~$ | 1910 | subject to call at any time. |
| :---: | :---: | :---: |
| subject to call after Jan. 1, 1900 | Population 1890 was............654 |  | Population 1890 was.......... 1,654

Population in 1898 (est.).....2,000

WASHINGTON CO.-W. GaUldrie, Clerk. County seat is Blair
LOANS
When due.
6s, J\&J, $\$ 35,000$..July 1, '07 \&'09
Rs, July
8s, July, $\$ 75,000 \ldots .$.
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 150000$ Apr 1910
Bonded debt, Mar., 1899.\$260,000
Floating debt.. Total debt Mar ............ $\$ 4,000$ Total valuation $1898 \ldots . .2,329,838$ Assessment abt. 1-6 actual value. Total tax (per \$1,000)... \$23.625 Population 1890 was... $\$ 23 \cdot 625$
11,869

INTEREST on the 8 Population 1897 (est.). 15,935 Count IN Treasurer; on others at the State Fiscal Agency, New York.

This is the county seat of York County
$\qquad$ When Due. I Total debt Jan., 1898...... $\$ 34,600$
$\qquad$ Tax valuation, real......... $175,34,648$
Tax valuation, personal...79,766
Total valuation,1897......255,114 6s, J\&J, $\$ 7,000$ ...... J - Jan an. 1, 1909 FUNDING BONDS 6s, J\&D, $\$ 4,600$. Subject to call afte Dec. 1, 1909 July, $\$ 10,000$ 6s, July, $\$ 10,00$
6 s, Oct., 13.000 $\qquad$ .....July aly. 1,1907
$\qquad$ Total tax (per $\$ 1,000$ ). Population 1890 was.

INTEREST on all bonds is payable in New York City.
TAX FREE.-All bonds are exempt from taxation.
YORK COUNTY.-County seat is York.
LOANS-
When Due. |Tax valuation 1898
Tax valuation $1898 \ldots . .82,246,766$ 6s, F\&A, \$39,000.....Aug. 1, 1905 6s, F\&A, $\$ 39,000 \ldots . .$. Aug. 1, 1905 Total debt Jan. 1, 1898 .. $\$ 39,000$ County tax (per M.) ', $97 . . \$ 17 \cdot 121_{2}$
Population in 1890 was. INTEREST is payable in New York City

## ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain minor divisions of the State which are not given in detail among the foregoing state

Wayne, Wayne Co. $\qquad$ Total Assessed debt.
Wayne County. $\mathbf{2 5}, 000$
$\begin{array}{lr}\text { Tax } & \text { Popula- } \\ \text { rate. } & \text { tion'90. } \\ 12.00 & 1,178\end{array}$

## State of Kansas.

## DEBT, RESOURCES, Etc

Organized as a Territory (Act May 30, 1854)
May 30, 1854 Admitted as a State (Act Jan. 29, 1861)

Jan. 29, 1861
Total area of State (square miles)
81,318
State Capital Topeka
Governor (term exp. 2d Mon. Jan. 1901) - - W. E. Stanley Secretary of State (term ends 2d Mon. Jan. 1901) - G. A. Clark Treasurer (term ends 2d Monday Jan. 1901) - F. E. Grimes Legislature meets biennially in odd years on the 2d Tuesdar in January. There is no limit to length of sessions, but members can receive pay for only 50 days services in the aggregate.
incidents in state organization, Etc.-See State and 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 Sept. 1, 1898, was $\$ 632,000$, all held by State funds.
NAME AND PURPOSE. T. Tnterest.-Tle Then Principal. $\quad$ P. Payable NAME AND PURPOSE.
F Funding, $1888 . . .$.
\# Do 1889................
*Refunding, $1897 \ldots \ldots \ldots \ldots .$.
Do $1898 \ldots \ldots \ldots .$.
$\begin{array}{cc}\text { P. Ct. Payable } \\ 4 & \text { J \& } \\ 4 & \mathrm{~J} \\ 4 & \mathrm{~J} \\ 4 & \mathrm{~J} \\ 4 & \mathrm{~J} \\ \mathrm{~K} & \mathrm{~J} \\ & \\ \end{array}$
When Due.
Dec. 1, 1908
July 1, 1909

* All in 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 Nat. Bk. of the Republic ASSESSED VALUATION.-The State's assessed valuation (about 33 per cent of actual value) and tax rate have been as follows:

|  | Total Equal- | State Tax | Ye | Valuation. | slate Tax. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Years. |  |  | 18 | 3 | \$1 |
|  | 32 | $\$ 4 \cdot 10$ $4 \cdot 10$ | 18 | $248,846,811$ 160,570761 |  |
| 1895 | 329,939,031 | $4 \cdot 25$ | 1876 | 133,832,216 | 50 |
| 1893.. | 356,621,818 | $3 \cdot 80$ |  |  |  |

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, \&e. We give these sections in full and also the subse quent one which forbids the State being a party to internal improve ments.
Debts, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed one 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 ation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.
Other debts. No debt shall be contracted by the Litate except as here-
in provided, unless the proposed law for creating such debt shall first be in provided, unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the state at some general
election; and if such proposed law shall be ratified by a majority of all
the votes cast at such general election, 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 shail be applied exclusively 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.
Oities. Provision shall be made by general law for the organization of oities, towns and villages; and their power of taxation, assessment, borrowing money, contracting debts and loaning thei
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.
 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 reparts 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 theik

ABILENE.- $\left\{\begin{array}{l}\text { GIDEON FOLK, Mayor. } \\ \text { C. C. WYANDT, City Clerk. }\end{array}\right.$

Abilene is in Dickinson County. Bonds all optional.
LOANS-
R.FUNDING Bonds-
 $5 \mathrm{~s}, \ldots .$. . 3,000...........1900 1902 Assessment is about '4 actual val.
 INTEREST on all bonds is payable at the state treasury. All

ALLEN COUNTY.-C. A. Frank, Clerk.

County seat is Iola.
LOANSREFUNDING RR. AID BONDS-
5s, $\$ 119,000 \ldots \ldots \ldots$ Bonded debt Oct. 1,98 .. $\$ 119,000$
INTEREST is payable at the State Fiscal Agency, New York.
ANDERSON CO.-J. W. Shields, Treas.

## County seat is Garnett

$\qquad$ L. L. \& G. RR.:

7s...... \& G. RR. (funded): 1, 1909
 68 K. \& Ä. DIv. Mo. PAC.
68 ....... K. \& A. Div. M8, Mo.

ANTHONY
CITY This city is in Harper County. GEOANS- IMP. BoNDS 6s, J \&J, $\$ 4,000 \ldots . . . .$.
RAILROAD BONDS$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 35,000$. REFUNDING BONDS
$6 \mathrm{~s}, \mathrm{~A} \& O, \$ 42,000 \ldots .$. July 1, 1902 May 1, 1920
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 4,000$.
TAX FREE.

Assessment about $1_{2}$ actual value. $\begin{array}{ll}\text { State \& Co. tax (p.M.) }{ }^{\prime} 98 . & \$ 10 \cdot 10 \\ \text { Population, } 1890 \ldots . . . . & 13,509\end{array}$ | Population, 1898 | 13,509 |
| :--- | ---: |

TAX FREE.-All above bonds a

ARGENTINE.-\{ $\begin{aligned} & \text { C. W. MARSTON, Mayor. } \\ & \text { J. LONG, Clerk. }\end{aligned}$
Argentine is in Wyandotte count LOANS- When Due. $6 \mathrm{~s}, \ldots . ., \$ 15,000 \ldots \ldots$. June 2,1910
$6 \mathrm{~s}, \ldots ., 15,000 \ldots \ldots . . . \mathrm{July} 1,1911$ CiTY HALL AND VIAD
6s, J\&J, $\$ 13,000 \ldots . .$. FUNDING BONDS. 6s, J\&J, \$29,334 6s, F\&A, Bonds- 2,1914 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.- $\left\{\begin{array}{l}\text { J. W. Wparks, Mayor } \\ \text { D. RUBHMORE }\end{array}\right.$ arkansas City is situated in Cowley County. In addition to the bork. elow there is also a mortgage of $\$ 150,000$ against the city water bonds which is notincluded in the total debt. The works are now in the hands of a receiver.

## LOANS-

 78, M\& BULDINGsubject $\$ 11,000 \ldots$. . Sept. 1, 1906 subeet to call at any time. 6s,...... \$12,000 ......May 1, 1906 7s, ......, \$26,757........part y'rly. 6s, M\&N $\$ 11,000$ Nov 6, 1915 , M\&N, $\$ 11,000 \ldots .$. Nov. 6,191Railroad AID-(Con.)-
6s, F\&A, $\$ 7,500 \ldots . .$. Aug. 1, 1916 Subject to call at any time
REFUNDING BoNDSSEWER BONDS-
$7 \mathrm{~s}, \ldots . . ., \$ 8,000 \ldots$ part due vearly 6s, F\&A, $\$ 40,000$... Sept. 18, 1901

## sumbect o cal at any tme.

PAR VALUE OF BONDS.-The bonds are all for $\$ 1,000$, except the due 1906, which are for $\$ 500$.
INTEREST is payable
Fiscal Agency, Nev York.
TOTAL DEBT-Bonded debt on Jan. 1, 1898, the bonded debt was $\$ 107,500$; sinking fund, $\$ 4.52 \%$. The city has no floating debt. This total does not include soheol bonds which amounted on Jan. 1, 1898, to $\$ 100,000$, the internal improve ment 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,
d
220,600 ; total, $\$ 734,757$; total tax per $\$ 1,000$ is $\$ 67 \cdot 75$. In 1893 the total valuation was $\$ 1,131,086$. Real estate is assessed at about ${ }_{5}$ and personal property at about $1_{3}$ of actual value. POPULATION in 1890 was 8,347; in 1880 was 1,012 ; in 1895
it was 6,904.

ATCHISON.- $\left\{\begin{array}{l}\text { W. T. F. DONALD, MaFor. } \\ \text { A. C. TRUEBLOOD }\end{array}\right.$
Atchison is in Atchison County.
LOANS.- When Due
REFUNDING BONDS- 1901 to 1921


Building Loans6s, M\&S, $\$ 10,000 \ldots .$. Sept. 1, 1909
$6 \mathrm{~s}, \mathrm{~A} \& 0,5000 \ldots .$. April 1, 1910 6s, A\&O, $\quad 5,000 \ldots .$. April 1, 1910
$6 \mathrm{~s}, \mathrm{~J} \& J$, REFUNDING BONDS-
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000 \ldots . . \mathrm{July} 1,1923$ subject to call after 1918
INTEREST is payable in New York City and Atchison.
TOTAL DEBT, ETC.-The total bonded debt in January, 1899, was $\$ 693,450$, not including the Board of Education bonds. The sinking fund on the same date was $\$ 6,000$
ASSESSED VALUATION.-In 1898 the assessed valuation (which property, $\$ 371,450$; railroads, $\$ 114,030$, making a total valuation of $\$ 1,942,170$. The tax rate (per $\$ 1,000$ ) in 1897 was as follows: State tax, $\$ 4 \cdot 70$; county tax, $\$ 21 \cdot 20$; city tax, $\$ 25 \cdot 00$, and school tax, $\$ 14 \cdot 50$; total, $\$ 65 \cdot 40$; the total tax rate (per $\$ 1,000$ ) for 1898 was $\$ 70 \cdot 50$.
POPULATION. The population in 1890 was 13,963 ; in 1880 it
was 15,105 ; in 1870 it was 7,054 ; in 1893 it was 16,266 .
ATCHISON CO.-s. S. King, Clerk.

## County seat is Atchison.

LOANS.-
When Due.
6s, J\&J, \$231,000.....July 1, 1929 5 s , J\& Subject to oall July 1, 1914 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 68,000 . . . . . \mathrm{July} 1,1916$
Total debt Feb. 1,1899 Total debt Feb. 1, 1899.. \$299,000
Tax valuation, real.....3,338,688 Tax valuation, personal. 620,310

Tax valuation RRs........ $\$ 791,291$ Total valuation $1898 \ldots . .4,748,289$ State tax (per $\$ 1,000$ ) ${ }^{\prime} 98 \ldots . . \$ 5 \cdot 00$ County tax (per $\$ 1,000$ ).......21.00 Population 1890 was......... 26,758 Population 1880 was.........26,668
Population in 1899 (est) $. . .30,000$ INTEREST is payable at the Kansas State Fiscal Agency, N. Y. Oity BARBER COUNTY. LOANS,- When Due. 6s, J \&D, \$25,000 ...June 24, 1916 REFUNDING-

\% $6 \mathrm{~s}, \mathrm{~J} \& J, \quad 77,400 . . . . .$. July 1,1910
$6 \mathrm{~s}, \mathrm{~J} \& J, 1911$
20,000


## 

County seat is Medicine Lodge. Interest is payable in New York Tonded debt July $1, ' 98 . \$ 346,200$
Total valuation $1898 . . .1 .762,685$ Assessment is $1_{3}$ actual value. State tax (per $\$ 1,000$ ) '95 $. \ldots . \$ 3 \cdot 75$
County tax (per $\$ 1,000$ ) $\ldots \ldots .13 \cdot 25$ Average school tax.... Population in 1895 wa Population 1898 was.

BOURBON CO.-Chas. Love, Treasurer.
Countr seat is Fort Scott.
LOAANS- W
6s, J\&J, \$219,200....July 1, 1909 Total debt Feb. 15, 1899. \$219.200 Sinking fund
$15,1899 .$.
Tax valuat'n, per.\&RR. $\$ 1,830,29$ Total valuation $1897 \quad 5,868,883$
Total valuation $1898 \ldots . .5,712,184$ Total valuation $1898 \ldots . .5,712,184$ Assessment is 35 p. . . actual value.
State \& Co. tax (per M.) ' $98 . \$ 17 \cdot 30$ Population in 1895 was ....25,849 INTEREST is payable in New York at the Kan. State Fiscal Ageney

BROWN COUNTY.-D. P. LESLIE, Clerk.
Countryent is Hiawath
LOANS- When Due. | Tax valuation, real..... $\$ 3,363,496$
 $\begin{array}{ll}7 \mathrm{~s}, \text { Feb. 1, } \$ 77,500 \ldots \text { Dec. } 31,1900 & \text { Total Valuation } 1898 \ldots . .5,189,116 \\ \text { Total debt Jan. } 1,1899 . \$ 77,500 & \text { State \& Co. tax (per M.) } 98 . \$ 16 \cdot 00\end{array}$ Sinking fund.......... $58,217 \left\lvert\, \begin{aligned} & \text { Sopulation } 1890 \text { was.........20,319 }\end{aligned}\right.$ Net debt Jan. 1, $1899 . . . \$ 72,283$ Population 1898 was........21,424 Real estate is assessed a
sonal property one-third.
INTEREST is payable at the Nat. Bank of Republic, New York City.
CHANUTE-\{ $\begin{aligned} & \text { R. C. RAWLINGS, Mayor. } \\ & \text { P. HUNT, City Clerk. }\end{aligned}$
CHAN Chanute is in Neosho County.
LOANS- When Due. Tax valuation, personal... $\$ 88,031$ Ks, J\&J, $\$ 14,000 \ldots$ Apr. 1, 1905-10 5s, J\&J, $\$ 14,000$ Apr. 1, 1905-10
WATER WORKS BONDS6s, F\&A, $\$ 38,500 . . . . J u n e ~ 1,1905$ $6 \mathrm{~s}, \mathrm{~F} \& A, \quad 4,000 . . . .$. Aug. 1, 1914
 Tax valuation. 13,1899. \$1, INTEREST is payable at the Kansas Fiscal Agency, New York City.
CHAUTAUQUA CO.-T. L. Hargrove, Cl’k. County seat is Sedan. The County Commissioners have entered into road-aid bonds now outstanding.

## LOANS－

 6s，Jan．，$\$ 140,000$ ． ，Jate，$\$ 140,000 \ldots .$. Jan 1 ， 1917 Interest payable at，New．York． 1917 Bonded deltt July 1，＇98．．$\$ 140,000$ Floating debt Sinking fund． Tax valuation，real．．．．．．．．．．．243，842CHETOPA－CAPL
This city is in Labette County LOANS－
$\qquad$
5 s ， Assessed valuation 1898． $\mathbf{1 8 1 8 7 , 1 1 9}$
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：
，MIt S，\＄10，000．．．．Mar．1， 1908 $6 \mathrm{~s}, \ldots \ldots . . \$ 2,000$ ．． RAILROAD AID：
S，A\＆O，$\$ 121,300$

Feb．21， 1910
Apr．10， 1919 （\＄5，000 $\quad \$ 25,000 \ldots$ ．Feb．21， 1907

## CLAY CENTRE．

This place is in Clay County．
C．R．I．\＆P－Ratlway Bhen due．
6s，J\＆D，\＄17，000．．．．Dec．15， 1907
WATER BONDS－
68．M\＆S，\＄35，000 ．．．Mar． 20.1913
CLAY COUNTY Seat is Clay Centre．

## LOANS－

 s，Bonds $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{JJ}, \$ 10,000 \ldots .$. Aug．4， 1905 $5 \mathrm{~s} . \mathrm{J} \& J, \quad 19,000 \ldots . . . \mathrm{Jan}$. ． 1,190668，J\＆J，\＄42，000．．．．．July 6， 1911
RALLROADAID BoNDS－
7S，J\＆J，$\$ 13,000$, Jan．16， 1902
REFUNDING RR．BUNDS－

Bonded debt Jan．1，＇99．$\$ 158,300$ Sinking fund．．．．．．
Net debt Jan． 1,189 Tax valuation，real．．．． Tax valuation，person
Total valuation 189 y State \＆Co．tax（per M． School tax（per $\$ 1,000$ ）． Population 1898 was．

## Po

P．M．OONRAD，Mayor．
ax valuation，real
．．．．$\$ 250,901$ Tax valuation，personal Total valuation，railroad Total valuation 1898．．． Population in 1890 was

90，922
90,92
29,103
370,106
$37 . .2,802$

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．Total debt Feb．1， 1899 ．．\＄111．500

COURT HOUSE－
5s，J\＆J，\＄26，500 ．．．．．Jan．1， 1908 Subject to call
6s，J\＆J，\＄2，500．．．．．．．．July 1， 1899
 6s，J\＆J，5，000．．．．．．．．．．July 1， 1906 Poor House－
6 s J\＆J $\$ 5,000$ 6s，J\＆J，$\$ 5,000$ ．
8 s ，Jan $\$ 70,000$

Tax valuation，personal．$\$ 274,630$ Tax valuation，railr＇ds．${ }_{436,463}$ Total valuation $1896 \ldots .1,995,009$ Total valuation 1898．．．． $2,129,027$ Assessment is $2_{5}$ actual value． Population 1890 was $97 . \$ 45.88$ Population 1895 was．．．．．．10，297 Population 1898 was．．．．．．．．．11，11，167

COWLEY CO．－$\left\{\begin{array}{l}\text { S．J．NEER，County Clerk．}\end{array}\right.$
County seat is Winfield．

LOANS－－Khen Due． 7 s ，$\ldots . . . ., \$ 29,500$ ．．．．．．． REFUNDING BoNDS－－ 1,1910
 $41_{2 S}$ ．．．．．，$\$ 100.000$ ．．．．Feb，2， 1928 Subject to call after Feb．2，1913．


Total debt Jan．，1899 ．．．．\＄348，500 Tax valuation，real．． $\mathbf{3}, 101,699$ Tax valuation，personal．2，259，580 Total tax（per $\$ 1,000$ ） $98 . . \$ 20.50$ Assess．，real ${ }_{1}$ ．per． $1_{3}$ ，act＇al．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． $\mid$ County has no floating debt． 5s，J\＆J，\＄276，000．．．．Jan．1， 1928 Tax valuation 1898．．．．．$\$ 4,617,407$ Interest 6,00 ．．．．．Jan． 1,1928 State \＆co．tax（per $\$ 1,000$ ）．$\$ 19 \cdot 00$ Bonded debt July 1，＇98 ．$\$ 276,000$ Population 1890 was．．．．．．．．．22，273
Real estate is assessed at one－fourth of its actual value；personal property one－third

## DODGE CITY．－$\left\{\begin{array}{l}\text { JOHN J．SUMMERSBY，Mayor } \\ \text { S．GALLAGHER，Clerk }\end{array}\right.$

This city is in Ford County

Bonded debt Jan．1， $1898 . \$ 53,500 \mid$ Total valuation 1897．．．．．$\$ 319,925$ | Total debt Jan．1，1898．．．．． 110,000 | Population in 1890 was．．．．．．． 1,857 |
| ---: | :--- | :--- |
| Population in 1897 was．．．．．．3，687 |  |

DONIPHAN CO．－A．R．Graves，Treas＇r．

County seat is Troy
LOANS．－ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 20.500$ 5s，J\＆J， $471,000 .$. When Due． July 1， 1909 Subject to eall． 1,1922 Population 1890 was．．．． 138 （per $\$ 14 \cdot 0.05$ NTEREST on the 6 per cent bonds is payable at Troy，Kans．，and

## DOUGLAS CO．－County seat is Lawrence．

LOANS，When Due．${ }^{\text {Sinking fund．．．．．．．．．．．．．} \$ 138,000}$ 6s，J\＆J，$\$ 34,200 . . . . . .$. July， 1909 Net debt Jan．1，1899．．．．．334，300 6s，J\＆J，142，700．．．．．．July 1， 1899 Assessment is $1_{4}$ actual value， 6s，J\＆J，295，400 ．．．．June 1， 1902 State \＆Co．tax（per M．），＇98．$\$ 23.90$ | Interest is payable in New York． |
| :---: | :--- |
| Total debt Jan．1，1899．$\$ 472,300$ | \left\lvert\, \(\begin{aligned} \& Population 1890 was．．．．．．．．23，961 <br>

\& Population 1898 was．．．．．．．25，249\end{aligned}\right.\)

EDWARDS CO．－A．F．Aderhold，Clerk．
County seat is Kinsley．
LOANS－When Due．RR．Am－C．K．\＆W．RR 7s，．．．．．．．$\$ 2,000 \ldots . .$. July $5,1901 \left\lvert\, \begin{aligned} & \text { 6s，A\＆O，} \$ 33,000 \ldots . . \text { Aug．} 1,1916 \\ & 6 \mathrm{~s}, \mathrm{~F} \& A\end{aligned}\right.$ $7 \mathrm{~s}, \ldots . . . .7,000 . . . . .$. Jan．1， $1900 \quad$ Bonded debt July 1，；98．$\$ 140,000$〔 $\$ 1,000$ due yearly）to Jan．1， 1906 Tax valuation，1898．．．．．1，475，384 －05 78，．．．．．．．$\$ 20,000 \ldots .$. Oct． 10,1905 $6 \mathrm{~s}, \ldots . . ., \$ 15,000 \ldots .$. July 1,1908 Total tax（per $\$ 1,000$ ）＇ $97 \ldots \$ 38 \cdot 00$ Population 1890 was．．．．．．．．．．．3，600 Population 189s was．．．．．．．．．．．．．．3，134 ．PATTERSON，Mayor．
ELLSWORTH．－\｛A．PatTERSON，
County seat of Ellsworth County．$\$ 25,000$ of court－house bonds due解 and a cash comp

| AD，\＄15，000UNDING BON |
| :---: |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |


#### Abstract

7 s ，Jan．，\＄47，000．．． 1905 \＆ 1908 Bonded debt July，1898．．\＄104，000 Tax valuation 1898．．．．．．207，403 Total tax（per $\$ 1,000$ ）＇ 98 Population 1890 was．．．．．．．．．．．1，600 Population 1895 was．．．．．．．．．．．．．1，415 Population in 1898 （est．．．．．．1，344


COFFEYVILLE．－$\left\{\begin{array}{l}\text { JNO．M．WALKER，Deputy City Clk } \\ \text { JOHN F．CLOSSEN，Treasurer．}\end{array}\right.$

> This city is in Montgomery County

$$
\begin{aligned}
& \text { LOANS- When Due. | Floating debt. }
\end{aligned}
$$

 Road bonds．．．．$\$ 17,000 \ldots \ldots . . . . . . .1908$ Sinking fund assets Improvement bonds． Funding bonds．
\＄3，573
4,152 Railroad aid bonds．．．．．．．．．．7，500 Water－works bonds．．．．．．．．．．．2，500 Bonded debt Jan．15，1898－20，511

## COMANCHE CO．－H．E．Crunner，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 have the State assume the debt，this having been recommended by the have the State assume the debt，th

## LOANS－

When Due
8s，J\＆J，\＄30，000
Js，J\＆J，$\$ 3,000$ ．
Jan．1， 1912
s，J\＆J，$\$ 3,000 . . . . .$. Sept．1， 1919
6s，J\＆J，$\$ 133$ BONDS
Real estate is assessed 1,1920
Bonded debt Jan．1，＇99．\＄166，000 Floating debt． … 99 167，000 Total debt Jan．1，＇99．．．167，000 Tax valuation $1898 . . . . ; 542,698$ Population in 1890 was．．．．．．2，549 od about its actual value

CONCORDIA．
Waterbonds， 5 s．．．
Total debt Jan．1， 1899
Total valuation 1898

This city is in Cloud County

$\$ 45,000 \mid$ Tax rate（per 1，000）1898 ．．．$\$ 50 \cdot 25$ 13，500 | P8，500 | Population in 1890 was．．．．．．．3，184 |
| :--- | :--- | Net debt Jan．15，1998．．．．． 98,911 Total valuation $1897 \ldots . . .373,508$ Population in 1890 was．．．．．．2．28 Population in 1898 （est．）．．．．．．．6，000

## Total debt Feb．6，1899．．．

 Sinking funa．．．．．．．．．．．．．．．． 7,000 Tax debt reb．6，189．．．．171，000 Tax valuation，per \＆RR 1，006，074 Cotal valuation 1898．．．．3，047，123 Assessment is 44 actual value． State \＆Co．tax（per M．）＇98．．$\$ 23.75$ Population in 1890 was．．．．．16，164Population in 1899 （est．）．．．．16，300 Tet debt Feb．．．．．．．．．．．．．．．．． Tax valuatio． 1 ， $180 .$. Taxvaluation，per．\＆RBR 206 Total valuation 1898 ． 3,70312 Assessment is $1_{3}$ actual value． $\$ 1,000$ ）．County tax（ p Population in 1890 was．．．．．．．．．．．．．．．．．295 Population in 1898 was．．．．．17，125 onds is payable at Topeka；on
eka；on others at New York．

Net debt Feb．1， 1899 Tax valuation 1898．．．．．\＄86，00 Assessment is $1_{3}$ actual value． （per M．）＇98 \＄10．8 Population 1890 was．．．．．．．．15，856 Population 1880 wa Population 1899 was．

County seat is Burlington

## LOANS．－Wh

 Be Alo Bions： 6s，Aug．，$\$ 10,000$. 7 s ，Mar．，$\$ 86,000 \ldots .$. ．．．Mar．31， 1907 （．）EMPORIA CITY．－H．B．Thomas，City Clerk． County seat of Lyon County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Bonded debt Jan．1，＇99．．} \$ 275,800\end{aligned}\right.$ 5s，Mar．，$\$ 5,800 . . . .$. March， 1904 Floating debt．．．．．．．．．．．．．． 289,300 5s，July，15，000．．．．．．．July 1， 1910 Tax valuation 1898．．．．．．．2，142，013 Refunding－ s，Feb．，$\$ 43,000$ ． 7 s ，Dec．$\$ 50000$
號 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 follow－ ng statement were issued originally by various townships，but have beon assumed by the county．

| LOANS－When Due． | Ropay |
| :---: | :---: |
|  | Ronded debt Feb． $7,1899 . \$ 159,900$ |
| Bridge Bonds－．．．．Jan．1， 1908 | Floating debt．．．．．．．．．．．．40，000 |
| $7 \mathrm{~s}, \mathrm{~J} \& J, \quad 5,000 \ldots . . J$ Jan．1， 1906 | Tax val＇n，real \＆RRs．．． $1,415,117$ |
| 6s，J\＆J，8，900．．．．．Jan．1， 1908 | Tax valuation，personal．647，669 |
| FUNDING BONDS | Total valuation 1898．．．．2，062，786 |
| ，J J J，\＄20，000．．．．．May 15， 1901 | Assessment about $1_{3}$ actual value． |
| REFUNDING | State \＆Co．tax（per M）＇98．．\＄24．50 |
| 6s，J\＆J，\＄4，000．．．．．．．July 1， 1911 | Population in 1890 was．．．．．．5，308 |
| 6s，J\＆J，29，000．．．．．．．July 1， 1918 | Population in 1899 was．．．．．．．．4，600 |

## FORTSCOTT．－

Fort Scott is the county seat of Bourbon County．
LOANS－When Due．

RMPROVEMENT BONDS－ $|$| REFUNDING（MCADAM）－ |
| :---: |
| 6s，J\＆J，$\$ 3,000 \ldots . . J a n . ~ 1, ~$ | 6s，．．．．\＄15，000．．．．．．．．．．Jan．1， 1904 6s，J\＆J，$\quad$ 6s，000．．．．．Jan．1， 1914 68，．．．．11，000．．．．．．．．．．July 1， 1907 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 114,800$ ．．．．July 1， 1909 $5_{1} 2_{2}$ ，F\＆A，21，000．．．．．July 1， 1920 RALLROAD AID－ 5，J\＆J，40，000．．．．July 1， 1916

6s，J\＆J，$\$ 20,000$ ．．．Jan
6s，J\＆J，\＄20，000．．．．Jan．1， 1927 6s，J\＆J，$\$ 20,000$ ．．．．．July 15， 1904 6s，J\＆J，$\$ 20,000 \ldots . . . J u l y ~ 15, ~$
$6 \mathrm{~s}, \mathrm{~J} \& J, 1904$
$17,000 \ldots .$. July 1， 1907 $\begin{array}{ll}6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, & 17,000 \ldots . . \mathrm{Jul} \text { 1，} 1,1909 \\ 6 \mathrm{~s}, \mathrm{~J} \& J, & 500 \ldots . . \mathrm{July} \\ 1, & 1911\end{array}$
 INTEREST on city bonds is payable in New York．
TOTAL DEBT，ETC．－The total bonded debt on Feb．1，1898，was
ASSESSED VALUATION－In 1896 the assessed valuation was $\$ 1,930,353$ ；in 1890 the total assessed valuation was $\$ 2,301,000$ ； tax rate（per $\$ 1,000), \$ 34 \cdot 281_{2}$ ，this including State tax，$\$ 4 \cdot 281_{2} ;$
county tax，$\$ 10 ;$ city tax proper，$\$ 20$ ．Real estate is assessed at ＂about one－fourth its actual value．＂

POPULATION－The population in 1890 was 11,946 ；in 1880 it was ted at 12,040

FRANKLIN CO．－J．K．Bailey，County Clerk． County seat is ottawa


#### Abstract

LOANS－ 6s，J\＆J，$\$ 56,900$ ．．． REFUNDIG RP．．．．．．Jan．1， 1910 $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 16,000 \ldots . . . \mathrm{July}^{1} 1,1900$ 6s，J\＆J， $16,000 \ldots . .$. July 1， 1900 $6 \mathrm{~s}, \mathrm{~J} \& J, 5,000 \ldots . . . \mathrm{July} 1,1905$ 6s，J\＆J，177，700．．．．．．Jan．1， 1910

Bonded debt July 1，＇98．\＄250，600 Tax valuation 1898 ．．．．．．．4，810，746 Assessment about ${ }_{4}$ actual value． Cotal tax（per $\$ 1,000$ ）． Population in 1890 was．． Population in 1880 was．．．

20,279 16,797


GARDEN CITY．－\｛E．DAvis，Mayor， County seat of Finney County．

LOANS－When Due．｜Total debt Feb．1，1899．．．\＄61，251 | Sewer ext． $68, \$ 4,100$ ．Dec． 1,1902 | Tax valuation $1898 \ldots . . . . .244,721$ |
| :---: | :---: |
| Water， $68,49,100 \ldots .$. Mar． 1,1902 | Assessment about $i_{2}$ actual value | Bonded debt Feb．1， $1899 . . \$ 55,100 \quad$ Assessment tax（per $\$ 1,000$ ）＇98．．$\$ 40 \cdot 20$ Floating debt $\qquad$ cotal tax（per $\$ 1,000$ ）＇98．．$\$ 40,650$

Population $1896 . . . . . . . . . . . . . .1,650 ~$
GEARY CO．－W．B．Spurlock，County Clerk． County seat is Junction City．
$\qquad$ When Due． $\left\lvert\, \begin{aligned} & \text { Sinking fund．}\end{aligned}\right.$
BRIDGE BONDS－
6s，J\＆JJ，\＄2，000．．．．．July 1，＇99－1902
RAILROAD AID BONDS－
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 17,000$ 6s，J\＆D，$\$ 17,000 \ldots . .$. Dec．7， 1902 68, J\＆J， $9,000 \ldots . .$. July 1， 1899 6s，J\＆J，\＄58，000．．．．．．．．．July 1， 1911 subject to call after July 1， 1911 Total debt Jan．1，1899．．$\$ 86,000$
INTEREST is payable at the Kansas Fiscal Agency，N．Y．City．
GRAHAM COUNTY－R．B．Garnett，Clerk． County seat is Hill City．

## ROANS－

REFUNDING BONDS－ $6 \mathrm{~s}, \ldots . ., \$ 26,000 \ldots . . \mathrm{July}$ 1， 1915 $68, \ldots \ldots ., 46,000 \ldots$ ．．．．．．．．．． $7,000 \mathrm{l} 1,1918$ Total debt Jan．1， $99 . .$. y 1,1920 Tax valuation，real．．．．．．． $1,213,767$

GRANT COUNTY．

## County seat is Ulysses．

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Bonded debt July 1，1898．} \$ 98,200\end{aligned}\right.$ FUNDING－ 200 ．．．．．Fel．1， 1906 Floating debt．．．．．．．．．．．．．．．．．．．．17，226
 6s，J\＆J， $40,000 \ldots . .$. Jui． 1 ． 1,1919 Tax valuation $1898 \ldots . . . .269,959$
 6s，J\＆J， $7,600 \ldots . . .$. Sept． 1,1920
$6 \mathrm{~s}, \mathrm{~J} \& J, \quad 11,000 . . . .$. May 1， 1921

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
LOANS－When Due．｜Floating debt．．．．．．．．．．．．．．．．\＄26，709 6s，$\$ 29,500 \ldots .$. Dec．1， $1908 \left\lvert\, \begin{aligned} & \text { Thatal debt July 1，1898．．．．．115，209 } \\ & \text { Tax valuation 1898．．．．．．869，725 }\end{aligned}\right.$


 | 6s，J\＆J， | $23,500 \ldots . . . . J u n e ~ 1, ~$ | 1920 |
| :--- | :--- | :--- |
| 6s，J\＆J，20，000．．．．．June 1， 1921 | County tax（per $\$ 1,000$ ）＇98．．27•00 |  |
| Population in 1890 was．．．．．．2，415 |  |  |

GREENWOOD CO．－Perry Clemans，Clerk． County seat is Eureka

LOANS－When Due．${ }^{\text {LTax valuation 1898．．．．．\＄3，843，456 }}$ REFUNDING BoNDS－$\quad$ Assessment about i4 actual value． \begin{tabular}{l|l}
5s，J\＆J，$\$ 247,000 \ldots . . . J a n . ~ 1, ~$ <br>
Interest payable at State Treasury． \& State \＆co．tax p．$\$ 1,000$＇ $98 . \$ 12.90$ <br>
\hline

 

Interest payable at State Treasur．7． \& $\begin{array}{l}\text { Population in 1890 was．．．．．．16，309 } \\
\text { Total debt Jan．1，1899．} \$ 247,000\end{array}$ <br>
Population in 1899 was．．．．15，600
\end{tabular}

HAMILTON CO．－N．J．SAWYER，Treasurer． County seat is Syracuse．Some of the bonds mentioned below are the subject of litigation．

| LOANS－When due． | Bonded debt July 1，1898．．$\$ 92,600$ |
| :---: | :---: |
| Funding and Refonding－ | Total debt．．．．．．．．．．．．．．．．．．117，700 |
| 6s，J\＆J，$\$ 9,000 . . .$. July 1， 1905 | Total valuation 1898．．．．1，139，421 |
| 6s，．．．．．．，11，400．．．．．．．．．．．．．．．． 1906 | Assessment about $1_{4}$ actual value． |
| 6s，．．．．．，3，500．．．．．．．．．．．．．．． 1916 | State tax（per \＄1，000）＇97．．．$\$ 3 \cdot 00$ |
| 6s，J\＆J，38，000．．．．．Oct．1， 1917 | County tax（per \＄1，000）．．\＄13．00 |
| 6s，M\＆S， $9,000 \ldots .$. Mar．15， 1918 | Population in 1890 was．．．．．．2，027 |
| 68，J\＆J，5，000．．．．．July 1， 1920 | Population in 1898 was．．．．．．．1，453 |
| 68，．．．．．，14，800 |  |

INTEREST is payable at the Kansas Fiscal Agencs，New York．

HARPER CITY．—\｛信DR．W．G．MUR，Mayor．
This city is in Harper County．
LOANS－ $\qquad$ When Due． 6s，F\＆A，$\$ 31,000 . .$. Aug．1， 1906 O．H．\＆S．W．RR．Bonds
$20,000 \ldots$ ．．．．May 1， 1920 Bonded debt July，1898．．．$\$ 50,000$

Total debt July 1，1898．．．．\＄69，201 Tax valuation $1897 \ldots . . . . .102,175$ Assessment about $1_{3}$ actual value． Total tax（per $\$ 1,000$ ）．．．．．．$\$ 85^{\circ} 50$ Population in 1898 （est．）．．．．．．1，300 Population in 1890 was．．

## HARPER CO．－W．W．Taylor，Clerk．

County seat is Anthons．
LOANS－When Due．｜Interest payable in New York． 6s， Bonded debtJuly，1898．．．．$\$ 26,000$（ $\quad \begin{aligned} & \text { State \＆Co．tax（per M）} \\ & \text { Population in 1895 was．．．．．．9，238 }\end{aligned}$ sinking fund．．．． Population in 1895 was．．．．．．9，238
Population in 1898 was... .787

HASKELL COUNTY．－S．E．Cave，Co．Cl’k． County seat is Santa Fe ．
LOANS－W W
COURT HOUSE BONDS 6s，．．．．．．．$\$ 5,000 \ldots . .$. July 1， 1913 6s，J\＆J，$\$ 56,000 \ldots . . . \mathrm{Jul}$ 6s，J\＆J，14，000．．．．．．．．．July．Jan．1， 1918 6s，J\＆J，12，000．．．．．．July 1， 1920

Floating debt．
t．．．．．．．． Tax valuation i898 1899. $. \$ 17,204$
$.104,204$ Tax valuation is 23 of actual value．
State \＆Co．tax（per M．） $98 . \$ 33 \cdot 38$ Bonded dit Feb 1， 1899 \＄87000 $\begin{aligned} & \text { Population } 1895 \text { was．．．．．．．．．} 59.159 \\ & \text { Population } 1898 \text { was }\end{aligned}$ INTEREST is payable at the Kansas Fiscal Agency．New York•

## HODGEMAN CO．－S．S．KIEHL，Clerk．

## County seat is Jetmore

C．K．\＆N．RR．－When Due．REFUNDING．－（Con．）

 6s，A\＆O，$\$ 9,000 \ldots .$. Apr． 1,1906
POOR FARM－ 6s，．．．．．．，$\$ 3,000 \ldots . . . J u l y ~ 1,1919$ 6s，$\ldots . . ., \$ 12,000 \ldots .$. July 1， 1912

 HUTCHINSON．－$\left\{\begin{array}{l}J . P . \text { HARSHA，Mavor．} \\ \text { W．R．UNDERWOOD，City Clerk．}\end{array}\right.$ County seat of Reno County．
LOANS－When Due．
7s，J\＆J，\＄37，000 ．．．Sept．15， 1906 6s，F\＆A，25，000 …Aug．1， 1907 6s，J\＆J，12，000 ．．．Mar．1，1917
FUNDING BONDS－ 6s，F\＆A，$\$ 35,000 \ldots$. Aug．1， 1903 6s，F\＆A，55，000．．．．．Aug．1，1， 1917 REFUNDING BONDS－
6s，J\＆D，$\$ 20,000 \ldots .$. June 1,1919
 Interest payable in New York．

INDEPENDENCE．－J．B．Underhill，Clerk． This city is the county seat of Montgomery County．
S．K．RR．Bonds－When Due．${ }^{\text {Tax }}$ valuation，personal．$\$ 91,250$

 | V．V．I．\＆W．RR． |
| :---: | :--- | Bonded debt July 1，＇98．．$\$ 64,100 \quad$ Population 1890 was．．．．．．．．．．${ }^{7,127}$ 302，475 Population 1896．．．．．．．．．．．．．．．．．．3，677

INDEPENDENCE TOWNSHIP LOANS－
bout 14 actual value． $7 \mathrm{~s}, \ldots . . ., \$ 20,000 \ldots .$. oct．7， $1916 \mid$ Population 1890 was．．．．．．．．．．． 1,859 Tot．t＇inp．debtJuly 1，＇96 $\$ 57,400 \left\lvert\, \begin{aligned} & \text { Population } 1895 \text { was．．．．．．．．．．．．} 1,544\end{aligned}\right.$

## JACKSON COUNTY．－A．D．Abel，Treasurer．

Holton is the county seat．
LOANS－When Due． $\mid$ Net debt Jan．1，1899．．．．$\$ 130,216$ 5REFUNDING RR．－Apr 15， 1918 5s，A\＆O，\＄100，000．．Apr．15， 1918 7s，J \＆J，$\$ 43,000 \ldots . .$. Jan．1， 1902
Total debt Jan．1， $1899 .$. \＄143，000 Tax valuation 1898．．．．．．4，137，396 Assessment about $1_{3}$ actual value．
State \＆Co．tax（per M．）＇98．\＄14：30 State \＆Co．tax（per M．）＇98．$\$ 14 \cdot 30$－

Population 1890 was．．．．．．．．14，626． Population 1898 was．．．．．．．．．18，18，836 | Total debt Jan．1， $1899 . . \$ 143,000$ |  |
| ---: | ---: |
| Sinking fund．．．．．．．．．．．．．．．． | 12,784 |

nds is payable in New York City ；
INTEREST on the 7 per cent bonds is pata and Topeka，Kan．
JOHNSON COUNTY．－J．W．Thomas，Clerk．

## County seat is Olathe．

LOANS－
When due．
KAN．CITY \＆SANTA FE RR－
5 s，J\＆J，$\$ 105,000 \ldots . . \mathrm{July}^{1,1} 1920$ REFUNDING BONDS－ 412s，$\$ 10$ ，$\$ 100,000, \ldots, \ldots . . .1928$ Total debt Mar．1， 1899 ．．$\$ 205,000$ INTEREST on the railroad bonds is payable at the State Fiscal Agency，
Agency．

JUNCTION CITY．－$\left\{\begin{array}{l}\text { P．DAUGHERTY，Mayor．} \\ \mathrm{T} . \text { W．DORN，Clerk．}\end{array}\right.$
This city is in Geary County．

## LOANS－

7s，Fity Building－
Fs，F\＆A，$\$ 6,000 \ldots$
6s，M\＆N
6s，M\＆N，$\$ 7,000 \ldots$
5s，．．．．．．4，000．．．． 6s，M\＆s，$\$ 30,000$ ． 6s，M\＆S，$\$ 30,000 \ldots .$. Mar．1， 1920
6s，M\＆S， $5,000 . . .$. Mar．1， 1909

Population 1899 （est．）．．．．．．．．18，000
Tax valuation，real．．．．．$\$ 2,724,844$. Total valun，per．\＆RR．1，556，660 Assessmuation 1898．．．．4，281，504 Assessment is ${ }_{5}{ }_{5}$ to $l_{3}$ actual value． State \＆Co．tax（per M．） 98.11585

WATER WORKS－
6s，M\＆S，\＄50，000．．．．．．Mar．1， 1917 Total debt Mar．1，1898．．$\$ 102,000$ Water debt（included）．．．．50，000 Assessment $1_{4}$ to $1_{3}$ actual value City tax（per $\$ 1,000$ ）， $97 \ldots . . \$ 12 \cdot 00$ Total tax rate（per $\$ 1,000$ ）．．． 46.50 Population 1890 was．．．．．．．．4，502
Population 1896 was．．．．．．．．5，243

KANSAS CITY.- $\} \begin{aligned} & \text { R.L. MARSMMAN, Mayor } \\ & \text { GEO } \\ & \text { E. YEAGER, City }\end{aligned}$ This city is in Wyandotte County.


| Real | ${ }^{\text {Personal }}$ | Total | $\begin{aligned} & \text { Tax Rate } \\ & \text { per } \$ 1,000 \\ & \$ 50 \cdot 10 \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| 189 |  | \$6,020,508 |  |
| 1896......... ${ }^{1895.719,518}$ | \$1,019,894 | 5,739,404 | $3 \cdot 30$ |
| 1894............ 4,704,580 | 991,620 | 5,696,200 | 45.50 |
| 40 | 960,100 |  |  |
| 1890........... 4,591,110 | 879,600 | 5,470,710 | ${ }_{46} .35$ | *ncluding railroads.

The tax rate for 1896 as above includes state tax $\$ 4 \cdot 10$; county tax,
$\$ 15 \cdot 00$; city tax $\$ 14 \cdot 70$; school tax $\$ 9 \cdot 50$; total $\$ 43 \cdot 30$. $\$ 15 \cdot 00$; city tax $\$ 14 \cdot 70$; school tax $\$ 9 \cdot 50$; total $\$ 43 \cdot 30$.
POPULATION. -In 1890 was 19,$768 ;$ in 1880 it was 16,546 ; in POPULATION,-In 1890 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 Leavenwerth
$\qquad$ REFUNDING BoNDS-
6s, J\&J, $\$ 6,800$ 6s, J\&J, $\$ 6,800$....July 1,1899 $5 \mathrm{~s}, \mathrm{~J} \& J, 720,200$....July 1, 1915 Bonded debt Feb.1,'99.\$1,095,685


Tax valuation, real......7,082,910 Tax valuation, personal. $2,250,370$ Valuation about $1_{3}$ actual value. State \& co. tax (per M.) '98. ${ }^{2} 20 \cdot 30$ Population 1890 was ........38,485
Population 1898 was .......35,509

## LINCOLN CO.-J. W. McReynolds, Treas.

County seat is Lincoln. When due. ${ }^{\text {LOANS }}$ Total debt July1, 1898... \$140,50 REFUNDING BoNDS| $6 \mathrm{~s}, \ldots . . ., ~$ |  |
| :---: | :---: | :---: |
| $69,500 \ldots .$. Mar. 1,1904 | Tax valuation in $1898 \ldots 1,9 \times 3,509$ | $\left.\begin{gathered}\text { S. L. \& W. RAILROAD- } \\ \text { 6s, ......, } \$ 50,000 \text {....Oct. } \\ \text { 1, } 1916\end{gathered} \right\rvert\, \begin{aligned} & \text { Population } 1890 \text { was........... } 9,709\end{aligned}$ $68, \ldots \ldots ., \$ 50,000 \ldots .$. Oct. 1,1916 | $\left\lvert\, \begin{aligned} & \text { Population } 1880 \text { was............ } 8,582 \\ & \text { Population } 1897\end{aligned}\right.$

## LINCOLN TOWNSHIP.-A.R.Moore,Co.Ck

 The township is in Cloud County.LOANS- When Due. Total debt Feb.1, 1899.... \$49,000 RAILROAD BONDS6s, ...., \$15,000.....Jan. 1, 1918 REFUNDING BONDS-
$5 \mathrm{~s}, \ldots . . \$ 10,000$
 ax valuation 1898.........200,39 tate \& co. tax (per $\$ 1,000$ ) $\$ 10 \cdot 6$ Township tax (per $\$ 1,000$ ). 8.50 Population in 1898 was

LYON COUNTY.-H. E. PEACH. Clerk.
County seat is Emporia. IThe sale of $\$ 192,000$ refunding bonds on July 1 has been contracted for.]
LOANS- $\qquad$ When Due
$\qquad$ 58, S\&J, $\$ 217,000 \ldots .$. July 1, 1913 Total debt Feb. 8, 1899... $\$ 217,000$ Interest payable at State Treasury

Tax valuat'n, personal. $\$ 2,119,240$ Total valuation 1898... 7,318,600 Assessment about $1_{2}$ actual value
State\&Co.tax pr. $\$ 1,000, ' 98 . \$ 11.50$ Population in 1890 was.....23,19 Tax valuation, real..... $\$ 5,199,360$ Population in 1899 (est.) ...25,000 TAX FREE.-All bonds of th

LYONS.- This city is in Rice County. Formerly included in At lanta Township; the city is responsible for part of township debt.

| LOANS- When Due. | Bonded debt July, 1898... 881,000 |
| :---: | :---: |
| UNDING Bo | School Dist. debt (addit'n'l) 18,250 |
| 78, ........ $\$ 1,000 \ldots . . . . . . . . .1902$ | Atlanta Tp, bonds (add)... 11,000 |
| MidLand RR, Bonds- | Total debt Jan., 1898.......110,250 |
| , .......... $\$ 35,000 . . . . . . . . . .1907$ | Tax valuation $1897 \ldots \ldots . . .207,403$ |
| Refunding Bonds | Tax rate (per \$1,000) '97.. $85 \cdot 10$ |
| , $\ldots$........ $\$ 10,000 \ldots . . . . . . .1909$ | Population in 1890 was...... 1,651 |
| Water Works Bonds- | Population in 1897 was......1, 426 |
| $7 \mathrm{~s}, \ldots \ldots \ldots . . \$ 35,000 . .1900$ to 1907 <br> (Part payable yearly.) |  |

MANHATTAN TWP.-\{詓OHN Q. HARDY, Trus This township is in Riley County REFUNDING BONDS-Web. 1, 1910 6s, F\&A, $\$ 71,000 \ldots . .$. Feb. 1,1910
SCHOOL BONDS5s, ......, \$5,000_.....July 1, 1902 NTEREST on the bonds is payable in Kansas and in New York City Bonded debt Feb. 15,'98.. \$71,000 Tax valuation $1897 \ldots 881,31$ Assessment is $1_{3}$ actual value. Population in 1890 was......... 99

## MARION CO.-I. S. Stirling, County Clerk.

## county seat is Marion

FUNDING BO
When Due.
${ }^{1} 2 \mathrm{~s}$, Jan., $\$ 185,000$
$\mathbf{1}_{2}$ S, Jan., $\$ 185,000 \ldots$ July 1, 1922 KANSAS \& NEBRASKA RR.-7s, ....... $\$ 6,000$....... May 1, 1902 $51_{2} \mathrm{~s}, \mathrm{~J} \& J, \$ 125,000 \ldots$ May 1, 1920 Tatal debt Jan. 1, 1899.. \$316,000 Tax valuation, real.... 2,670,166 Tax valua'n,pers \& RR's1,263,281 Assessment about 14 actual valn state \& co. tax (per M.) '98.. $\$ 12 \cdot 50$ Population in 1890 was..... 20,539 Population in 1895 was...... 17,771
Population in $1899 \ldots . . . . .20,150$
MARSHALL CO.-Jas. Montgomery, Clerk
County seat is Marysville.
$\begin{aligned} & \text { LOANS- When due. } \text { Tax valuation 1898_... } \$ 4,914,387 \\ & \text { REFUNDING RR. AID BONDS- }\end{aligned}$ REFUNDING RR. AID BoNDS $-\quad$ Total tax (per $\$ 1,000$ ) $98 . . . \$ 41 \cdot 10$ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots .$. July $1,1926 \quad$ Population in 1890 was.... 23,912 Bonded debt Jan. 1,'99 ... \$50,000 Population in 1898 was..... 24,753

MEADE COUNTY.-E. F. RiEmAN, Clerk. County seat is Meade
RAOANS- When Due.
6s, M\&S, \$115,000...Mar. 15, 1908 Subject to call. $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000 . . . . . J a n .1,1917$ Population in 1890 was.... $\$ 35 \cdot 542$ Bonded debt July 1,1898.\$168,000 Tax valuation $1898 . . .$. .... 873,901 Assessment about $1_{3}$ actual value. $68, J \& J, 23,000 \ldots .$. July 1, 1919 Population in 1898 was.... 1,562

## MEDICINE LODGE

WOANS- WTER WORE BONDS
6s, ....., $\$ 50,000$..July 1, 1908-י09 Bonded debt July. 1, 1898. 1950 -’09 Tax valuation, real.......... 997,678
Tax valuation, personal.... 14,708
Medicine Lodge is in Barber Co, Tax valuation, railroads.. $\$ 10,260$
Total valuation 1896......122,646 Population in 1895 was....... 1,095 Much of the real estate is assed on a basis of 40 per cent of actual value. Much of the real estate is assessed above selling price.

MIAMI COUNTY.-G. W. Seaver, Treasurer. County seat is Paola.
LOANS- When Due. Assessment is $1_{3}$ actual value. LOANS-
$7 \mathrm{~K}, \mathrm{~J} \& \dot{\mathrm{~K}}, \$ 75,000$. When Due. 7s, J\&J, \$75,000... July 1, 1901 $1,98 \$ \$ 75,000$ Population in 1890 was.... 19,614 Tax INTEREST is payable at the Fiscal Agency, New York
MONTGOMERY CO.-County seat is Independence. LOANS- When Due. |Tax valu't'n, per. \& RR. $\$ 1,370,718$
 (Part due yearly) to July 2, 1907 Total debt July 1, 1898 ... $\$ 154,921$ Total tax (per $\$ 1,000$ ) ' $95 . . \$ 50 \cdot 00$ Tax valuation, 1, INTEREST is payable at the State Fiscal Ageney, New York.
MORRIS COUNTY.-F. T. Behring, Treas. County seat is Council Grove
LOANSWhen Due. REFUNDING BONDSuly 1,11 6s J\&J, $\$ 100,000 \ldots$ July 1, 1911
Total debt Jan. $1,1899 . . \$ 100,000$

State \& Co. tax p. $\$ 1,000,98 . \$ 13 \cdot 00$  Tax valuation 1898.....2,999,516 Population in 1898 was.......11,377

MORTON COUNTY.-Ed. M. Dean, Treas. County seat is Richfield.
LOANS- W W
COURT HOUSE BONDS-
hen Due. Floating debt ….......... $\$ 6,452$ 68, J\&J, $\$ 25,000 \ldots . . . J u l y ~ 1, ~ 1908$ 6s, J\&J, $\$ 28,000 \ldots .$. 6s, J\&J, $\$ 28,000$.......July 1, 1918 Total tax (per $\$ 1,000$ ) ${ }^{\prime} 97$ $68, J \& J, \quad 5,000 \ldots .$. July 1, $1919 \mid$ Population in 1880 was
 INTEREST is payable at the Kansas Fiscal Agency, New York.
NEODESHA.-A. L. Hill, Clerk.
This city is in Wilson County.
LOANS- When Due.
6s, F\&A, $\$ 13,000 \ldots .$. March, $: 1908$ (Now subjeot to call.) WATER BONDS -
6s, J\&J, \$15,000........June, 1913 (Subject to call after June, 1903)
NESS COUNTY.--J. S. Wagner, Clerk. County seat is Ness City.
LOANS-
When due. |Total debt Feb. 6, 1899. \$122,000
When due.
6s, $\ldots . .$. , $\$ 17,000 \ldots$...July 1, 1913 Tax valuation $1898 \ldots \ldots .1,235,661$ 68, ......., 30,000....July 15,1918 Av. tot'l tax (per $\$ 1,000$ )' '98.\$38-29

INTEREST payable in N. Y. is paid at the Nat. Bank of the Republic NEWTON.-H. F. Tonys, County Clerk.
This city is in Harvey County.
LOANS- Amt. Outstand'g.

Fund'g bonds, 5s, 19002-7...\$27,000 | Bonded debt July 1, 1898 Tax valuation 1897,0n0 |
| :---: | :---: | Mininc bonds, $68,1902 \ldots . .5,000$ Real valuation $1897 \ldots . .5941,489$ Railroad bonds, 68, 1915... 40,000 Population in 1890 was......5,605

NORTON COUNTY.-Norton is the county seat.
LOANS- When Due. ${ }^{\text {Total valuation 1897 }} \mathbf{1 8 9 7}$.. $\$ 2,103,193$
 68, ....... 20,000...... May 2, 1925 State \& co. tax (per M.) '97. $1313 \cdot 10$ Air subjeot to call 5 years after Population in 1890 was.....10,617
Population in 1898 was.... 10,045 issue.
Bonded debt July 1, '98... $\$ 64,000$ ${ }^{\text {Pop }}$

OSAGE COUNTY.-Wm. H. Thomas, Co. C’k. County seat is Lyndon

LOANS AT. TOP, \& S. Fe RR7s, J\&J, \$119.000...Sept.1, 1899 78, J\&J, $\$ 50,000 \ldots .$. July 1, 1902 Total debt Jan. 1, 1899...\$169,000 8inking fund............. 91,200 net debt Jan $1,1899 . . . . \quad 97,800$

Tax valuation, real..... $\$ 2,427,801$ Tax valuation, person' ${ }^{\mathbf{2}, 427,801}$ Total valuation 1898... 4 , 119,674 Assessment is abt. $1_{4}$ actual value. Total tax (per $\$ 1,000,{ }^{\prime} 98 \ldots \$ 31.60$ Population in 1890 was..... 25,062
Population in 1898 was....25,061
INTEREST is payable at Fiscal Agency in New York.
OSBORNE CO.-F. A. Dawley, County Clerk. County seat is Osborne.
LOANS- When Due. |Total debt July 1, 1898 . $\$ 53.500$ $68, \mathrm{~J} \& J, \$ 50,000 \ldots . .$. July 1, 1915 Tssessm't about 2-5 actual vaine. 68, J\&J, $3,500 \ldots . . .$. Apr. 1, 1905 Interest payabie at Inter-state
National Bank, N. Y.

## OSWEGO.-

This eity and township are in Labette county. The city is liable for鲜 below. Township refunding bonds to the a
were in litigation, have been declared valid.

When Due. Total city debt Jan. 1, '99.. $\$ 24,500$
M. \& WANS KR. Bonds 6s, J\&J, \$24,500.....July 1, 1902 TOWNSHIP FUNDING BONDS6s, Jan. 1, \$48,000....Jan. 1, 1905 68, J\&J, ${ }^{46,000 \ldots . . . \text { Aug. } 1,1907}$ $\begin{array}{ll}\text { 68, J\&J, } & 46,000 \ldots . . . \mathrm{Jan.} \mathrm{1,} \mathrm{1,} 19008 \\ 68, ~ J \& J, & 6,000 \ldots . \text { Aug. 1, } 1910\end{array}$

Floating debt....7....... $\$ 5,000$ Total debt Feb. 17, 1899.. 35,000 Assessed valuation 1898.170,000
Assess't about 250 tax rate (per \$1,000), $98 . . \$ 54 \cdot 60$ Population in $1890 \ldots . . . . . .1,1,728$
Population in 1888 (est.)....1,700 pulation in 1848 (est.)..... 1,70

RICE COUNTY.-R. B. Shumway, Treasurer. County seat is Lyons.
 6s, Apr, \$2,000 \& Poor FARM-
 $6 \mathrm{~s}, \mathrm{Mar}, \$ 12,000 \ldots$ Mar. 1,1917
REFUNDING RALWAY Bo

RILEY COUNTY.-C. M. Breese, Co. Clerk. County seat is Manhattan.
$\qquad$
$\qquad$
 ${ }_{5}$ s, (Subject to cail at any time.)
 Bonded debt Feb. $1,199 . \$ 200,000$

ROOKS CO.--U. E. Van Dyke, County Clerk. Countr seat is Stockton.
LOANSR LILRAAD BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 60,000$

When Due. 7 Re ,
 1899 to 6s, J\&JJ, 11,500 .......Jululy, 1903


## RUSH COUNTY.-W. J. Hayes, County Clerk.

 County seat is La CrosseLOANS-
COURT HOUSE BONDS$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 .$.
FUNDING BONDS 6s, J\&J, \$26,700. Refunding Bonds.$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 112,000$ 6, Jed, $112,000 . .$. May 1, 1918 County has no floating debt

Tax valuation, real,'98.\$1,167,129 $\begin{array}{ll}\text { Tax valuation, personal } & 125,471 \\ \text { Tax valuation, railroads } \\ \mathbf{3 0 7}\end{array}$ Tax valuation, railroads 307,638 Assessment is $1_{0}$ actial $1,600,238$ Total tax (per $\$ 1,000$ ) '98. $\$ 40 \times 40$ Population in 1890 was......5,204 Population in 1898 was........5,289

ST. MARYS TOWNSHIP.-This township is in Pottawatomie County.

LOANSREFUNDING BONDS6s, (Now subje, ...Aug. 1, 1905 Bonded debtJan 10, 1898 . . Floating debt................ 1,800 Total deb Jan. $10.1898 .$.

## SALAMANCA TOWNSHIP AND

 CITY OF COLUMBUS.-H. B. Bogas, Township Trustee.Salamanca Township and the city of Columbus are in Cherokee County LOANS-
10s, Jan Funding Bubject to call.
FUNDING BONDS6 s , J\&J, 166,500 ......J. Total debt July 1, 1898. Total debt July 1, 1898.. \$179,500 INTEREST is payable at the Fiscal Agenoy, New York.

Assessed valuation, real $\$ 215,000$ Assessed valuation, per'l 165,000 Total valuation in 1898.. 380,000 Valuation about 14 actual value. Population in 1890 was.......2,163 Population in 1898 (est.)......2,800 Tax valuation,per.\& RR.
Tot. val. 1897 (township)
211,0000
20,000 Toot. val. 189 (township)
Tax valuation real.
211,000

194,000 | Tax valuation, real..... |
| :--- | :--- |
| Tax vall, personal $\& \mathrm{R}$. |
| $\begin{array}{c}194,000 \\ 69,000\end{array}$ | Tot. valuation, 97 (eity) 263,0000 Assessment is ${ }^{2}$, actual value. Total tax (per $\$ \$ 1,000$ ) ${ }^{2} 97 . \$ 5.00$ Population 1890 was (city) ${ }_{2}, 160$ Population 1897 (city) was 2,500

SALINA.-James T. Hayward, Mayor.
This city is the county seat of Saline Countr.

|  |  |
| :---: | :---: |
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SALINE COUNTY.-A. L. Brown, Co. Clerk. County seat is Salina. [ $\$ 100,000$ bonds have been sold to refund part of those mentioned below.]

## Ch. K. \&N <br> When Due.

 CH. K. \& W. RR.6s, Nov, $\$ 58,000$ 6s, M\&S, $\$ 55,000$.

Dec. 28, 1912 Nov. 1, 1917 Nov. 1, 1917 .Sept. 1, 1916

Mo. PacIFIC R' ${ }^{\text {r }}$ Total d, \$84,000......J.Jan. 1, 1916 Totar debt Feb. 1, 1899.. \$24:3,000 Tax valuation $1898 \ldots ., 4,047,427$ Total tax (per \$1,000), '98.. $\$ 18.50$ Assessment about 3 actual value.
Population $1890 \mathrm{was} . . . . . . .17,442$ Population in 1898............16,020

LOANS- When Due.
 $5 \mathrm{~s}, \ldots . . ., \quad \$ 7,500 \ldots .$. July 1,1899
$5 \mathrm{~s}, \ldots . .$. 10,000 .....July 1,1902 5s, ......... 5,000 .....July 1,1902 City debt July 1,1898 .... $\$ 159,000$ School bonds.............. 22,500 $\begin{array}{lr}\text { Tax valuation, real....... } & 811,339 \\ \text { Tax valuation, personai } & 241,846\end{array}$ Tax valuation, railroads 102,362 Total valuation $1896 \ldots . .1,155,547$ Total tax (per $\$ 1,000$ )....... $\$ 59 \cdot 90$ Assessment is $1_{3}$ actual value. Population in 1890 was......6,149
Population in 1897 about....5,700

## SCOTT COUNTY.-

County seat is scott. The validity of the railroad 6 s has been established in the U.S. Circuit Court they must be paid at maturity.
LOANS-
When Due. 6s,......, \$153,000..Aug. 27, 1917 REFUNDING BONDS6s, $\ldots \ldots . ., \$ 23,000 \ldots .$. May 1, 1919

SEDGWICK CO.-J. W. Denny, Clerk.
County seat is Wichita
LOANS- When due.
Total debt July 1, 1898. \$440,000 CoURT HOUSE, ETC. Bonds5s, J\&D, 50,000......June 1, 1908 Tax valuation, peranal 1909 Tax valuation 1897....10,075,455 FUNDING BONDS 1895 - 1909 $5 \mathrm{~s}, \$ 50,000 \ldots \ldots . . . . J u l y 1,1925$ REFUNDING BONDS$43_{4} \mathrm{~s}, \ldots \ldots$. . $\$ 140,000$..Feb. 1, 1910 Assessment is $3,1898 \quad 9,857,275$ Assessment is ${ }^{3}{ }_{10}$ actual value. Total tax (per $\$ 1,000$ ) '97. $\$ 39 \cdot 44$
Population 1890 was Population 1890 was....... 43,626
Population 1898 was ...... 38,705 INTEREST is payable in New York at the Nat. Bank of the Republio.

## SEW ARD COUNTY.-County seat is Liberal.

LOANS-

6s, J\&J, $\$ 39,000$.. 6s, \&J 39,000.....July 1, 1917 June 1, 1919 Tax valuation 1898....... 495,606 6s, J\&J, 37,000.......Jan. 1, $1919 |$| Assessment is $1_{3}$ actual value |
| :---: |
| Total tax (per $\$ 1,000$ ), 96 | Bonded debtJuly 1,98 ., June 1, 1923 Population in 1890 was....... 1,503 INTEREST is payable in New York at the Bank of the Republie.

SHAWNEE CO.-J. M. Wright, Co. Clerk. County seat is Topeka.
LOANS When Due 7s, May, $\$ 81,000 \ldots . .$. May 1, 1899 7s, June, 68,000............une 1, 1902 COURT HOUSE BONDS$4 \mathrm{~s}, \mathrm{M} \& N, \$ 150,000 \ldots . . . \mathrm{May}_{1} 1,192$ VE. BRIDGE Bonds K, N, \& D. RR.-....Jan. 1, 1916
6s, July, $\$ 75,000$.....July 1, 1906

Refunding RR. Bonds${ }^{1}{ }_{2}$ s, June, $\$ 125,000$..June 1, 1907 5s, ....... \$13,000.... Mar. 1, 1901 Total debt July 1, 1898. \$703,302 Total valuation 1898...15,112,344 Assess. real, ${ }_{3}$; pers $1,1_{2}$ act' val. state \& co. tax (per $\$ 1,000$ ). $\$ 13 \cdot 00$ Population in 1898 was......50,582 P

INTEREST on the 7\% railroad bonds is payable at the Co. Treasurer's STAFFORD CO.- $\left\{\begin{array}{l}\text { FRANK MAXON, Treasurer }\end{array}\right.$

## County seat is Saint John

LOANS-
When Due.
ING BONDS-
$6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad \$ 3,000$. . Oct. 15, 1901
$\begin{array}{ll}6 \mathrm{~s}, \mathrm{~F} \& A, & 5,000 . . \text { Aug. 1, } 1902 \\ 6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 2,500 . . . D e c . \\ 6 \mathrm{~s} & 1,1903\end{array}$
6s,..... 20,000...Apr. 1, 1908
RAILROAD AID BoNDS-
6s, July, $\$ 128,000$....July 1, 1916
INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.
STANTON CO.-C. E. Van Miter, Clerk.
is Johnson.
LOANS- When Due. |Tax valuation 1898.......\$326,874 6s, J\&J, $\$ 51,000 \ldots .1918, ' 19,{ }^{\prime} 20 \quad \begin{aligned} & \text { Assessment at about actual value. } \\ & \text { Total tax (per } \$ 1,000 \text { ) }{ }^{\prime} 98 . . . \$ 35 \cdot 12 .\end{aligned}$


INTEREST is payable by the Kansas Fiscal Agener.
STEVENS CO.-HERMAN CANN, Clerk.
County seat is Hugoton.
LOANS- BoNDS- When Due. Total debt Jan. 1, 1899....\$95,388 6s, J\&J, $\$ 52,000 . . . . .1918$, '19, '20 ss, J\&J, 31,388........July 1, 1913 Bonded debt Jan. 1, 1899... $\$ 83,388$ Floating debt.................. 12,000

## SUMNER COUNTY.-W. H. Maddy, Treas.

 County seat is Wellington.LOANS- When Due. Total debt Feb $1,1899 . . \$ 286,600$ 6s, J\&J, Ft. S. RR.When Due. 6s, J.J, $\$ 75,000 \ldots$....Sept. 30,1909 REFUNDING RR BONDS- 1910 $51_{2}$ s, J\&J, $\$ 145,000$...Jan. 1, 1920 (1) 286,600 Tax valuation 1898 ...... 20,000 nent is $1_{3}$ actual value. state \& Co. tax (per M.) '98.814.7 Population 1890 was..........30,27 Population 1890 was......... 30,271
THOMAS COUNTY.-Ike W. Crumly, Clerk. County seat is Colby. The railroad aid bonds will be refunded if satistactory arrangements can be made.

LOANS- When Due Total debt Feb 1, 1890 Total valuation, 1898.. 1,917,000 RAILE $\$ 4,000 \ldots .$. Nov. 10, 1918 Assessment is 12 actual value $\begin{array}{ll}\text { RAILROAD AID BONDS- } & \text { State \& oo. tax (per M.) '98.. } \$ 14 \cdot 50 \\ \text { 6s, F\&A, } \$ 52,000 \ldots . . \text { Aug. } 15,1908 & \text { Population in } 1890 \text { was.....5,538 }\end{array}$ 6s, REFUNDING BONDS-

## 6s, J\&J, \$17,000....Jan. 1, 1909

 Population in 1898 was.........3,616TOPEK A. - $\left\{\begin{array}{l}\text { CHARLES A. FELLOWS, Mayor. } \\ \text { S. S. MCFADDEN, }\end{array}\right.$
This city is in Shawnee County.
CITY LOANS - When Due.
, J\&J \$12,000 6s, JEFUNDING BONDS
6s, J\&J, \$14,000 ….July 20, 1905
$5 \mathrm{~s}, \mathrm{~J} \& J,{ }^{2} 14,000 \ldots \ldots$. July 20,1905
5s, J\&J, 79,000........July 15,1910
5s, J\&J, 100,000.......Aug.10, 1912 (6.......\$143,512, part due yearly 58, J\&J, 74,000 Nov. 8, 1913 Various... $\$ 309,700$ INTEREST is payable in New York at the fiscal agency of the State. TOTAL DEBT, ETC. The total general city debt Feb. 1, 1899
was $\$ 319,500 ;$ Internal Improvement Bonds, $\$ 143,512$; Board of Edacation Bonds, $\$ 309,700$.
ASSESSED VALUATIQN of real estate in 1898 was $\$ 7,850,510$ $\$ 9,566,235$ Real estate is assessed at "about 30 per eent of its tota value." The total tax rate (per $\$ 1,000$ ) in 1898 was $\$ 42 \cdot 00$, including State tax $\$ 3 \cdot 7$; county tax $\$ 9 \cdot 30$; city tax $\$ 19 \cdot 00$; school tax $\$ 10 \cdot 00$.
POPULATION.-In 1890 was 31,007; in 1880 was 15,452; in 1870

W ABAUNSEE CO.-B. Buchli, Clerk.
County seat is Alma.
LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Total valuation } 1898 \ldots \\ & \text { State \& }\end{aligned}\right.$
 ASSESSMENT. Real estate is assessed on a basis of $1_{5}$ actual
value and personal property on $3_{3}$.
W ASHINGTON CO.-August Soller, Co. Clk.
Country seat is Washington.
LOANS- $\qquad$ When Due, 12s, J\&J, $\$ 13,000$...July 1, 1903 Assessment about 1-5 actual value. 528, J\&J, $\$ 13,000 \ldots .$. July $1,1903 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....22,894 } \\ & 58,0021,475\end{aligned}\right.$ Total deb't July 1 , 1898.... $\$ 48,000$ |
INTEREST is payable at the Kansas Fiseal Agency, New York.
WELLINGTON.- $\left\{\begin{array}{l}\text { S. N. BROWN, Mayor. } \\ \text { A. B. CHEFVER, Clerk. }\end{array}\right.$
This city is the county seat of Sumner County

CITY LOANS-
RR. AID BONDS-



58, Mar., $\$ 5,000 . \$ 1,000$ ev'5 6 mos.
58, July,
14,000 ......July 1,1907
58, Jan., $30,000 \ldots . . .$. July 1 1, 1910
Population in 1898 ............3,635

WIICHITA.-\{ $\begin{aligned} & \text { F. ROSS, Mayor } \\ & \text { H. T. KRAMER }\end{aligned}$
County seat of Sedgwick County.
CITY LOANS- When Due. CITY LOANS-(Con.)CHIC. KAN. \& NEB. RR.-

 6s, J\&J \$J0,000....Feb. i, 1906 REFUNDING BONDS-
68,

subject to callafter 1919.
INTEREST York Fiscal Agency, with the exception of bonds due in 1909 and 1917 , interest on which is payable in Topelka; the refunding bonds of 1917 in Topeka
TOTAL DEBT, ETC. - The total general debt on January 1, 1899,
was $\$ 518,287$; special assessment debt, $\$ 159,853$. The total school debt on the same date was $\$ 137,500$.
TOTAL ASSESSED VALUATION in 1898 was $\$ 4,561.835$, and third actual value.
POPULATION.-The population in 1890 was 23,$853 ;$ in 1880 was
4,$911 ;$ population in 1895 was 20,841 ; in 1899 (est.) 24,000 .

## WILSON COUNTY.-County seat is Fredonia.

 LTOANS- L. $\mathrm{W} . \mathrm{RR}$.-When Due. ${ }^{\text {Tax valuation } 1898 \ldots . . .{ }^{\text {Ta }} \text {, }, 732,774}$ 78, ….. $\$ 93,000$....Nov. 26, 1909 $68, \ldots$ Population 1890 was.........15,286 Bonded debt July 1, $988 ., 9107,0000$ Population in 1898 was....15,034
WINFIELD. - \{ it. C. LOOMIS, Mayor. Clerk, County seat of Cowley County.

| LOANS- When Due. |  |
| :---: | :---: |
| 6s, M\&N, \$11,000...Sept. 15, 1911 Railroad Bonds- |  |
|  |  |
| 6s, M\&S, \$3,000.....Sept. 1, 1916 |  |
| 6s, Nov., | 8,000.....Nov. 1,1917 |
| 68, J\&D, | 20,000 .... May 19, 1915 |
|  |  |
|  |  |

## $\underset{\text { Bridge Bonds- }}{\text { Bs, F\&A, } \$ 4,500}$

 6s, F\&A, \$4,500.... Aug. 25, 1916Interest payable in New York Bonded debt Aug. 15 , $988 . . \$ 97,000$ City has no floating debt. Total valuation 1898 . Total tax (per $\$ 1,000$ ) 98
Population in 1890 was Potal tax (per $\$ 1,000$ ) $98 . \quad 35.184$
Population in 1890 was.....5,184 1898 (est.)....6,000 Population in 1898 (est.).....6,000
subject to call 1908.
Real estate assessed at $1_{5}$ actual value and pers'l property at $1_{3}$ actual
WYANDOTTE CO—John Caskey, Treas.


## ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divi sions in the State of Kansas which have an indebtedness of over $\$ 25,000$ and which are not represented among the foregoing detailed reports. For places having less than $\$ 25,000$ debt see Chronicle of March 25, 1899, pages 586, 587 and 588.

Bonded Rate of Date of
Debt. Interest. Maturity.
Location.
Location.
Agency Township, Osage Co.....26,000 Alma Township, Wabaunsee Co...29,000
Anthony Township, Harper Co $. .45,567$ Barton Co Bellon Co . . Harper Co...45,567 6.7 1905,08,20 Belle Plaine Tp, Sumner Co.........28,000
Belleville Township Republic 0 .
60 Oct. 1, 1916 $\begin{array}{llll}\text { Belleville Township, Republic Co.30,000 } & 6,7 & 1904,07 \\ \text { Beloit Board of Ed., Mitchell Co..28,000 } & 6 & 19.4-1914\end{array}$


* Population in $1890 . \quad+$ Population in 1894.


## State of Montana.

## DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 26, 1864)
May 26, 1864

Secretary of State(term exp. 1st Mon. Jan. 1901) - T. S. Hogal Treasurer (term expires 1st Monday Jan. 19)1) - T. E. Collins Auditor (term exp. 1st Mon. Jan., 1901) T. W. Poindexter. Jr.
Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.

SITUATION AS, TO DEBT, ETC.-For facts with reference to the 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.

LOANS- $\quad$ P. Interest.- Payable. When Principal. Agricultural College....... 6.
Capitol Bonds................ 6
Normal School............... 6

## University

dSSESE
Optional after 1917 100,000 estate was $\$ 68,548,421$ : personal pa8 the assessed valuation of real $\$ 13,793,581$; total, $\$ 133,969,519$; in 1898 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 Apri, 1895 . may me mentioned tions and limitations are distinctly and fully stated.
POPULATION OF STATE. -The population of Montana has been 1890........... 132,159|1880

39,159 | 1870................20,595 In 1870-80 the increase was 18,564 , or $90 \cdot 14$ per cent; in $1880-90$ 93,000 , or $237 \cdot 49$ per cent

## Cities, Counties and Towns in the

## STATE OF MONTANA.

For reports not given in alphabetical order in the following see BEAVER HEADCO.-E. H. Marers,Co.Clk. County seat is Dillon
$\qquad$
$\qquad$ When Due. REFUNDING BONDS$5 \mathrm{~s}, \ldots . ., \$ 20,00 \ldots . .$. Jan. 1, 1919 Tax valuation $1893 . . \$ 3,644,996$ Bonded debt Dec. 5,98 .. ${ }^{\$ 80} 0000$ opulation in 1890 was. ${ }^{2} .4,655$ BOZEMAN.-\{GEORGED. PEASE, Clerk.
Bozeman is in Gallatin County.
CITANS- When Due.
 DUMP GROUND Bonds
6s, J\&J, $\$ 3,000 \ldots . . . . J u l y ~ 1, ~$
Subjeet to call after July 1,1902 WATER-WMRKS BONDS 58, J\&J, \$165.000...J.Jan. 1, 1919
Subject to call after Jan. 1, 1909. INTEREST on 6 s due July 1,1908 and 1912, at New York; on 6 s
due Nov. 1, 1908, at Bozeman, and on the water bonds in Bozeman or New York.

BUTTE.- $\left\{\begin{array}{l}\text { P. S. HARRINGTON, Mayor. } \\ \text { J. G. HOLLAND, City Clerk. }\end{array}\right.$ Butte is in Silver Bow County. LOANS- BUILDING Bonds- When Due. 6s, J\&J, $\$ 20,000$......Oct. 1,1910 6s, J\&J, $\$ 20,000 . . . . \begin{gathered}\text { Oct. } \\ \text { Subject to cail Oct. } 1,190 \\ 1,1900\end{gathered}$ PUBLIC Library bonds-
6s, J\&J, $\$ 50,000$ Oct. 1,1912 SEWE Subect to call Oct. 1, 1902
 6s. J\&J, $\begin{aligned} & 50,000 \ldots . . . \text { Oct. } 1,1910 \\ & \text { Subject to cail Oct. } 1,1900\end{aligned}$

Interest is payable in New York. Bonded debt Jan. 1,'99. $\$ 146,000$ $\begin{array}{ll}\text { Floating debt............ } & 379,863 \\ \text { Total debt.. } & 525,863\end{array}$ Sotal dedt. Net debt Jan. $\begin{array}{r}525,863 \\ 89,972 \\ \hline\end{array}$ Tax valuation. 1899 .. 435,891 Assessment about 23 actual Total tax (per $\$ 1,000$ ) '93... $\$ 27 \cdot 75$
Population in 1890 was Population in 1890 was..... 10,723
Population in 1899 (est.) $. .65,000$
TAX FREE-All bonds of this city are exempt from taxation.
THE SINKING FUND receives yearly a sum amounting to 5 per ent or the total bonded debt.
DEBT LIMITED by law to 5 per cent of assessed valuation.
Butte 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 Butte and contains about 9 taxable property of the county outside of The bonded delot of the district is as given below.

 Optional after 1903
 TAXES for the payment of principal and interest on these bonds are the County Treasurer.

CASCADE CO.-W County seat

## BRIDGE BONDS-

7s, J\&J, $\$ 110,000$.
78. J\&J, \$20USE SITE-

FUNDING $\$ 20.000$...
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 60$, 000
(part each year) 1904 Jan. 1, 1899 6s, J\&J, \$150,000.....Jan. 1, 1912

Public building bonds-
6s, J\&J, $\$ 25,000 \ldots . . . J u l y$ 1, 1908 6s. M\&N, $\$ 10,000$.....Nov. 1,1908 Bond Optional after Nov. 1, 1898 Tax valuation 1898 , $99 . \$ 210,000$ As-essment about 4 actual value. ity tax rate (per \$1,000)' $98 \$ 12 \cdot 00$ Population in 1890 was.......2,143

CHOTEAU CO.-E. Frank Sayre, Co. Clerk. County seat is Fort Benton.
COUATY BON
When Due.
6 s , semi-zn., $\$ 108$, §s, J\&J, $\$ 92,000$
July 1,1917 Subject to call after July 1, 1912
nt. payable at Co.Tr. \&N. Y' City Bonded debt Feb. 1,'99.. $\$ 200,000$ $\begin{array}{lr}\text { Cash in County funds.... } & 52,816 \\ \text { Net debt Feb. 1, } 1899 \ldots . & 147,184\end{array}$
Tax valuation, real....... $\$ 922,392$ Tax valuation, personal.3,386,073 Tax valuation, RR ......1,270,331 Total valuation $1898 \ldots . .5,578,796$ Assessment about ${ }_{5}$ actual value.
State \& Co. tax (per M)'98. $\$ 21 \cdot 121$. tate \& Co. tax (per M) 98.\$21.121
Population in 1890 was..... 4,741 Population 1899 (estimated) 6,000

## CUSTER CO.-F. M. Schwartz, Treasurer.

County seat is Miles City.
LOANS- When Due. Net debt Feb. 1, 1899.... \$279,703 REDEMPTION BONDSsubject to call July 1, 1905 . Bonded debt. Feb 8,'99.. $\$ 274,000$ Floating debt............... 10,000 Sinking funds.................. 284,296 Tax valuation, real...... 1,675,095 Tax valu'n, pers'l \& RR.4,422,846 otal valuation $1898 \quad$ 6,097,941 Assessment about ${ }^{1}{ }_{2}$ actual value. State \& Co. tax (per M.) ' $98 . \$ 26 \cdot 25$
Population 1890 was... INTEREST is payable at the oftice

DAWSON CO.-Jas. W. McKenzie, Treasurer. County seat is Glendive.

LOANS- $\qquad$ When Due. 8, Dec., $\$ 11,000$ Dec. 1, 1903 Subject to call at any time. REFUNDING BONDS$6 \mathrm{~s}, \mathrm{~g}, \$ 50,000$.
Optional 10 years after issue. 1915
BRIDGE BoNDS 6s, g., J\&e, $\$ 39,000$ Subject to call after 1905 nterest is payable in Glendive
and New York.

Bonded debt Dec.1,1898.\$100,000 Floating debt............... 14,484 Total debt.. $\qquad$ Net debt Dec. 1,1898 . 23,763
90,721 Total valuation 1898. ,182,213 Assessment is $2_{3}$ actual value State \& Co. tax (per M.)'98. $\$ 28.50$
Population in 1890 was Population 1899 (local est.)...1,700

## DEER LODGE CO.-P. D. Twoнy, Treasurer.

County seat is Anaconda.
LOANS When Due. s, $\ldots . . \$ 100,000 \ldots$. Jan 1, 1919 (Optional after Jan. 1, 1909) REFUNDING BONDSBonded debtDec. 1,1898.\$200,000

Tax valuation, real ... $\$ 5,126,609$ Tax valuation, pers'nal..3,938,917 Total valuation 1898....8,065,526 Assessment about $3_{4}$ actual value. Total tax (per $\$ 1,000$ ) ' $98 . . \$ 23.50$
Population in 1890 was Population in 1890 was. $. .15,155$
Population in 1898 (est.) $\ldots 20,000$

FLATHEAD CO.-Michel Therriault, Clerk. County seat is Kalispell. Bonds are exempt from county tax

LOANS. Bonds- When Due. Cash in County funds.... $\$ 31,793$ 6s. J\&J, $\$ 100,000 \ldots$. . Mar. 1, 1914 Net debt Jan. 1, $1899 \ldots . .109,609$ Floating debt................. $\$ 41,403 |$\begin{tabular}{|l|}
State \& Co

 

Floating debt............ $\$ 41,403$ \& $\begin{array}{l}\text { State \& Co. tax (per M)' } 98 . \$ 25 \cdot 00 \\
\text { Total debt Jan. 1,1899... 141,403 } \\
\text { Population in } 1899 \text { (est.)....8,000 }\end{array}$
\end{tabular}

GALLATIN CO.-. Ev. Blankenship, Clerk. County seat is Bozeman.

Bonded debt Dec. 1, '98. loating debt. Sinking fund Net debt Dec.

1,1898
$\$ 95,000$ 126,538
221,538 Tax valuation $1898 \ldots \$ 6,361,815$
tate \& Cot tax (per M) $98 . \$ 15 \cdot 00$
Population in 1890 was. Population in 1899 (est.) ......8,300 OHAS. M. WEBSTER, Major.
GREAT FALLS. $-\left\{\begin{array}{l}\text { CHAS. M. WEBSTER } \\ \text { C. H. CLARK, Clerk. }\end{array}\right.$

## ade County

LOANS-
When Due.
FUNDING BON
6s, J\&J, $\$ 550,000$
Subject to call after July 1, 1911
, J.J. Subject to ............... 1912
6s, J\&J and Sewer Purposes-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 70,000 \ldots \ldots . . .1912$
Subject to call 1902
WATER BONDS-
5, .... \$375,000
1908-'13-'18
Bonded debt Dec. 1, '98.. \$525,000 Special assessment debt. 25,454 Total valuation $1897 \ldots .5,549,530$ Tax rate (per \$1,000) $1897.10 \cdot 00$ Tax rate (per $\$ 1,000$ ) 1098 $11 \cdot 50$ Assessment is $2_{3}$ actual value.
Population 1898 (est.) Population in 1890 was.......3,979 (\$125, 000 payable each year)

INTEREST is payable at the City Treasurer's office and in New York
Great Falls School Dist. No. 1.
Comprises about one-fourth of the entire county, and includes the city of Great Falls with all its suburbs.
$\begin{aligned} \text { LOANS- When Due. } & \begin{array}{l}6 s, J \& J, \\ \text { Bonded } \\ \text { BUILDING AND FURNISHING- }\end{array}\end{aligned}$ Bs, J\&D, $\$ 20,000 \ldots . .$. July 1, $1908 \quad \begin{aligned} & \text { Bonded debt Jan. 1, '98. } \$ 179,000 \\ & \text { Sinking find }\end{aligned}$ Subject to call after July 1, 1988 1898 Sinking fund....................10,149 6 , M\&N, $\$ 50,000 \ldots . . . M_{\text {May }} 1,1911$ Tax valuation 1897...... $8,219,755$ Subject to call after May 1, 1901 Population 1897 (est.)........ 10,000 Subject to call after Mar. 1,1905 INTEREST payable by County

## HELENA.- $\left\{\begin{array}{l}\text { F. J. EDWARDS, Mayor. } \\ \mathbf{H} . \text { F. TILTON, Treasurer }\end{array}\right.$

Helena is the county seat of Lewis and Clark County.

| LOANSSEWER BONDS- | When Due. | Bonded debt Mar. 8, '99. $\$ 542,000$ Floating debt |
| :---: | :---: | :---: |
| 6s, ...., $\$ 130,000$. |  | Total debt Mar. 8, 18998817,000 |
| $5 \mathrm{~s}, \ldots, 150,000$ |  | Tax valuation 1898....11,000,000 |
| 68, ...., \$100,000 | ne 1,1911 | Assessment abuut full value. |
| $5 \mathrm{~s}, \ldots .1162,000$ | n. 1, 1916 | Population 18 | Subject to oall after 1903 Int. payable in New York \& Helena.

The floating debt mentioned above represents outstanding warrants issued subsequent to Sept. 12, 1893, and acerued interest thereon Court. It is the city's purpose to issue illegal by the State supreme Court. It is the city's purpose to issue illogal 3 per cent bonds in exchange for the wairants and to preserve the warrants, to be returned ing the interest on these bonds.

Helena School District No. 1.-Thomas E. Goodwin, Clerk.-This district is in Lewis and Clark Co. LOANS$5 \mathrm{~S}, \mathrm{~J} \& \mathrm{~J}, \$ 100,000$ J\&J, \$100,000 .......July, 1910 Tax valuat'n 1893........10,874,177 Subject to call after July, 1900 A $\begin{aligned} & \text { Asessment tax (per } \$ 1,000 \text { ) } 1895 ~ \$ 22 \cdot 00 \\ & \text { Total }\end{aligned}$
 Par value of bonds........ $\$ 1.000 \left\lvert\, \begin{aligned} & \text { Population } 1890 \text { (about) ....15,000 }\end{aligned}\right.$

## JEFFERSON CO.-Eugene Picot,Clerk.

County seat is Boulder. The decroase in valuation and population of this county is due to the creation of Broadwater County, part of which was taken from Jefferson County. Part of the $6 \%$ bonds have since been refunded.
LOANS-
When Due. |Total debt..
Cs, J\&JT, \$00,000......Sept. 1, 1905 COUNTY BONDS'6s, J\&J, $\$ 100,000 . . .1903$ to 1907 Interest payable in N. Y. City. Floating debt............. ${ }^{\mathbf{\$ 1}} 140,000$

SILVER BOW CO.-J. G. Holland, Treas. County seat is Butte.
LOANS- $\qquad$
When Due, Tax valuation 1898 ...\$26,219,64 FUNDING BONDS-

When Due
Subject to call after July 1, 1917 Interest payable at County Treas'y Assessment is $3_{4}$ actual value. Bonded debt Apr. 1, 1899. $\$ 125,000$

Population in 1890 was.....23,74 yellowstone Co.-W. L. Ramsey, Co. Treas.-County seat is Billings. LOANS- When Due. $\mid$ Net debt Feb. 1, 1899.... \$146,383 REFUNDNG BoNDS- 1,1918 Tax valuation, real..... 1,867,194 Subject to call after 1908. $\quad \begin{array}{ll}\text { Tax valuation, personal } 1,68 \star \\ \text { Tax valuation, railroads }\end{array}$ FUNDING BONDS-
6s, g, \$59,000 ….....ct. 1, 1911
Subject to call after Oct. 1, 1901 Bonded debt Feb. 1, 99 . $\$ 150,500$ Tax valuation, railroads 697,933 Assessment about $3_{4}$ actual value
State \& co. tax (per ${ }^{\text {M. }}$ ) $98 . . . \$ 18 \cdot 50$ sinking fund...... $\quad . \quad 4,117 \left\lvert\, \begin{array}{ll}\text { Population in } 1890 \text { was..... } & 2,065 \\ \text { Population in } 1898 \text { (est).... } 4,000\end{array}\right.$ The county's debt is limited to 4 per cent of the assessed valuation. INTEREST is payable in New York at the Nat. Bank of the Republic TAX FREE.-Bonds issued by this county are free from taxation.

## ADDITIONAL STATEMENTS.

In the table below we give statisticsregarding all cities and countie in Montana which have reported an indebtedness of over $\$ 10,000$ and which are not represented among the foregoing de
add the population from the U. S. Census of 1890 .

|  |  |  | Tax | 1890. |
| :---: | :---: | :---: | :---: | :---: |
|  | Bonded | Asses ed |  |  |
|  | Debt. | \$ ${ }_{\text {a }}$ | per ${ }_{\$}$ M.) |  |
| Anaconda. Deer | 59,000 |  |  | 75 |
| Billings, Yellowst | 25,000 |  |  |  |
| Broadwater county | ${ }^{62,000}$ | ${ }_{2}^{1,842,343}$ | 26.00 |  |
| Carbon County | 57,000 103,000 | -2,0428,028 | 26.50 | 3,514 |
| Fort Benton, Ch | 12,500 |  |  |  |
| Kalispell, Flathead | 20,000 |  |  | 850 |
| Miles City, Custer C | 17,000 |  |  | - |
| Ravalli County | 75,000 | 2,529,458 | $25 \cdot 25$ |  |
| Sweet Grass Co | 95,000 60,000 | 2,277,734 | $24 \cdot 10$ $20 \cdot 75$ |  |
| Valley County | 67,000 | 1,912,848 | 31.00 |  |
| White Sulp. Springs, M | 30,000 |  |  |  |

# State of Wyoming. <br> ITS 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act of July 25 1868) - July 25, 1868 Admitted as a State (Act of July 10 1890) - July 10, 1890 Total area of State (square miles) - - - 97,890 State Capital

Cheyenne
Governor (term expires 1st Mon. Jan. '03) De Forest Richards Secretary of State (term ends 1st Mon. Jan. 1903) F. Chatterton Treasurer (term expires 1st Monday Jan. 1903) Geo. E. Abbott
Legislature meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.

DEBT HISTORY.-All the necessary data respecting the State's debt will be found in the following statement.
LOANS- Tinder $_{\text {Interest. }}^{\text {L. Payable. When Dute. Outstand'go }}$ Capitol Building Bonds.... 6 Jan. $1\left\{\begin{array}{l}\text { Jan. 1, 1902-1911 } \\ \$ 15,000 \text { yearly }\end{array}\right\} \$ 150,000$ Insane Asylum Bonds...... 6 Jan. 1 \{ $\left.\begin{array}{l}\$ 1.1,1913-1922 \\ \$ 3,000 \text { yearly. }\end{array}\right\} \quad 30,000$ Public Building Bonds.... 6 July $1\left\{\begin{array}{l}\left\{\begin{array}{l}\text { July } 1,1919-1928 \\ \$ 9,000\end{array}\right\} \quad 90 a r l y\end{array}\right\} \quad 90,000$ University Building Bonds 6 Jan. $1\left\{\begin{array}{l}\text { Jan.1,1902-1911 } \\ \$ 5,000 \text { yearly. }\end{array}\right\} \quad 50,00 \mathrm{C}$

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on all others at the
office, or at the Mercantile National Bank, New York.
TOTAL DEBT, ETC.-The total debt on Feb. 1, 1899, was ASSESSED VALUATION.-The following statement shows the

| Years. | Valuation. | Years. | Valuation. |
| :---: | :---: | :---: | :---: |
| 1898 | \$30,789,291 |  | 31,631,498 |
| 1897 | 30,300,462 | 1889 | 31,431.495 |
| 1896 | 30,028,694 | 1888 | 33,338,541 |
| 1895 | 29,8398,041 | 188 | 11,857,344 |
| 1893 | 32,356,802 | 1875 | 9,493,638 |
| 1891. | 32,536,400 | 1870. | 6,924,357 |

## TAX RATE-The total State $\operatorname{tax}(\mathrm{per} \$ 1,000$ ) in 1898 was $\$ 5 \cdot 25$.

DEBT LIMITATION.-In Wyoming the provisions of the Constituous. They are all found in Article 16 of that instrument, and indicate that the state is determined to preserve with care the conservative reputation which it enjoyed as a Territory. Citations from the laws of the state respecting debt limitation will be found on page 137 of the
STATE AND CITY SUPLEMENT of A pril, 1895 . State and City Supplement of april, 1895.
POPULATION OF STATE.-Wyoming's population has been a 1890 the years indicated.
.60,705 | 1880.............20,789 | 1870...............9,118
In 1870-80 increase was 11,671 , or 128.00 per cent, and in 1880-90 In 1870-80 increase was
39,916 , or $192 \cdot 01$ per cent.

Cities，Counties and Towns

## iv the

## STATE OF WYOMING．

ALBANY COUNTY．－Chas．Reals，Treas． County seat is Laramie．

LOANS－
FUNDING Bonds－
When Due． （part yearly）to Nov．16， 1901 Interest payable in Now York． Bonded debt Feb．18，＇98．\＄142，00

County has no floating debt
TAX FREE．－All bonds issued by this county are tax exempt．
BUFFALO．－ $\begin{aligned} & \text { T．P．HILL，Mavor．} \\ & \text { THOS．MLLLAR，}\end{aligned}$
Buffalo is in Johnson County．
6s，LOANS－， $\begin{array}{r}\text { When Due．} \\ \text { Han．}\end{array}$ ，ubje call after Jan．1， 1903 Interest payable in New York． Total debt Jan．1，1898．．．\＄40，000
Tax valuation，real．．．．．．．169，904
Population in 1890．．．．．．．．．．．．1，087
Population in 1897 （est．） TAX FREE．－All of the above－mentioned bonds are tax exempt，

CARBON COUNTY．－F．M．Baker，Treas．
County seat is Rawlins
LOANS．－When Due．
6s，J\＆J，\＄144，000．．．．．．1900－1909
（\＄14，400 due yearly on July 1．）
Total debt Feb．1，1899．．$\$ 144,000$
Tax valuation，personail． $1,364,065$
INTEREST is payable at the National Park Bank，New York．
CHEYENNE．— $\begin{aligned} & \text { W．R．ROHNTGER，Mayor．} \\ & \text { M．J．NICHOLS，Treasurer．}\end{aligned}$
Cheyenne is situated in Laramie County．
LOANS－
Refunding bonds 1898 －Due． 5，Jan．3，\＄127，500．Jan－3 1909 （\＄6，375 due y＇rly）to Jan．3，1929 Gs，Jan．1，$\$ 60,000 \ldots$ Aug．1， 1902 （ $\$ 3,000$ due $y^{\prime}$ rly）to Aug．1， 1921 Water 6s，Jan．，$\$ 65,000$ ．．．．．．Aug．1， 1902 $\$ 3,250$ due yearly）to Aug．1， 1921

NEREST on the refunding bonds is payable in New York；on the New York and Hartford

OPTIONAL．－Bonds of 1891 are subject to call after 1901；those of
CONVERSE CO．－JoHn Q．Adams，Treas． County seat is Douglas．

LOANS
FUDING Bonds－
6s，J\＆J，\＄60，000． －8，J¿J，\＄60，000 ．．．．．．July 1， 1909 Interest is payable in New York．

## CROOK CO．－J．P．Bush，Treasurer

LOANS－When Due． s，J\＆J，\＄16，000 ．．．．．．July 1 ， 859 （\＄1，000 due yearly）to July 1， 1915 FUNDING BONDS
6s，J\＆J，\＄55，000．．．．．．．May 1， 1901 （nterest is yayable to May 1， 1911 nterest is payable in New York．
All of the above issues are free from
EV ANSTON．－ $\begin{aligned} & \text { JOHN R．R．ARNQLD，Mayor } \\ & \text { CHAS．STONE，Treasurer．}\end{aligned}$
Evanston is situated in Uinta County．
LOANS－
When Due．｜Total debt Jan．1，＇99 MES
（\＄2，000 yearly）to 1910
6s，ann．，$\$ 6,000$ ．．．．．．．．．．．．．．．．．．． 1926
Population in 1890 was．．．．．．．$\$ 5^{\circ} 095$
INTEREST is payable in Chicago or Evanston
TAX FREE．－All bonds issued by this town are tax exempt
JOHNSON CO．－JoHN W．Petfrson，Clerk． county seat is Buffalo．A portion of this county was detached in 1897 to form the new county of Big Horn． FUNDING BUNDS－ ©s，J\＆J，$\$ 74,000$ ．．．．．．．．．．．． 1901 $(* 7,400$ yearly）to 1910 Assessment is 1898 actual value 1901
 Tax valuation，real．．．．．．466，813｜Population in 1899 （est．）．．．．．．1，500 NTEREST is payable in New York．

LARAMIE．－The city of Laramie is situated in Albany Co． LOANS－ UNDING Bonds
6s，J\＆J，\＄46，400 SEWER BUNDS－
S，J\＆J，$\$ 40,000$ ．

When Due． $\mid$ Bonded debt Feb．1，＇99．．$\$ 86.400$ Due． Aug．31， 1925 July 1， 1917

Total debt Jan，1， $1899 \ldots . \$ 252500$ Tax valuation $1898 \quad 2006$ Assessment is $\mathbf{1}_{2}$ actual value State，county and school tax
（per $\$ 1,000$ ），1898．．．．．．$\$ 24.75$ City tax（per $\$ 1,000$ ） $1898 \ldots \$ 7 \cdot 00$ Population in 1890 was．．．．．．11，690 Population 1899 （est．）．．．．．．．．11，500

Tax valuation RR．\＆telg．$\$ 874,401$ Total valuation 1898．．．．3，508，478 Assessment about $1_{2}$ actual value． Total tax（per $\$ 1,000$ ）＇98．．\＄17．75 Population in 1898 （est

School debt（additional）．$\$ 23,000$ Tax valuation 1898 ．．．．．．3，941，635 Assessment about ${ }^{2}$ actual value． Population in 1890 was．．．．．．．8，865 Population in 1897 （est）．．．．．．9，000
 Assessment about $1_{3}$ actual value． Total tax（per \＄1，000）．．．．．．．．\＄37•90 1,087
-950

INTEREST on 6 s is payable a TAX FREE．－All bonds of this county are exempt from taxation．

## Uinta CO．－Jas．L．Fleming，Treasurer．

County seat is Evanston．
LOANS－ $\qquad$ e． 1
Assessed val＇tion，pers＇l．$\$ 912,868$ 1， 1916 Total valuation 1898．．．3，427，902 6s，Jan．，$\$ 91,000 \ldots . . . \mathrm{June}^{2} 1,1916$
Interest payable at Evanston． Total debt Mar．1，1899．．\＄91，000
Assessed valuation，real．2，515，034
TAX FREE．- The county＇s bonds
，
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．＇01）Frank Steunenberg Secretary of State（term ends 1st Mon．Jan．1901）－M．Patrie Treasurer（term expires 1st Mon．Jan．1901）

C．C．Rice Auditor（term expires 1st Mon．Jav．1901） B．Sinclair
Legislature meets biennially in odd years on the Monday after the 1st of January，and the length of sessions is lim－ ited to 60 days．
DEBT HISTORY．－Idaho as a Territory always kept its debt within moderate limits．When it became a state the bonded debt of the Territory was $\$ 146,71506$ ．Of that amount $\$ 46,71506$ was issued to pay floating debt，$\$ 80,000$ to pay for Capitol building and $\$ 20,000$ for an asylum．The condition of the State＇s debt now is set out with all the details below．

LOANS－ NAME AND PURPOSE．
Asylum improvem＇t Asyrum improven Refunding．．．．
Wagon road．
do road．．．．．．．．．．．．1891－2
$\qquad$
$\qquad$
do $\qquad$
 Principal．

Outstandi＇g
$18945 \quad J$ \＆J June，1904－＇14 $\quad 50,000$
INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank，New York；on the 6 per cent wagon－road bonds by Wells，Fargo \＆Co．，New York；on the refund－ ng bonds at the office of the State Treasurer．
TOTAL DEBT，ETC．－The total bonded debt on Jan．1，1899，was $\$ 393,000$ ．The fleating debt on the same date was $\$ 204,46964$ ．
ASSESSED VALUATION．－In 1898 the total assessed valuation was $\$ 30,423,671$ ；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 1898 was $\$ 8 \cdot 31$ ；in 1893 it was $\$ 8^{\circ} 50$ ．
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 striet as the Constitutional limitations of most of the othen new States．For a digest of the laws respecting debt limitation in Idaho， see State and City Supplement of April，1895，pages 138 and 139.
POPULATION OF STATE．－The population of Idaho has been as follows in the years named：
1890 ．．．．．．．．．．．．．． 84,385 ｜1880．．．．．．．．．．．．．．．． $32,610 \mid 1870 . . . . . . . . . . . . . .14,999$
In 1870－80 increase was 17,611 ，or $117 \cdot 41$ per cent，and in 1880－90 51,775 ，or 158.77 per cent．The population in 1899，estimated， is 150,000 ．

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 LTSC When Due．｜Total debt．．．．． 143,000 LOANS－When Due． $\begin{aligned} & \text { Total debt．．．．．．．．．．．．．．．．．．．143，000 } \\ & \text { Less Canyon Co．debt．．．．} 11,098\end{aligned}$
 $7 \mathrm{~s}, \ldots . . \begin{aligned} & \$ 24,000 \\ & (\$ 3,000 \\ & \text { due yearly．）} \\ & 1899\end{aligned}$ BRIDGE BONDS－
$7 \mathrm{~s}, \ldots . .{ }_{(\$ 2,000} \$ 6,000 \ldots \ldots$ due yearly．） 1901 $7 \mathrm{~s}, \ldots(1,000 \ldots$ yearly．） 1899 Net debt Oct． $1,1898 \ldots \ldots .128,558$
Tax valuation 1898．．．．．．4，454，674 Tax valuation 1898，．．．．．3，454，674 Assessment about 40\％actual val．
State\＆Co．tax（p．$\$ 1,000$ ） $98 . \$ 37 \cdot 50$ State\＆Co．tax（ $\mathrm{p} . \$ 1,000$ ）＇98．\＄37．50
Population in 1890 was．．．．． 8,368 Population in 1898 （est．）．．．．．12，000
Floating debt．．．．．．．．．．．．．．．．．．．112，000

## ALTURAS COUNTY．－County seat was Hailey．

LOANS－ COURTHOUSE Bonds．

When Due． Gs，Jan．，$\$ 40,000$ ． $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 181,600$ （\＄22，700 vearly）to 1806 7s，J\＆J，$\$ 40,500 \ldots \ldots . . . .1899$ 612s，J\＆J，$\$ 15,200$ yearly）to 1907

NTEREST on 6 paid in Hailey；on all other bonds in New York． the bonds having been issued wy Alturas County before the creation of Flmore and Alturas to Bingham．When the Legislature parcelled out Alturas County it failed to provide for an apportionment of the debt．
The amount which Alturas County will be required to pay is only about one－fifth of above amount，because the bonds pledged the tax－ able property of County were taken from Alturas County in 1889.

## BANNOCK COUNTY．－

County seat is Pocatello．

LOANS－ FUNDNG Bonds－ 8，JeJ，$\$ 125,000$ ．Ja
， on． 1 Tax valuation，real．．．．．． $1,508,000$ Tax valuation，persional

Tax valuation 1898．．．．．\＄1，817，588 Assessment about ${ }^{2} 5$ actual value， State tax（per $\$ 1,000, \ldots \ldots . . \$ 9 \cdot 50$ County tax $($ per $\$ 1,000) \ldots . .19 \cdot 00$
School tax（per $\$ 1,000) \ldots \ldots .90$ Total tax（per $\$ 1000$ ）$\quad 37 \cdot 00$ Population in 1898（est．）．．．．i2，500

BINGHAM CO．－Geo．F．Gagon，Co＇y Auditor． County seat is Blackfoot

| LOANS－ | When Due． | Total debt ．．．．．．．．．．．\＄159，488 |
| :---: | :---: | :---: |
|  |  | Sinking funds．．．．．．．．．．． 55.000 |
| 88，．．．．．．，\＄42， |  | Net．debt Jan． $1,99 \ldots \ldots .104,488$ |
| 26，7 |  | State \＆co．tax（per M．） $98 . .850 \cdot 00$ |
| Bonded debtJa | ．$\$ 119,200$ | Population in 1890 was．：13，575 |
| Floating debt． | 40，288 | Population in 1897 （est．）．8，000 |

BOISE．－
The County seat of Ada County． LOANS－ CITY HALL Bonds－ 6s，．．．．，$\$ 40,000$ ． Subject to call afte
FUNDING BONDS－ 6s，．．．．，\＄71，000． Subject to call a atter SEWERAGE BON
Subject to call

When Due． July 1， 1911 July 1， 1901 July 2， 1914 July 2，1904 July 1， 1911

Bond＇d debtJan．1，1398．\＄161，000 loating debt．．．．．．．．．．．．．41，000 Tax valuation，real $1898 . \quad 201,000$ Tax valuation，personal．323，861 Total valuation 1897．．．．1，943，345 Real valuation．．．．．．．．．．．5，684，000 rax rate（per $\$ 1,000$ ），97．$\$ 12.50$ Populat＇n＇95（local census）． 7,124

CANYON COUNTY．－S F．Chaney，Treas．

## County seat is Caldwell．

Bonded debt July 1，＇98．$\$ 11,098 \mid$ Actual valuation about $\$ 5,000,000$ Floating debt．．．．．．．．．．．．44，229 Total tax（per $\$ 1,000$ ）1897．$\$ 30 \cdot 00$ Tax valuation $1898 . \ldots \ldots . .2,161,596$ Population in 1895 about．．．．5，000

CUSTER COUNTY．－County seat is Challis．
FOAANS－When Due．｜Total debt．．．．．．．．．．．．．．．．．．．$\$ 96,307$ FUNDING BONDS－
F，J\＆J，$\$ 25,000$ 7s，J\＆J，\＄25，000．．．．．．．Jan．1， 1900 $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 . . . . \mathrm{Jan}^{2} .1,1903$ （\＄5，000 due yearly）to Jan．1， 1912 Total tax
 INTEREST is payable at New York．

FREMONT CO．－A．M．Carter，Auditor． County seat is St．Anthony．

Float＇g debt Mar．1，1899．\＄140，799 $\mid$ Total valuation 1898．．．\＄1，322，425 County has no bonded debt． 107 Assessment about $1_{2}$ actual value． | Tax valuat＇n real \＆per．$\$ 1,022,107$ | $\begin{array}{l}\text { State \＆Co．tax（per M．）＇98．} \$ 25 \cdot 00 \\ \text { Tax valuat＇n RR \＆tel．} \\ \text { Population in 1899（est．）．．．} 10,500\end{array}$ |
| :---: | :---: | :---: |
| 00,318 |  |

## IDAHO COUNTY．－County seat is Mount Idaho．

Floating debt Feb．1，＇99．．$\$ 50,000 \mid$ Tax rate（per $\$ 1,000$ ）1898．．$\$ 46 \cdot 50$ dounty has no bonded debt． Tax valuation，1898．．．．．．．942，639 Population in 1899 （est．）．．．．．5，000
KOOTENAI CO．－Frank 0．Hill，Treas
County seat is Rathdrum．The Board of County Commissioners has ordered the County Treasurer to cease paying interest on the $\$ 80,000$ he validity of the bonds

## LOANS－ When Due．

## 7 s ，J\＆J，$\$ 8,000$

 7 8，J\＆J，$\$ 8,000 \ldots . .$. Jan．1， 1900 $(\$ 1,000$ due yearly）to Jan．1， 1907$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 80,000$ ．．May $2,{ }^{2} 2$ to 11 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 19,000$ due yearly．）
6s，J \＆J，$\$ 19,000$ ．
J\＆J， $30,000 \ldots . .1906$ to 1915 （Part due yearly on Jan．1．）

Bonded debt Jan．9，＇98．．\＄144，000 Floating debt．．．．．．．．．．．．．．${ }^{22}, 523$ Sinking fund and cash．．．14，723 Net debt Jan．9，1898．．． Tax valuation 1898 Total tax（per $\$ 1,000$ ） $977^{2,361,478}$ Population in 1890 was ．．．．．．4，108

88，J\＆J，$\$ 5,400 \ldots . . .$. June 1， 1900
$\$ 600$ y＇rly June 1）to June 1， 1908
INTEREST on funding 7 s and road bonds is payable at Chemical
National Bank，New York；on funding 6 s at Kountze Bros．，New York
LATAH COUNTY．－JAY Woodworth，Aud．
Bonded Floating debt ．．．．．．．．．．．．．．．$\$ 20,8000 \left\lvert\, \begin{aligned} & \text { Net } \\ & \text { Tax valuation } 1898 \ldots . . . \\ & 2,757,924\end{aligned}\right.$
 Cash on hand ．．．．．．．．．．．．．．．．．．．15，506 $\mid$ Population in 1890 was．．．．．．．9，173
LEMHI COUNTY．－J．P．Clough，Auditor．

\section*{County seat is Salmon} REFUNDING Bonds－When Due．Cash on hand ．．．．．．．．．．．．．\＄7，661 | REFUNDING Bonds－ |  |
| :---: | :--- |
| 8s，J\＆J，$\$ 19,600 \ldots \ldots . . J u l y ~ 1,1899$ | Net debt Jan．7， $1899 \ldots . .53,132$ |
| Tax valuation $1898 \ldots . . .857,494$ |  | （ $\$ 2,800$ due yearly）to 1905 Assessment about $2_{3}$ actual value． Bonded debt Jan． $7, ' 98 \ldots . . \$ 22,000 \mid$ Tax rate（per $\$ 1,000$ ） $1898 \$ 50 \cdot 00$ Floating debt．．．．．．．．．．．．．．．．38，794 Population in 1890 was．．．．．．．1，915 Total debt．．．．．．．．．．．．．．．．．．．．．．．．．．．．60，794 ${ }^{\text {60，}}$

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 ， Bonded debt（last ret＇ns）．$\$ 148,258$｜Net debt（last returns）．．．$\$ 164,608$

 Cash on hand ．．．．．．．．．．．．．．．．．．．． | 199,146 | Total tax（per $\$ 1,000$ ）．．． |
| ---: | :--- | ---: |
| 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 68，J\＆J，$\$ 8,000$ ．．．．．．．．July 1， 1913 FUND，35，000．．．． 6s，J\＆J，$\$ 15,000$ 7s，Nov．，$\$ 16,000$

Oct．15， 1911
Bonded debt（last ret＇ns）$\$ 99,000$ Total valuation $1893 . . .1,379,060$ Assessment is ${ }_{5} 5$ actual value． Average school tax．．．．．．．．．．．．．12．00
Population in 1890 was．．．．．．2，861 INTERE 1909 Bank，New Bank，New York；on the
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 country in the county of Nez Perces．

LOANS－When Due．｜Tax valuation，pers＇l $\$ 441893$ 8 s ，Nov House Bonds Bond
Floating Floating debt ．．．．．．．．．．．．．．25，000 Total debt，Feb．1， $1899 . .1840,000$
Tax valuation，real．．．．．．1， 264,961

Total valuation 1898 \＄406，864 Assessment about $1_{3}$ actual value． Assessment about ${ }^{1}$ actual value．
State \＆oo．tax（per M．）＇ $98 . \$ 39 \cdot 50$ Population in 1890 was．．．．．．2，847

## ONEIDA COUNTY．－County seat is Malad City．

 6s，J\＆J，30，000．．．．．．．．．．．．．．．．．． 1904 Net debt（last returns）．74，544 Bonded debt（last ret＇s）$\$ 60,000$ Tax valuation $1898 \ldots \ldots$ 1，546，924 Floating debt．．．．．．．．．．．
$\$ 60,000$ Total debt．．．．．．．．．．．．．．．．．．．．．．

| $\mathbf{2 4 , 2 3 3}$ | Tax rate（per $\$ 1,000$ ） $1897 . \$ 35.50$ |
| :--- | :--- |
| $\mathbf{8 4 , 2 3 3}$ | Population in 1890 was | INTEREST on 8 s is payable at New York；on 6 s at option of holder

OWYHEE CO．－－E．L．BALLARD，Auditor．
County seat is Silver City．The $\$ 51,000$ of funding bonds had not at a recent date been delivered to the purchasers，their legality being in question．
FUNDING BONDS－
6s，J\＆J，$\$ 61,000 \ldots . . .1907$ to 1917 6s，J\＆J，$\$ 6,100$ yearly on Jan．1．） Floating debt Jan．4，1899．\＄9，275 Cash on hand $\ldots \ldots . . . . . . .40,487$
Net debt Jan． $4,1899 \ldots \ldots . .788$

Tax valuation 1898．．．．．．$\$ 933.226$ Assessment about $1_{2}$ actual value．
Total tax（per $\$ 1,000$ ） $1898 . \$ 35.00$ Population in 1890 was Population in 1899 （est．）．．．．．5，500

SHOSHONE CO．－Mre．A．Connor，Treas＇r． County seat is Murray．The bonds mentioned below are all in liti－ gation．

LOANS－When Due． COUNTY BONDS－

When Due． 7 s ，semi－an．，$\$ 28,000 \ldots . .$. 7 s ，semi－an．， $252,000 \ldots$ 1903－1912 Bonded debt（\＄25，200 due yearly．） Floating debt．．．．．．．．．．．．． 51,231 Total debt．．

Tax valuation real $1899 . .$. \＄269，749 Tax valuation personal．．． 397,649 Total valuation $1898 . . .1,870,52$ Total tax（per $\$ 1,000$ ） $1898 . \$ 52 \cdot 25$ Population in 1880 was．．．．． 5,469 Cash on hand

## WASHINGTON CO．－

County seat is Weiser
Bonded debt Jan．3，＇98． Floating debt Cash on hand Net debt Jan．3， 1898. $\$ 41,435$
12,959 $54,394 \mid$ Tax valuation $1897 .$. 12，797 Total tax（per \＄1，000） Tax valuation，real．

## State of Colorado．

## ITS

DEBT，RESOURCES，Etc．

Organized as a Territory（Act Feb．28，1861）－
Feb．28， 1861 Admitted as a State（Act March 3，1875） Aug．1， 1876 Total area of State（square miles） State Capital 103，925

Governor（term expires Jan．8，1901）
Chas．S． Secret＇y of State（term expires Jan．8，1901）Elmer F．Beckwith Treasurer（term expires Jan．8，1901）－－John H．Fessler Legislature meets biennially in odd years on the first Wednes－ day in January，and sessions are limited to 90 days．

HISTORY OF DEBT．－For history of State debt see State and CITY SUPPLEMENT of April，1895，p．140．The present debt is as fol－ lows ：LOANS－
NAME AND PURPOSE．T．Ot．Payable．When Due．Outstand＇g． Capital bonds．．．．．．．．．．．．．．．．．．．．．． $3^{1_{2}} \ldots \ldots .$. Jan．1， $1905 \$ 300,000$ Casual defic＇ney bonds $1893-4$ Insurrection，Cripple Cr＇k，bds． Do．Leadville．

| $\ldots . . . .$. | Jan．1， 1907 | 300,000 |
| ---: | ---: | ---: |
| $\ldots . . . .$. | 1910 | 100,000 |
| $\ldots$ | 1910 | 70,500 |

$\begin{array}{ll}1922 & 223,000\end{array}$

INTEREST is payable at the Treasurer＇s office，Denver．
TOTAL DEBT，ETC．－The following shows the gross debt of the state and the cash offsets thereto on the dates named．

|  | Dec．1，1898． | Dec．1， 1897. | Dec．1， 1896. |
| :---: | :---: | :---: | :---: |
| Outstanding warrants | ．．\＄1，979，470 | \＄2，067，242 | \＄1，916，787 |
| Certs．of indebtedness． | 42，452 | 15，830 | 70，268 |
| Oapitol building bonds | 600，000 | 600，000 | 600，000 |
| －Casual deticiency bond | 100，000 | 100，000 | 100，000 |
| Insurrection bonds． | 293，500 | 293，500 | 70，500 |
| Other indebtedness． | 562，520 | 400，000 | 399，953 |
| Total | \＄3，877，942 | \＄3，476，573 | \＄3，157，509 |
| Net assets | 849，275 | 778，933 | 865，197 |
| Net debt． | \＄2，728，667 | \＄2，697，640 | \＄2，293，312 |

DEBT AND TAX VALUATION．－The following shows the State＇ total assessed valuation，the State tax per $\$ 1,000$ ，and the total state debt for the years named：

| Nov．30－ | Valuation． |
| :---: | :---: |
| 1898 | 192，243，080 00 |
| 189 | 198，000，000 00 |
| 1896 | 206，598，561 00 |
| 1895 | 202，584，334 00 |
| 1894. | 208，905，279 00 |
| 1893 | 238，722，41700 |
| 1892. | 236，884，449 00 |
| 1890. | 220，544，064 62 |
| 1885. | 115．420．193 90 |
| 1880 | 73，698，746 29 |
| 1877 | 43，453，946 36 |

State Tax
per $\$ 1,000)$

In addition to the tax rate as above there is a poll tax of $\$ 1.00$ per oapita．Prior to 1880 this poll tax was 50 cents per capita
DEBT LIMITATION．－Colorado＇s Constitutional provisions with reference to the creation of debt are of considerable length，and strike one at first as quire eland out so plainly as wholly to disarm criticion No State has placed the debt－making power on a more reasonable basis All the regulations with reference to public indebtedness are found in article 11 of the Constitution．See State and City Supplement of April，1895，pages 140 and 141.
POPULATION OF STATE．－The population of Colorado has been as follows in the year named；in 1897 it was estimated at 500,000
1890
1880


Cities，Counties and Towns

## in the

## STATE OF COLORADO

ARAPAHOE CO．SCHOOL DISTRICT NO．2．－Henry Nienhiser，Secretary． This district forms part of the city of Denver．
LOANS－When Due． $\mid$ Bonded debt Mar．25，＇99．$\$ 238,000$ $41_{2}$ s，M\＆N，\＄163，000 ．．Jan．1， 1917 Assessed valuation＇98 6，000，000 Subject to call after 1907 ．${ }^{2}$ Population in 1899 （est．）．．．35，000 $4{ }^{12 s}$ ，M\＆S，$\$ 75,000 \ldots$ ．Sept．1， 1910 Value of sch＇l prop．（est．）$\$ 600,000$
（Subject to call Sept．1，1900．）
ARAPAHOE CO．SCHOOL DISTRICT No．21．－ C．G．Pitschke，Secretary．
This district is looated at Villa Park．
Bonded debt Mar． 1, ＇99 $\$ \$ 57,000 \mid$ Assessment about 19 actual ralue． Assessed valuation，real．＇ $975,540 /$ School tax（per $\$ 1,000$ ）， $97 . \$ 15 \cdot 00$


BENT CO．－Oscar P．Smith，Clerk．
Las Animas is the county seat．
LOANS－Bowns－When Due．
REFUNDING BONDS－
ss，$\quad$ Subject to call after 19091919
Bonded debt Feb．1，＇98 ．．$\$ 33,000$
Bonded debt Feb．1，＇98 ．．$\$ 33,000$
Tax valuation 1898．．．．．．．899，819
INTEREST on the bonds is payable at New York．
BOULDER－\｛ $\begin{aligned} & \text { C．RICKETTS，Mayor．} \\ & \text { E．K．STAFFORD }\end{aligned}$
This is the county seat of Boulder County．

LOANS－When Due．
PAKKBONDS－
6s，A\＆O，$\$ 20,000 \ldots$ Apr．20， 1913 Optional after 1908.
6s，J\＆D，$\$ 30,000$ ，g．．．Dec．1， 1908 6s，J\＆D，$\$ 30,000$ ，g．．．Dec．1， 1908 s，J\＆D，20，000，g．．．June 1， 1906
8，J\＆D，80，000，ヶ．．．Jun 1， 190
The bonds are all optional after 10 years from their date．
INTEREST on $5 s$ ，and 6 s due 1906 is payable at the Chemical
Nat．Bank，N．Y．；on 6 s due 1908 at Am．Ex．Nat．Bank，New York． TAX FREE．－All issues of this city＇s bonds are exempt from taxation．

## BOULDER CO．

County seat is Boulder．
LOANS－
PUBLIC BUILDING：
When Due
ss，April，$\$ 31,000 \ldots .$. Apr．1， 1905 Bonded debt Feb 1，＇99 1 ． 1905 Bondeduat valuation 1898．．．．．．5，384，497

Assessment about $2_{5}$ actual value． $\begin{array}{ll} & \text { debt Feb．1，＇99．}\end{array}$ Population in 1899 （est．）．．．．30，000

## CANON CITY．－$\left\{\begin{array}{l}\text { J．J．CONE，Mayor．} \\ \text { J．FREDRICKS }\end{array}\right.$ <br> J．FREDRICKSON，Treasurer

This is the county seat of Fremont Co

LOANS－
as © 40 BONDS－
s，$\$ 40,000$ ．
（Subject to call July 1，1899）
Refunding Water Bonds－
6s，M\＆S，\＄60，000．．．Mar．16， 1926
WATER WORKS BONDS－
6s，J\＆J，\＄10，000 ．．．．．Oct．15， 1909
Total debt Jan．，1899．．．．．．\＄110，000 Water debt（included）．．$\quad 70,000$
Tax valuation 1898．．．．．． 732,148 Assessment is $1_{3}$ actual value， State \＆Co．tax（per M，＇98．$\$ 24 \cdot 10$ Population in 1890 was．．．．．．．2，825 Population in 1899 （est＇d）．．．．．6，000 （subject to call in 10 years．）

FRE．－All bonds of city are exempt from taxation．
INTEREST on the water bonds is payable at Canon City and in
CHAFFEE CO．－C．W．Erdlen，Treasurer．
County seat is Buena Vista．
FUOANS－When Due．
FUNDING BONDS－$\quad$ Tatal debt Feb，1，1899．．$\$ 224,500$ 6s，A\＆O，$\$ 224,500 \ldots$ Dec．2， 1923 Assessment about $1_{3}$ actual value． SCHOOL DISTRICT，No．\％．－

6s，．．．．．．，\＄24，000．．．．Mar．1， 1918 Tax valuation 1898．．．．．\＄588，449 | Total debt Feb．1，1899．．．．$\$ 24,000$ |  |
| :---: | :--- |
| Real valuation（about）． |  |
| Population in 1898 （est．）$\ldots \ldots .3,500$ |  |

COLORADO SPRINGS．$-\left\{\begin{array}{l}\text { M．B．IRVINE，Mayor } \\ \text { I．s．HARRIS，Clerk．}\end{array}\right.$
This city is situated in El Paso County．
 BRIDGE \＆VIADUCT BoNDS－$\quad$（Subject to call March 1，1909．）
 6s，J\＆J，\＄50，000．．．．．．．July 1,1903 6s，J\＆J， $25,000 . . . . .$. July 1,1905 5s，A\＆O，20，000．．．．．．．．Oct．1， 1909 5s，J\＆J，15，000 WATER－WORKS－
 6s，J\＆J，25，000．．．．．．．July 1， 1905 Floating debt．．．．．．．．．．．．．． 7 75，000
 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 50,000 \ldots .$. Oct． 1,1905 －Water debt（included）．．． 880,000 5 s ，J\＆J， $50,000 \ldots . . . J$ Jan．1， 1906 Tax valuation 1898．．．．．．6，356，7\＆5 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 60,000 \ldots .$. 5 s ，J \＆J， 65,000
 ALL BONDS subject to 1911 Population in 1899 （est．）．．．25，000 where noted）and are secured by a sinking fund．
COLORADO SPRINGS SCHOOL DISTRIOT No． 11．－Cora E．Hudson，Secretary．

$12 \mathrm{~s}, \mathrm{M} \& N, \$ 90,000 \ldots$ Nov． 1,1917
Subject to call after Nov．1， 1907 Subject to call afterSept．1， 1899 58, M\＆N，\＄20，000．．．．May 1， 1911 $41_{28,}$ A\＆O，$\$ 51,000 \ldots$ Apr．1， 1913 Bonded debt Apr．1，＇99．$\$ 224,000$ 4128，A\＆o，$\$ 51,000 \ldots$ Apr．1， 1913 Assessment ation 1898．7，000，000 Assessment about ${ }_{3}$ actual value．
School tax（per $\$ 1,000$ ）＇ $98 . \$ 1500$ Population in 1899 （est．）．．．25，000


CONEJOS CO．－CHAS．A．Boickenshein，Treas． Bonded debt Jan． $1,1898 \$ 60,000 \mid$ Assessment is $3_{10}$ actual value． Floating debt．．．．．．．．．．．．．．68，743 Total tax（per \＄1，000）＇97．．$\$ 34.00$ | Total debt Jan．1，1898．．．128，743 | Population in 1890 was．．．．．．7，193 |
| :---: | :--- |
| Tax valuation 1898．．．．\＄1，751，819 |  | County＇s bonds are due in 20 years，with option of call in 10 years． TAX FREE．－The above bonds are not taxed．

DELT A．－$\left\{\begin{array}{l}\mathbf{J} . ~ F ~ S A N D E R S, ~ M a y o r . ~\end{array}\right.$
．
This town is the County

| LOANS－When Due． | $\begin{array}{l}\text { Bonded debt Feb．1，＇99．．．．} \$ 22,000 \\ \text { Tax valuation } 1897\end{array}$（est．）． 250,000 |
| :---: | :--- | W8，…．．，\＄12，000．．．． $10, \ldots . .$.



DENVER．－$\left\{\begin{array}{l}\text { THOMAS S．MOMURRAY，Mayor．} \\ \text { PAUL J．SOURS，}\end{array}\right.$
Denver is situated in Arapahoe County．On Feb．7，1894，the town of South Denver was annexed to and became a part of the City of Denver and the city assumed its indebtedness．See statement below．

 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 400,000 \ldots .$. Ser．B， $1906 \left\lvert\, \begin{aligned} & 6 \mathrm{~s}, \mathrm{~F} \& A, 1 \\ & 6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 100,000 \ldots . . . \text { May } 1,190\end{aligned}\right.$ Subject to call July 1， 1901 6s，M\＆N，60，000．．．．．．．．．May， 1901 $4 \mathrm{~s}, \mathrm{M} \& N$ ， Optional arter Nov．1， 1903 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}^{2}, \$ 380,000$ ．．．Ser．A， 1904 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 320,000 \ldots .$. Ser．A， 1907 | BARNUM WATER－ |
| :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad \$ 5,000 \ldots . . . J u l y ~ 1, ~$ | 5s，J\＆J，$\$ 5,000 \ldots . .$. July 1， 1901 HARMON WATER，B＇LDG \＆BRIDGE 8s，．．．．．．，$\$ 7,300 \ldots \ldots .$. ．1899－1906


#### Abstract

LOANS- When Due. Highland Sewer and Building Bs, J\&J, $\$ 37,000 \ldots . .$. July 1,1903 $6 \mathrm{~s}, \mathrm{~J} \& J, 22,000 \ldots . . . \mathrm{July} 1,1803$  6s, J\&J, 13,000.......July 1, 1906 *LOCAL IMPROVEMENT BONDS$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 466,500 \ldots . . \mathrm{July} 1,1905$ *REFUNDING WARBANTS- 1906

Bond. debt Oct. 1, '98.. $\$ 1,959,800$ Sinking fund........... 130,916 Net debt Oct. $1.1898 . . .1,828,88$ Imp't bonds and refunding warrants (add.)... 511,500 Tax valuati'n '98 (abt.). $61,000,000$ Assessm't about $1_{3}$ actual value. City tax (per \$1,000) '99...\$15•00 Population in 1890 was.... 106,113 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 35,500 . . . . . . . . . . . . . . . .$. * 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 SPECIAL BONDS.-Bonds issued A SINKING FUND of $\$ 1 \cdot 90$ per $\$ 1,000$ of assessed valuation was provided in 1894 by special assessment. CITY PROPERTY-On Jan. 1, 1898, the city possessed real estate,


DURANGO.-
This city is the county seat of La Plata County

LOANS- Wh $7 \mathrm{~s}, \ldots . ., \$ 15,000$. REFUNDING WATER BONDS-
$68, \mathrm{M} \mathrm{\& N}, \$ 105,500$ Nov 1,1912 (Optional after 1902.)
Bonded debt Feb. 15,'98. $\$ 120,500$

Floating debt............. $\$ 56,467$
Total debt Feb. $15,98 \ldots .176,967$
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-
FUNDING BONDS-
$7 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$, $\$ 78,000$
When Dre. Subject to call ai..Mar. 1, 1909 8 s , J\&J, $\$ 31,900 \ldots . . \mathrm{Jan} .1,1905$ Total debt Jan. 1, 1899..\$108,900


Total debt.................. $\$ 112,900$ Sinking fund and cash... 9,900 Net debt Jan. 1, 1899..... 103,000 Tax valuation $1898 . . . . .1,112,552$ Assessment about 12 actual value 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, $95-$
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 105,000 \ldots$ Aug. 1,1915
Subject to call after, Aug. 1, 1900
Floating debt.............. $\quad 3,000$ Population in 1898 (est.) ......3,000
Interest is payable at Fort Collins or in New York.

## GARFIELD CO.-

County seat is Glenwood Springs.
LOANS-
7s, A\&O \$197900
7s, A\&O, \$197,900....
6s, A\&O, $\$ 28,000$.
Bonded debt Jan. 1,998 ............
Floating debt...
Then

Total debt Jan 1,1898. 248,809
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
GOLDFIELD.-A. W. Grant. Clerk.
This town is in El Paso County.

WATER BONDS- When Due. Total debt Oct 22, 1898.. $\$ 30,500$ | 6s, J\&J, $825,000 \ldots . . . \mathrm{July}^{2} 1,1913$ |  |
| :---: | :---: |
| (subject to call after July 1, 190\%.) | Assessed valuation $1898.237,845$ |
| Assessment about actual value. |  | Bonded debtOct. 22, '98.. $\$ 25,000 \mid$ Tax rate (per $\$ 1.000$ ), 1898. ${ }^{2} 61 \cdot 60$ Floating debt................ $5,500 \mid$ Population in 1898 (est.)....3,500

GRAND JUNCTION.— $\begin{aligned} & \text { W. P. ELA, Mayor. } \\ & \text { NANNIE E. FORRY, Clerk. }\end{aligned}$ This city is the county seat of Mesa County.

| When Du | Total debt................ 881,500 |
| :---: | :---: |
| WATER WORES BONDS- | Tax valuation 1896...... 626,000 |
| 6s, M\&N, $\$ 65,000 \ldots$ May 1, 1912 | Real valuation (est.) ... $2,225,000$ |
| (Subject to call after May 1, 1907.) | Tax rate (per \$1,000)'96. 17.00 |
| Bonded debt June 1, '97.. \$65,000 | Population in 1890 was......2,030 |
| Floating debt............. 16,500 | Population in 1897 (est.).....4,700 |

## GREELEY.-M. P. Henderson, Clerk.

This city is in Weld County.

When Due.



Total debt Feb. 1, 1899....\$65, 000
Tax valuation $1898 \ldots, \ldots, \$ 734,378$ Population in 1890 was ... $\$ 55.00$

GUNNISON CO.-

## Gunnison is the county seat.

LOANS- When Due. 10 s , April, $\$ 8,500 \ldots .$. Oct. 1, 1901 Int. parable at Co. Treas. office. *Bonded debt Feb.1, $98 \quad \$ 178,200$ Floating debt (about).. been declared valid by,700 funding bonds issued in 1883, which have HIGHLANDS.- Arapahoe Countr. See Denver.

HINSDALE CO.-J. P. Hix, Connty Clerk.
County seat is Lake City.

## LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Feb. 1, '99.. } \$ 152.000 \\ & \text { Floating debt }\end{aligned}\right.$

FUNDING BONDS-
$38, \mathrm{~J} \& J, \$ 43,000 . . . D^{2}$
Dec. 31,1901 Subject to call at any time.
$5 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 65,000$....July 27,1900 5 , F\&\& Subject to cali at any time JUDGMENT BONDSSs, F\&A, \$44,000. Aug. 12, 1911
Subj't to call after Aug. 12,1901 Floating debt.......... 40,000 $\begin{array}{lll}\text { Total debt Feb. } \\ \text { Tax valuation } 1898 \text {.....) } & 430,635\end{array}$ Assessment about $i_{2}$ actual value Total tax (per \$1,000) '97...\$24.00 Population in 1890 was...... 862 Population in 1880 was.

INTEREST is payable at the office of the County Treasurer or at Kountze Bros., New York.
JEFFERSON CO.-J. G. Schall, Treasurer. County seat is Golden.
LOANS-
When Due. REF DD N19 BONDS.Subject to call at any time. Interest payable N. Y. \& Golden. Bonded debt Jan. 1, 1899. $\$ 19,000$ Floating debtan. 1, 1899. \$19,000 $\quad$ Population in 1890 was........8,450

LAKE COUNTY.-Geo. W. Whyte, Treas.
County seat is Leadville. About $\$ 60,000$ of outstanding bonds of this county, which have been in litigation, have been declared ralid by N. Court of Appeals.
 Tax valution. 1898, abt. $\quad 240,000 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was..... } 14,663 \\ & \text { Population in } 1880 \text { was.....23,563 }\end{aligned}\right.$ Assessment about in.....

## 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
which was organized in 1889.
FOANS- When Due. 6s, J\&J G BONDS-
6s, J\&J, $\$ 80, \notin 69 \ldots .$. Apr. 6, 1908 Subject to call at any time.
Ss, J\&J, $\$ 18,600$
8s, J\&J, \$18,600....Dec. 30, 1911 $8 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 911,900 \ldots .$. Sept. 1,19011 ss, Maject to call Sept. 1, 19011911 8s, A\&O, $\$ 5,250 \ldots . .$. Apr. 27, 1912
Subject to call after Apr. 27, 1902

* Road and bridge bonds8s, Apr., $\$ 13,360 \ldots .$. Apr. 1, 1903 Bonded debt Feb. 1,'99.. \$129,779 Floating debt..........
Total debt Feb. $1,1899 .$.
134,094 Total debt Feb. 1, 1899.. $\quad 134,094$ Tax valuation $1898 \ldots, 2,199.825$ Assessment about $1_{3}$ actual value. Population in 1890 was......5,509 Subject to call after Apr. 27, 1902 Population in 1898 (est.)......8,009 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. |Net debt Jan. 1, 1898.... \$156,841 $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& U}, \$ 119,500 \ldots . . . . . . .$. $6 \mathrm{~s}, \mathrm{~A} \& O, \quad 51,200 \ldots, \ldots .1 .1910 \mid$ State tax (per $\$ 1,000$ ) 1896... $\$ 4 \cdot 00$ Bonded debt Jan. 1, '98. $\$ 170,700$ Countytax (per $\$ 1,000$ )....... $14 \cdot 05$
Floating debt........... 5,143 Population in 1890 was..... 77,208 Total debt.......................175,843 $\mid$ Population in 1895 (about). 20,000 Cash on hand $\qquad$ 21,802 $\mid$ 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 NaNational Bank, New Yor
tional Bank, New York.
LEADVILLE.-\{ $\begin{aligned} & \text { C. E. DICKINSON, Mayor. } \\ & \text { O. E. MALLORY, }\end{aligned}$
County seat of Lake County. This city has no bonded debt.

LOANSFloating delt Feb. 1, '99 $\$ 2 \cdot 2,672$ City tax (per $\$ 1,000$ ) $1898 . . \$ 20 \cdot 00$ Cash on hand........... 13,746 Total tax (per $\$ 1,000$ ) '98.. $\$ 55 \cdot 00$ | Net debt Feb. $1,1899 \ldots .$. | 218,926 |
| :---: | :--- |
| Total valuation 1898....1,652,678 | Population in 1890 was |
| Population in 1899 (est.) |  | INTEREST is payable by Kountze Bros., New York City, and at City

LONGMONT _ \{FRANCIS M. DOWNER,, Mayor.
CHAS. L. REED, Clerk and Recorder.
LOANS REFUNDING WATER BONDS6s, F\&A , $\$ 70,000 . . .$. Aug. 1, 1916 Interest payable at Treas'rs office.

Total debt Feb. 1,1899... \$70,000 Tax valuation $1898 . . . . .5599,530$ Total tax (per \$1,000) '98.. $\$ 46.50$ Population 1899 (about) .....2,500

LOVELAND.-This town is in Larimer County.
LOANS- When Due, $\left\lvert\, \begin{aligned} & \text { Sinking fund.................. } \\ & \text { Net debt Feb. } 18,1898 \ldots\end{aligned}\right.$
$\$ 1,000$ 8 8, M\&N, $\$ 2500 \quad 1901$ Tax valuation 1897...

42,500
214,715 Wh (Subject to call.)......... Assessment about $I_{3}$ actual value WATER WORKS BONDS-
(Subject to call after 1912.)
Total tax (per $\$ 1,000$ ) ' $97 \ldots \$ 49 \cdot 50$. Population in 1897 (est.)......1,800

MANITOU.- $\left\{\begin{array}{l}\text { A. G. LEWIS, Mayor. } \\ \text { F. D. FOX, Treasurer }\end{array}\right.$
Manitou is in El Paso County. Bonded debt Apr. 1,'98... $\$ 85,500$ Water debt (included)..... 74,000 Floating debt (about) ......... 15,000 Sinking fund
Net debt Apr. 1, 1898........ 99,500
Tax valuation $1897 \ldots . . . \$ 436,180$ Assessment about $1_{3}$ actual value. Total tax (per $\$ 1,000$ ) ' $97 \ldots \$ 60 \cdot 00$
Population in 1890 was $. . .1,613$ Population ' 98 bet. 1,200 \& 1,400

## MESA COUNTY.-H. Nichols, County Clerk.

 County seat is Grand Junction.When Due.
8s, Apr., $\$ 11,900$..
FUNDING BONDS-..... April, 1905 6s, J\&J, \$61,500.......Jan. 2, 1908 Total debt Jan. 1, 1899 arter 1898 State \& Co.tax (per M.) '98.\$33.50
Population in 1890 was......4,260 INTEREST is payable at Grand Junction and New York

MONTROSE CO.-John Deeble, Treasurer. County seat is Montrose LOANS-

FUNDING BONDSSubject to call at any. 3, 1908 | Subject to call at any time. |
| :--- |
| $., \ldots 26,000 \ldots . . . J a n . ~ 3,1913$ | Subject to call after Jan. 3, 1913 Bonded debt Feb 7, 99...\$154,300 INTEREST is payable at the County

## PITKIN COUNTY.-

 County seat is Aspen. When DueLOANSFUNDING BONDS-
8s, J\&J, \$192, 200 .....July 1, 1906 Subject to call. SBUDGMENT BuN 8s, A\&O, \$9.700 .......Oct 8s, A\&O, \$239,900 Subject to call after Oct. 1, 1901
INTEREST is payable by Kountze Brothers, New York City, and at
County Treasurer's office, A spen, Colo.
PUEBLO.- $\left\{\begin{array}{l}\mathrm{J} . \mathrm{B} . \text { ORMAN, Mayor } \\ \text { WM. }\end{array}\right.$
PUEBLO.- WM
Pueblo is situated in Pueblo County. The city of Bessemer was BUILDING Bonds - When Due. * LOANS- WEFUND. WATER BDS. When Due. 6s, ...... \$35,000.....June 1, 1902 6s, $\ldots \ldots . . \$ 31,000$
6 s,
 $68, \ldots \ldots$. . $\$ 80,000$..... LEVEE BONDSPARK BONDS5s, g., J\&J, \$70,000g..Jan. 1, 1912 6s, ...... \$11,000........June, 1902 $41_{2 s, g, A \& O} \$ 150,000$.Apr. 1, 1914 (Subject to call part y'rly aft. '06.) Interest payable in New York.
Bonded debt July 1,'98.. $\$ 274,000$ Bonded debt July 1, '98.. $\$ 274,000$
Floating delot.............. 128,761 Floating debt.
Total debt......
$\qquad$
Sinking fund.
Net debt July $1,1898$. Park bonds, additional. Water debt................ Tax valuation $1898 . . . . .7,930,32$ Tax rate (per $\$ 1,000$ ) 1897Tax rate (per $\$ 1,000$ ) 1897-
Northside.................... Southside. Bessemer $60 \cdot 80$
54.90 * WATER WORKS BONDS- 1904 $4^{1}{ }_{2} \mathrm{~S}, \mathrm{~g}, \mathrm{~J} \& J, \$ 118,000$.Jan. 2,1914 $41_{2} \mathrm{~s}, \mathrm{~g}, \mathrm{~J} \& J, \$ 42000$ Jan 2 1914 (Subject to call after '04,'05, \&'06.) OPTIONAL. - All bonds are subj, to call
Pueblo School District No. 1.-John C. Latshaw, Secretary
$\qquad$ REFUNDING BONDS-
$5 \mathrm{~s}, \mathrm{~g}, \mathrm{~A}$ A $\mathrm{O}, \$ 140,000.0$ 5 s, g., A\& $^{\text {A\& }}$, $\$ 140,000.0$ Subject to call 1907. 15,1917 Bonded debt July 1,97 , $\$ 198,000$
INTEREST on bonds is payable a
First National Bank, New York City.
PUEBLO COUNTY.-J. M. Meales, Clerk.

## Countr seat is Pueblo.

REF UNDING Bonds-
$4_{2}$ S, J\&J, $\$ 350,000$. . Jan. 1,1917 Subject to call Jan. 1, 1907
Bonded debtJan. 1, 1898. $\$ 350,000$
Floating debt. ............45,000

Population in 1880 was...... 7,617
Pueblo County School District No 20.-Chas E. Saxton, District Treasurer.

LOANS- When Due. Assessed valuation '97. ${ }^{\text {R4, }}$ A77,783 REFUNDING BONDS--1907. 1917 (Subject to call after 1907.)
Bonded debt Dec. $1, ' 97 . \$ 168,000$ RIO BLANCO CO.- $\left\{\begin{array}{l}\text { E. E. FORDBAM, } \\ \text { R. OLDLAND, Treasurer. }\end{array}\right.$

## County seat is Meeker. LOANS- <br> LOANS-

$7 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 41,000 \ldots .$. Oct 1 Due.
7s, AdO, $\$ 41,000 \ldots . .$. Oct. 1,1909
Optional ten years from date. COUNTY WARRANTS-
COUNTY WARRANTS- $\quad 1912$
8s, var., $\$ 8,600.1 . . . . . .18989 .600$
. 1,1800 Popula ion in 1897 (est.).......1, 1,500 INTEREST is payable at the County Treasurer's office, or at the ,
TAX FREE.-All bonds of this county are exempt from taxation.
SAGUACHE CO.-W. A. Lockett, Treasurer. County seat is Saguache.
LOANS- When Due. Tax valuation 1898.....\$1,945,058
 $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 36,000 \ldots . . . . . . . . . . . .1904 \quad \begin{aligned} & \text { State \& Co.tax (per M.) '98.. } \$ 22 \cdot 10 \\ & \text { Subject to call. }\end{aligned}$
 INTEREST is payable by Kountze Brothers, New York City.
SALIDA.- $\left\{\begin{array}{l}\text { S. M. JACKSON, Mayor. } \\ \text { E. W. HIVELY, Treasurer }\end{array}\right.$
Salida is in Chaffee County.
Bonded debt Feb.

Bonded debt Feb. 10, '99.. $\$ 53,000 \mid$ Assessed valuation 1898.\$588,449 | Floating debt............ 18,392 | Population in 1890 was......2,586 |
| :---: | :---: | :---: |
| Total debt Feb. $10,1899 . .71,392$ |  |
| Population in 1899 (est.) $. . .4,000$ |  |

SAN JUAN CO.-Ollie Lockhart, Clerk.

## County seat is Silverton.

## FUNDING BONDS- When due.



REFUNDING BONDSSubject to call after Jan., 1909. Cash in treasury......... 20,000 Net debt Jan. 1, $1899 . .$. 149,000 Tax valuation $1898 . \ldots, 1,365,387$
Total tax rate (per $\mathbf{M}$ ), $98 . \$ 46.00$ $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was...... } 1,572 \\ & \text { Population in } 1899 \text { (est.).... } 3,500\end{aligned}\right.$

SAN MIGUEL CO.-H. L. Servis, Clerk.
County seat is Telluride. All bonds issued by this county are exempt
from taxation.


> Subject to call. JUDGMENT BONDS-

8s, Var., $\$ 54,400$. $\qquad$ .... 1912 SCHOOL BONDS- $\qquad$ 1912 Bonded debt Jan. $1, \not, 99 . . . \$ 1 \mathbf{1 7} \mathbf{1 9 1 2}$ ax valuation $1898 \ldots \ldots .1,312,586$ INTEREST on the bonds of this county is paid in New York or at the
County Treasurer's office in Telluride, Col. (pate \& Co. tax (per M)' $97 . \$ 41 \cdot 00$
Population in 1890 was.....2,909 County Treasurer's office in Telluride, Col.

## SOUTH DENVER-Annexed to Denver February 7, 1894. See Denver

TRINIDAD. $-\left\{\begin{array}{l}\text { F. R. } \overline{\text { WOOD }}, \text { Mayor. } \\ \text { B. B. SIPE Treasurer }\end{array}\right.$
Trinidad is situated in Las Animas County.
Lrinidad is situated in Las Animas County. 7s, J\&J, \$30,000....July 10, 1903
FUNDING BONDS$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$,

$635,000$. 6s, M\&N, 18,000 Sept 1,1905 WATER-WORKs Bo..May 1, 1907 5 S, A\&O, $\$ 323,000 \ldots$. Apr. 1, 1912 | 5s, A\&O, $\$ 323,000 \ldots . . . A p r .1,1912$ |
| :---: | :--- |
| Subject to call after 1907. | \left\lvert\, \(\begin{aligned} \& Population in 1890 was.....5,523 <br>

\& Population in 1898 (est.) . . .8,200\end{aligned}\right.\) INTEREST on the water-works bonds is payable at the First bonk, NeW York City, and at the City Treasurer's office; on all other bonds at Chemical National Bank, New York.

## State of Utah.

Organized as a Territory (Act Sept. 9, 1850) -
Sept. 9, 1850
Admitted as a State
Jan. 4, 1896
Total area of State (square miles) State Capital
s, 6s, $5 \mathrm{~s}, \$ 84,000$
Total debt Jan. 1, 1899 .. $\$ 406,000$ Sehool bonds (add't'l).... 84,000 ax valuation $1898 . . . . .1,602,66$ Assessment is 4 actual cost. Total tax (per $\$ 1,000$ ) 1898.\$54.43

## DEBT, RESOURCES, \&C.

Governor (term expires 10, Man Secretary (term expires 1st Monday Jan., 1901) J. T. Hammond Treasurer (term expires 1st Monday Jan., 1901) - Jas. Chipman Legislature meets biennially in odd years on the second Mon-
day in January, and sessions are limited to 60 days.

LOANS-
NAME AND PURPOSE.
Building bonds Refunding boads. Refunding bonds..... Subject to J \& J J July 1, 1910 * $\$ 300,000$ Tert onds, 1896 (gold)........ 4 J \& J July 1, $1916 * 200,000$ Territorial bonds.......... 18925 J \& J July 1, 1912 *250,000
*This loan non-taxable.
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 otfice of Wells, Fargo \& C.., New York; on the bonds of 1896 and 1-98 at the U. S. Mortgage \& Trust Co., New York City, or the State
Bank of Utah, Salt Lake City; on all other bonds in Salt Lake City or Bank of Utah, Salt Lake City; on all other bonds in Salt Lake City or at the American Exchange National Bank in New York
DEBT LIMITATION-The indebtedness of this state is limited and above the Territorial indebtedness assumed by the $\$ 200,000$ over "to repel invasion, suppress insurrection, or to defend the State in
BONDED DEBT on Feb. 1, 1899, was $\$ 900,000$.
TAX VALUATION.-In 1898 the total assessed valuation was 048, (0r 100 real value is estimated at $\$ 250,000,000$. The State tax rate POPULATION.-The population of Utah has been as follows in the years named.
1897
1890
250,000 1880
.............. $\left.\begin{array}{r}143,963 \\ 86,786\end{array} \right\rvert\, \begin{aligned} & 1860 \\ & 1850\end{aligned}$ $\qquad$ 40,273
11,380

## Cities, Counties and Towns

STATE OF UTAH.

## CACHE COUNTY.-

## County seat

 FUNDING \& IMPROVEM'T (gold)5s, F\&A, $\$ 25,000$.... Aug. 1,1912 Subject to call Aug. 1,1902 Bonded debt Feb. 1, $1898 \$ \$ 0,000$ County has no floating debt,00 Sinking fund............. $\$ 3,652$ Net debt Feb. $\left.1,1898 \ldots . . \begin{array}{|c|c|}\$ 56,347 \\ \text { Tax valuation, real }\end{array}\right] . . . .451,854$ Tax valuation, personal. 828,60 Total valuation $1897 \ldots . .5,180,455$ Total tax (per $\$ 1,000$ ) $96 . \ldots \$ 14.75$ Population in 1890 was.... 15.500LOGAN.- ANTHON ANDERSON, Mayor
LOGAN.- \{JOS. QUINNEY, Auditor.
This city is in Cache County.
LOANS -
Lioutd ATION BONDS-
5 s , Jinn. $31, \$ 40,000$..Jan. 31,1907 WATER WORKS-
5s, J\&D, $\$ 40,000$
i. Dec. 31, 1912

Tax valuation' 98 (abt.) $\$ 1,891,675$ Assessment is 23 of actual value. City tax rate (per $\$ 1,000), 98 \quad \$ 5 \cdot 50$
Population 1897 about..... 6,000 Population in 1890 was.......4,565 00
OGDEN. \{JOHN A. BOYLE, Mayor,
This city is in Weber County.
This city is in Weber County.

68 (Payable $\$ 4.000 \ldots$ yearly.) 1.1902
$5 \mathrm{~s}, \underset{\text { (Subject to call }}{\$ 50,000 \ldots \text { March }} 1,1910$
(Subject to call after 1900.)

LOANS－ $\qquad$ When Pue．，Sinking Fund

REFUNDING Bonds－When sue．，Net debt Feb．6，1899．．．．．．．．$\$ 31,408$ $4^{128}$, F\＆A．$\$ 100,000$ ．Aug．15， 1918 Tax valuation 1898．．．．．7，915，219 | Bonded debt Feb．＇，＇99．．．$\$ 504,000$ | City tax rate（per |
| ---: | :--- | :--- |
| Total tax（per $\$ 1,000$ ）， $98 . . . \$ 30.50$ |  | Floating debt．．．．．．．．．．．．．． $49,886 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．} 14,889 \\ & \text { Total debt }\end{aligned}\right.$

PROVO．－This city is the county seat of Utah County．
LOANS－

When Due． $\mid$ Tax valuation $1897 \ldots . . \$ 1,832,540$ 6s，M\＆N，$\$ 116,000, \mathrm{~g}$ ．，Oct． $1,1911 \begin{gathered}\text { Assessment same as cash value．} \\ \text { Total tax }(\text { per } \$ 1,000) \\ \text { The }\end{gathered}$ | subject to call Oct．1，1901 | Population in 1890 was．．．．．5，159 |
| :---: | :---: | :---: |
| Total debt Jan．1，1899．．．\＄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， itional Bank of Provo．

SALT LAKE CITY．－\｛ $\begin{aligned} & \text { JOHN CLARK，Mayor } \\ & \text { GEO．SWAN，Auditor．}\end{aligned}$ This city is situated in Salt Lake County LOANS－When Due．LOANS－ LOANS－ OVEMENT When Due． 5 s ，Jan．，$\$ 500,000$ ．．．Jan．1， 1911 5s，J\＆J，$\$ 548,000$ ．．．．．July 1,1912 5 s ，Jan．，$\$ 500,000 . . . \mathrm{Jan} 1,$.1911 （5）Subject to call after July 1， 1902 5 s, July，\＄200，000 July 1， 1911 REFUNDING BONDS－ Subject to call after July 1，1901 $\left\lvert\, \begin{aligned} & \text { 4s，M\＆S，} \$ 500,000, .-S e p t .1,1918\end{aligned}\right.$ Gg．，M\＆N，$\$ 800,000 \ldots$ May 1， $1914 \left\lvert\, \begin{aligned} & \text { Total debt Mar．20，} 99 . . \$ 2,548,000 \\ & \text { Water debt（included）}\end{aligned}\right.$ $5 \mathrm{~g} ., \mathrm{M} \& \mathrm{~N}, ~ \$ 800,000 \ldots$ May 1,1914 Water debt（included）．．． 548,000 \＆Co．，New York the bonds due in 1918 is payable at Wells，Fargo 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 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 specia EQUALIZED VALUATION in 1898 was $\$ 31,871,157$ ；in 1892 it was $\$ 51,028,650$ ；in 1889 it was $\$ 16,611,752$ ．The assessed valuation in 1898 was $\$ 31,901,157$ ，and is about 60 per cent of the actual value． City tax pro
POPULATION．－The population in 1890 was 44，843；in 1880 was

SALT LAKECO．－Salt Lake City is the county seat． LOANS－

When Due $\mid$ Bonded debt Jan 1 ＇99．$\$ 950,000$ $5 \mathrm{~s}, \ldots . ., \$ 350,000 \ldots 1906$ to 1916 Total debt Jan．1，1899．．．．420，797 FUNDING BONDS－ $\mid$ Tax valuation 1898．．．36，058，094 | $5 \mathrm{~s}, \mathrm{~J} \& J$, |
| :--- | :--- |
| Subject to call after 1907． |

WEBER CO．－C．R．Hollingsworth，Auditor．
County seat is Ogden．When Due．${ }^{\text {LOANS }}$ Net debt Jan．1， $1899 \ldots . . \$ 148,000$ IMPROVEMENT AND FUNDING－Tax valuation，real．．．．．4，906，309 Ss，J\＆J，$\$ 150,000 \ldots . . .1$ une 14， 1912 subject to call after．June 14， 1902 Bonded debt Jan． $1,1899 . . \$ 150,000 \mid$ Assessment $1_{2}$ to $3_{5}$ actual value． Floating debt．．．．．．．．．．．．．．． 49,000 istate © Co．tax（per M．）＇97．$\$ 14.00$
 INTEREST is payable at the County Treasury or at the Chemical
National Bank，New York City．

## Territory of New Mexico

DEBT，RESOURCES，Etc．

Organized as a Territory（Act Sept．9，1850） Total area of Territory（square miles） Territorial Capital
Governor（term expires June 7， 19 1） Secretary（term expires June 7，1901） Treasurer
ogislature me of January，and sessions are limited to 60 days．

REFUNDING BILL．－In 1899 a general refunding bill，applicable alike to the Territory and the counties and municipalities therein， passed the Legislature－see Chronicle of March 18 and 25， 1899
bonded debt at present is as follow
LOANS－$\quad$－－Interest．－－ NAME AND PURPOSE．P．Ot．Pauable．When Due．Outstand＇g
Capitol building bonds．．．．．．．．． 7 M Capitol contingent bonds．．．．．．． 6 J \＆J Apr． 1 ． 1905 \＄200，000 Capitol rebulding bonds．．．．．．．． 5 M \＆N M \＆N $1925 \quad 75,000$ $\$ 25,000$ due May 1 and $\$ 50,000$ due Nov． 1,1925 ，subject to call after 1915.
． Current expense bonds of＇ 87 Subject to call in 1897 and 1898 Insane Asylum， 1891.
do do 1895.
Military Institute bond Normal School bonds， 18

Provisional debt bonds Subject to eall after July 1，1914－＇15
Refunding bonds．．．．．．．．．．．．．．．．．．． 6 Subject to call July July 1． 1923
Subject to call July
Territorial Institution bonds．
5
Siabject to call after
July
I

101，800 150，000 25，000 30,000 15,000 10，000 81,000

## 200，000

104，000
35，000

INTEREST on the Military Institute fives is payable at the Western National Bank，New York City；on all other bonds at the Nationak Bank of Commerce，New York City．
TOTAL DEBT．－The total bonded debt on September 1，1898，was $\$ 1,060,80$ ．Anaddition to the bonded debt there are outstanding about $\$ 600,000$ of old militia warrants．
ASSESSED VALUATION．－The assessed valuation（about $1_{3}$ eash
value）in 1898 was $\$ 38,808,040$ and the tax rate $\$ 10 \cdot 0$ ．
POPULATION OF TERRITORY．－The population of New Mexico

1890. $\qquad$ | $.153,593$ | $1870 .$. |
| :--- | :--- |
| $.119,265$ | $1860 .$. | $\qquad$ ＊81，874
1891. 

＊Not including as forming part of New

Cities，Counties and Towns

## IN THE

## TERRITORY OF NEW MEXICO．

BERNALILLO CO．－Jas．A．Summers，Pro－ bate Clerk．
County seat is Albuquerqu

|  | 1884 | 6s，Cur＇nt expenses， $1889 . \$ 40,000$ |
| :---: | :---: | :---: |
| 6s，Funding bonds， | 4． $\mathbf{2} 22,500$ | 6s，do 1892．7，000 |
| 6s，do | 1889．38，000 | 6s，Bridge bonds， 1892 30，000 |
| 59.10 s ，do | 1891．17，000 | Bonded debt Mar，1，1899．347，500 |
| 6s，do | 1895．64，900 | Tax valuation 1898．．．．．．5， 714.261 |
| 6s，do | 1897．50，100 | State \＆Co．tax（per M．）＇98 \＄26．35 |
| s，Court－house， | 1885．78，000 | Population in 1890 was．．．．．20，913 |

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． $\mid$ Total debt Sept．1，1898．$\$ 54,400$

$\qquad$
DONA ANA CO．－County seatis Las Cruces．A portion of this county has been taken to help form Otero county．

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Sinking fund．．．．．．．．．．．．} \\ & \text { Tax valuation } 1898 . . . \\ & 2,399,784\end{aligned}\right.$ Floating debt（last returns）．$\$ 2,358 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．．．．．．．．．．．．．．．．．．．．．} \\ & \text { Population in } 1880 \text { was．．．．．．．7，612 }\end{aligned}\right.$

EAST LAS VEGAS．－This town is in San Miguel Co． LOANS－－When Due． $\left\lvert\, \begin{aligned} & \text { School house bonds．．．．．．} \$ 15,000 \\ & \text { Total debt Jan．，1895．．．}\end{aligned}\right.$ | FUNDING BONDS－ |  |
| :---: | :--- |
| 6s，J\＆J，$\$ 10,000 \ldots . . . . J a n . ~ 2, ~$ | 1925 | \(\begin{aligned} \& Total debt Jan．，1895．．．．． 42,000 <br>

\& Tax valuation 1894．．．．．．．\end{aligned}\) Subject to call after Jan．2，1905 $\begin{aligned} & \text { Estimated actual valu＇．．．} 1,000,000 \\ & \text { City hall bonds }\end{aligned}$ INTEREST on the funding bonds is payable at the Chemical National

GRANT CO．－J．L．Burnside，Treasurer．
County seat is Silver City，When Due．R．R．BoNDS－（Con．）－
 6s，J\＆J，\＄27，000 ．．．．．．July 1， 1919 REFUNDING BONDS－
Subject to call after July 1， 1899 FUNDING BONDS－ 6s，Jan．，$\$ 18,500$ ．．．．．．．Jan．1， 190 $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 82,500 \ldots \ldots . \mathrm{July} 1,1919$ Subject to call after July 1， 1899
Rallero RAILROAD BONDS－ 6s，J\＆J，$\$ 33,000 \ldots . .$. July 1,1919 Subject to call after July 1， 1899
Bonded debt Jan．1， 99 Bonded debt Jan．1，＇99．．$\$ 218,000$
Floating debt（about）
30,000 Total debt Jan．1，＇99（abt．）248，000 Tax valuation 1898．．．．3，770，372 Assessment about $1_{3}$ actual value． 7s，J\＆J，\＄17，000．．．．．．．July 1， 1903 $7 \mathrm{~s}, \mathrm{~J} \& J, 20,000 \ldots . . . \mathrm{July} 1,1904$ Population in 1890 was $98 . \$ 29 \cdot 00$ In addition to above tax rate is a S
LAS VEGAS．－$\left\{\begin{array}{l}\text { H．G COORS，Maror．} \\ \text { CHAS．TAMME，Clerk }\end{array}\right.$
Countr seat of San Miguel Count FONDING BONDS－
s，wibject to $\$ 24,946$ ．．．．Aug．2， 1917 Subject to call after 10
Schoor House Bond
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 15,000 \ldots \ldots$. July 1,1905 Subject to call after 10 years． INTEREST is payable in New
York City． York City．

City Hall Bonds．
6s，J\＆J，$\$ 7,000$ ．．．．．．．July 1， 1921 Subject to call after 10 years． Total debt Sept．1，1898．$\$ 56,946$ Tax valuation in $1898, . .1,665,378$ City tax（per $\$ 1,000$ ），98，．．$\$ 1000$ School tax（per＊1，000）＇98． $5 \cdot 00$ Fopulation in 1890 was．．．．．．．2，385
Population in 1893 （est．）．．．．．5，000

MORA CO．－Simon Yorenburg，Treasurer．
County seat is Mora．A portion of this county was cut off and added to Union County，thus reducing valuation after 1893
－OANS－When Due．Interest on court－house bonds 6s，J\＆J，$\$ 70,000 \ldots . . . J u l y 1,1919$ ponds at office of county Treas． Subject to call after 10 years．
FUNDING BONDS－

$6 \mathrm{~s}, \ldots . .$. ．$\$ 8,000 \ldots .$. Aug．1， 1917 Tax valuation 1，98，abt．$\$ 78,000$ | Total tax（per $\$ 1,000$ ）$\because 95 \quad 29 \cdot 16,120$ |
| :--- |
| Population in |
| 1890 29 |

SAN MIGUEL CO．－County seat is Las Vegas．Cou－ pons of this county＇s bonds issued under the Territorial Funding Act of 1889 are reported to be in derault． Total debt（last returns）$. \$ 362,088$
Tax valuation $1898 \ldots .{ }_{4,063,932} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．24，204 } \\ & \text { Population in } 1880 \text { was }\end{aligned} . .20\right.,638$ SANTA FE CO．－$\left\{\begin{array}{l}\text { H．B．CARTWRIGHT，Treasurer．} \\ \text { A．ROMERO，Clerk．}\end{array}\right.$

County seat is Santa Fe． Bonded debt Jan．1，1898．\＄678，316｜Tax valuation 1898．．．．\＄1，713，955 | Floating debt ．．．．．．．．．．．． | 9,663 | Population in 1890 was．．．．．．．13，562 |
| :--- | ---: | ---: |
| Total debt Jan． $1,1898 .$. | 68,979 |  |

SOCORRO CO．－Abran Abeyta，Treasurer． County seat is socorro．A portion of this county has been taken to help form Otero County．
LOANS－When Due．Funding Bonds－（Continued．）
 Subject to call after July 1， 1899 Funding Bonds
6s，Jan．\＄103，500．．．．．．Jan．1． 1904 Sinking fund assets．．．．．．．\＄1 \＄5，700 INTEREST is payable in New York Cit

VALENCIA COUNTY．－County seat is Las Lunas． Bonded debt Jan．1，＇98．$\$ 97,300 \mid$ Assessment about 35 p．c．actual． County has no floating debt．Total tax（per \＄1，000）＇ $96 . .{ }^{\prime} \$ 36 \cdot 75$

 | Net debt Jan．i， $1898 \ldots .$. | 92,300 | Population in 1880 was．．．．．13．095 |
| ---: | ---: | ---: |
| Tax valuation $1898 \ldots . .186,509$ | Population 1897 （est ）$\ldots . .15 .200$ |  |

## Arizona Territory．

DEBT，ReSources，Etc．

Organized as a Territory（Act．Feb．24，1863）
Feb．24， 1863

Total area of Territory（square miles）
Territorial Capital
Governor（term expires Apri 21，1901）
Secretary
Treasurer
Legislature meets biennially in odd years th．W．Pemberto 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．

LOANS－
NAME AND PURPOSE．
Capitol Building bond
P．Ot．Payable．When Drinci
$1898 \quad 5$ Semi－an．June， $1948 \quad \$ 100,000$ Funding Bonds．．．．．．．．．．．．． 18886 to call after 1918. $\begin{array}{lllllll}\text { do } \ldots . . . . . . . .1892 & 5 & \text { J\＆J Jan．} & 15,1912 & 150,00 \\ 2,000,00\end{array}$ $\begin{array}{llll}\text { do do }{ }^{2} \text { Subject to call after July 15，1912．} \\ 1896 & 5 & 269,000\end{array}$
do do
Gila Bridge bonds．
Insane Asylum bon
University bonds． Subject to call July 1，1897． 1907 $\begin{array}{llll}\text { Wagon road and bridge．．．} 1885 & 8 & \text { Nov．Nov．1，} 1900 \\ \text { World＇s Fair bonds．．．．．．．} 1892 & 5 & \text { July } & \text { July 1，} \\ 1912\end{array}$ 113，020 Phœenix N．O．Murphy． Chas．H．Akers W．Pemberton third Monday

\section*{269，000} | $\ldots .1896$ | 5 | May Jan．15， 1946 |  |
| :--- | :--- | :--- | :--- |
| $\ldots .1885$ | 7 | 7 |  | and at the Guaranty Trust Co．，New York City． TOTAL DEBT；ETC．－The total debt Jan．1，1899，was \＄2，935．113， including a floating debt of $\$ 255,113$ ；deduct amount of county，city and school district indebtedness，$\$ 1,634,028$ ；net Territorial debt $\$ 1,301,085$ ；cash in general fund Jan．1，1899，\＄161，950．

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 $\$ 7 \cdot 20$ ． 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．T．Patterson，Cl’k． This county has been divided and Navajo County has been formed from a part of its territory．The indebtedness set apart for Navajo Uounty is deducted below in reporting the net debt of Apache County． The reduction in population and assessed valuation figures after 1895 County seat is St．John＇s．

LOANS－
FUNDING BONDS－
g，July 15，$\$ \times 0,000$ When Due．
（ $\$ 10,000$ due yearly on July 15
Territoraral Bonds（tundíng）－
5g，J\＆J，\＄43，439g．．．．Jan．1，1913
Bonded debt Jan i．．．．Jan． 1,1913
INTEREST on $\$ 53,000$ of the 7
INTEREST on $\$ 53,000$ of the 7 per cent bonds is payable at Chemi－ bonds at Bank of British Columbia remaining $\$ 27,000$ or 7 per cent bonds at Phœenix，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－
78，Jan．15，\＄93，930．Jan 15， 1900
 78 （ $\$ 7,070$ year． $15, \$ 68,000 \ldots 1899$ to 1908 Interest payable in Tom．）

Bonded debt Mar．1，＇98．．．$\$ 169,000$ All bonds are exempt from taxa＇n． Tax valuation 1898．．．．．\＄2，764，800 Total Total tax per $\$ 1,000$ 1897．．$\$ 42 \cdot 20$ 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 ereated by Yavapai County previous to 1891 when this bonds was created by Yavapai County previous to 1891，when this eounty was formed，and on January 15，1894，was funded into 5 per cent so－year Territorial bonds．
 $58, \mathrm{~J} \& J, \$ 159,000 \ldots \mathrm{Jan} .15,1943$ subject to call Jan．15，1914． Court House bonds－
5s，J太J，\＄15，oob ionduly 28,1904
A Assesment about $\iota_{2}$ actual value
TAX FREE，－All 0 ．

GRAHAM CO．－B B．AdAms，Treasurer．
Bonded debt Jan．1，＇99．．$\$ 147,000 \mid$ Population in 1890 was．．．．．．．5，670 Tax valuation $1898 \ldots \ldots .2,138,693 \mid$ Population 1898 about．． State \＆co．tax（per M．）98．．．$\$ 4 \cdot 00$ $\qquad$
$\qquad$
MARICOPA CO．－Lee Gray，Clk．B＇d of Sup r ． County seat is Phœnix．On Jan．1，1897，Maricopa County owned property valued at $\$ 203,400$ and had $\$ 108,180$ cash in the treasury．

LOANS－When Due．$\left.\right|_{7 \mathrm{~s}, \mathrm{Jan} \text { ．} 15, \$ 15,000 \text { ．}} ^{\text {LOFUNDIN }}$ | AsYLUM \＆ROAD BONDS－ |
| :--- |
| 7 s, Jan．2，$\quad 3,500$ ．May 21， 1900 |


 78，\＆P．．RR．BuNDS－
S2，000．．．．．Apr．2， 1915
SCHOOL DIsT．BoNDS－ S8，${ }^{2}$ ．．，$\$ 8,000 \ldots .$. Sept．3， 1899
7 s, var．， $\begin{array}{ll}7 \mathrm{~s}, \text { var．．} & 52,500 \ldots . .1912 \text { to } 1918 \\ 6 \mathrm{~s}, \ldots . . & 31,500 \ldots . . . . . . . . . . . . . . .1913\end{array}$ Floating debt Total debt Jan．1，1899．．．．．．426，914
 Subject to call after 1907．bonds is payable at San Francisco；on
INTEREST on the refunding bors at Phoenix，Ariz．
MOHAVE CO．－Harvey Hubbs，Treasurer．
LOANS－When Due．Total valuation 1893．．\＄1，282，003 COUNTY BON

 5 s ，J \＆J ， 105,363 ．．．June， 1940 Populax（per $\$ 1,000$ ） $98 . . \$ 29 \cdot 50$ Interest is prable．．．Pho，194 Population in 1890 was．．．．．．． 1,444 | Interest is payable at Phoenix． | $\begin{array}{l}\text { Population in } 1880 \text { was．．．．．．．1，190 } \\ \text { Population in } 1897 \text {（est．）}\end{array}$ ．．．．2，000 |
| :---: | :--- |

PHCENIX．－$\left\{\begin{array}{l}\text { C．J．DYER，Mayor．} \\ \text { I．M．CHRISTY，Tre }\end{array}\right.$
Phenix CHRISTY，Treasurer．
seat of Maricopa County
When Due．
City Hall and Fire Dep．Bond -1 7 s ，June 20，\＄15，000．．June 20， 1917
6s，J\＆D，15，000．．June 1， 1919 R FUYDING BONDS－ 5s．g．，$\$ 10,000, \ldots . . . . . . . . .1913$
Optional $\$ 2,000$ yearly after 1908. 5s， $\mathrm{g}, \$ 39.500$ FING Bonds－ $5 \mathrm{~s}, \mathrm{~g}, \$ 39.500$（1898）．．．．．．．．． 1928
Optional $\$ 3,50$ yearly after 1918 Total debt Mar．1，1899． 79.500
$\qquad$ Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 34.00$ Population in 1890 was．．．．．．．3，152
TAX FREE．－Bonds of this city are exempt from taxation．
PIMA CO．－H．A．DRACHMAN，Treasurer．
County seat is Tueson．Railroad－aid bonds of this county were de－ clared illegal by the Territorial supreme Court，but this decision was recently reversed the case for further proceedings．
 7s，Jan．，\＄22，000．．June 30， 1901 Tax valuation，personai．1，376．197 $7 \mathrm{~s}, \mathrm{Jan} ., 125,000 . . J u n e$ 30，1902－6 Total valuation 1898．．．．3，788，007
（\＄25，000 due yearly．）
7 s are subject to call．
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 210,240$ ．
onds－ 1942 Assessment abt．7－10 actual value． 1942 Population 1890 was．．．．．．．．．12，673 INTEREST on the 7 per cent bonds is payable at First National PINAI CO＿P R Brady Jr Treasurer County seat is Florence．
Total debt Jan．1，1899．．\＄146．508｜Population in 1880 was Population in 1880 was．．．．．．3，044 $\begin{aligned} & \text { Tax valuation，} 1898 \\ & \text { State \＆co tax }(\text { per } M . ; 1,591,45 \text { Population in } 1890 \text { was }\end{aligned}$

PRESCOTT．－T．L．Shultz，Recorder．
Prescott is situated in Yavapai county．

| LOANS－When Due． | Total drbt Apr．1，1898．．．． 888,000 |
| :--- | :--- | :--- | :--- |
| Tax valuation 1897．．．．．194，175 |  | $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 88,000 \ldots . . . .$. ．1943－4－5 Interest payable at New York． Assessment about ${ }^{2}$ 2 actual value



TOMBSTONE．－W．A．HARWOOD，City Clerk．
County seat of Cochise County．

Total debt Jan．1，1899．．\＄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．$-\left\{\begin{array}{l}\text { G．A．HoFF，Mayor．} \\ \text { C．T．CONNELL，Recorder．}\end{array}\right.$
County seat of Pima County，
City Hall，Jail，Etc，When Due．｜Total debt Jan．1， 1899 5g．，J\＆J，\＄16，000，g．．．．．．．．．．．．． 1943 Funding Flional after 1903 ．
Funding Floating Debt－ $8 g ., J \& D, \$ 12,000, \mathrm{~g} . \mathrm{June} 1,1903$
Interest is payable at Tucson and

Total debt Jan．1， 1899
\＄28，000 About $1_{3}$ actual value． ，663，932 Phœnix． Population in $\$ 1,000$ ）＇98．．．．． $10 \cdot 00$ Population in 1890 was．．．．．．．5，150 Population in 1898 （est．）．．．10，000

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． $\left\lvert\, \begin{aligned} & \text { Total debt Jan．1，1898．．} \$ 267,15 \\ & \text { Cash in }\end{aligned}\right.$ REDEMPTION BONDS－
7s，\＄143，000．．．．．．．．．．．． 1,1908
TERRITORIAL BONDS－ Bonded debt Jan． $1,1898 . \ddot{\$ 1950}, 163$
Floating debt．．．．．．．．．．．．．．．
71,991

Cash in treasury \＆funds $\$ 267,154$
Population（per $\$ 1,000$ ）＇ $97 . . .34 \cdot 00$

YUMA COUNTY．－CHAs．H．Rüse，Treasurer． County seat is Yuma．
LOANS－${ }^{\text {LOUNTY BONDS，＇87 \＆＇When Due．} \mid \text { Bonded debt，Feb．1，＇98．．} \$ 147,270}$ 7s，g．，Jan，1，\＄58， 878 \＆＇93－
5 ss g．，J \＆I，$, \$ 58,500$.
$7 \mathrm{~s}, \mathrm{~g} .$, Oct． $1 \$ 4,000$ ．

| $7 \mathrm{~s}, \mathrm{~g} .$, Jan． 1, | $\$ 4,000 .$. |
| :--- | :--- | T otal valuation 1897．．．．．1，071，444 $1910 |$| Population in 1890 was．．．．．．2，67 |
| :--- | :--- |
| Population in 1898 （est．） | INTEREST on the county 7s is payable in New York and San Fran－

# States, Gities and Towns 

IN TIETE

## PACIFIC STATES.

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

CALIFORNIA-State, Cities, \&c............Pages 146 to $150 \mid$ WASHINGTON-State, Cities, \&c..........Pages 151 to 154
OREGON-State, Cities, \&c.................Pages 150 to 151 NEVADA-State, Cities, \&c................... Pages 154 to 155

## State of Salifornia.

DEbT, RESOURCES, Etc.
Admitted as a State (Act of Sept. 9, 1850)
Total area of State (square miles) State Capital

Sept. 9, 1850

Governor (term ex. 1st Mon. after Jan.1,1903), Henry T. Gage Sec. of State (term ex. 1st Mon. aft. Jan. 1, 1903), C. F. Curry Treasurer (term ex. 1st Mon. aft. Jan.1,1903), Truman Reeves Comptroller (term ex. 1st Mon. aft. Jan. 1, 1903), E. P. Colgan Legislature meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members can draw pay for only 60 days.
HISTORY OF DEBT.-For history of the State debt see State and City Supplement of April, 1894, page 142.

PAR VALUE OF BONDS.-The bonds are for $\$ 100, \$ 500$ and $\$ 1,000$.
INTEREST is payable at the office of the Treasurer in Sacramento.
TOTAL DEBT.-The total bonded debt of the state on July 1 , 1898 , was $\$ 2,281,500$. 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 (July 1, '98) as follows:
In trust for the State School Fund (bonds) $\qquad$ $. \$ 1,526,500$ ASSESSED VALUATION.-The following statement shows the total assessed valuation and the tax rate (per $\$ 1,000$ ) for the years indicated.

| $a r$ | Valuation. | Tax ra | Years. | Valuation | Tax rate. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1898 |  | \$4.88 | 188 | 16 |  |
|  |  |  |  |  |  |
|  | 1,266,593,065 | 9 | 1880 | 666,399,985 | 6.40 |
| 1895 | 1,133,282,013 | 6.85 | 1875. | 618,083,315 |  |
| 1894 | 1,205,918,403 | $4 \cdot 93$ | 1870. | 277,538,134 |  |
| 1891. | 1,239,647,063 | $4 \cdot 46$ | 1865 | 183,534,312 | 1 |
| 1890. | 1,101,137,290 |  | 1860 | 148,193,540 |  |
| 1889 | 1,111,950,979 | $7 \cdot 22$ | 1855 | 103,887,193 |  |
| 87 | 1,107,952,700 | $\begin{aligned} & 5 \cdot 04 \\ & 6.08 \end{aligned}$ | 1850 | 689 |  |

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 sec
tions of the Constitution treating of this subject are all very plain and tions of the Constitution treating of this subject are all very plain and
comprehensive; they will be found in the STATE AND CITY SUPPLEcomprehensive; they will be to
MENT of April, 1895 , page 146 .
POPULATION OF STATE.-The population of California has been $1890 \ldots \ldots . .1,208,130|1870 \ldots \ldots . .560,247| 1850 \ldots \ldots . . \quad 92,597$ $1860-70$ 64,694 180,253 3794
In 1860-70 in ease was 180,253 , or $47 \cdot 44$ per cent; in $1870-80$ The number of Chinese in the population was 71,681 in 1890 and 75,132 in 1880 .

## Cities, Counties and Towns <br> STATE OF CALIFORNIA.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprink made up of the State tax rate and the county tax rate including special road tax.

## ALAMEDA.-

This city is in Alameda County.

LOANS- When
5s, March, $\$ 15,000 \ldots 1899$ to 1910 (\$1,250 due yearly.)
Electric Light Plant-
5s, March, $\$ 15,000 \ldots 1899$ to 1910 5 s, March, $\$ 1515,000 \ldots 1899$
Fire Department- 89 to 1910 ( $\$ 1,750$ due yearly.)
$\underset{5 \mathrm{~s}, \mathrm{March}}{\mathrm{SCHOL}}$
5s, March, \$30,000_.. 1899 to 1910
(\$2,500 due yearly.)
Population in 1890 was..... 11,165
Population 1894 (local est.) 14,500

ALAMEDA CO.-F.C. Jordan, Clerk.
County seat is Oakland.

| Floating debt.......... | $\$ 28,669$ | Total valuation 1898... $\$ 85,795,217$ |
| ---: | :--- | ---: | ---: |
| Total debt July 1,989 |  |  |

 Tax valuation, real....74,915,401
Tax valuation, person'. 8,981,893 Tax valuation, person'l. $8,981,893$
Tax valuation, RRs..... 1,897,293 Assessment is $3_{5}$ actual value.位

## ALESSANDRO IRRIGATION DIS-

TRICT.-This district is in San Bernardino and san Diego counties. Bonds of the district are in litigation. The Superior Court
of Riverside County has declared the bonds illegal, and the case will of Riverside County has declared the bonds illegal, and the case will be appealed to the state Supreme Court for final action
Bonded debt April 1,'99.. $\$ 765,000 \mid$ Tax valuation $1898 \ldots . . \$ 2,000,000$
ALPINE CO.-Hrank Smith, Clerk.
County seat is Marklieville. County has no bonded debt.
Floating debt Aug. 1, '98.. $\$ 17.437 \left\lvert\, \begin{aligned} & \text { Total valuation } 1898 \\ & \text { Assessed valuation, real. } 227,667\end{aligned}\right.$

BERKELEY.-M. L. HaNscom, Town Clerk.
Berkeley is in Alameda County.
LOANS- When Due.
5s, \%. Ann., \$32,500.. 1900 to 1912
$\$ 2,500$ payable yearly on Jan. 2. Electric-light bonds........ $\$ 15,000$

Bonded debt Feb. 1, '99. \$67,300 Tax valuation 1898......8,418,720 $\left\lvert\, \begin{aligned} & \text { Total tax (per } \$ 1,000 \text { ) 1898. } 21.30 \\ & \text { Population in }\end{aligned}\right.$ sewer bonds................. 19,800 $\mid$ Population in 1899 (est.)....14,500

## BUTTE CO.-H. D. Lausen, Clerk.

County seat is Oroville
LOANS- When Due REEUNDING BONDS5s, J\&JJ. $\begin{gathered}\$ 38,000 \ldots \ldots . . . . . . . . . . . . . ~ \\ \text { Subject to call at any time }\end{gathered}$ Bonded debt Feb. 1, '99 $\$ 38,000$ Floating debt.......... 8, 809 $\begin{array}{lr}\text { Total debt Feb. 1,'99... } & \begin{array}{c}46,209 \\ 2,448\end{array} \\ \text { Sinking fund.......... }\end{array}$

Net debt Feb. 1, 1899 \$43,761
$\qquad$
COLTON.-Colton is in San Bernardino Countr
CITYHALL Bonds-
When Due. Electri-Light Bonds$7 \mathrm{~s}, \mathrm{Jan} ., \$ 7,800, \mathrm{~g} \ldots \ldots . . . . .\left..1910\right|^{\text {6s, }}$, J\&J. ${ }^{\text {Part payable yearly. }}$

## LOANS- <br> 6, g., J\&J, $\$ 60,800$ Part p, 0 ob g....1897-1935 $6 \mathrm{~s}, \ldots . . \quad 20,000 \ldots . .1899$ to 1939 Interest payable at city tr. <br> EL $\begin{array}{cc}\text { Total debt Feb. 1, 1897.. } & \$ 74,450 \\ \text { Water debt (included) } & 60,800 \\ \text { Water }\end{array}$ $\begin{array}{lr}\text { Water debt (included)... } & \begin{array}{r}60,800 \\ \text { Tax valuation 1896..... } \\ 600,000\end{array}\end{array}$ Assessment about $1_{3}$ actual value. Total tax (per $\$ 1.000$ ) Population in 1890 was Population in 1897 (est'd) $\ldots . .2,000$ <br> EL DORADO CO.-A. S. Bosquit, Clerk. <br> County seat is Placerville. <br> LOANS- <br> $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 86,000, \mathrm{~g}$.. June 1, 1907 Total debt Jan. 1,'99.. $\$ 86,000$ Total debt Jan. 1, $99 \ldots . . \begin{aligned} & \$ 86,000 \\ & \text { Tax valuation, real. } \\ & \text { Tax valuation, personal. } \\ & 579,58,590\end{aligned}$ <br> Tax valuation, railroads. $\$ 245,827$ Total valuatior $1898 \ldots, 3,923,672$ State tax (per $\$ 1000 ; 98$ State tax (per $\$ 1,000) \cdot 98 \cdot \ldots \$ 4 \cdot 80$ County tax $($ per $\$ 1,000) \cdot 98.18 \cdot 60$ Population in 1890 was..... 9,232 Population in 1880 was...... $9,23,683$ Population in 1880 was.....10,683 Population in 1899 (est.) $\ldots 14,000$ <br> ELSINORE. \{J. T. KUHNS, Treasurer. <br> This city is in Riverside County. <br> LOANS- When Du <br> 6s, J\&J. \$19,500.........1899-193 <br> Total debt Feb. 1, 1899.... $\$ 19,500$  Tax rate (per \$1.000), 1898.\$15.50 Population in 1897 (est.)......600

FRESNO.-J. W. Shanklin, City Clerk.
This is the county seat of Fresno County.
LOANS- When Due. ${ }^{5 s}$, J\&J, $\$ 36,000 \ldots . . .1899$ to 1935
Fire Deparment-
ung 1899
s, Aug. ${ }^{\$ 5} \$ 5,625 . . .$. Aug. 1,1899
(\$6 625
yearly) to Aug. 1,1907
5 s , Aug. $\$ 5,625$. ....Aug. 1,1899 (\$625 yearly) to Aug. 1,1907 5s, Aug., $\$ 22,500$.
to..Aug. 1,1899 (\$2,500 yearly) to Aug. 1, 1907 SEWER-
SEWER- $\$ 45,000 \ldots .$. Dec. 3, 1899 ( $\$ 5,000$ yearly) to Dec. 3,1907

Interest is payable in Fresno.
Bonded debtJan. 1, 1899.\$115,250 Sinking fund................. 8,623 Tax valuation, real........5,494, 199 Tax valuation, personal. 704,117 Total valuation, $1898 \ldots .6,198,316$
Assessment about $1_{2}$ actual value. Assessment about $1_{2}$ actual value.
Total tax (per $\$ 1,000$ ), 1898. $\$ 26 \cdot 50$ Population in 1890 was.....10, 818 The bonds of this city are all payable in gold.

FRESNO CO.-\{ $\begin{aligned} & \text { T. G. HART, Clerk. } \\ & \text { H. E. BARNUM, Auditor }\end{aligned}$ County seat is Fresno.

LOANS- When Due. $7 \mathrm{~s}, \mathrm{~J} \& J$, , $\$ 2,500$. BRIDGE BONDS 6 BRDGE BONDS- .....Jan., 1900 T, Total debt Sept. 1, $1898 . . \$ 90,000$

## GLENN COUNT

County seat is Willow
LOANS- When Due. 412s, J\&J, \$56,000.......1899-1913 ( $\$ 2,000$ each Jan. 1 and July 1.) Principal and inter't pay'le in gold. Total debt Jan. 1,'99.... \$56,000 ax valuation, real.......,8,678,694|
TAX FREE-All bonds of this county are exempt from that
HANFORD.-Jонn F. Pryor, City Clerk.
This city is the county seat of King's County.
LOANS-
6g, Jan, \$22,500 g........... 1900 Int. at Chem' 1, Nat. Bank, Nan. 1.$)$ Bonded debt Feb. 1, 99.. $\$ 22.500$
DEBT LIMIT-Th
HOLLISTER.-J. H. SHaw, Town Clerk.
County seat of San Benito Countr.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Real valuation........ } \$ 2,000,000 \\ & \text { State and county }\end{aligned}\right.$
 (\$875 due yearty on June 1.) Town tax (per $\$ 1,000$ ) $98 .$.
 INTEREST payable at office of the Town Treasurer.

County seat is Eureka
LOANS- When Due. 78, J\&ON,
$\$ 20,000$. July 1,1913 Bonds are subject to call at any time at par. $1,1898 . \$ 20,000$ Tax valuation, real...13,229,693

## INYO COUNTY.-

County seat is Independence. LOUANS REFUNDING BONDS$5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 60,000$. Floating debt subect to call Total debt July 1, 1898 . 1, 60,990

KERN COUNTY County seat is Bakersfield. LOANS- When Due. | $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}$, |
| :--- |
| 6s, J\&D, |
| $235,000 \ldots \ldots .$. Nov. 1,1900 | Bond. débt Feb. 1,1899 $\$ 250,000$ Sinking fund....189.11,000 Tax valuation, real., . $\$ 11,262,105$

Tax valuation, pers'n'l. $\$ 2,110,455$ cotal valuation 1898. 15,340,149 State \& co tax (per M, 98 val. Population 1890 was. .....3,469 Population 1880 was......... 15,512 Population 1897 (est.).........30,000

Caxh on hand............. $\quad \$ 55,000$ Tax valuation $1898 . . . . .$. Real valuation (about.)..3,000,000 Total tax (per $\$ 1,000$ ), 1898.\$30.80 Population in 1890 was....... 942 Population in 1898 (est.)...... 3,000

Tax valnation, pers'n'l... \$374,912
Tax valuation, railr'ds... 117,288
' Total valuation 1898 .... $1,602,979$ Assessment about $\mathbf{1}_{2}$ actual val.
State \& co. tax (per M.) $98 . \$ 22 \cdot 50$ Population in 1890 was.......3,544 Population in 1896 (est.).......3,900
$\left\{\begin{array}{l}\text { I. L. MILLER, Clerk. }\end{array}\right.$
Tax valuation, pers'l... \$1,939,815 Tax Valuations, RRs.. 1,665,096
Total valuation 1898 .. 14,867,016 Assessment about $1_{2}$ actual value. State \& co. tax (per M.) '98.. $\$ 18.00$ Population in 1890 was..... 9, 908
Population in 1899 (est.)...20,000

TAX FREE.-All bonds are exempt from taxation
KINGS COUNTY.-F. Cunningham, Clerk.
County seat is Hanford.
LOANS- Her Wue. Tax valuation, personal. \$577,693 COURT HOUSE BONDS- 110 Tax valuation, railroads 402,630 4s, and. $\$ 32,000, \ldots, \ldots$. Bonded debt Jan. 1, '99. $\left.\$ 32.000\right|^{\text {Total tax }}$ (per $\$ 1,000$ ), $98 . . \$ 14.00$

LAKE COUNTY.- $\left\{\begin{array}{l}\text { H. W. WREWER, Clerk. } \\ \mathrm{P} . \\ \text { T. BOONE, Treasurer }\end{array}\right.$
LOANS- Lakeport. When Due. $\mid$ Total valuation $1898 \ldots \$ 3,404,101$ ROAD AND IMP'T. BONDS-
58, A\&O, $\$ 47,800$.....Oct. 7,1907 5 , A\&Object to cali at any time nt. payable at County Treasury. Tht. payable at Cobt Jan. 1, 1899. $\$ 47,800$ Tax valuation, real......2,789,012 ssessment about $3_{4}$ actual value. tate and Co, tax (per $\$ 1,000$ ) '98 . 1890 was........ $\$ 22 \cdot 50$ Population in 1890 was...... 7,101
Population in 1880 was.....656 Tax valuation, personal. 615,189 Population in 1899 (est.) ......7,210

TAX FREE.- Bonds of this county are exempt from taxation.

## LINDA VISTA IRRIGATION DIS-

TRICT, SAN DIEGO CO.-J. Froelich, Sec.
Total bonded debt April 1, 1898, $\$ 176,000$.
LOS ANGELES.- $\left\{\frac{\text { M. P. SNYDER, Mayor }}{W}\right.$
This is the county seat of Los Angeles County
LOANS- When Due. ${ }^{\text {LOLOANS }}$ LOANS-
 Fire Department Bonds-
s, J\&J, \$150,000.... 1899 to 1938 ( $\$ 3,750$ due yearly.)
5s, May
1899-191
, May 1, \$41,000
May 1.)
(Part due yearly on May 1.)
INTERNAL SEWER SYSTEM, 1890$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 224,400 \ldots \ldots .1899-1911$ (Part due yearly on July 1.) PARK BONDS-
..... 1899 to 1938 (\$250 due yearly.)
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$ \$263, 250 o .1899 to 1910
(\$20,000 yearly on June 1.)

POLICE STATION, $1895-1$ to 1935 SCHOOL IMPROVEMENT, 1889 \&'95 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 111,000 \ldots . . .1899-1910$ (Part due yearly on Oct. 1.)
$41_{2}$ s, J \&J $\$ 283,050 \ldots 1899$ to 1935 ( $\$ 1,140$ due yearly.)
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 275,000 \ldots \ldots$. 1898 -1912 TuNNEL BoNDs 1898 Nov.)
4s, F\&A, $\$ 160,000 \ldots \ldots . . .$. WATER WORKS BONDS, $1895-$ $41_{2}$ s, J\&J, $\$ 27,750 \ldots 1899$ 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 pay. TOTAL DEBT. -The city's bonded debt on March 1, 1899, includsinking fund, $\$ 80,158$; net debt, $\$ 1,537,292$. The city has no floating debt.
DEBT LIMITATION.-The city charter limits its debt to the amount exclusive of loans for water works and sewer
ASSESSED VALUATION (total) in 1898 was $\$ 60,912,586$; in 1897 $\$ 58,686,894$; total tax rate (per $\$ 1,000$ ), $\$ 25.00$, including State tax $\$ 5 \cdot 10$, county tax $\$ 7 \cdot 40$ and city tax $\$ 12 \cdot 50$. Property is supposed to
POPULATION in 1898 (estimated) was 117,000 ; in 1890 it was

## LOS ANGELES CO.- $\left\{\begin{array}{l}\text { T. E. NEWLIN, Clerk, } \\ \text { C. }\end{array}\right.$

County seat is Los Angeles.
LOANS- When Due. COUNTY Bonds-
6g, J\&J, \$13,000 g. . Jan. 1, 1902 6g, J\&J, 39,500 g..July 1, 1904 4를g, J\&J, 246,000 g..July 1, 1910 $4^{2}{ }_{2}$ g, J\&J, 136,000 g..Jan. 1, 1907 Int. paid by County Treasurer.
Total debt Sept. 19, 1898. $\$ 681,500$

Lax valuation, real....\$80,855,839 $\begin{array}{ll}\text { Tax valuation, pers'l.... } & 9,948,594 \\ \text { Tax valuation, RRs.... } & 2,451,656\end{array}$ Total valuation 1898, $93,451,656$ Assessment is $3_{5}$. Total tax (per $\$ 1,000$ ) '98.. $\$ 17 \cdot 333$ 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.- $\left\{\begin{array}{l}\text { T. S. BONNEAU, Clerk. } \\ \text { T. J. FALLON, Treasurer }\end{array}\right.$

LOANS- When Pue. |Tax valuation, real..... $\$ 10,123,648$ REFUNDING BONDS-
 4s, J\&J 160,000................... 1905 Bond'd debt July 1,'98... $\$ 194,000 \begin{array}{ll}\text { State \& Co. tax (per M.) '98 } & 14.00 \\ \text { Population in 1890 was. }\end{array}$

MARIPOSA CO.-A. G. Black, Clerk
County seat is Mariposa.
Bonded debt July 1,98.... $\$ 12,000$

Bonded debt July 1,98....\$12,000| Total valuation 1898 \$2,067,717 | County has no floating debt. | Total tax (per $\$ 1,000$ ) '98,.. $\$ 28 \cdot 00$ |
| :--- | :--- |
| Tax valuation, real..... $\$ 1,830,096$ | Population in 1890 was | Tax valu'n, person'l..... 237,621 Population in 1890 was.......3,787

MARYSVILLE.-W. T. ELLIS, Mayor.
Marysvile is the county seat of Yuba County.
LOANS- When Due. Floating deb

## ebt


 5s, g., Nov., \$28,000, g. 1899-1905 Tax valuation 1897......1,800,000 ( $\$ 4,000$ due yearly on Nov. 1.) Bonded debt Apr. 1, '98. \$35,500 City tax rate (per M.) '97.. $\$ 20 \cdot 00$ $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....3.991 } \\ & \text { Population in } 1898 \text { (est.) ....5,500 }\end{aligned}\right.$

MENDOCINO CO.-Hale McGowen, Clerk.
County seat is Ukiah. When Due CoURT HOUSE BONDS-
6 S, J\&D, $\$ 20,000 \ldots . . . . . . . . . .1902$ 4s, J\&J, \$63,000......Jan. 1, 1901 48, RAILROAD BONDS 5s, J\&J, \$4,000 .... 6s, J\&J, \$11,500...................... 1906 Floating debt.............. 1,975

Net debt July $1.1898 \quad \$ 49,258$ Assessed valu'n, real... Assessed valu'n, pers'l.. 8,969,786 Assessed valu'n, RRs... 1,481,158 Total valuation 1898....io,769,589 Assessment about $1_{2}$ actual value. Ptate \& Co.tax (per M) '98.. $\$ 18 \cdot 00$
Population in 1890 was Population in 1890 was..... 17,612
Population in 1896 (est.)...20,000

MERCED COUNTY.— $\left\{\begin{array}{l}\text { E. A. . HICKS, Clerk. } \\ \text { W. } \\ \text { H. COOK, }\end{array}\right.$
County seat is Merced.
LOANS- When Due.

B8,
5 s, semi-ann., \$26,00
...... 1903
$1_{28}$, F\&A, $\$ 102,900$
(Subject to call at any time). 1907
Total debt July 1, 1898. \$128,900
TAX FREE.-The bonds
INTEREST -The bonds of 1883
MODESTO.-This city is in Stanislaus County
LOANS- When Due |Total valuation 1897... \$1,222,561

 INTEREST is payable at Modesto or San Francisco.

MONROVIA.- $\left\{\begin{array}{l}\text { CHAS. C. ROGERS, Mayor. } \\ \text { W. A. WALKER, City Clerk }\end{array}\right.$
Monrovia is in Los Angeles Country.
68. LOANS-. $\$ 22,000 \ldots$ When Due. 1900 to 1910 Total debt Feb. 1, 1899. $\$ 85,000$ (\$2,000 yeariy on March 10.)
6s, g ( $\$ 1,000$ yearily on July 1.$) .934$
WATER WORKS BONDS-
6s, July, \$25,000.... 1899 to

Real valuation Population in 1890 was...... 907 Population in 1898 (est.)......2,200 Tax valuation, person'l. 1,412,599 Total valuation $1898 . .13,620,147$ Assessment is ${ }^{4}$ actual value. state \& co. tax (per M) '98..\$17.00 Population in 1890 was......8,085 exempt from taxation.
.8,085

MONTEREY CO.- $\left\{\begin{array}{l}\text { N. HARTWELL, Treat. S. MILLER, Auditor. }\end{array}\right.$
County seat is Salinas.

LOANS-
BRIDGE BONDS-
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 78,000, \mathrm{~g}$
CoURT HOUSE \& JAIL BONDS- 1908 $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 60,000, \mathrm{~g} . .$.

Tax valuation, real... \$10,779,082

## 68 68 Al

 \begin{tabular}{l}15,100, g., May 2, 1905 <br>
\hline
\end{tabular}

NTEREST is payable at Count
TAX FREE.-Bonds of this county are exempt from texation.
REDLANDS.-L. W. Clark, Clerk.
This city is in San Bernardino County.
LOANS6s, M\&N, $\$ 70,000 \ldots . .$. May 1,1899 (\$nterest at Chase Nat. Bayk, 1912 Interest at Chase Nat. Bank, N. Y.
Total debt Feb., 1899.....\$70,000

RIVERSIDE.-C. R. Stibbens, City Clerk
This city is the county seat of Riverside County.
Bonded debt Jan. 1, '99. $\$ 120,250 \mid$ Assessm't abt. $40 \mathrm{p} . \mathrm{c}$. actual val. Assessed valuation, real. 4 , 428,085 Population 1898 (est) $1898 . \$ 30^{\circ} 00$ $\begin{aligned} & \text { Assessed valuat'n, pers'l } 428,085 \\ & \text { Total valuation 1898...4,973,840 }\end{aligned} \left\lvert\, \begin{aligned} & \text { Population } 1898 \text { (est.) ........ 7,000 } \\ & \text { Population } 1890 \text { was. .. ....4,683 }\end{aligned}\right.$

SACRAMENTO.-A. L, Frost, Treasurer.
This city is the county seat of sacramento County. The original ebt was a little less than $\$ 1,600,000$, being four series of 6 per cen The flood of 1861-186:2 destroyed half of the property values, and the coupons have remained unpaid about eight years as a rule. In 1872 a Funded Debt Commission (abolished by Legislative act of 1899) wa created. It bought bonds and coupons, and collected from the city as other creditors did, and re-invested in more bonds and coupons. It cancel all past-due bonds.

Assessed valuat'n'98.\$15,655,000 Tax rate (per $\$ 1,000$ ) '98... $\$ 35 \cdot 40$
Population in 1890 was...26,386 Population in 1899 (est.)... 32,000 Note.-The Funded Debt Commissioners hold all the bonds of
the city (including some of new the city (including some of new are held by individuals as valid claims against the city:

Due in '88, '93 and '88..... ${ }^{\$ 5} 52,500$ Unpaid interest............ 43,100 Due in 1903..................... 79,400 Levee bonds.
…...... 50,000 Total debt Feb. 1, 1899 ....225,000

## SACR AMENTO CO.- $\left\{\begin{array}{l}\text { W. B. HAMILTON, Clerk. } \\ \text { A. S. GREENLAW, }\end{array}\right.$

## County seat is Sacramento

$\qquad$
$\qquad$ When Due.
REFUNDING BONDS
-b. 1,09


 $4 \mathrm{~s}, \mathrm{~J}$ JJ, $80,000 \ldots \mathrm{Jan} 1,$.1908
Total debt July 1, 1898.. $\$ 429,500$ County has no floating debt Tax valuation, real.. $\$ 27,196,520$ Tax valuat'n, person'1 4,482,880 Equalized val., RRs....
Total valuation, $1898.117,450$
$32,796,850$ State \& co. tax (per M.) ' $98 \$ 16.00$ Population in 1890 was... $\quad 40,339$ INTEREST is payable at Sacramento.
OPTIONAL. - All of the county's bonds, excepting the 6 per cent ,

## SAN BENITO CO <br> .-J <br> G. Piratsky, Clerk.

County seat is Hollister
LOANS- When Due. 5s, J\&J, \$19,000, g...July 1, 1907 subject to call at any time. Total debt July 1, 1898.. $\$ 21,000$ Tax valuation, real.......4,991,240

Equalized valuat'n, RRs. $\$ 167,675$ Total valuation $1898 \ldots . .6,030,956$ State \& Co. tax (per M.) '98.. $\$ 15 \cdot 50$ Population in 1890 was Population in 1880 was..... 5,584 TAX FREE.-Bonds held outside of the county are tax exempt.

SAN DIEGO.- $\left\{\begin{array}{l}\text { D. C. REED, Mayor. } \\ \text { T. J. Dow }\end{array}\right.$
This is the county seat of San Diego County.
LOANS- BONDS- When Due. $41_{2}$ s, J\&J, $\$ 260,000$. ( $\$ 6,500$ due yearly Jan 3 ) 1938 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 36,000 \ldots . .1899$ to 1907
(1...3.) $\$ 4,000$ due yearly on Dec. 1.
Interest payable in San Diego.

Total debt Sept. 1, 1898 \$300,000 Tax valuation, real..... 11,630,219 Tax valuation, personal 1,122,689 Tax valuation $1898 . . .12,752,908$ Assessment about 910 actual value. City tax (per $\$ 1,000$ ) '98.... $\$ 10 \cdot 00$
Population in 1890 was Population in 1890 was.... 16,159
Population in 1895 (est,)... 19,567

## SAN DIEGO CO.-W. H. Ноцсомв, Clerk.

County seat is San Diego. Several irrigation districts have been or gani
LOANS-
When Due. | Net debt Feb. 1, 1899.. \$184,850 Fs, J\&J, $\$ 59,500$.....Jan. 1, 1909 Tax valuat'n, personal. 1,160,309 $41_{2} 8, J \& J, \quad 79,000 \ldots . . J u l y$ 1, 1906 Equal. valuation, RRs. $1,399,684$ ROAD \& BRIDGE BONDS5 s , J\&J, $\$ 52,000$.......Jan. 1, 1908 Total debt Feb. 1, 1899..\$190,500 State \& co. tax (per M) ,'98.. $\$ 19 \cdot 50$ Population in 1899 (est.)....35,680 INTEREST is payable at San Diego.
OPTIONAL.-All bonds are subject to call on forty days notice.
San Diego County, Coronuo School District$\begin{array}{cc}\text { LOANS- } & \text { When Due. } \\ \text { 8s, ann., } \$ 21,000 \ldots . . . \text { Thec. } 3,1904 & \text { Tax valuation } 1897 \ldots . . \$ 8,710,933 \\ \text { Real valuation, about }\end{array}$ (Part due yearly) $\quad$ Population in 1898 (est.).... 1,100 Total debt Feb. 21, 1898.. $\$ 21,000$

SAN FRANCISCO-\{ $\left\{\begin{array}{l}\text { JAMES D. PHELAN, Mayor. } \\ \text { JOHN A. RUSSELL, City Clerk }\end{array}\right.$ San Francisco is in San Francisco County, and the financial statement given below is for both county and city.
LOANS- When Due. LOANS- When Due 6g., J\&J, \$38,500, g...July 1, 1899
JUDGMENT BONDS-
6g., J\&J, $\$ 1,500$, g..Jan. 1, 1888 6g., A\&O, $\$ 250,000$, g. Apr. 1, 1904

Special bonds made payable by statute prom taxes on lands be
Montgomery Avenue bonds have been declared null and void．
Dupont street bonds， 7 s ，amount outstanding．．．．．．．．．．．．．．．．．．．．$\$ 306,000$ many issues have recently been settled，and the bonds are being re－ deemed．
PAR VALUE OF BONDS－Bonds are in denominations of $\$ 1,000$

## INTEREST is payable in gold in San Francisco．

TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement the city against the same on the following dates
Total bonded debt．．．．Jan．1，99．Sept．19，＇98．July 1，＇97．July 1，＇96． Sinking funds $\quad \$ 291,000$ \＄291，

## Net debt．． <br> $\qquad$ <br> $\$ 95,457 \quad \$ 134,451$

TAX FREE．－All bonds of this city are exempt from taxation
CITY PROPERTY．－The following is a description of the property the State Controller by direction of the Board of Supervisors in September，1898．The water，gas and electric－light plant are not owned by the city．
Park reservations and public squares．．．
的 City halls，county jails，hospitals，almshouses，House of Cemetery reservation．．．
Sundry lots

School lots，improvements，libraries，furniture \＆e
650,000 260，000

Total．
ASSESSED VALUATION．－The following table gives the a

| Years． | Real． | Personal． |  | per $\$ 1,000$. |
| :---: | :---: | :---: | :---: | :---: |
| 1898－99 | \＄282，769，730 | \＄69，574，331 | \＄352，344，061 | \＄18．06 |
| 1897－998 | 278，157，865 | 69，796，965 | 347，954．830 | 16.954 |
| 1896－97． | 275，334，295 | 82，251，831 | 357，586，126 | 13.98 |
| 1895－96．． | 265，031，325 | 62，814，017 | 327，845，342 | 22.50 |
| 1894－95．． | 261，809，115 | 63，299，903 | 325，109，018 | 14.93 |
| 1893－94．． | 276，457，420 | 66．186，759 | 342，644，179 | 16.06 |
| 1892－93．． | 277，346，008 | 68，884，698 | 346，224，706 | $14 \cdot 34$ |
| 1889－90．． | 241，119，410 | 64，920，995 | 306，040，405 | 17．22 |
| 1884－85．． | 164，495，888 | 59，013，672 | 223，509，560 | $15 \cdot 77$ |
| 1879－80．． | 166，429，845 | 51，057，229 | 217，487，074 | $19 \cdot 95$ |
| 1874－75． | 162，466，177 | 101，763，267 | 264，229，444 | $20 \cdot 99$ |
| 1869－7 70 | 69，776，603 | 44，982，907 | 114，759，510 | $30 \cdot 80$ |
| 1864－＇65．． | 47，345，973 | 35，851，652 | 83，197，725 | $29 \cdot 80$ |
| 1861－62．． |  |  | 41，870．811 | 28.70 |

The tax rate for city and county purposes for 1898－99 was $\$ 13 \cdot 18$ and for State pur The amoun taxes levied in 1898－99 for city and county purposes $\$ 189,454$ ）was $\$ 4,643,894$ ；for State purposes was $\$ 1,719,439$ ；tota 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 DIS－ TRICT．－Jas．D．McDiarmid，President． This district is in Riverside County．Winchester，P．O． WATER WORKS－When Due．Total debt June 2，1897．．$\$ 228,000$ 6s，J\＆J，$\$ 228,000 \ldots . . J a n .1,1902$ Tax valuation $1895 \ldots . .$. （Part due yearly thereafter．）

Tax rate（per $\$ 1,000$ ）．．．．．．．．．$\$ 2 \cdot 70$
$\qquad$
SAN JOAQUUIN CO．－$\left\{\begin{array}{l}\text { OTTO FRUNSKY，Clerk．} \\ \text { A．G．KEAGLE，Auditor．}\end{array}\right.$ county seat is Stockton．
 4s，J\＆J，\＄112，000．．．July 1， 1907 HOSPITAL BONDS－ 5s，J\＆J，$\$ 37,000 \ldots . . . J a n .1,1913$ 5s，All above bonds are subj $\$ 30,000$ call at any time on 40 days＇notice．I Population in 1897 （est．）．．．．28，629 Principal and interest on all bonds payable in gold．
INTEREST is payable at Stockton．
TAX FREE．－All the above bonds are free from taxation．
SAN JOSE．－$\left\{\begin{array}{l}\text { C．J．MARTIN，Mayor } \\ \text { J．W．COOK，}\end{array}\right.$
This city is in Santa Clara County．
LOANS－When Due．
BRIDGE BONDS－
5g．，Jan．，$\$ 6,000$, g．．．．$\$ 750$ yearly
5 g．，Jan．，$\$ 60,000$, g．． 7,500 yearly
$4^{1} 2$ ，J\＆D，\＄73，125．．．．．．18日9－1937 （\＄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 Feb．1， 1899 ，was $\$ 312,125$ ．The city then
ASSESSED VALUATION of real estate for 1898 was $\$ 14,335,165$ ； personal property，$\$ 1,707,530$ ；total，$\$ 16,042,695$ ．The total tax rate （per $\$ 1,000$ ）in 1898 was $\$ 23 \cdot 85$ ．Property is assessed at about ${ }^{2} 3$ its
POPULAT
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． COUNTY BONDS－


5s，F\＆A， 42,000 ．
$\begin{array}{ll}58, & \text { F\＆A，} \\ 5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, & 20,000 \\ 20,000\end{array}$
Total debt Mar． 1,1899
Sinking fund．
（pate \＆co．tax（eer．）＇98．．\＄12．50

LOANS－
When Due． Tax valuation，personal $4,384,221$ Tax valuation，railroad $2,025,355$ Total valuation $1893 . .30,957,588$ State \＆co tox（per M）＇98

5g．，Jan．，$\$ 20,000$ ，g．$\$ 2,500$ yearly 6g．，Jan．$\$ 114$ ， 6g．，Jan．，$\$ 114,000, \mathrm{~g} ., \$ 14,250$ Y＇rly $^{\prime} \mathrm{rly}$ （\＄1，000 yearly on June 1，）

Net debt Mar．1， 1899 Tax valuation，real．．． 1902 Tax valuation，perso＇1．． $1,438,635$ State \＆co．tax（ $\mathrm{p} . \$ 1,000)^{\prime}$
Population in 1890 was

Popul） | $\mathbf{7 , 3 4 5}$ | Population in 1890 was．．．．．16．072 |
| ---: | :--- |
| Population in 1895 （est） |  |

－

## SAN MATEO CO．－$\left\{\begin{array}{l}\text { M．H．THOMPSON，Clerk．} \\ \text { GEO．BARKER，Auditor．}\end{array}\right.$

County seat is Redwood City．
$\qquad$ 412s，annually，$\$ 48,000 \ldots \ldots .1908$
hen Due． Interest payable at Redwood City． Floati Floating debt． ．．．．．．．．．．．．．．．．． 4,000
52,000
4,875

Net debt Jan．1， 1899.
$\$ 47,125$
$\mathbf{9 9 6 , 9 5 0}$ Sinking fund．．．．．．．．．．．．．．．．．$\quad 52,\left.000\right|_{\mathbf{P}} ^{\mathbf{P}}$ ax valuation，real．．．．
$11,996,950$ Population in 1898 （est．）．．．．15，500

SANTA ANA．－EDWARD TEDFORD，Clerk．
This city is the county seat of Orange County．
$\begin{aligned} & \text { LOANS－When Due．}\end{aligned} \left\lvert\, \begin{aligned} & \text { Assessed valuation＇97．\＄2，251，000 } \\ & \text { Assessment about 2s actual value．}\end{aligned}\right.$
 Tax rate（per $\$ 1,000$ ） $1897 . \$ 25 \cdot 00$ Tax rate（per $\$ 1,000$ ）1897．$\$ 25 \cdot 00$
Population in 1890 was $\ldots .3,628$ Population in 1898 （est．）．．．．．5，300

SANTA BARBARA．－F．J．McGuire，Treas． Santa Barbara is in Santa Barbara County．
LOANS－When Due．，Net debt Feb．1，1899．．．$\$ 50,868$ BOULEVARD BONDS－ 5s，Mar．，\＄49，386．．．．Mar．25， 1899
（part due yearly）to Mar．25， （part due yearly）to Mar．25， 1912 5s，Oct．，$\$ 11,987 \ldots .$. Oct．22， 1899 （part due yearly）to Oct．22， 1911 Bonded debtFeb．1，1899 ．．$\$ 61,350$
Sinking fund．．．．．．．．．．．．．． 10,481 Tax valuation，1， 1899

4，249，062 tal tax（per \＄1，000）＇98．．$\$ 32 \cdot 2$ plation 1899 （est．）．．．．．9，000㲘 SANTA CLARA CO．－$\left\{\begin{array}{l}\text { Jos．A．LOTZ．Treas．} \\ \text { H．A．PFISTER，Clerik．}\end{array}\right.$

County seat is San Jose．
LOANS－ $\qquad$
REFUNDING BONDS． $41_{2}$ ，A\＆O，$\$ 23,000 \ldots$ Apr．13， 1905
$41_{2 S}$, J\＆J， $36,000 \ldots$ July 1， 1910 4 s ，F\＆A，$\quad 30,000 \ldots$ Aug． 19,1905 4s，A\＆O．23，000．．．．Oct．23， 1905 Total debt Jan．1，＇99．．．\＄112，000 INTEREST is payable at County
TAX RATE inside cities and incorperater
OPTIONAL．－All bonds are subject to call，
Santa Clara County School District．－
 $\begin{array}{ll}7^{1} 1_{28}, \text { July，} \\ 7 \mathrm{~s} \text { ，var．，} 49,000 \ldots \ldots . . . . \mathrm{July}^{19} 1,1900 \text { to } 1907 & \text { Tot }\end{array}$

## SANTA CRUZ．－

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．

LOANS－When Due．Interest payable at Santa Cruz． G BONDS－（GOLD）－$\quad$ Total debt（last returns）．．$\$ 360,000$ 5s，Apr．，$\$ 258,000$ ．Apr． $15,{ }^{(\$ 9,000}$ due yearly．）${ }^{\prime}$ 5s，Apr．，$\$ 60,000$ ．．．．．．．．．．．．．．． Population in 1890 was．．．．．．．5，596

TAX FREE．－Bonds of this city are exempt from taxation．
SANTA CRUZ CO．－$\left\{\begin{array}{l}\text { H．H．MILLER，Clerk．} \\ \text { W．H．BIAS，Treas．}\end{array}\right.$
County seat is Santa Cruz．

LOANS－When Due． $41_{2}$ s，J\＆D，$\$ 94,000 \ldots . . . . .$. School Dist．Bonds－ 6s，7s，8s，Jan．，\＄75，500 $\qquad$ Total debt Feb．1，1899．．$\$ 169,500$ chool Dist （ Population 1898 （local est．）．21，250 TAX all bonds issuod oy this county aro tax exempt．

## SANTA MONICA．－

Town in Los Angeles County．

LOANS－When Due． When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation 1897 } \\ & \text { Real valuation（est．）}\end{aligned} \$ 31\right.,799,545$ 68，M\＆S，$\$ 29,000 \ldots . .1899$ to 1927 Total tax（per $\$ 1,000$ ）； $97 \ldots . . \$ 17 \cdot 80$ | （\＄1，000 due Jearly on Sept．1．） |
| :---: | :--- |
| Total debt Sept．15，1897．．$\$ 30,000$ | \left\lvert\, \(\begin{aligned} \& Population in 1890 was．．．．．．．1，627 <br>

\& Population in 1896 was．．．．．．， 228\end{aligned}\right.\)
SANTA ROSA．－\｛ $\left\{\begin{array}{l}\text { J．W．JESSE，Mayor．} \\ \text { C．L．MOBLEY，City Clerk．}\end{array}\right.$ This city is in Sonoma County． WATER BONDS－

When Due． Dec．，＇99 to＇33 4 s ，Dec．，$\$ 144,875, \mathrm{~g}$ ．Dec．， 99 to＇ 33 | Total debt Jan． $1,1898 \ldots . .148,500$ |  |
| :---: | ---: |
| Sinking fund．．．．．．．．．．．．． | 2,017 |

Net debt Jan．1， 1898 8146，483 Assesment about＇45 actual value Total tax（per $\$ 1,000$ ）＇97．．$\$ 23 \cdot 30$ Population in＇ $97,8,000$ to 10,000 Population in 1890 was．．．．．．．5，220
SHASTA CO．－$\left\{\begin{array}{l}\text { A．J．DRYNAN，Clerk and Auditor．} \\ \text { WILLIAM A．SMITH，Treasurer．}\end{array}\right.$
County seat is Redding．

LOANS－When Due． 7s，J\＆J．\＄9，000．．． ．．．．． 1900 CoUrt HoUse \＆Jail－
5 s ，F\＆A，$\$ 47,000 \ldots$. Feb． 15,1909 5s， F Subject to call at any time． Subject to call at any time．

Total debt July 1，1898．．．．\＄56，000 Tax valuation 1898．．．．．．7，205，358 Assessment same as actual value． State \＆Co．tax（per M．）＇98．．$\$ 20 \cdot 00$ Population in 1890 was．．．．12， 183 Population 1897 （local est．）． 17,000

SIERRA COUNTY．－\｛怠 J．MEROUX，Clerk．

 $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 10,300 \ldots \ldots$. Total debt，July $1,1898 .$. Tax valuation，real．．．．

State \＆Co．tax（per M．）$; 98 . \$ 30 \cdot 00$

Population in $1890 \mathrm{was} . . .5,051$ $\mathbf{1 9 5 , 3 5 5} |$| 150 | Population in 1896 （est．）．．．．．5，500 |
| :--- | :--- |

Tax valuation，real．．．．．$\$ 8,858,845$ Tax valuat＇n，personal．1，219，465 Tax valuation，railr’ds．$\quad 553,349$
Total valuation $1898 \ldots 10,631,659$ Total valuation 1898 ．．．10，631，659 State \＆co．tax（ $\mathrm{p} . \mathbf{\$ 1 , 0 0 0 ) ^ { \prime } 9 8 . \$ 2 0 \cdot 0 0}$ Cruz．Bonds are owned by the State．
 Total tax（per $\$ 1,000$ ）； $97 . . \$ 17 \cdot 80$

[^5]
$\qquad$

<br>？




SISKIYOU CO．－$\left\{\begin{array}{l}\text { R．H．De WITT，Treasurer } \\ \text { ALLEN NEWTON，Clerk．}\end{array}\right.$ County seat is Yreka．
LOANS－ CoUNTY BONDS－
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 48,700$.
Jan．1， 190 Tax valuation，railr＇ds Tax valuation，raiks． Equalized valuat＇n＇ 98 ．
 Tax valuation，real．．．．．．5，638，579 ${ }_{\text {Population } 1890 \text { was．．．．．．．．12，163 }}$ TAX FREE．－All bonds are exempt from taxation．
SONOMA CO．－ $\begin{aligned} & \text { S．B．FULTON，Clerk．} \\ & \text { E．F．WOODWARD，}\end{aligned}$
County seat is Santa Rosa．
LOANS－BAILROAD BoNDS－When Due． Ratlroad $\qquad$ $4^{144}$ ，A\＆O，\＄137，000 ．．April， 1906 Bonds are exempt from taxatione． Bonds are exempt from taxation．
Total debt July 1，1893．$\$ 137,000$ Tax valuation，real ．．．．．20，891，485

Tax valuation，pers＇1 $\ldots \$ 2,800,370$ Tax valuation，railr＇ds．1，756，656 Total valuation 1898．．．25．449，511 Assessment about
State \＆Co．tax（per M．）${ }^{2} 98 . \$ 14.50$
P $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．32，721 } \\ & \text { Population in } 1897 \text {（est．）} \ldots 37,500\end{aligned}\right.$

STOCKTON．－$\left\{\begin{array}{l}\text { WM．INGLIS，Mayor．} \\ \text { I．H．ROBINSON，Clerl }\end{array}\right.$
Stockton is in San Joaquin County．
＊LOANS－When Due $\mid$ Interest is payable at Stockton． Refunding city bonds of 1883 Total debt Feb．1，＇99．．．\＄211，250 6s，J\＆J，$\$ 80,000$ ．July 1,99 to＇03 （\＄19，000 due yearly July 1．）

SEWER \＆IMP．Bonds or 1890－ $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 131,250$ Sept 10,1 － （ $\$ 11,750$ yeariy）to Sept． 10,1910 Total valuation $1893 \ldots 12,600,221$ | Assessment about $1_{2}$ actual value． |
| :--- |
| Total tax（per $\$ 1,000$ ） $1898 . \$ 29 \cdot 05$ | Potal tax（per $\$ 1,000$ ） $1898 .{ }^{\text {P2 }}$ 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．－\｛ $\begin{aligned} & \text { D．D．GREEN，Gounty Clerk．} \\ & \text { A．S．MCPHITRIDGE，Aud＇t＇r．}\end{aligned}$ County seat is Yuba City．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation，railr＇s．} \\ & \text { Total } \\ & \text { ROAD } \\ & \$ 312,877\end{aligned}\right.$ ROAD BONDS－

1903 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{KJ}, \$ 11,000 . . .189 . .{ }^{1903}$ Bonded debt July 1，1898．．．$\times 11,00$ Equalized valuation $98.5,723,623$ $\begin{array}{ll}\text { Tax valu ation，real } . . .5,090,183 & \text { Population in 1890 was．}\end{array}$ Tax valuation，personal $\quad 632,475$

TEHAMA CO．－$\{$ WM．A．FISH，Clerk． County seat is Red Bluft．
LOANS－When Due．｜Taxvaluation personal\＄1，810，425 FUNDING Bonds－Then Due．Tax valuation，RRs．．．．．． 847,375 4s，J\＆J，45．000．．．．．．Jan．2， 1915 Total valuation 189

 Tax valuation，real．．．．．．7，785，638 Population in 1899 （est．）．．．．．．．，000
INTEREST is payable at County Treasurer＇s office．
TRINITY CO．－$\left\{\begin{array}{l}\text { R．L．CARTER，Clerk．} \\ \text { R．WTILLER，Treas }\end{array}\right.$

## County seat is Weaverville．

LOANS－
When Due．
$5 \mathrm{~F}, \mathrm{FEA}$ ， 225500
Total debt Iubly 1,1898
．．． 1908
Tax vebutivy 1，1898．．\＄25，500俗 AX FREE－Bonds issued by this county are exempt from taxation． INTEREST is payable at Weaverville．

TULARE．－D．F．Reed，Pres．Board of Trustees． Tulare is in the county of the same name．The bonds described in the following are issued by the Tulare Irrigation District，consisting of 5,00 acres land，of which the city forms part．



 | Interest parable at Tulare in gold． | Population 1890 was．．．．．．．．．．，697 |
| :--- | :--- |
| Population 1897 （local est．）． 3,000 |  |

TAX FREE－All of the above bonds are exempt from taxation ex－ sept as personal property when held by local parties

VALLEJO．－$\} \begin{aligned} & \text { J．A．MCINNIS．Chairman Fin．Committee．} \\ & \text { J．R．} \\ & \text { ENGLISH，Treasurer }\end{aligned}$ This city is in Solano County．
LOANS－ 5s，April，\＄288800．．．．Apr．1， 1900 （\＄800 due yearly．） WATER BONDS， $1892-9$ to 1912
$6 \mathrm{~s}, \$ 175,000 \ldots \ldots . . .1899$ to．．．．． （\＄12，500 due yeariy on Dec．1．） Bonded debt Mar． $1,98, \$ 217,900$ Population 1890 ． Population in 1897 （est．）．．．．．8，000

WHITTIER．－Walter E．Butler，City Clerk． City is in Los Angeles County．
LOANS－When Du
WATER－WORKS BONDS－
（\＄1，000 due yearl． 1900 to 1939 Interest payable in Whittier．

Tutal debt 1898
898.
．$\$ 40,000$

WOODLAND．－Jas．C．Harlan，Treasurer．
This city is in Yolo County．
LOANS－When Due
S．July，$\$ 84,500 \ldots 1899$ to



YUBA CO．－$\left\{\begin{array}{l}\text { D．D．GREEN，Clerk．} \\ \text { L．J．COPE，Treasurer．}\end{array}\right.$
County seat is Maryssille．

LOANS－ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 21,000$. Optional at any tio．．．
Bonded debt Bonded debt July 1， 1898 Tax valuation，real．．．．

When Due． ．．．． 1902 $\$ 21,000$ 921,280 INTEREST is payable at Marysville．

## State of Oregon．

Equal．valuation，RRs．$\$ 341,957$ otal valuation 1898．．5，004，502 Assessment is $1_{2}$ actual value． Total tax（per $\$ 1,000$ ），＇98．$\$ 22 \cdot 00$ Population in 1890 was．．．． 9,636

## 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．1903），－T．T．Geer
Secretary of State（term ex．2d Mon．Jan．1903），F．I．Dunbar
Treasurer（term ex．2d Mon．Jan．1903）
C．S．Moore
＊The Legislature does not always canvass the vote for Governor immediately upon its meeting，and the Governor＇s term runs until his Legislature meets biennill
day in sions；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
 lotsthat oro by that name，in the argregate amounting to $\$ 1,829 \cdot 79$ ，which the State is ready and would be very glad to pay，but cannot get them in．Interest on these ceased prior to December 31， 1896.
On January 1，1899，$\$ 2: 3,98488$ of warrants were outstanding，in addition to which there are $\$ 34,92538$ of swamp land warrants，pay－ the Treasurer．
VALUATION．－The gross valuation in 1897 as equalized by the State equalized valuation，$\$ 139$ ；indebtedness and exemptions，$\$ 8,622,592$ ； was $\$ 5.70$ ．
in DEBT LIMITATION．－Oregon framed and adopted its Constitution to－day originally The provisions with respet 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 1890 years named：
${ }_{1880} 189 . . . . . . . . . .313,747,\left.768\right|_{1860} ^{1870}$ $\qquad$ $\left.{ }_{52,465}^{90,923}\right|^{1850}$ $\qquad$

## Cities，Counties and Towns

in the
STATE OF OREGON．
ASTORIA．－Astoria is in Clatsop County．
LOANS－When Due． $\mid$ Bonded debt Oct．1，＇98．．$\$ 179.050$ ELECTRIC
．．s．$\$ 10,000$ ．．s， F ．．．．．．$\$ 10,000$ ．．．．．．．．．．．．
FU，．．．．，$\$ 90,000 \mathrm{~g} . . . . . \mathrm{Apr} ., 1917$
68，．．．．．．\＄90，000 ．．．．．．．Apr．， 1917
68，M\＆S，$\$ 23,000 \ldots .$. Sept．1， 1910 6s，M\＆S， $6,000 \ldots .$. Sept．5， 1902 6s，$\ldots$ ．．．．． $50,000 \ldots . .$. Nov． 2,1911
STREET BNDS－ Street bonds（addit＇l）．． Water bonds（addit＇l）． Warrants（ad 23,260

300,000 |  |
| :--- | :--- | total valuation $1898 \ldots . .1,554,000$ City tax vation about $1_{2}$ actual Val ． Total tax（per M．．）＇98．．．．．．．$\$ 10 \cdot 00$ Total tax（per $\$ 1,000$ ）．．．．．．． $57 \cdot 20$

Population in 1890 was Population in 1895 （est．）．．．． 10,000 WATER BoNDS－
$5 \mathrm{~g}, \mathrm{~J} \& J, \quad 300,000$
$\mathrm{~g} . . \mathrm{J}$

BAKER CITY．－County seat of Baker County．
Bonded debt Apr．1，1899．$\$ 60,000 \mid$ Tax valuation 1899 …．$\$ 850,000$
 Water debt（included）．．．． $60,000 \mid$ Population in 1899 （est ）．．．．．． 7,000

CLACKAMAS CO．－Jacob Shade，Treasurer． Oregon City is the county seat．
County has no bonded debt．Assessed valuat＇n 1898．\＄4，150，039 Floating debt Oct． 1, ， $93 . \$ 141,846$ Tax rate（per $\$ 1,000$ ）＇ $99 \ldots \ldots 28.00$

CORVALLIS．－
This city is in Benton Counts．
Tot．debt（float＇g）Jan．1，＇98．\＄10，000 $\left|\begin{array}{c}\text { City tax（per } \$ 1,000 \text { ）．．．．．．．．} \$ 7.00 \\ \text { Total valuation } 1898,550,006\end{array}\right|$ Total valuation 1898．．．．．．550，006 Average school tax ．．．．．．．．．．5．00 State \＆Co．tax（per $\$ 1,000$ ）$\$ 24 \cdot 80 \mid$ Population in 1898 （est．）$\ldots . . .2,500$

HEPPNER．－J．P．Williams，Recorder．
Heppner is in Morrow County．
Total debt Feb．．1，1898．．．$\$ 20,000 \mid$ Real valuation．．．．．．．．．．．．$\$ 800,000$ Tax valuation 1897．．．．．．．．366，508 $\mid$ Population 1897 （estimated）． 1,200

J ACKSON CO．－Gus Newbury，Clerk．
Jacksonville is the county seat．
Total debt Oct．1，1898 ．．．．$\$ 156,020 \left\lvert\, \begin{aligned} & \text { Assessment about } 1_{2} \\ & \text { Cotual value．}\end{aligned}\right.$ Cash in treasury Assessed valuation＇98．． $4,477,506$ ，Population in 1890 was．．．．．11，455

KLAMATH CO.- $\left\{\begin{array}{l}\text { O. H. WITHROW, Clerk. } \\ \text { H. VAN VALKENBURG, }\end{array}\right.$ County seat is Klamath Falls (Linkville).

 KLAMATH FALLS.-C. L. Parrish, Rec'der. County seat of Klamath County. Bonds are in litigation. LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1898 \ldots . . . . . \$ 130,689\end{aligned}\right.$
 Floating debt.............. $\quad 1,100 \mid$

## LAKE COUNTY.-

## County seat is Lakeview.

County has no bonded debt. I State \& Co.tax (per M.) '98..\$25 70

 | Equalized valuation $97.1,325,699$ |
| :--- | :--- |
| Assessment about $1_{2}$ actual value. |

## MEDFORD.-Charles Strang, Treasurer.

## Medford is located in Jackson County.

WATER BONDS
When Due. |Total debt Apr. 1, 1896. \$38,000
$78, J \& J, \$ 20,000 \ldots .$. Sept. 1, $1900 \quad \begin{aligned} & \text { Tax valuation 1894...... 300,000 } \\ & \text { Assessment about } 2_{5} \text { actual value }\end{aligned}$ Interest payable in New York. $\quad$ Assessment about ${ }^{\text {Total tax (per } \$ 1,000 \text { ) }}$........ $\$ 40 \cdot 00$ Bonded debt............... $\$ 20,000$
Floating debt (about)..... 18,000 $\begin{aligned} & \text { Population } 1890 \text { was............ } 1,196 \\ & \text { Population } 1894 \text { (est.) } . . . . .2,200\end{aligned}$ Floating debt (about)...... 18,000 Population. 1894 (est.) .......
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. $\quad$ Assessed valuat'n '98. $\$ 42,870,564$ Float'g debtJan. 1, '99....\$480,777 $\begin{gathered}\text { State \& Co. tax (per M.)'98. } 18.50 \\ \text { Sinking fund }\end{gathered}$


OREGON CITY.\{ C. D. LATOURETTE, Mayor.
This city is situated in Clackamas Co.

## CITY BONDS-

When Due. |Total debt Jan. 1, 1899.. $\$ 62,800$ $68, \mathrm{~g} ., \mathrm{M} \mathrm{\& N}, \$ 30,000 \mathrm{~g}$. May 1, 1901 Tax valuation, real....... 867,000 5s, g., M\&N, 20,000g.May 1, 1904 ATER-WORKS BONDS6s, g., J\&J, \$10,000g.Jan. 1, 1904 Bonded debt Jan. 1, $1899 . \$ 60,000$ Floating debt...
"Oregon City's limits have recently been enlarged and the population
INTEREST water bonds in New York.

POLK COUNTY.-H. L. Fenton, Treasurer. County seat is Dallas. County has no bonded debt.

Floating debt Feb.1,1899.\$85,732| Tax valuation'98. .... $\$ 4,349,559$ | Tax valuation, real......3,417,233 | Total tax (per $\$ 1,000$ ) '98... $\$ 21 \cdot 00$ |
| :---: | :---: |
| Tax valua'n, pers. \& RR.s.932,326 |  |
| Population in 1897 was... |  |

PORTLAND.-A. N. GAMBELL, Auditor.

Portland is the county-seat of Multnomah County. The cities of Portland, East Portland and Albina were consolidated in June, 1891. LOANS- When Due. LOANS- When Dre6s, J\&D, \$50,000....June 1, 1921 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 500,000 \ldots . . J a n .1,1920$ 5s, A\&O, 200,000........ Apr. 1, 1922 CITY HALL BONDS5s, J\&J, \$175,000....Jan. 1, 1920 5s, J\&J, 500,000 .Jan. \& J'ly 1922 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000$.. | FUNDING BONDS-.... Apr. 1, 1923 |
| :--- | 5s, J\&D, $\$ 430,000$................ 1928

$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 50,000 \ldots .$. May 1, 1921

LOANS-
6s, Var., $\$ 31,969 \ldots \ldots . . . . . . . . . . . . .$.

| 6s, Var., $58,601 \ldots . . . . . . . . . . . . . . . . . . . . . ~$ |
| :--- | 1906

6s, Var., 38,334....................... 1907
PARK BoNDS-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 . . . .$. June 1, 1921 6s, M\&N, $\$ 250,000 \ldots$. May 1, 1921 5s, J\&J, *700,000.....Jan. 1, 1917 Gs, F\& A 6s, J\&A, $\$ 10,000 \ldots$ 6s, M\&N, $40,000$.

Aug. 1, 1910 June 1, 1921
May 1, 1901 rates, not from taxation.
\& CTEREST on the general bonds due in 1910 is payable by Blair 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. $\$ 5,428,336$, including the water debt of $\$ 3,150,000$; sinking fund, $\$ 35,784$; net debt, $\$ 5,39 \%, 552$.
DEBT LIMITATION.-Portland's charter limits the city's debt to the present debt, and floating or warrant debt is prohibited.
ASSESSED VALUATION in 1898 was $\$ 38,396,620$, property being assessed at about 40 per cent of its actual value; city tax (per $\$ 1,000$ ) vas $\$ 8 \cdot 00$; total tax (per $\$ 1,000$ ) $\$ 30 \cdot 50$.
WATER WORKS.-The water works are self-sustaining. The POPULATION The POPULATION. -The population in 1890 was 46,385 ; in 1880 was 1890 was 62,046 ; in 1895 it was 81,342 . In 1899 (est.) 85,000 .

PORT OF PORTLAND.-C. Randolph, Cl’k
The Port of Portland was incorporated in 1891 and given authority o issue bonds to the amount ot $\$ 500,000$ for river and harbor improvements. Its limits include the consolidated City of Portland and at present is as follows. LOANS- When Due. 5s, J\&J, \$350,000.....Jan. 1, 1922 Interest is payable at Portland.

SALEM.-JoHN Moir, Treasurer.
This city is in Marion County
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Floating debt April, } 1896 \$ 34,160 \\ & \text { FUNDING BoND (gold)- }\end{aligned}\right.$ .., semi-an., $\$ 60,000 \ldots \ldots . .1914$ STREET IMPROVEMENT BONDS6s, ...... \$6,181.................... Total debt Apr., $1896 \ldots . .183,160$
Tax valuation 1898.......1,961,801 Total tax (per $\$ 1,000$ ) $988 \ldots \$ 31 \cdot 00$ Population in 1890 was.... 10,000
Population 1898 (est.) $. . . .12,000$

THE DALLES.-The Dalles is in Wasco County LOANS- When Due. Water debt (included). $\$ 100,000$ 6s......, \$57,000 .....May 1, $1920 \left\lvert\, \begin{aligned} & \text { Cash in treasury Feb.1, '99.97,741 } \\ & \text { Tax valuation 1898......1,110,127 }\end{aligned}\right.$
 ( $\$ 25,000,100,000 \ldots \ldots 1900-1915$ (\$25,000 due every 5 yrs. in Mar.)
Total debt Feb. 1,1899 . $\$ 157,000$ Population in 1895 (est.) .....3,500

## UMATILLA CO.

Countr has Pondet.
County has no bonded debt. Tax $\quad$ alution $1898,98.6185,000$ Population in 1890 was......13,381

## State of Washington.

## DEBT, RESOURCES, \&c.

Organized as a Territory (Act March 2, 1853) - March 2, 1853 Admitted as a State (Act. Feh. 22, 1889)

Nov. 11, 1889
Total area of State (square miles) 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 deseribed in detai below. The United States Mortgage \& Trust Co, is now (1899) the New York fiscal agent for the State of Washington.

LOANS
NAME AND PURPOSE.
Funding, April 1,
P.Ot. Payable. When Drie. Outstand'g ...... $31_{2}$ Apr. 1 Apr. 1, 1905

Outstand $g$.
$\$ 250,000$ These bonds are payable in gold.
INTEREST is payable at the office of the StateTreasurerin Olympia. TOTAL DEBT.-The total bonded debt on Nov. 1, 1898, was $\$ 250,000$, and the floating debt was $\$ 1,455,969$.
ASSESSED VALUATION.-The assessed valuation, equalized by State board, for 1898 of real estate was $\$ 170,921,051$; personal property, $\$ 35,800,568$; railroads, $\$ 20,274,675$; total, $\$ 226,996,294$. The following statement shows the total assessed valuation of the State for the years indicated. The tax rate (per $\$ 1,000$ ) for 1898 was $\$ 5 \cdot 00$ including $\$ 260$ for school purposes.

| Years. | Assessment. | Fears. | Assessment |
| :---: | :---: | :---: | :---: |
| 189× | \$226,996,294 | 1891 | 273,642,099 |
| 1897 | 226,130,784 | 1890 | 217,595,739 |
| 1896 | 204,677,668 | 1885 | 50,484,437 |
| 1895 | 204,190,377 | 1880 | 23,708,587 |
| 1894 | 212,430,511 | 1875 | 14,569,156 |
| 1893 | 284,078,122 | 1870 | 10,642,863 |
| 1892 | 319,016,341 | 1860 | 4,394,735 |

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 firs limits the debt, the second names exceptions to the limit and the thir sections are all found in article 8, and were given in the State and City Supplement of April, 1895; page 152.
SEOOND, Oounties, Cities, Towns \&.c. are more rigorously guarded The whole system as to municipalities is found in section 6 of article 8 hough section 7 is also important, as it forbids counties, cities \&o 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.


Cities, Counties and Towns
IN THE

## STATE OF WASHINGTON.

ADAMS COUNTY.-G. A. Kennedy, Aud r. County seat is Ritzville
LOANS- When Due. $\mid$ Tax valuation, real.....\$1,335,107 COURT HoUse Bonds-1892. Due. $\begin{aligned} & \text { Tax valuation, real..... } \$ 1,335,107 \\ & \text { Tax valuation, personal. } 657,523\end{aligned}$ $6 \mathrm{~s}, \ldots . . ., \$ 20,000 \ldots .$. Mar. 1, 1912
subject to call 1902. Floating debt July 1, $97 . . \$ 13,350$ State \& Co. tax (p. $\mathbf{~ S 1 , 0 0 0 \text { ) '95. 14.08 }}$ Total debt................... 33,350 $5,129 \left\lvert\, \begin{aligned} & \text { Population in } 1892 \text { was....... } 2,185 \\ & \text { Population in } \\ & \text { Pash in treasurv }\end{aligned}\right.$ Cash in treasurv............... 5,129
Net debt July 1, $1897 . . . .$.
28,221
ANACORTES.-J. W. Lowman, Treasurer.
This city is in Skagit County.

| LOANS- | When Due. |
| ---: | :--- | \left\lvert\, \(\begin{aligned} \& City tax (per \$ 1,000 ) '99... \$ 10 \cdot 00 <br>

\& Wopulation in 1890 was......1,131\end{aligned}\right.\) Waraits outstanding..... $\$ 91,038$ Tax valuation 1898.........555,000

Population in 1890 was.......1,131
Population in 1899 (est.)....1,450

ASOTIN COUNTY．－Elmer Waldrip，Treas． County seat is Asotin．
LOANS－ onds－ Bonded debt， $\mathbf{J}$ Floating debt To al debt．．．
Caoh on hand
Net debt July 1，1898．．．．\＄39，961 Net debt July 1， 1898 ai．． $\begin{array}{r}\$ 39,96 \\ 559,92 \\ \hline 848\end{array}$ $2,063 \left\lvert\, \begin{array}{ll}\text { Population } 1898 \text {（estm＇td）．．．．．．2，580 }\end{array}\right.$

BALLARD－F M De Moss，Treasuer． Ballard is in King County．
LOANS－${ }^{\text {LO }}$ When Cue．Tax valuation 1895 ．．．．$\$ 788,595$ WATER AND LIGHT BONDS－$\quad$ Real valuation（about）．2，000，000 6s，g，J\＆J，\＄46，000，g．Jan．1， 1915 Population in 1890 was

CHEHALIS COUNTY．－\｛ $\begin{gathered}\text { C．N．WILSON，Treas．}\end{gathered}$ County seat is Montesano． LOANS－ FUNDING BONDS
6s，Nov．，$\$ 85,000 \ldots$ ．．． Bonded debt Jan．1， 99.191 Floating debt．．．．．．9．$\$ 85,000$ Total debt Jan．1，1899．． 143901 Tax valuation，real．．．．． $5,299,133$ Population in 1899 （est） 10,400 o at the Chemical National Bank，New York TAX FREE．－Bonds of this county are exempt from taxation．

CLALLAM CO．－Thos．T．Aldwell，Auditor． County seat is Port Angeles．

FUNDING BONDS 78，Dec． $31, \$ 14,00$
ROAD BONDS－
6s，M\＆N 15，\＄90， 6s，J\＆D $\quad \uparrow 90,000 \mathrm{~g}$ ．May 15， 1911 Subject to call 1901 and 1902 Bonded debt July 1，＇98．\＄114．000 Floating debt．．．．．．．．．．．．．． 212,400 Floating debt．．．．．．．．．．．．． 212,400 TAX FREE，－All bond 326,400
are exempt
CLARKE CO．－A．J．Соок，County Auditor．
$\qquad$
LOANS．－When Due，
68，May 15，$\$ 40,000$ ．May 15， 1911 subject to call after 10 years．
6s，J\＆D ，BONDS－
68，J\＆D，\＄45，000．．．．．Dec．1， 1909 $6 \mathrm{~s}, \mathrm{~g}$ ．，J\＆D，$\$ 10,000 \mathrm{~g}$ ． 10 years． 6s，g．，J\＆D， $15,000 \mathrm{~g}$ Dec． 1,1906 6s，g．，J\＆D，25，000 Dec．1，1906
6s，g．，J\＆D， $61,000 \mathrm{~g}$. Dec． 1,1916
INTEREST on Court House bon
解 TAX FREE．－All the above bonds are exempt from taxation．

COLFAX．－H．H．McCord，Clerk．
Colfax is in Whitman County．The city owns property valued on LOANS－When Due． $\mid$ Total debt．
6s，F\＆A，\＄30，000．．．．．Feb．1， 1912 Gs，FEER WIKRS－ 6s，F\＆A，\＄47，000．．．．Feb．1， 1912 $\begin{array}{cc}\text { Bonded debt Jan．} 1,1899 & \$ 77,000 \\ \text { Floating debt．．．．．．．．．．．．} & 22,803\end{array}$

Total debt July 1，1898．．$\$ 197.350$
Cash on hand． Net debt July 1，1898． Tax valuation，real． 147,242
$3,5742^{2}$ Total valuation，personal． 530,060 State Population in（per M．），＇98．．$\$ 12.00$ Population in 1892 was．．．．．11，526 Population in 1897 about． 14,000

Cash on hand $1 . .189$
Net debt July 1,1898 rax valuation，reai Tax valuation，personai $2,079,00$ Total valuation 1898 ，162，428 Assessment abt． $450 \ldots \ldots 2,241,434$ State \＆co tax． $45 \%$ actual value． Population in 1890 was＇98．21•35 opulation in 1880 wa opulation in 1880 was．
om taxation．
－ating debt
Net debt Jan．1，1899 Tax valuation 1898.

COLUMBIA CO．－H．E．Gilham，Auditor．

## County seat is Dayton， <br> Bonded debt Aug．1，＇98．． Floating debt <br> $\$ 38,000$ 74,735

 Floating debtSinking fund assets．
Net debt Aug． $1,1898$.

## COWLITZ CO．

aw LOANS－When Due．Net debt July 1 189
 rea subject to cail after 1907 Tax valuation，personai 1917 Tali，649 Bonded debt July 1， $1898 \$ 56,000$ Total valuation 1898 Floating debt．．．．．．．．．．．．
Total debt．．369 Cash on han

DOUGLAS CO．－－W．H．Anderson，Auditor． County seat is Waterville． LOANS－ When Due．Cash on hand．．．．．．．．．．．． 85.255

 Total debt．．．

12，205 Population in 1890 was．$\quad .3,161$

## EVERETT．－\｛J．o．WHITMARSH，Mayor．

 This city is in Snohomish County：Bonded debt Jan．1，＇99
Floating debt
$\$ 111,550$ Tax valuation， $1898 \ldots . . \$ 1,715,348^{2}$


## FAIR HAVEN．－\｛L．N．GRIFFIN，Mayor．

fis city is in Whatcom County．
LOANS－
J\＆J $\$ 225$ BoNDS－

 Froating debt．
．．．141，252
TAX FREE．－All bonds are exempt from taxation

GARFIELD CO．－J．A．Strain，Auditor． County seat is Pomerug． County has no bonded deb Tax valuation，railroads $\$ 77,595$ Cash on hand July 1，＇98．26，474 State \＆co．tax（per M．）＇97．．\＄26．70 | Tax valuation，real．．．．．．．1，101，538 | Population in 1890 was．．．．．．3，897 |
| :---: | :---: |
| Tax valuation，personal． 453,694 | Population in 1897 about．．．．5，000 |

ISLAND CO．－CARL Pearson，Co．Auditor．
Bond seat is Coupeville．
te school fund and are tax exempt．
LOANS－When Due．Tax valuation，personal．$\$ 150,738$ 6 6，Jort HoUse－ Bonded debtFeb． 1,1898 ．．．．Jan．1， 1912 Bonded debt Feb．1，1898．．$\$ 20,000$ Total debt Feb．1，1898．．．．．． 28,579
Tax valuation，real．．．．．．．． 927.750 Total valuation 1898．．．．1，078，488 Total tax（per \＄1，000）＇97 \＄17•8614 Population in 1892 was． Population in 1890 was．．．．．．．1，1，787 INTEREST on bonded debt is payable in Olympia．

JEFFERSON CO．－M．M．Smith，Auditor County seat is Port Townsend．This county has entered into an standing is reduced from 6 per cent to 4 per cent for a term of five years from January 1， 1898

LOANS－When Due．｜Equal＇d valuation，real\＄2，269，624 | CoURT HoUse \＆Roal ． |  |
| :---: | :--- |
| 6s，Jan．，$\$ 225,000 . .$. Jan，1， 1911 | Equal＇d valuation，pers． |
| Equal＇d valuation，RR． | 341,485 |
| 0.210 |  | Bonded debt July 1，1898．\＄225，000 Total valuation，1898．．．2，691，319 Floating debt．．．．．．．．．．．．．． 213,660 438，630 $\begin{gathered}\text { State and County tax } \\ \text {（per } \$ 1,000 \text { ）} 1 \times 97 \\ 20.97\end{gathered}$

 Net debtJuly 1，1898．．．．．． $363,529 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．} 8,368\end{aligned}\right.$
KING COUNTY．－Chas．F．Whittlesey，Treas． County seat is seattle．When Due．
LOANS－ Court House Bonds－ $5 s$, J\＆J，$\$ 200,000 \ldots . .{ }^{2}$ Subject to call after July 1， 1909 5s，M\＆S，$\$ 113,000$ ．．．．Mar．1， 1919 Subject to call after Mar．1， 1909 State \＆co．tax（per M．）＇98．$\$ 11 \cdot 00$ State \＆co．tax（per M．）＇98．$\$ 11^{\circ} 00 \mid \underset{\text { State }}{\text { Equal＇d val＇tion 1898．．44，361，093 }}$ Bonded debt Jan．1，1899．$\$ 313.000 \mid$ Population in 1890 was．．．．．63，989 INTE㲘

## KITSAP CO．－C．W．Clausen，Auditor．

County seat is Port Orchard．
County has no bonded debt．$\quad$ Total valuation 1898．．\＄1，530，904 Floating debt July 1，＇98．\＄35，920 $\begin{aligned} & \text { St．\＆co．tax（ } \mu \text { er M．）189s．．} \$ 19 \cdot 35\end{aligned}$ $\begin{gathered}\text { Tax valuation，real．．．．．．．．} 1,149,704 \\ \text { Tax valuation，personal } \\ 381,200\end{gathered} \left\lvert\, \begin{aligned} & \text { Population in } 1892 \text { was } \ldots . . .5,144 \\ & \text { Population in 1896．．．．．．．．．．．．．} 124\end{aligned}\right.$ KITTITAS CO．－L．V．Wells，Auditor．

## County seat is Ellensburg

| LOANS－ |
| :--- | :--- |
| CoUNTY BONDS， $1895-$ | \left\lvert\, \(\begin{aligned} \& Tax valuation，real．．．．，\＄2，74, 276 <br>

\& Tax valuation，person＇1\end{aligned}\right.\) 6 s，．．．．，$\$ 117,000 \ldots . . . . . .1915$ Tax valuation，person＇1．856，536

 6s，ann．，$\$ 78,000$ Mar 1912 State \＆Co．tax（p．M．）＇98．${ }^{2} 1, \cdot 60$ Subject to callafter Mar．1， 1912 Population in 1892 was．．．．．．．．8，06 | $\begin{array}{c}\text { Subject to call after Mar．1，} 1902\end{array}$ | $\begin{array}{l}\text { Population in } 1890 \text { was．．．．．．．8，777 } \\ \text { Potal debt Feb．1，1899．．} \$ 195,000\end{array}$ |
| ---: | :--- |
| Population in 1898 （est．）．．．．．8，000 |  |

KLICKITAT CO．－JAs．W．Butler，Auditor． County seat is Goldendale LOANS－ $\qquad$ Net debt July 1，1898．．．．$\$ 95,787$ is，J\＆J，$\$ 70,200 \mathrm{~g} . . .1900$ to 1916 Tax valuation，person＇l． 1919,316 Payable part yearly on Jan．1．Total valuation 189×．．2，186，490 6s，J\＆J，\＄25，000，g．，．July 1， 1916 Bonded debt Jul Total debt． Cash on hand $\qquad$
Population in 1890 was．）＇97．$\$ 20 \cdot 00$ Population in 1890 was．．．．．．5，167首
LEWIS COUNTY．－J．M．Tracghber，Aud＇r． County seat is Chehalis，
LOANS－When Due．｜Cash in treasury．．．．．．．．\＄13．668 $5^{12 s}, \mathbf{J} \& J, \$ 100,000 \ldots . .1903-1912$ Ditch debt（additional）．．． 17,150 （\＄10，000 due yearly on Jan．1．）Tax valuation $1898 \ldots . .5417 .705$ Bonded debt July 1，＇96．．\＄100，000 Sta．\＆co．tax（p \＄1，000）．＇95．\＄15•40


## LINCOLN CO．－J．W．Anderson，Auditor．

County seat is Davenport．
LOANS－When Due．｜Tax valuation，real．．．．\＄3，530，689 6s，Sept．，$\$ 60,000$ June 1， 1912 6s，Sept．， $20,000 \ldots$. Sept．1， 1912 Interest payable at New York．
Total debt Mar 1， $98 . .$. ．$\$ 80,000$ Cash on hand．．．．．．．．．．．．．．． Tax valuation，personal $1,085, \times 92$ Tax valuation，railr＇ds． 783,234 Total valuation 1898 ．．．5，399，815 Total tax（per $\$ 1,000$ ）； $97 \ldots . . \$ 17 \cdot 00$ Net debt Mar． $1,1898 .$. Population 1898 （estim＇d）．．．14，000

## MASON CO．－A．L．Bell Auditor， <br> County seat is Shelton．

Bonded debt Feb．1， 1899 \＄29，000 Tax valu ition，personal．$\$ 258.950$ Floating debt．．．．．．．．．．．3，000 Total valuation 18．8．．． 8251,350 Tatal debt Feb．1，1899．．$\quad 32,000 \left\lvert\, \begin{aligned} & \text { State } \& \text { co．} t_{t x}(\text { per M．）} 98 . . \$ 21 \cdot 25\end{aligned}\right.$ | Tax valuation，real．．．．．．1，395，690 | $\begin{array}{l}\text { Population in } 890 \\ \text { Tax valuation，RRs．．．．．．．．．2．826 } \\ \text { Population in } 1899 \text {（est．）．．．．} \\ \text {（en，000 }\end{array}$ |
| :---: | :---: | :---: |

NEW WHATCOM．－\｛ $\underset{\text { C．E．F．HARDIN，Mayor．}}{\text { F．}}$
This is the county seat whatcon county
LOANS－When Due．Floating debt．．．．．．．．．．．．．$\$ 84,000$
 6s，Var．，$\$ 237,000 \mathrm{~g} . . .{ }^{\text {Funding }}$ Bunds－ $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 57,000 \ldots .$. May 1,1912 WATER BoNDS 1893 － Bonded debt Feb．1， $1899 \$ 477,000$

Tax valuation $1898 \ldots . .3,000,000$ City tax rate（per $\$ 1,000$ ）．．．$\$ 17 \cdot 00$ Potal tax rate（per $\$ 1,000$ ）．． 28.49 Population in 1899 （estim＇d）．8，000

OPTIONAL. -The $\$ 183,000$ of water-works bonds are optional at INTEREST is payable in New York City.
TAX FREE.-All bonds are exempt from taxation.

## NORTH YAKIMA.-

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.
LOANS- When Due. Bonded debt Jan. 1,1898 FUNDING BONDS 6s, J\&DDEAGE,SYSTE $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 60,000$.....Nov. 2, 1911 Interest payable in New York. Bonded debt Jan. 1, 1898 .. $\$ 90,000$ Tax valuation $1897 \ldots \ldots 1,018,60 \mathrm{~B}$ Population in 1890 was ......1,535 Population in 1895 (est.)......4, 4,000

## OKANOGAN CO.-Fred Pflaeging, Auditor.

 County seat is Conconully.County has no bonded debt. $\mid$ Equal. valuation, pers'al. $\$ 536,760$

 | Net debt July $23,1898 . .$. |  |  |
| :---: | :---: | :---: | :---: |
| 119,911 | Total valuation $1898 \ldots \ldots 9$ | 906,476 |
| State \& co.tax $(\mathbf{p} . \$ 1,000)$ | $97 . \$ 23 \cdot 00$ |  | Equal. valuation, real ... 269,303 $\left\lvert\, \begin{aligned} & \text { Stapulation in } 1890 \text { was.......1,467 }\end{aligned}\right.$

OLYMPIA.-C. S. Reinhart, Major.
Olympia is situated in Thurston County.
$\qquad$ When Due. |Floating debt
FUNDNG BOND
6s, J\&J, \$45,000, 玉...July 1, 1920
Subject to call after July 1, 1910
Interest is payable in New York.
Bonded debt Aug, 17,98 Y200.000
Total debt Aug. 17.1...... \$73,000 Tax valuatior 1897...
$\$ 73,000$

273,000 6s, A\&O, \$155,000, g. Oot. 1, 1911 Population in $188 \times$ was | Interest is payable in New York. | Population 1890 was... |
| :---: | :---: |
| Bonded debt aug. 17,'98 $\$ 200.000$ | Population 1898 (est.) |

102,000
$27 \cdot 00$

PACIFIC CO.-J. H. Dalton, Auditor.
County seat is South Bend.
LOANS-
REFUNDING BoNDS-
6s, NOV., $\$ 33,000$......Nov. 1, 1901
subject to call before maturity.

NTEREST
PIERCE CO.-W. D. C. Spike, Auditor. The county seat is Tacoma.
LOANSFUNDING BONDS, GOLD-
6 g, Apr. $2, \$ 293,000, \mathrm{~g} . \ldots \ldots$.
6s, June, $\$ 200,000$....June 1, 1911 Subj't to call after June 1, 1901 FUNDING BONDS, GOLD-(Con.)-
5s, May, $\$ 200,000 \ldots .$. May 2,1912
6 s, June, $25,000 \ldots .$. Dec. 1910 $\begin{array}{ll}6 s, \text { June, } & 25,000 \ldots . . \text { Dec. } 1,1910 \\ 68, \text { June, } & 23,000 \ldots . . \text { Dec. } 1,1911\end{array}$ Subject to call after 10 years.
INTEREST and principal are payable at the Chase National Bank, TAX FREE.-Bonds are exempt from taxation when held by parties not residing in the State.
PORT ANGELES.-J. A. Smith, City Clerk.
county seat of Clallam County. Ahout $\$ 100,000$ of street grading an other warrants heretofore included in floating debt have been Bonded debt Jan. 1, '99.... $\$ 86,000 \mid$ Tax valuation, personal... $\$ 54,554$ Floating debt.................133,716 $\begin{aligned} & \text { Total valuation } 1898, \ldots . .820,112\end{aligned}$ Sinking fund Net debt Jan. 1, 1899 219,716 City tax (per $\$ 1,000$ ) ' $98 . . . \$ 23.00$ Net debt Jan. 1, 1899

| 15,000 | Total rate (per $\$ 1,000$ ) '98.. $48 \cdot 30$ |
| ---: | :---: |
| 204,716 | Population 1899 about.......2,500 | Floating debt..

92,864
Tax valuation, real..........25,447,617 Tax valuation, personal 4,26 2,573 Tax valuation, railroad $1,281,823$ Total valuation $1899 \ldots, 30,992,013$ Total tax (per $\$ 1,000$ ) '99...\$12•00
Population in 1890 was....50,940 Population in 1890 was.....50,940
Population 1895 (est.) ......69,385
$\qquad$

PORT TOWNSEND.- $\left\{\begin{array}{l}\text { D. H. HILL, Mayor. } \\ \text { T. H. SMITH, Clerk. }\end{array}\right.$
This city is situated in Jefterson County.
LOANS-

When Due. $\mid$ Total debt Jan. 1, 1898...\$148,258 6s, J\&J, $\$ 85,000$ g. ....July 1, 1911 Total valuation 1896...... 1,663,000 FUYDING BONDS-.. City tax (per $\$ 1,000$ )............ $\$ 7 \cdot 80$ 6s, M\&N, 13,500 …..Dec. 1, 1915 Average school tax... \begin{tabular}{c|c}
Int. paid by Laidlaw \& Co., N. Y. Total tax (per $\$ 1,000$ ) $98 . . . .30 .95$ <br>
Bonded debt Jan. 1, $189 \rightarrow \ldots 98,500$ \& Population in 1890 was

 

Bonded debt Jan. 1, $189 \mathrm{~s} . . \$ 98,500$ \& Population in 1890 was......4,558 <br>
Floating debt............. \& 49,758 \& Population in 1899 (est.).....6,000
\end{tabular}

SAN JUAN CO.-Wm. O. Clark, Auditor. County seat is Friday Harbor.
Bonded debt Jan. 1, 1899..\$13,000 $\mid$ Tax valuation, real........ $\$ 756,428$ Total debt....
Cash on hand.
,1899.

| 1,582 | ' ax valuation, personal |
| ---: | :--- |
| 14,582 |  | | 2,451 | Tax rate (per 11,000 ), 97. |
| ---: | :--- |
| 12,131 | Population in 1890 was.. |

SEATTLE.-\{ $\begin{aligned} & \text { T. J. HUMES, May } \\ & \text { WILL H HAR }\end{aligned}$
uated in King County
LOANS- When Due. $5 \mathrm{~s}, \mathrm{~g}, \mathrm{~A} \& \mathrm{O}, \$ 220,000 \mathrm{~g}$. A pr. 1, 1912 FS,g, AND,
FONDE BONDS-
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 460$, 5s, J\&J, $\$ 460,000$.....July 1, 1911 $5 \mathrm{~s}, \mathrm{~g}, \mathrm{~A} \& 0, \$ 135,000 \mathrm{~g} . J u l y ~ 1, ~ 1911 ~ 1913 ~$ 5s, g, J\&J, \$495,000 g.July 1, 1913 SEWER TUNNEL BONDS- 1,1913 $5 \mathrm{~s}, \mathrm{~g}, \mathrm{~A} \& \mathrm{O}, \$ 240,000 \mathrm{~g}$. Apr. 1, 1912 5s, g, J\&J B205, 000 g.July 1, 1912 $\begin{gathered}\text { GRANT STREET BONDS- } \\ 8 \mathrm{~s}, \mathrm{~g}, \mathrm{M} \& S, 45,000 \ldots . . \text { Sept., } 1899\end{gathered} \left\lvert\, \begin{gathered}\text { WATER AND SEWER BONDS } \\ \mathrm{g}, \mathrm{J} \& J \\ \$ 955,000 \\ \mathrm{~g} . . . \mathrm{July} 1,1910\end{gathered}\right.$ INTEREST is payable in New York, and also at the office of the City Treasurer in seattle. All interest is provided for bs special tax levy. TAX FREE.-All the bonds issued by this city are tax exempt. TOTAL DEBT. - The following statement shows Seattle's bonded
debt, including the water debt, the floating debt and the total city debt on each date named.

| Bonded debt............... ${ }_{\text {Floating debt (validated }}{ }^{(3,525,000}$ |  | $\begin{aligned} & \operatorname{Jan.1.1}_{\$ 3,530,000} \end{aligned}$ | $\underset{\$ 3,540,000}{ } \operatorname{Jan}^{1,1896 .}$ |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| warrants) all called. |  | 102 | 31,660 |
| Tota | \$3,525,000 | \$3,530,102 | \$3,571,660 |
| Water debt (included) | . $\$ 1,050,000$ | \$1,050,000 | \$1,050,000 |
| The city has issued | arrants sin |  |  |

The city has issued no warrants since 1893 .
$\begin{array}{rrrrr} & \text { Jan. 1, } 99 . & \text { Sept. 1, } 97 . & \text { July } 1,96 . & \text { Nov. } 1, ’ 95 . \\ \$ 2,730,000 & \$ 2,730,000 & \$ 2,730,000\end{array}$
Floating debt.
Total debt, . Net debt. Water debt (included in total) ASSESSED VALU


| Years. | Real. | Persona | Total. |  |
| :---: | :---: | :---: | :---: | :---: |
| 1898 | \$19,8-4.635 | \$3,301,812 | \$23,136,447 | \$1200 |
| 1897 | 24,209,775 | 2,490,658 | 26,700,433 | 1100 |
| 189 | 24,052,086 | 2,453,145 | 26,505,231 | 1100 |
| 189 | 22,849,490 | 3,603,322 | 26,452,812 | 1350 |
| 1894 | 36,693,986 |  |  | 500 |
| 1893 | 37,553,445 | 4,070,030 | 41,623,475 | 1000 |

The total tax rate for 1898 was 00 per $\$ 1,000$, and includes State tax, $\$ 540$; county tax, $\$ 460$; city tax proper, $\$ 1200$ and school tax, $\$ 300$. The uncollected taxes for the jears 1892 to 1898 , inclusive, amount to $\$ 298,703$.
POPULATION. -The population in 1890 was 36,006 ; in 1880 it was
Tacoma School District No. 10.-G. F. White Secretary.

\section*{$\overline{\$ 3,573,745} \overline{21,406}$| $\begin{aligned} \$ 3,600,601 \\ 21,406\end{aligned}$ |
| :---: |
| $\begin{array}{rlll}\$ 3,491,246 \\ 21,414\end{array}$ |
| $\begin{array}{l}\$ 3,632,622 \\ 21,404\end{array}$ |} $\overline{\$ 3,552,339} \overline{\$ 3,579,195} \overline{\$ 3,469,832} \quad \overline{\$ 3,611,218}$ $\begin{array}{lllll}\$ 2,080,000 & \$ 2,080,000 & \$ 2,080,000 & \$ 2,080,000\end{array}$ Years. 1897... 1896... 895.

893..

LOANS-
$\qquad$
$6 \mathrm{6s}, \ldots \mathrm{~F} \dot{\mathrm{~A}} \mathrm{~A}^{\$ 100,000}$
6s, F\&A, 86,000...... Feb. 1, 1900 6s, F\&A, \$64,000......Aug. 1, 1911

THURSTON CO.-R. A. Graham, Auditcr. County seat is Olympia.
$\qquad$
LOANS-
Court House Bonds- When Due. $6.04 \mathrm{~s}, \ldots . . \$ 30,000$.
68 Subject to call after 1901, 191
subject to call a.sept.1, 1912
5s, April, $\$ 100,000$..Apr. 1, 1911 Funding Bonds-
6s, subject to call after May 1, 1909 Interest payable in N. Y. City and Olympia.

Bonded debt Feb. 1,'99. $\$ 225,000$ $\begin{array}{lr}\text { Floating debt......... } & 119,337 \\ \text { Total debt Feb. 1, } 99 . & 344,337\end{array}$ Cash in sinking fund... $\quad 17,883$ $\begin{array}{lr}\text { Net debt Feb. } 1,1899 . . & 326,454 \\ \text { Tax valuation, real .... } & 4,462,136\end{array}$ Tax valuat'n, personal. 4,462,136 Total valuation, railr'ds 614,351 Total valuation, 1898... 5,784,038 Tax valuation 95\% of actual value. State \& Co. tax (per M.)'98.. $\$ 12 \cdot 66$ Population in 1890 was..... 9,675
Population in 1899 (est.)...12,500

V ANCOUVER.- $\left\{\begin{array}{l}\text { A. B. BASTMAN, Mayor. } \\ \text { E. MCANLON, Clerk. }\end{array}\right.$
This city is situated in Clark County. LOANS- When Due. Cash assets

 Total debt Feb. 1, 1898...... $\$ 75,000$ Interest is payable in New Yort Both principal and interest of these bonds is payable in gold.

W ALLA W ALIA CO.- $\left\{\begin{array}{l}\text { J. W. MCGHEE, Jr., T'r. } \\ \text { C. N. MCLEAN, Aud. }\end{array}\right.$ County seat is Walla Walla. LOANSWhen Due. 5 s, Ann., $\$ 80,000$ .. 1910 (Subject to call after 1900.) Interest payable at Walla Walla. Floating debt $1,1898 . .48,5000$ Total debt July 1, $1898 . . . .133,894$ County \& road funds. Net debt July 1, 1898
.. $\$ 29,586$ Tax valuation, real... Tax valuation, personai. $1,990,300$ tion 1898 -. 8,026,247 State \& co. tax (per M),;98.\$16.00 Population in 1898 (est.)....14,000

WHATCOM CO.-ALEx. VaN WYCK, Auditor. $\begin{aligned} & \text { County seat is N ew Whatcom. } \\ & \text { Bonded debt July 1,'98. } \$ 211,500 \text { Tax valuation, personal } \\ & \text { Flon }\end{aligned}$

 Net debt July 1,1898......496,849 $\quad 4 \begin{aligned} & \text { Population in } 1892 \text { was..... } 16,565 \\ & \text { Population in } 1890 \text { was }\end{aligned}$

WHITMAN CO.-JOHN T. CORNER, Audiror. County seat is Colfax. The county is now on a cash basis, floating
debt having been paid on. FUNDING BON 5s,g.,Apr. 1, \$2 Optional after Apr. A, 1902 Interest payable in New York City. Total debt Feb. 1, 1899.. $\$ 200,000$ $\underset{\text { Net debt Feb. } 1,1899 . . . . . . .194,000}{ }$

Tax valuation real. ... $\$ 7,678,913$ $\begin{array}{ll}\text { Tax valuation,personal. } & 2,613,335 \\ \text { Tax valuation, railr'ds.. } \\ 1,532,525\end{array}$ Total valuation 1898...11,824,773 State \& co. tax (per M.) ' $98 . \$ 14.00$ Population in 1898 (est.)...30,000

## YAKIMA COUNT <br> -E. E. Kelso, Auditor

 County seat is North Yakima. COUNTY BONDS-1892. $\mathrm{o}_{2}{ }_{2}$ s, Sept.,Subject to call after ten years. REDEMPTION BONDS- 1888 . $6 \mathrm{~s}, \mathrm{~J} \& J, * 80,000$..Oct. 1,1908 Interest is payable in New York and San Francisco
Bonded debt Jan. 1, '99..\$155,000

Floating debt. Tax valuation, real Tax valuation, personal $\$ 77,347$
232,847 Tax raluation, personal. $1,1,205,428$ Total valuation 1898 . $1,051,259$ State \& co.tax (per M) 1898. 8 . Population in 1890 was $\$ 4,429$ Population in 1899 (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. 1903) R. sadler Secretary of State (till Tues. aft. 1st Mon. Jan. '03) E. Howell Treasurer (till Tues. aft. 1st Mon. Jan. '03) - D. M. Ryan 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- <br> NAME AND PU | $\text { PURPOSE: } \quad \text { P. Ot. }$ | $\qquad$ Interest $\qquad$ <br> P. Ot. Payable. | $\qquad$ Principal. When Due. Outstand'g |  |
| :---: | :---: | :---: | :---: | :---: |
| School bonds*A |  |  |  |  |
| do Se | Sept. 1, 1891.... 4 | J \& J | Sept. 1, 1901 | 15,000 |
| do No | Nov. 1, 1891.... 4 | J \& J | Nov. 1, 1901 | 20,000 |
| do Se | Sept. 30,1893.... 4 | J \& J | Sept. 30, 1903 | 10,000 |
| do Oct | Oct. 31, 1893.... 4 | J \& J | Oct. 31, 1903 | 10,000 |
| do Ap | Apr. 1, 1895.... 4 | J \& J | Apr. 1, 1915 | 35,000 |
| do Se | Sept. 2, 1895.... 4 | J \& J | Sept. 2, 1905 | 20,000 |
| do Oc | Oct. 31, 1895.... 4 | J \& J | Oct. 31, 1905 | 20,000 |
| do No | Nov.30, 1895.... 4 | J \& J | Nov.30, 1905 | 8,000 |
| do Ap | Apr. 7, 1897.... 4 | J \& J | Apr. 7, 1917 | 11,764 |
| do Ju | June21,1897.... 4 | J \& J | June 21,1917 | 5,000 |
| do Av | Aug. i, 1897..... 4 | J \& J | Aug. 1,1907 | 25,000 |
| do Al | Aug. 1,1897.... 4 | J d J | Aug. 9,1917 | 3,000 |
| do Se | Sept. 1,1897.... 4 | J \& J | Sept. 1, 1917 | 1,0¢0 |
| do Oc | Oct. 31, 1897.... 4 | J \& J | Oct. 31, 1907 | 10,000 |
| do No | Nov. 30, 1897..... 4 | J \& J | Nov. 30,1907 | 3,000 |
|  | Nov. 30, 1897.... 4 | \& J | Nov. 30, 1917 | 3,000 |
| University bond | ondst May 1, 18894 | J \& J | May 1, 1899 | 5,000 |
| do | Aug. 1, 18894 | J \& J | Aug. 1, 1899 | 5,000 |
| do | Oct. 1, 18894 |  | Oct. 1, 1899 | 5,000 |
| do | Feb. 28, 18904 | J \& J | Feb. 28, 1900 | 10,000 |
| do | June 11, 18904 | J \& J | June 11, 1900 | 10,000 |
| do | Nov. 11, 18904 | 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, 18954 | J \& J | Oct. 1, 1905 | 5,000 |
| do | Apr. 1, 18964 | J \& J | Apr. 1, 1906 | 3,000 |
| do | May 7, 18974 | J \& J | May 7, 1907 | 1,000 |
| do | June 21,1897 4 | J \& J | June 21,1907 | 1,000 |
| tate University | rsity fund, 1893-4. 4 | J \& J | 1903-1904 | 11,000 |
| do | do Mar. 30, 954 | 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, 974 | J \& J | June 21,1907 | 600 |
| do J | Jan. 22, 1898. 4 | J \& J | Jan. 22, 1908 | 10,000 |

*These various bonds are ail held by the State Scho Fund. Acre Grant.
PAR VALUE OFBBONDS.-Bonds are in pieces of $\$ 1,000$ each
TOTAL DEBT, ETC.-The subjoined statement shows the total debt of the State (exclusive of the irredeemable bond for $\$ 380,000$ ) and the cash in the State Treasury applicable to the payment of the same on January 1 of each of the last four years.
The total debt (exclu
Jan. 1,'99. Jan. 1,'98. Jan. 1,'97. Jan. 1,'95. sive of $\$ 380,000$ bond) $\$ 287,364$
$\$ 292,274 \quad \$ 227,000$
$\$ 157,629$
146,065
Net debt................ $\$ 151,265 \quad \ldots \ldots \ldots \quad \begin{aligned} & \$ 92,254 \\ & \$ 11,564\end{aligned}$
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 Assessme |
| :---: | :---: | :---: | :---: | :---: |
| 1898 | \$16,364,656 | \$6,822,555 | \$330,034 | \$23 |
| 1897 | 16,639,662 | 6,408,534 | 449,050 | 23,497,248 |
| 189 | 16,932,837 | 6,173,296 | 352,334 | 23,106,13 |
| 1895 | 15,586,644 | 7,969,077 | 167,739 | 23,723,56 |
| 1890 | 16,934,721 | 7,728,663 | 686,709 | 25,350 |
| 1885 | 17,062,944 | 9,400,344 | 939,336 | 27,402, |
| 188 | 17,742,714 | 9,855,944 | 4,496,738 | 32,095,396 |
| 187 | 15,502,392 | 13,737,472 | 17,003,869 | 46,243, |
| 18 | 11,320,113 | 8,377,995 | 5,910,398 | 25,608,506 |
| 1865. |  |  | 3,286,672 | 21,984,94 |

The State tax rate ( $\mathrm{per} \$ 1,000$ ) for 1898 was $\$ 9 \cdot 20$.
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 cempany, 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 orabing the state to transactits business upon a cash basis from its never in the aggregate, exclusive of interest, exceed the sum debts shall 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 thereln, and every such inw shail provide for terving an annual tax sufficient to pay the interest semi-annually and the principal within priate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes bepostponed 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, dec.] 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 ils money or credit dc.] The State shall not donate or loan money or its credit, subscribe to or be interested ine stock of any company, ass charitable purposes
except corporations formed for educational or charitable purposes.
ARTICLE XVII., SECTION 7. [State to assume debts of the Territory.] 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, d.c.] No county, city, town, or other municipal corporation, association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.
SECTION 8. [Oities and towns io be restricted by general laws]. The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borprocuring supplies of water.

POPULATION OF STATE.-Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had ohief 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:
$1890 \ldots . .45,761|1880 \ldots . .62,266| 1870 \ldots \ldots .42,491 \mid 1860 \ldots \ldots .6,857$

Cities, Counties and Towns

> IN THE

STATE OF NEVADA
HUMBOLDT CO.-J. J. Hill, Auditor.
The county seat is Winnemucca.
LOANS- When Due.
COURT HOUSE Bonds-
$7 \mathrm{~s}, \mathrm{~J} \& J, ~ \$ 52,000 \ldots .$. Dec. 31,1913 Subject to call after 3 years. Bonded debt Jan. 1, 1899.\$52,000 Floating debt...............
Total debt Jan. 1,1899948

56,948 | Bonded debt Jan. 1, 1899. $\$ 52,000$ | Total tax (per $\$ 1,000$ ) '98.. $\$ 22 \cdot 20$ |
| :--- | :--- |
| Floating debt.............. 4,948 | Population in 1890 was......3,434 |
| Total debt Jan. 1, 1899... 56,948 | Population in 1880 was......3,480 | Cash in treasury............. 43,979 $\mid$ Population in 1880 was.......3,480 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. 6s, April s57 BONDS
(Subject to call.)

Tax valuation, real......\$2,366,690 Tax valua., personal.... 1,168,656 Total valuation 1898... $3.535,346$ Assessment about $3_{5}$ ac tual value. pulation in 1899 (est.)......5,200 ca.

Floating debt. otal debtJan. $1,1899 . . .$. Cash in treas ury......

Tax valuation, personal $\$ 310,234 \mid$ Total tax (per \$1,000) '97.. \$22.20 Total valuation $1897 \ldots .1,306,403 \mid$ Population in 1890 was......
INTEREST is payable at German American Bank, New York

## LINCOLN COUNTY.--J. A. Nesbitt, Treas.

The county seat is Pioche.

Bonded debt Jan.1, 1899.\$583,135 |Tax valuation, personal..\$126,713 Floating debt............. 18,306 Total valuation $1897 \ldots, \ldots 540,220$ | Cash in treasury........... | $\mathbf{1 5}, 640$ | Total tax (per $\$ 1,000$ ), $97 \ldots . . \$ 39 \cdot 06$ |
| :---: | :---: | :---: | :---: |
| Population in 1890 was $. . . . .2,466$ |  |  | Tax valuation, real......... 413,507 $\left\lvert\, \begin{aligned} & \text { Population in } 1896 \text { about........ } 3,4800 \\ & \text { Population } 1890\end{aligned}\right.$

LYON COUNTY.-A. J. Loftus, Treasurer. County seat is Dayton. Bonds are tax exempt.
LOANS- $\qquad$ When Due. Tax valuation, real,'97 $\$ 828,018$ $5 l_{q S}$, , Bonded debt Jan. 1, 189 9. \$20,000 Floating debt................ 200 Total debt Jan. 1, 1899.... 20,200 Total valuation 1898 .... $1,075,383$ Cash in treasury............. 11,000

NYE COUNTY.-T. Warburton, Treasurer.
Belmont is the county seat.

## Total debt Jan. 1, 1899

 Cash in treasury Tax valuation, real..... Tax valuation, personal$. \$ 42,742 \mid$ 8,227
172,335 Total valuation 1897..... $\$ 375,277$ Assessment is $3_{4}$ actual value. Total tax (per $\$ 1,000$ ) ' $97 . . . \$ 27 \cdot 20$ Population in 1890 was...... 1,290
OPTIONAL. - Bonds are subject to call.
RENO.-D. B. Boyd. Treasurer, Washoe County. Reno is governed by the Board ot Washoe County Commissioners.

LOANS- $\qquad$ When Due. 6s, J\&J, $\$ 4,000$ 1900-1903 ( $\$ 1,000$ due yearly on Jan. 1.) 6s, Jan. 1, \$6,000.......1900-1905 ( $\$ 1,000$ due yearly on Jan. 1.) SEWER BONDS6s, Dec. 30, \$10,000 .. 1899-1908 as, Dec. $\$ 3,500$ Jearly on Dec. 30.) (\$500 due yearly in Dec.)

PARK FUND-
5 s, Dec., $2,500 \ldots . . . . . . . .1899 \cdot 1905 ~$ (\$1,000 due yearly on Dec.1.) University Building 6s, J\&J, \$13,000.........1899-1911 $(\$ 1,000$ due yearly on Jan. 1.)
Total debt Aug. 1,'98.. $\$ 44,000$ Tax valuation $1898 . . . .1,731,563$ City tax (per $\$ 1,000$ ) $98 \ldots . . \$ 10 \cdot 00$ Population in 1890 was.......3,563 Population in $18 * 0$ was...... 1,302 except the school 6 s of 1905 , which All bonds ars payable in go,
are payable in "lawful mon $\theta$."

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 $7_{10}$ actual value, nd personal property at about 4-5.

## WHITE PINE CO.-J. B. Williamson, Treas.

 The county seat is Ely.LOANS- When Due. Cash in treasury. $\qquad$ . 87,001

$. .254,075$ | REDEMPTION BONDS- |  |
| :---: | :---: |
| 6s, July 1, $\$ 54,900 \ldots . . . J a n . ~ 1, ~$ | 1913 |\(| \begin{aligned} \& Tax valuation, real ........254,075 <br>

\& Tax valuation, personal...274,710\end{aligned}\) Interest payable at Ely, Nevada. |Total valuation $1897 \ldots . .528,785$ Floating debtan. 1, 1899.. $\$ 54,900$ State \& Co. tax (per M) '98.\$36.80 Floating debt.............. 20,000
Total debt Jan. $1,1899 . . .74,900$

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 TIE思

# States，Gitles and Towns 

IN TEIヨ

## SOUTHERN STATES．

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

VIRGINIA－State，Cities，\＆c．．．．．．．．．．．．．．．．．．Pages 156 to 160 WEST VIRGINIA－State，Cities，\＆c．．．．．．．．Pages 160 to 161 KENTUCKY－State，Cities，\＆c．．．．．．．．．．．．．．．Pages 161 to 163 TENNESSEE－State，Cities，\＆c．．．．．．．．．．．．．．．Pages 163 to 165 NORTH CAROLINA－State，Cities，\＆c．．．．．．Pages 165 to 167 SOUTH CAROLINA－State，Cities，\＆c．．．．．．Pages 167 to 168 GEORGIA－State，Cities，\＆c．
．Pages 168 to 170

FLORIDA－State，Cities，\＆c． ALABAMA－State，Cities，\＆c $\qquad$ ．Pages 170 to 171 ．．．．．．Pages 17 to 173 LOUISIANA－State，Cities，\＆c．．．．．．．．．．．．．．．．Pages 174 to 175 ARKANSAS－State，Cities，\＆c．．．．．．．．．．．．．．．．．Pages 175 to 176 OKLAHOMA－Territory，Cities，\＆c．．．．．．．．．Pdges 176 to 177 TEXAS－State，Cities，\＆c．．．．．．．．．．．．．．．．．．．．．．．．Pages 177 to 182

## State of Virginia．

DEBT，RESOURCES，Etc．
Admitted as a State
One of Original Thirteen Total area of State（square miles） State Capital－

42，450
Governor（term expires Dec．31，1971）－ Richmond Secy．of C＇wealth（term exp．＊1900） J．Hoge Tyler 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．1，190））－Josiah Ryland，Jr．

Legislature meets biennially in odd years on the first Wed－ nesday in December，and sessions are limited to 90 days，but may be extended for a further period not exceeding 30 days， provided three－fifths of the members elected to each house concur．
These officials are elected by the General Assembly and hold office for two years．

STATE DEBT．－For a detailed report of the Virginia debt as it stood prier to 1892，and for the history of the recent settlement made 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， $274,315,357 .-\mathrm{V} .66$ ， ．392．－V． 67, p． $333,-\mathrm{V} .68, \mathrm{p} .196,241$.

$$
\begin{aligned}
& \text { LOANS- } \\
& \text { Interest. }- \text { PND PJRPSE. } \\
& \text { P. Ot. Payable. When Due. Outstand'g. }
\end{aligned}
$$

NAME AND PJRPOSE．
$1882 . . . . . . . . . . . . . . . . . . .$.
 Century bonds，dated 1891．．2\＆3 J \＆J J July 1，1991 ${ }^{17,951,172}$

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 an．
To Bondholders＇Committee．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． $\mathbf{\$ 1 6 , 3 5 9 , 8 6 0}$ Deposited with Commissioners of sinking fund．．．．．．．．．．．．．．．．．．．．．．．．．．．594，669


Total debt Oct．1，1898．．． $\qquad$ ． $24,280,726$
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 ．Ay the Act of January 25， 1898 ，how－ bondholders had until July 1，1898，to come in and aceept the terms． and power was given the Commissioners of the Sinking Fund to extend the time until Dec．31，1898．Bonds were to carry interest from the semi－annual period next preceding the date of funding．Under the 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
cipal and interest of the then existing debt－for $\$ 15,239,370$－that is out of the total debt of $\$ 45,718,112$ ．To represent，therefore，West Vir－ ginia＇s share of bonds funded deferred certincates were issued．All certificates have thus far been unavailing．In 1885 the holders of about $\$ 8,000,000$ certificates united for the purpose of obtaining a comprom－ ise，and deposited their holdings with the Farmers＇Loan \＆Trust Com－ pany，which gave its trust receipts therefor．This attempt came to morton street，London，E．C．，started another movement to bring about a settlement．
An adjustment company，with the Mercantile Trust \＆Deposit Com－ pany of Baltimore at its head，was formed late in 1893 for the purpose of making an attempt at the settlement of the West Virginia certificates． See Chronicle，Vol． 57, page $819 ;$ Vol． 58 ，pages 51,314 and 444. leadership of Messrs．Brown Bros．，with the same object in view．This plan provides for ascertaining the exact amount of the old Virginia debt with which West Virginia is jistly chargeable（subject to certain limitations），and then compromising that amount at the same percent－ age at which Virginia compromised the two－thirds of the original Vir
ginia debt，namely， 60 per cent for principal and $30^{1} 4$ per cent for in－ terest．（See Chronicle，Vol．67，p．333，and Vol．68，p， 196 and 241； also article in current number of STATE AND CTTY SUPPLEMENT．） Besides the original＂deferred certiticates＂there were subsequently issuued under the Riddleberger Act＂West Virginia interest－bearing cer－ inficates，＂to represent one－third the principal of the old bonds brought third the interest on old bonds brought in for funding．Under the agreement with the＂Bondholders＇Committee，＂the holders of the ＂Old Bonds＂surrendered on settlement were given a certificate show－ ing that West Virginia is indebted to them for one－third of said＂Old Bonds．＂Including these the outstanding issues are：


 Non－int．－bearing certs．of 1882 ．． Interest－bearing certs．of 1892 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．
Assessment of

|  |  | Assessment of |  | Tax |
| :---: | :---: | :---: | :---: | :---: |
|  | A ssessment of Real Estate | Personal |  |  |
| 1898 | \＄308，761，367 | \＄100，046，014 | \＄408，807，381 |  |
| 1897 | 306，036，001 | 99，198，824 | 405，224，825 | \＄4．0 0 |
| 1896 | 304，204，590 | 94，341，046 | 398，545，636 |  |
| 1895 | 313，182，340 | 83，132，476 | 396，314，816 |  |
| 1893. | 306，200，638 | 93，838，414 | 40 $-039,052$ |  |
| 1890. | 272，312，274 | 90，110，467 | 362，422，741 |  |
| 1885. | 256，916，140 | 84，884，270 | 341，800，410 |  |
| 1880 | 234，272，951 | 70，391，018 | 304，663，969 |  |
| PO | TION－The po | ulation of Virg | ia has been as | f |
|  |  |  | 1830．．．． |  |
| $1880 .$. | 1，512，565 18 | ．．．＊1，421，${ }^{*}$ | ${ }^{1} 1820 \ldots$ | 1，065，116 |
| ＊This | －1udes porulati | of the section | now formi | 析， |
| st Vi | ia．Without | t Virginia |  |  |
| 1860； | 348 in 1850； | 5,260 in 18 | 1，034， | 1830；928， |
| 348 in 1 | 69，131 in | 801，608 in | 0 and 691,7 | 179 |
|  | ion of the | populatio | s $41 \cdot 76$ pe | in |
| and | er cent in 1 | （n number | ks were 5 | 61 in 1850 |
|  |  | West |  |  |
|  |  |  |  |  |

Cities，Counties and Towns
in the
STATE OF VIRGINIA．
ALEXANDRIA．－E．F．Price．City Auditor．
This city is the county seat of Alexandria County．
 REG, J\&J, $\$ 37,500$
INTEREST is payable in Alexandria and all the bonds carry tax ons.
TOTAL DEBT, ETC.-The subjoined statement shows Alexandria's



Net bonded debt. $. \overline{\$ 776,900} \quad \$ 7 \times 7,700 \quad \$ 793,065 \quad \$ 814,732$ The city has no water debt. Sinking fund receives about $\$ 4,500$ yearlvASSESSED VALUATION. -The city's assessed valuation (about $2_{3}$
of its actual value) and tax rate have been as follows:
 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.
Covington is the county reat.
When Due. REFUNDNG BoNDS- 1899-1908 5 s , Jan., $\$ 20,000 \ldots . . . .1899-190$ Interest payable by County Treas.
Bonded debt Jan 1, $99 \ldots . . . \$ 20,000$
AMHERST CO.-H. C. Joyner, Treasurer. County seat is Amherst C. H.
LOANS-LOANS- Bond When Due.
 Bonded debt Jan. 1, 1899. $\$ 10,700$
Floating debt...........
1,000


BEDFORD CITY-\{省. L. MAMPBELL. MANIEL, Reoorder. (formerly Liberty). -In Bedford County.
LOANS- When Due. $\mid$ Bonded debt Jan. 1, '99... $\$ 143,500$ 6s, M\&S, \$40,000....Mar. 1,1915
6s, M\&N, $\$ 45,000$ and any time.
6s, M\&N, $\$ 45,000$. Subject to rali after igoi.... $^{192}$
Ss, A\&O, $\$ 10,000$ after 1901.
Subject
6s, J\&J, \$45,000....July. 1,1931
Subject to call after 1907. Subject to call after 1907.
ELEETRIC

Total valuation 1898 . $\$ 3,740,000$ State \& Co. tax (per Mi)'98. 911.00 School tax (per $\$ 1,000$ ) '98
Pupulation in 1890 was Population in 1898 (est.)

Tax valuation, personal. $\$ 353,403$ Total valuation $189 \Varangle \ldots . .2,520,476$ Assessment about $3_{4}$ actual value. State \& Co. tax (per M.) '98. $\$ 11 \cdot 00$
Population in 1890 was Population in 1899 (about). 20,000

TAX EXEMPT.-All bonds except the 5 s are exempt from muni-
BERKLEY.-John Whetstone, Chairman
Finance Committee.-A town in Norfolk Countr.
 IMPROVEMENT BONDS - $192{ }^{j}$ Real valuation (est.)... $5,000,000$
 Int. payable at Norfolk Nat, Bk. Population in 1890 was.......8,899
Total debt Jan. 1, 1899.... 875,000
Population in 1899 (est.)....6,000 Sinking fund................ 3,000

BOTETOURT CO. $-\left\{\begin{array}{l}\text { M. S. CAHOON. Treasurer } \\ \mathrm{J} . \text { W. MATHEUY, Clerk. }\end{array}\right.$ County seat is Fincastle. When Due. ${ }^{\text {LOANS }}$ Net debtJan. 1. 1899 BRIDGE BONDS-
5 , Mar. $1, \$ 8,000 \ldots$ Mar. 1,1908 5s. Mar. $1, \$ 8,000 \ldots$ 6s, Jan., $\$ 50,300$......Jan. 1, 1913 subject to call.
Int. payable at Co. Treas. office.
Total debt Feb. 15, $1899 \ldots \$ 58,300$
Sinking fund.
ax valuation, real ... $\$ 52,300$ Tax valuation, personal. 779,080 Tox valuation, RR. \&o . $1,182,226$ Assessment about 23 actual State \& co tax about ${ }^{2} 3$ actual value. 6,000 Population in 1899 about...15,000

BRISTOL.-J. D. Mitchell, Chairman Finance Committee. Bristol is in Washington County
$\qquad$
subject to cail after $1908 .{ }^{\$ 152}$ GENERAL IMPROVEMENT-

WATER WORKS:
Subject to call
1923
subject to call.
INTEREST on the water-works bonds is payable at Lynchburg, Va
CAMPBELL CO-\{ JOHN W. OLAY, Treasurer
County seat in Rustburgh.
The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not par county taxes.

 Subject to call after Sept. 1,1917
Ttal debt Jan. 1. 1899
$\$ 97,000$ Ttal debt Jan. 1, $1899 \quad \$ 97,000$
INTEREST is payabe in Baltimore, Md.
CHARLOTTESVILLE.-W. T. Jones,Treas.
Charlottesville is the county seat of Albemarle County

LOANS- When Diue 5s, ...., \$13,000......Jan. 1, 1925 Fs, M\&N, \$11,500-...May 1, 1928 REFUNDING Bonds$5 \mathrm{~s}, \ldots, \ldots 142,000 \ldots \mathrm{Jan}, \mathrm{Jan}, 1,1936$
 SEWERAGE BONDS-

Street Bonos
5s, $\ldots . ., \$ 16,000 \ldots \ldots$ Nov. 1,1914
 Bonded det to call after 1908 . Fluatingebt Jan. 1, '99 \$299,500 Fluating debt.....7...... $\quad 3,3,300$ otal debt Jan. 1, $99 . . .$.
Water debt (included)...
$\begin{aligned} & 301, R 00\end{aligned}$
91,000 Total valuation 1898....2,364,643 Assessment about $2_{3}$ actual value. Tax rate (per \$1,000) $\cdot 98 \ldots \$ 17 \cdot 25$ Population in 1890 was.... 5,591
Population in 1898 (est.)... 10,000 Population in 1898 (est.)... 10,000
INTEREST is payable in Charlottesville, Baltimore and New York
CLARKE CO.-Wm. A. Bradford, Treasurer-
County seat is Berryville.
LOANS.- When Due. |Tax valuation, real...... \$2,083,298 5s, J\&J, $\$ 70,000 \ldots . . . \mathrm{June} 1,1900$ Tax valuation, personal. 406,200 Interest payable at Co. Treasury Total debt Feb. 4,1899... $\$ 70,000$ Total tax (per $\$ 1,000$ ) ${ }^{\prime} 98 \ldots \$ 10 \cdot 00$ $\begin{array}{cr}\text { Sinking fund.......... } & 6,400 \\ \text { Net debt Feb. } 4,1899 \ldots . . & 63,600\end{array}$

DANVILLE.- $\left\{\begin{array}{l}\text { GEO. P. GEOGHEGAN, Treasurer. }\end{array}\right.$
Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

| LOANS*CITY BONDS- | When D | LOANS When City Bonds (Continued)- |
| :---: | :---: | :---: |
| 10s, J\&J, \$2,000. |  | 5s, M\&N, \$100,000† ...... 1917 |
| 8s, J\&J, 25,000. | 1903 | 5s, M\&S, $50,000+\ldots \ldots \ldots \ldots . . .1920$ |
| 8s, J\&J, 26,000 | 1905 | 5s, A\&O, 10,000............... 1922 |
| 8s, J\&J, 74,500. | 1905 | 5s, J\&J, 25,000 ............... 1923 |
| 88, J\&J, 25,500 | 190 | 5s, M\&S, 7,500 |
| 8s, J\&J, 20,000. | 1907 | $5 \mathrm{~s}, \mathrm{~J} \& J, 100,000$ |
| 8s, J\&J, 40,000 | 1911 | Refunding Bonds |
| 6s, A \&O, 17,000. | 1912 | $4^{1} 1_{2} 8, \mathrm{M} \& 5$, \$100,000..Mar. 1, 1928 |
| $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 10,000$ | 1912 | Ratlroad Bonds- |
| s, J\&J, 10,000 | 1913 | 6s, J\&J, \$10,000 ...... |
| 6s,J \& D, 30,00) | 1924 | 6s, J\&J, 50,000...... 1910 to 1914 |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 10,000$ | 913 | 6s, F\&A, 60,000 ............... 1912 |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 10,000$ | 1914 | 6s, M\&N, 30,000.............. 1914 |
| $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 50,000$ |  | 5s, J\&J, 150,000 |

* All the 5 per cent bonds (with the exception of $\$ 50,000$ due in 1916) $\rightarrow$ The 5 per cant bonds due in 1916,1917 and 1020
re tax exempt.
INTEREST is payable in Danville, and all coupons are tax-
TOTAL DEBT, ETC. - The city's bonded debt on March 1, 1899, was annexation. cent of the bonded debt of the city.
DEBT LIMITATION-The debt is limited by charter to $\$ 1,210,000$. ASSESSED VALUATION in 1898 of real estate was $\$ 6,214,307$; at about 75 or $80 \%$ of actual value. Tax rate (per $\dot{M}$.) in 1898 was $\$ 17.50$. POPULATION (about ${ }^{1} 2$ white) in 1890 was 10,305 ; in ' 98 was $20,000$.


## FRANKLIN CO.-County seat is Rocky Mount.

Total debt (last returns) $\$ 163.000$ Total valuation $1898 \ldots . . \$ 1,997,275$ $\begin{gathered}\text { Tax valuation, real....... } \\ \text { Tax valuation, personal. }\end{gathered}{ }^{1,609,364} 38911 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....24,985 } \\ & \text { Population in } 1894 \text { (est.) } \ldots 28,000\end{aligned}\right.$

FREDERICKSBURG.- $\left\{\begin{array}{l}\text { A P. ROWE, Mayor. } \\ \text { J. P, CORBIN, Clerk. }\end{array}\right.$
This city is in Spottsylvania Count
LOANS- ${ }^{\text {LOADGE BONDS* - When Due. }}$ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 25,000$ Jan., 1926 Subject to call aiter Jan., 1900 $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 119,400$ Gs GAS WORKS BONDS 6s, J\&J, \$25,000......Jan. 1, 1920 WATER BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000$.

Jan. 1, 1920 Jan., 1909
$\qquad$ LOANSWhen Due. 5s, M\&s, \$10,000.............. 1926 Water debt (included.... 30,000 Tax valuation, real.......1,358,693 Tax valuation, personal. 507,966 Total valuation $1898 . . .1,866,659$ State \& city tax (per M.) ; $96 \$ 16 \cdot 00$ Population in 1890 was......4,528
Population in 1880 was......5,010

* 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


## HALIFAX COUNTY.-County seat is Ho iston.

LOANS- When Due. $\mid$ Tax valuation, real,.... $\$ 2,965,434$

 Subject to call after 1917 . Assessm'nt about ${ }^{3} 4$ of actual value | Interest is payable in, Lynchburg. | $\begin{array}{l}\text { Population in } 1890 \text { was } \ldots .34,424 \\ \text { Bonded debt April } 1,98 . \$ 143,500\end{array}$ |
| :---: | :--- |
| Population 1898 (est.).....35,000 |  |

HARRISONBURG.-\{ $\begin{aligned} & \text { D. M. SWITZER, Mayor. } \\ & \text { D. S. LEWIS, Treasurer. }\end{aligned}$
This place is in Rockingham County.
LOANS- When Due. Water debt (included) \$73,000 FUNDING BoNDS-
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 70,000 \ldots .$. July 1, 1924 Tax valuation, real....... 740,345
Tax valuation, personai. 445,830 Subject to call July 1, $1914 \left\lvert\, \begin{array}{ll}\text { Total valuation } 1898 . . . .1,186,175\end{array}\right.$ WATER BONDS- Nov 1,1927 s, M\&N, $\$ 48,000 \ldots .$. Nov. 1,1927
Subject to call after 1917. subject to call atter 1917 . Total debt Jan. 1, 1899 ...\$118,000 Total tax (per $\$ 1000$ ), v8 $\$ 18.30$ Population in 1890 was Population in 1896 (census) $\quad 3,660$ Population in 1899 (est.).....3,800

LEXINGTON.-S. O. Campbell, Treasurer.
County seat of Rockbridge Count LOANS- BEFWNDING Bond Wue. Water debt (incl.) about. $\$ 50,000$ REFUNDING BONDS-
$5 \mathrm{~s}, \mathrm{~J}$ JJ, $\$ 79,000 \ldots \ldots . . \mathrm{July} 1,1924$ Subject to call after July 1, 1904 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 11,000 \ldots . .$. Oct. 1,1903 (Part subject to call every 6 mos.)

Tax valuation, real....... 848,950 Tax valuation, personal.
Total valuation $1897 \ldots, 39,1,278,346$ Total valuation $1897 .$. Assessm't abt. 70 or 75 p.c. act. Val .

Total tax (per $\$ 1,000$ ) | Total debt Oct. $10,98 . . . . \$ 90,000$ | $\begin{array}{l}\text { Population in } 1890 \text { was.... } \\ \text { Population in } 1880 \text { was.... } \\ 2,771\end{array}$ |
| :---: | :--- | :--- | TAX FREE.-The refunding bonds are exempt from corporation tax INTEREST on all bonds payable a Lexington.

LYNCHBURG．－$\left\{\begin{array}{l}\text { G．} \\ \text { JOHN M．} \\ \text { M．OTEY，}\end{array}\right.$
Lynchburg is situated in Campbell County．
LOANS－When Due．Permanent Improve＇nts－1896 GE，J\＆JED $\$ 1$ TEREST－ $1866 \& 1871$. 8®，J\＆JJ，${ }_{46,240}$
GENERAL EXPENSES－1974－1905

 G8，J\＆J，\＄186，500．．．．．．．．．．．．1901
LYNCH．H．\＆N．RR．－1871．
5s，＊J\＆J，\＄26，000．．．．．．． subject to call．

## MARKET HOUSE AND GROUNDS．

8s，J\＆J， $22,000 \ldots . . . . . . . . . . . . . . . .1905$
P8，＊J\＆J，$\$ 101,800$
subject to cail in 1902.

## ＊Exempt from taxation．

INTEREST on the Lynchburg \＆Danville RR．and on the refunding at the office of the City Treasurer，Lynchburg．
TOTAL DEBT SINKING FUNDS，ETC．－The subjoined state－噱
 Sinking funds．．．．．．

F1，720，34
Net debt Feb． $1 \ldots \$ 1,411,434 \$ 1,395,989 \$ 1,388,787 \$ 1,402,060$ CITY PROPERTY．－The real and personal property of this city，as charged on the city＇s books，is valued as follows：
Property of Fire Department．
Bohool property
Miscellaneous ater Department

## Total ．

DEBT IMITATION 一The city＇s debt is limited by its charter to per cent of the taxable values as shown by the books of the Commis sioner of the Revenue．
ASSESSED VALUATION．－The city＇s assessed valuation（about 90 er cent of cash value）and tax rate have been as follows：

|  | Real | Personal | Tot．Assessed | Oity Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Estate． |  | Valuation． | $p . \$ 1,0$ |
| 1898 | 7，847，655 | \＄2，806，490 | \＄10，654，155 |  |
| 189 | 7，800，565 | 2，400，000 | 10，200，565 | 15.00 |
| 189 | 7，689，715 | 2，475，285 | 10，165，000 | 15.00 |
| 89 | 8，575，495 | 2，748，325 | 11，321，826 | 15.00 |
| 1891 | 8，109，723 | 2，573，412 | 10，683，135 | 16.00 |
| 1881 | 5，237，635 | 1，617，640 | 6，855，275 | 15.00 |

POPULATION．－In 1890 population was 19,$709 ;$ in 1880 it was
15,$959 ;$ in 1870 it was 6,825 ；in 1899 estimated at 25,000 ．
MANCHESTER．－\｛ $\begin{aligned} & \text { H．A．MAURICE，Mayor．} \\ & \text { J．BRONAUGH，JR．，}\end{aligned}$
Treasure Manchester is situated in Chesterfield County．
LOANS－When Due．Water Bonds－ ALMS HOUSE AND JAIL－
5 s，J\＆J，2，000 ．．．．．．．．Jan．1， 1927 FUNDING BONDS－ $58, \mathrm{~J} \& J, 15,000 \ldots$.
$\qquad$
5s，M\＆N，$\$ 65,000$ ．．．．．．May 1， 1929 8s，M\＆S，$\$ 2,500 . . .$.
6s，F\＆，A， $2,000 . . . .$. ．Aup．Aug．1， 1911 5s，J\＆，T， $125,000 \ldots . .$. Jan．1， 1924
5s，J\＆J，15，000．．．．．．July 1， 1925 58，J\＆J，15，000．．．．．．．Ju
$5 s, \$ 75,000$ ．
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000 \ldots . . . \mathrm{July} 1,1927$
6s，J\＆D，\＄60，000 5s，J\＆J，62，000 ．．．．．．．Jec．1， 1918 Bonded debt Feb．1，＇July 1， 1928 Floating debt．．
Sinking funds Sinking runds．．．．．．．．．．．．．
Net debt Feb
512,000
5,746 Tax valuation，real．．．．506，252 Tax valuation，real．．．．．．2，608，855 Total valuation 1898．．．．2，933，306 Assessment is 4－5 actual value．
State tax（per $\$ 1,000$ ）＇97－8．．$\$ 5 \cdot 00$ State tax（per $\$ 1,000$ ）＇97－8．．$\$ 5 \cdot 00$
City tax $($ per $\$ 1,000), 97-8 \ldots 13 \cdot 50$ Average school tax．．．．．．．．．．．．．． $2 \cdot 00$ Sewer tax．
Population in 1890 was．．．．．．．．．9，246 Population 1896 （local est．）． 12,000 OPTIONAL．－All of the above bonds are subject to call ten years
after date of issue excepting the 8 s due 1911 and $\$ 60,000$ of water after date of issue excepting t
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．－County seat is Boydton．

LOANS－

When Due．
4s，Sept．1，\＄141，000．．．Sept．1， 1898
（part each year）to Sept．1， 1940
Total debt Feb．17，1898．\＄141，000
Tax valuation，real．．．．．．$\$ 1,550,312$ Total valuation 1898．．．2，341，108 State \＆Co．tax（per M．．）＇97．$\$ 11.50$
Population in 1890 was Population in 1880 was．．．．24，690

## NEAPOLIS（NORTH DANVILLE）．－

 Neapolis was recently annexed to Danville，which see．NEWPORT NEWS．－J．A．Massie．Clerk． This city is in Warwiok County． LOANS－When Due．
 Court－house bonds－
6s，M\＆N，$\$ 25,000$


LOANS－
When Due．
5s，A\＆O，\＄115，000．．．Apr．1， 1923 （\＄98，000 coup．and $\$ 17,000$ reg．） ஸ⿵ が 4 5 ， MARKET HOUSE B＇LD＇G \＆STTE－ 5s，M\＆S，\＄75，000．．．．．．．．．ept．， 1919 （\＄66，500 coup．and $\$ 3,500$ reg．） （\＄38，000 coup．and $\$ 2,000$ reg．） ARK BONDS－
5s，A\＆O，\＄114．000（cou．）．Oct． 1922
RENEWAL BONDS－ $6 \mathrm{~s}, \mathrm{~J} \& J, 114,900$（cou．）Jan．， 1900 6s，A\＆O，298，000（cou．）Oct．， 191 5s，A\＆O， $320,000 \ldots . .$. Apr．， 1911
$(\$ 295,500$ cou．and $\$ 20,500$ reg．） 5 s J J\＆J，$\$ 91,000 . .$.
（ $\$ 70,500$ cou．and
 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 101,500$（c\＆r．）Mar．， 1922 5s，J\＆D，189，000．．．．．June 1， 1923 （ $\$ 171,000$ coup．and $\$ 18,000$ reg．） 5s，M\＆D，105，000（c\＆r．）．Dec．，1923
W\＆$, ~ 77,000$（cou．）．Nov．1，＇28 5s，M\＆S，$\$ 7,000$（cou．）Sept．， 1919
 （ $\$ 15,000$ cou．and $\$ 5,000$ reg．） $5 \mathrm{~s}, \mathrm{~F} \& A, \quad 20,000$（cou．）Feb．， 1922

LOANS－ When D
tin＇d）－ 5 s ，A\＆O，$\$ 15,000$（cou．）Oct．， 1922 $\begin{array}{ll}5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, & 20,000 \text {（cou．）Sept．，} 1922 \\ 5 \mathrm{~s}, \mathrm{~J} \& J, & 34,000 \text {（cou）Jut．}\end{array}$ $\begin{array}{ll}5 \mathrm{~s}, \mathrm{~J} \& J, & 34,000 \text {（cou．）Jul．1，} 192 \\ 5 \mathrm{~s}, \ldots . ., & 20,000 \text {（cou．）Feb．} 192\end{array}$
$\qquad$ 5，000（cou．）July， 1924 20，000（c\＆r．）Sept． 192 5s，．．．．．， 5 52，000（c\＆r）．Nov．，1928
180,000 （coul．Deo． $\$ 163,000$ coup．and $\$ 17,000 \mathrm{reg}$ ． PAVING AND Gen．PURPOSES－
ss，var．，$\$ 36,100($ reg．）Jan．， 1900 6s，M\＆s，202，700（cou．）Sept．，1900 $\begin{array}{ll}5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, & 40,000 \text {（cou．）Jan．，＇} 1914 \\ 5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 30,000 \text {（cou．）Oct．，} 1914\end{array}$ 5s，M\＆N，55，000．．．．．．May， 1916 （\＄42，500 coup，and $\$ 12,500$ reg．）
$5 \mathrm{~s}, \mathrm{~J} \mathrm{JD}, \quad \$ 14,000$（cou．）June， 1916
5s，M\＆S， 37,500


PAR VALUE．－The bonds are for $\$ 500$ and $\$ 1,000$
ll bonds are exempt from city tar
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
$\$ 573,700$ coupon bonds in Baltimore；on all others in Norfolk
TOTAL DEBT，SINKING FUNDS，ETC．－
Total bonded debt． $\qquad$ Mar．21，＇99．

Feb．10， 98.
$\$ 3,573,150$
Feb．10， 97.
$\$ 3,570,700$
Total bonded debt
Sinking funds．．．．． $\qquad$ $\begin{array}{rlrr}\text { Net debt．．．．．．．．．．．．．．．．．．．．．．．} \$ 3,717,150 & \$ 950,233,150 & \$ 3,260,700 \\ \text { Water debt（included above）．．．} \\ \$ 95000 & \$ 700,000 & \$ 700,000\end{array}$ ．$\$ 3,717,150$
\＄3，260，700 CITY PROPERTY．－The city owns real estate valued in 1899 at DEBT LIMITATION－
per cent of the assessed valuation of real and personal property to 20 ASSESSED VALUATION－The city＇s assessed valuation prty．
of its cash value）and tax rate have been as follows：


| Personal | Tot．Assessed | T |
| :---: | :---: | :---: |
| Property， | Valuation． | p． |
| $\$ 3,877,370$ | $\$ 25,563,370$ |  |
| $3,223,580$ | $24.733,490$ |  |
| $* 3,980,180$ | $25,200,270$ |  |
| $2,531,540$ | $22,594,470$ |  |
| $2,234,170$ | $19,224,680$ |  |
| $1,642,820$ | $13,737,025$ |  | p．$\$ 1,000$ ． $1896 \ldots . . .$.

$1895 . .$. 21，686，000 $1895 .$.
$1891 .$. $21,509,910$
$20,220,090$
20,930 $20,062,930$
$17,089,810$
$12,094,205$ $2,234,170$
$1,642,820$ 21.00
21.00
21.00

POPULATION．－In 1890 population was 34,871 ；in 1880 it was
PAGE COUNTY．－County seat is Luray．

| LOANS When Due． | $\left.\begin{array}{l}\text { Tax valuation，personal．} \$ 674,857 \\ \text { REFUNDING BONDS OF } 1893-\end{array} \right\rvert\,$ |
| ---: | :--- |
| Total valuation $1898 \ldots . .2,468,720$ |  | 5s，May 1，$\$ 79,000 \ldots$ May 1， 1913 subject to call in 1903 ． Interest is payable at Luray． Bonded debt Feb．1，1898．$\$ 7.9,000$造 l＇otal tax（per \＄1，000）．．．．$\$ 120 \cdot 000$ Population in 1890 was．．．．13，092 Tax valuation，real．．．．．1，793，863

PATRICK CO．－County seat is stuart．

Total debt Aug．，1897．．．\＄129，000 Total valuation 1898．．．\＄1，055，777 | Tax valuation，real．．．．．．． | 797,781 | Population in 1890 was．．．．．14，147 |
| :---: | :---: | :---: |
| Tax valuation，personal． | 257,996 | Population in 1880 was．．．．．12，833 |

PETERSBURG．－\｛ $\begin{aligned} & \text { J．M．PLEASANTS，Mayor．} \\ & \text { G．B．GILL，Auditor．}\end{aligned}$
Petersburg is in Dinwiddie Count
APPOMS－
6s，J\＆D，\＄165，000 ．．．．．June 1， 1911 CENTRAL LUNATIC ASYLUM－ 6s，F\＆A，\＄15，000 ．．．．．．Aug．1， 1902 8s，M\＆N，\＄150，000．．．．Nov．1， 1903
5s，M\＆S， $55,000 \ldots$. Mar．1， 1923 Fs，MUND，BO BONDS－
5s，M\＆N，$\$ 58,000 \ldots .$. May 1， 1936
Raillroad Bonds－
6s，F\＆A，$\$ 71,000$
6s，F\＆A，\＄71，000．．
Aug．1， 190

The bonds all carry tax－1， $5 \mathrm{~s}, \mathrm{~F} \& A,{ }^{2}$ ，$\$ 80,000$ ．．．．Feb．1， 1936 INT other bonds in Petersburg
BONDED DEBT on January 1，1899，was $\$ 1,261,000$ ；sinking
fund，$\$ 295,021$ ；net debt，$\$ 965,979$ ；water debt（included）$\$ 80$ ， rund， 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
ctual value）and tax rate have been as follows：

|  |  | Personal | Total Assessed | City Tax |
| :---: | :---: | :---: | :---: | :---: |
| Fears． | Real Estate． | Property． | Valuation． | per $\$ 1,000$ |
| 1898 | \＄6，300，649 | \＄3，770，566 | \＄10，071，215 | \＄16．00 |
| 1897 | 6，121，300 | 2，396，900 | 8，518，200 |  |
| 1896 | 6，200，515 | 3，338，330 | 9，538，545 | 20.00 |
| 1894 | 6，218，855 | 3，980，575 | 10，199，430 | 19.00 |
| 1890 | 5，926，810 | 3，884，190 | 9，811，000 | 16.00 |
| 1889 | 6，593，300 | 3，816，700 | 10，410，000 | 16.00 |
| 1887 | 5，708，600 | 3，537，535 | 9，246，135 | 16.50 |

POPULATION－In 1890，population 22,680 ；in $1880,21,656$ ；in
1899 ，estimated， 24,000 ．
PITTSYLVANIA CO．－G．H．Vaden，Treas． County seat is Chatham．Interest payable in N．Y．City．
LOANS－When Due．｜Total valuation 1893．．．\＄4，111，633


## PORTSMOUTH.-

Portsmouth is the county seat of Norfork Oounty.
LOANS- When Due. LOANSATLANTA \& DANVILLE RR., $1890-$ BUILDING BONDS. 5, M\&S, $\$ 35,000 \ldots$. CEMETERY BONDS . Sep

5, A\&O, $\$ 15,000$. Sept. 1, 192
subject to call at any ti, 1912 5, A.\&O, \$5,000. Apr. 1, 1913 \& 15 City Bonds and any time.
7•3s, J\&J, \$141,400...Jan. 1, 1900 FERRY BONDS$58, \mathrm{~J} \& \mathrm{JJ}, \$ 25,000$.. , J\&D GGB DEBT, JAIJ \& 1, 1927 P, J\&D, \$43,000.......June1, 1922 PAVING BONDS *-

| 6s, J\&D, |
| :---: |
| 68, J\&D, |
| $\$ 26,000 \ldots . . . J u n e ~ 1, ~$ |$\quad 15,000 . .$. June 1, 1900

LOANS-
PAVING BONDS-(Con.) 6s, J\&D, \$12,000....June 1, 1901 68, J\&D, 13,500......June 1, 1901 $\begin{array}{ll}5 \mathrm{~s}, \text { M\&S, } & 24,000 \ldots . . \text { Sept. 1, } 1904 \\ 5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 10,000\end{array}$ 5s, J\&D, $10,000 \ldots .$. . Dept. 1, 1904
REDEMPT 1906 REDEMPTION BONDS 6s, J\&J, $\$ 82,800 \ldots \ldots$. July 1, 1918

A special tax amounting to ${ }^{23}$ the cost of the work is levied on prop-
erty benefitted by paving, and the money thus collected is set aside for the redemption of the paving bonds.

## INTEREST is payable in Portsmouth.

TAX FREE-All bonds issued by this city are exempt from city tax DEBT LIMITATION.-The eity's debt is limited by law to 17 per
CITY PROPERTY-The city owned property valued on July 1,
TOTAL DEBT, ETC. The bonded debt on July 1, 1897, was $\$ 848$, cash, $\$ 23,806$; net debt, $\$ 834,794$.
TAX VALUATION in 1898 of real estate was $\$ 5,121,305$; per$\$ 8,904,444$. The total tax rate for 1897 , estimated real valuation, oluding state tax, $\$ 4 \cdot 00$, city tax, $\$ 15 \cdot 50$, and sehool tax, $\$ 2 \cdot 00$ POPULATION in 1890 was 13,268; in 1880 was 11,390. In 1897 the population was 18,544 .

## RADFORD.-Radford is in Montgomery County.

CITY BONDS. TOWN BONDS $40,000$. 6s, semı-annual, $\$ 40,000 \ldots . .1923$ nterest is payable in New York. otal valuation 1898 ....1,453,035 Assessment is $1_{2}$ actual value. Population in 1890 was......2,060 Population in 1896 about.....6,000
RICHMOND.- $\begin{aligned} & \text { RIOHARD M. TAYLORR, Mayor. } \\ & \text { E. J. WARREN, Auditor. }\end{aligned}$
Richmond is the county seat of Henrico County.

LOANS8s, J\&J, \$161,600 ( $\$ 18,500$ coupon and $\$ 143$...July, 1904这 143,100 reg \$62, $\$ 100,000 . . .$. .Oct., 1904 8 s , J\&J, coupon and $\$ 38,000$ reg.) $\begin{array}{ll}8 \mathrm{~s}, \mathrm{~J} \& J, & \$ 600 \text { (reg.) Jan., } 1906 \\ 8 \mathrm{~s}, \mathrm{~J} \& J, & 800 \text { (reg.) July, }\end{array}$ 85, J\&J, 800 (reg.). July, 1906 13,000 coupon a \$1,000 $\mathbf{\$ 6 3}, 500 .$. ( $\$ 1,000$ coupon and $\$ 62$.........jy, 1907 88, J\&J, \$28,200 (reg.). Jan., 1908 88, J \&J, 289,800 88, J\&J, $\$ 184,000$ ,000 .......Jan., 1909.) $6 \mathrm{~s}, \mathrm{~J} \& J, \mathrm{~J}, \$ 1,300$ (reg.)..Jan., 1900 68, J\&J, 601 , 735 ( $\$ 3,000$ coupon 8, J\&J, $\$ 94,940$ \$36,000 coupon and s....July, 1904 88, J\&JJ, $\$ 54,900 . . .$. (\$5,000 coupon and ©.......an., 1905 6s, J\&J, $\$ 173,020$ (reg.).July, 1905 6s, J\&J, 261,080 (reg.).July, 1905 (\$1,000' 110,050....... July, 1906 6s,J\&JJ, $\$ 124,760 . . . . .$. Jan., 1907 (\$4,000'coupon and $\$ 120,760$ reg.) 6s, J\&J, \$126,900......July, 1907 ( $\$ 15,000$ coupon and $\$ 111,900$ reg.) 68, J\&J, $\$ 6,372$ (reg.) ..Jan., 1908 (\$1,000, coupon and $\$ 74,200$ reg.)
$68, J \& J, 49,800$ (reg.)..July, 1909
The 5 per cent bonds marked thus ( ${ }^{*}$ ) in the above table are subject o 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 tem. valued at $\$ 2,100,000$; gas works, $\$ 1,000,000$; markets, $\$ 262,000$
TAX FREE.-All bonds are exempt from taxation by the city.
DEBT LIMITATION.-The eity's debt is limited by its charter to 18 uation of real estate.
ASSESSED VALUATION and tax rate have been as follows:
 $\begin{array}{lrrr}\text { Kears. } & \text { Real. } & \text { Personal. } & \text { Total. }\end{array}$ 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
$\mathbf{6 8}, \mathrm{J} \& J, \$ 30,000$
July, 1920
Court Hobject to call July, 1905
6s, J\&J, $\$ 15,000$..........July, 1921
Subject to call July, 1906

LOANS- When Due. 6s, J\&J, \$21,000 ..........July, 1921 $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 6,000$............. July y, 1906

LOANS- When Due
BONDED DEBT-(Cont.)-
BONDED DEBT-(Cont.)-

LOANS-
6s, Jichal MAp-
6s, J\&J, $\$ 15,000$.
Railwar-
6s, J\&J, \$100,000........July 1921 6s, Je, Subject to call July, 1906 $68, \mathrm{~J} \& J, \quad \$ 100,000 \ldots . . . . \mathrm{July}, 1918$
REFUNDING BONDS-
48, A\&O, \$15,000......Apr. 1, 1929 SEbject to call after April 1, 1914
6s, J\&J, \$150,000
$\$ 150,000 \ldots$.....July, 1921
DEBT LIMITATION by charter is 10 per cent of assessed valuation. ASSESSED VALUATION in 1898 of real estate was $\$ 6,962,379$ personal property, $\$ 3,455,649 ;$ total, $\$ 10,418,028$. State tax rate in
1898 (per $\$ 1,000$ ) $\$ 4 ;$ city tax rate, $\$ 10$; sehool tax, $\$ 2.50$ In
In 1892 real estate was $\$ 7,508,010 ;$ personal property, $\$ 3,361,305$ POPULATION.-In 1890 was 16,159; in 1899 (estimated), 22,000.
ROCKBRIDGE CO.-S. R. Moore, Treasurer. The county seat is Lexington.

LOANS- When Due. $\mid$ Total debt Feb. 1, 1899.. $\$ 205,900$ 5s, A\&O, $\$ 16,000 \ldots . .$. Oct. 1,1916 Subject to call after Oct. 1, 1906 (subject to call after 1907.) REFUNDING RR. BONDSas, J\&J, \$35,900.......Jan. 1, 1903 Subject to call at any time.
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000$....July 1,1922 Subject to call after July 1, 1902 Net debt Feb. $1,1899 \ldots . .202,195$
Nax Tax valuation, real....... 3,968,084 Total valuation 1898 Average tax (per M.) $98 . .311 \cdot 90$ Assessment about 23 actual value. Population in 1890 was......23,06 Subjear Sinking

STREET IMPROVEMENT-
6s, J\&J, $\$ 150,000 \ldots$........July, 1921
Subject to eall July, 1906 School Bonds-
6s, J\&J, \$75,000.......July 1, 1921 6s, J\&J, $\$ 15,000$.......July 1, 1905
 SCHOOL AND SEWER BOND $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000 \ldots . . . . \mathrm{July} 1,1918$ Bonded dejt to 1 Sinking fund and 1,99 Population in 1898 (est.)....23,06, 00

INTEREST on $\$ 75,000$ of the county's bonds is payable at the Bank Ren

ROCKINGHAM CO.-J.S. Messerley, Clerk.
The county seat is Harrisonburg.

LOANS-
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 85,000$..
When Due. Subject to call $\$ 40$ 1926-1927 1916, and $\$ 45,000$ Jan. 1, 1917 .' JAIL BONDS-
$68, ~ M \& S$ S
s, M\&8, \$15,000 ...Sept. 10, 1899 Subject to call at any
RAILROAD BONDS5s. J\&D, $\$ 95,000 \ldots . . . J u n e ~ 1 . ~$
Subject to call after June 30,11
301.

Interest payable at County Treas'y. Total debt Apr. 1, 1899 .. \$195,000 Tax valuation, real..... $\mathbf{7 , 8 2 0 , 1 6 0}$ Total valuation 1898...10,285,160 Assessment about $2_{5}$ actual value Total tax (per \$1,000) '98.. \$10.00
Population in 1890 was.....31,299 Population in 1890 was......31,299
Population in 1899 (about). 35,000 1.

STA UNTON.- $\left\{\begin{array}{l}\text { A. H. FULTZ, Mayor. } \\ \text { ARISTAL }\end{array}\right.$
This is the county seat of Augusta County.

| LOANS- <br> When Due. | LOANS- <br> When Due. |
| :---: | :---: |
| 12s, M\&N, \$99,000...May 1, 1927 | 419s, ....., \$26,000...July 1, 1926 |
| (Subject to call after May 1, 1917.) | 4128, ...., 10,000...July 1, 1926 |
| Cold Storage and Small Po | $4 \mathrm{~s}, \ldots . .$. . 18,000....Jan. 1, 1928 |
| , .... \$10,000† ......Jan. 1, 1925 | to call after Jan. 1, 1918.) |
| Subject to call after Nov. 1, 1905 | \$10,000...Jan. 1, 1928 |
| S, ... \$10,000....... May 1, 1925 | REFUNDING BoNDS- |
| Subject to call after May 1, 1905 | \$25,0 |
| Land Purchase |  |
| 6s, J\&J, \$2,700 (F.)...July 1, 1905 | 6s,J\&J, \$1,000(C.S.B.) July 1, 1918 |
| Market House Bond | Subj. to call after Nov. 27, 1898 |
| 6s, J\&J, \$16,500 (N.) .July 1, 1922 | 6s, J\&J, \$3,000 (C.S.B.) July 1, 1918 |
| Subject to call at any time. | STREET IMPROVEM'T BONDS - |
| $\ldots . .$. \$3,500 $\dagger . . .$. Nov. 1, 1924 | $3{ }^{1} 28, \$ 25,000 \ldots . . . . .$. July 1, 1928 |
| Subject to call Nov. 1, 1904. |  |
| Redemption Bonds - | $5 \mathrm{~s}, \ldots \ldots$. , $\$ 15,000 \ldots .$. May 1,1926 |
| , J\&J, $\$ 5.500 \ldots . .$. July 1, 1909 | Subject to call after May 1, 1901 |
| Subject to call after July 1, 1899 | Street Imp. \& Market house. |
| 2s, 11,700..........Jan. 1, 1929 | 6s, ....... \$25,000....July 1, 1924 |
| ก. 1, 1909. | Subject to call after July 1, 1900 |
| Nov. 1, 1924 | Bo |
| Subject to call after Nov. 1, 1904 | 8s. M\&N. $\$ 80,000^{*}$. .Nov. 1, 1905 |
| , ......., \$37,500 ...Jan. 1, 1925 |  | | 5s, $\ldots . .$. . |
| :---: |
| Subject to call after Jan. 1, |
| 1, |

$0^{*}$. .Nov. 1, 1905
*The $\$ 80,000$ water bonds due Nov. 1,1905 , are exempt from taxation. $\dagger$ All in sinking fund.
INTEREST is payable in Staunton, except on the 8 per cent water bond, interest on which is payable in Baltimore.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement
shows Staunton's total municipal debt and the sinking fund held by the oity against the same, on the 1st of April of each of the last five years. $\begin{array}{llllll}\text { Total fund. debt. } \$ 528,900 & \$ 539,400 & \$ 593,900 & \$ 589,900 & \$ 540,000\end{array}$ $\begin{array}{llllll}\text { Total fund. debt. } \$ 528,900 & \$ 539,400 & \$ 503,900 & \$ 589,900 & \$ 540,000 \\ \text { Sinking funds... } & 50,987 & 67,437 & 59,255 & 152,483 & 139,120\end{array}$

Net debt..... $\overline{\$ 477,913} \overline{\$ 471,963} \overline{\$ 444,645} \overline{\$ 437,413} \overline{\$ 400,880}$ The city has no floating debt.
and it receives yearly 1 per cent of the cid $\$ 60,860$ of the city's bonds
CITY PROPERTY. -The total value of all property owned by the City Council on June 2, 1891, was $\$ 281,400$, including the by the 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. o. ate and 17 p . c. or personal proparty. ASSESSED VALUATION.-The city's assessed valuation (about 80
per cent of cash value) and tax rate have leen as

|  | Real | Personal | Tot. Assessed | Oity Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Estate. | Property. | Valuation. | p. \$1,000. |
| 1898 | \$2,149,780 | \$888,092 | \$3,037,872 |  |
| 1897 | 2,165,750 | 997,554 | 3,163,304 |  |
| 1894 | 2,248,343 | 1,226,605 | 3,474,948 |  |
| 1891 | 1,996,525 | 2,106,455 | 4,102,980 | \$12.50 |
| 188 | 1,844,034 | 1,462,927 | 3,306,961 | 12.50 |
| 18 | 1,796,284 | 1,186,673 | 2,982,957 | 12.50 |

POPULATION in 1890 was 6,975 ; in 1880 it was 6,664 .

SUFFOIK.- \{ ROM, BREWER, JR, Mayor. This town is the countv seat of Nansemond County.
LOANS- When Due. | Total va alation 1897.. \$1,383,379

 |  | Bonded debt June 1, ' $98 . . \$ 8,000$ | Tax rate (per $\$ 1.000$ ) '97... $\$ 17 \cdot 20$ |
| :--- | :--- | :--- |
| Assessed vaination, real...948,755 | Population in 1890 was......3,354 |  | Assessed vaiuation, real...948,755 $\begin{aligned} & \text { Population in } 1890 \text { was.........3,00 } \\ & \text { Assessed valuation, per'l..434,624 }\end{aligned}$

TAX EXEMPT.-Bonds are exempt from town taxation.
WINCHESTER.-Thomas N. Tupton.
Winchester is in Frederick County
COANS- When Due.
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{JJ}, \$ 78,000$ Subject to call in 10 years. Interest is payable at winchester. Total debt Mar. 1, 1898.... $\$ 87,000$

Value of city property
$\$ 160.000$ Tax valuation, real......1,654,117 Total valuation 1898....2,389,213 Assessment ${ }^{2} 3$ to $3_{4}$ actual value. Assessment (per M.)' $96.811 \cdot 00$
State \& Co.tax (pe.
Population in 1890 was.....5,196

WYTHEVILLE.-W. L. Stanley, Agent.
This town is in Wythe County.
$\qquad$
REFUNDING BONDS-
$4_{1}{ }_{2}$ s, J\&J, $\$ 82,000 \ldots . J$ Jan. 1, 1933 Subject to call after Jan. 1, 1909 .
Water Bonds$\mathbf{1 1}_{28}$, M\&N, $\$ 3,000$.

ubject to call after Nov. 1,1908 Population in 1890 was......2,570
INTEREST and principal of the general improvement bonds are payable in Wytheville ; on the light
TAX FREE.-The water and light bouds are tax exempt.

## State of West Virginia.

## DEBT, RESOURCES, Etc.

Admitted as a State (Act Dec. 31, 1862)
June 201863 24,780
Total area of State (square miles)
Bonded debt Feb. 1, 1899. $\$ 85.000$ Assessed val'n, real...... 432,620 Assessed val'n, personal. 244,630 Assessment about $10 . .$. actual $^{2}$ alue Tax rate (per $\$ 1,000$ )'98.... $\$ 15 \cdot 00$ general improvement bonds are State Capital
Governor (term expires March 4, 1901) Secretary of State* (term exp. Mar. 1901) Wm. Treasurer (term expires March 4, 1901) - Charleston M. O. Dawson
M. A. Kendall
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 January 1, 1899, amounted to about $\$ 950,000$.
ASSESSED VALUATION.-The following table gives the assessed , personal property and railroad property.

| Years. | Real Estate. | Personal <br> Property. | Railroad <br> Property. |
| :---: | :---: | :---: | :---: |
| 1898. | \$147,058,218 | \$53,101,906 | \$22,028,362 |
| 189 | 149,425,049 | 48,060,785 | 22,323,066 |
| 189 | 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 | 86,894,703 | 32,597,938 | 6,568,103 |

TAX RATE-The State tax rate (per $\$ 1,000$, in 1898 was $\$ 2.50$; shool tax (per $\$ 1,000$ ) was $\$ 1 \cdot 00$
POPULATION OF STATE.-The population of West Virginia has been as as follows in the years named:

 The proportion of the colored population was $4 \cdot 19$ per cent in 1880
and $4 \cdot 39$ 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.




BLUEFIELD.- $\left\{\begin{array}{l}\text { WM. T. WATKINS, Mayor. } \\ \text { H. O. WHITWORTH, Serge }\end{array}\right.$
Bluetield is in Mercer County.
LOANS- $\quad$ When Duee.
STREET, SEWERS, ETC.-
88, Jan. 1 , $\$ 25,000 \ldots$ Aug. 22,1912
Interest payable in Bluefield.
Bonded debt Feb. 1, 1898.. $\$ 25,000$
TAX FREE.-The bonds described above are exempt from taxation.

BRAXTON CO.-County seat is Sutton.
LOANS- Wher Due. Net debt Feh. 1, 1898... \$50,000 RR. AID BONDS- ........... ${ }^{2,107,563}$
 Sinking funds............. 10,000 Population in 1898 aborit.. 21,000 Property is assessed at about $\mathrm{I}_{2}$ its aetual value in this county.
INTEREST is payable at the Weston Bank. Weston, w. Va.
BROOKE COUNTY.-G. W. MeCord, Clerk. County seat is Wellsburgh. The sinking fund receives $\$ 7,330$ anbonded debt.
LOANS- When Due. Net debt June 1, 1898.... $\$ 103,204$ REFUNDING BoNDS-1893-
4 s , semi-ann., $\$ 106,500$ Tax valuation, real......2,393,164 Subject to call after 1903...1913 Total valuation 1898....2,960,794 Bonded debt June 1, '98.. $\$ 106,500$ Floating debt.............. 4,701 Total debt...... Assessment about $3_{4}$ actual value.

111,201
7,996 Population (ax (per M.) '98.. $\$ 9.50$

## CHARLESTON.-This eity is in Kanawha County.

LOANS- $\begin{gathered}\text { When Due. } \\ \text { STREET AND SEWER BoNDS- }\end{gathered}$ Total debt................... $\$ 150,000$ 6s, Jan., $\$ 3,000 . J a n .19,1904$ 6s, June, $40,000$. June $18,{ }^{2} 09$ 6s, Annet to $\$ 50$, 000 . 1899.1914 Subject to e 6s, Sept., $\$ 25,000$. Sep. 25,1915 Bonded debt Feb. 1, '98.. $\$ 120,000$
Floating debt (est.) ...... 30,000 1 22,000 Tax valuation, real.... 128,000 Tax valuation, personal. $1,045,120$ ax valuation, $1897 \ldots . .4,076,259$ Assessment about $1_{3}$ actual value Total tax rate (per M.)' $97 \ldots \$ 34 \cdot 50$ Population in 1890 was. .... 6,742

TAX FREE.-All bonds are exempt from taxation.
GRAFTON.- $\begin{aligned} & \text { E. L. LOVE, Mayor. } \\ & \text { S. MUSGRUVE, Clerk. }\end{aligned}$
This city is in Taylor County. West Grafton has been annexed to this city, the assessed valuation of which was about $\$ 400,000$.

| When Du | Bonded debt Feb. 7, 1899 \$70,0 |
| :---: | :---: |
|  |  |
| 5 s, Sept. \$10,000..... Sept. 1, 1918 | Total de |
| Subject to call after Sept. 1, 1908 | Sinking fund........... 19,000 |
| street Improvemen | Net debbt Feb. 7, 1899.... $\quad 52,000$ |
| 5s, May $\$ 10,000$....Mav 1, 1916 | Tax valuation, real .....1,008,239 |
| Subject to call after 1906. | Tax valuation. personal. 421,870 |
| WATER-WORKS Bond | Tax valuation, railroads 174,490 |
| uly, \$40,00 |  |
| ubject to call after July | ${ }^{\text {As }}$ |
| 5 s , Sept., $\$ 10,000 \ldots$... Sept. 1,1917 unbjet to eal after 1907. |  |
| Interest is payable at Grafton. | Po |

HUNTINGTON.-This city is in Cabell County.
LOANS-
When Due. $\mid$ Sinking fund.
Net debt Jan. $1,18989 . . . . . .149,630$ 6s, Oct. $1, \$ 82,000 . .$. .oct. 1,1921 Tax valuation, real..........842,505 6s, July 1, 75,000......Oct. 1, 1923 5 s , Aus 7 Bonds-
5s, Aug. 7, $\$ 10,000 \ldots$ Aug. 7, 1901 6s, Annu., $\$ 15,000 \ldots \ldots . .1927$ 6s, (Sunuject to call alter 1907.)
Total debt Jan. 1, $98 . \ldots . \$ 167,000$ Total valuation, 1898.... $, 110,952$ Total valuation, $1898 \ldots . .5,110,952$ Total tax (per $\$ 1,000$ ) ' $98 . . \$ 27.50$ Population in 1890 was..... 10,108
Population in 1899 (loc'lest.) 16,000 The school bonds as set ont above
The school bonds as set outabove were not issued by the city of Huntington, and, strictly speaking, do not constitute a municipal debt; bume subjects of taxation as the city.
INTEREST on the 5 per cent school bonds is payable in Hunting-有

JEFFERSON CO.-W. F. Alexander, Clerk.
County seat is Charlestown.
RAILROADAII
$\qquad$
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 24,600$.
Subject to call.
$5 \mathrm{~s}, \mathrm{~A} 0 \mathrm{O}, \$ 106,000$ $\qquad$ Subject to call.
A\&O, $\$ 80,000$ $\qquad$ ubject to call after April 1, 1930
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.-
Martinsburg is the county seat of Berkeley County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation 1897.... } 22,159,281\end{aligned}\right.$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 76,100 \ldots . . \mathrm{Jan}$. 1,1905 Total tax (per $\$ 1,000$ )........ $\$ 19 \cdot 60$ Total debt Jan. 1, $1898 .$. \$76,100 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......7,226 } \\ & \text { Population } 1897 \text { (estim.).....9,000 }\end{aligned}\right.$ 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- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, real.... } \$ 16,028,220 \\ & \text { Tax valuation, perss } 1 . . . \\ & 5,930,710\end{aligned}\right.$

 | Bonded debt Feb. 1, $99 . . \$ 274,500$ | State \& Co. tax (per M.) '98..88.50 |
| ---: | :--- | :--- |
| Po |  | Total debt Feb. $1,999 . . .$. ... 313,500

COUNTY PROPERTY.-The county owns (1899) $\$ 20,000$ of Railroad stock. $\$ 300,000$ of Wheeling Bridge \& Terminal Railway stock, and real estate and furniture valued at $\$ 130,895$.

PARKERSBURG．－$\left\{\begin{array}{l}\text { CHAS．H．TURNER，Mayor．} \\ \text { W．F．RITTENHOUSE，Clerk．}\end{array}\right.$ This city is in Wood County． LOSANS－When Due．



 | 5s，June，$\$ 25,000$ June 1,1916 |
| :---: |
| REFUND．BONDS，SER．B \＆D |

 Ss，WATER Works（REFUNDING）－ $5 \mathrm{~s}, \ldots ., \$ 40,000$ ．

Street Pav．\＆Sewer＇e B＇ds． 5 s, June，$\$ 50,000 \ldots .$. June 1， 1910 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 $\$ 26 \cdot 331_{3}$
Population in 1890 was Population in 1890 was．．．．．8，408

WHEELING．－\｛ $\begin{aligned} & \text { A．T．SWE } \\ & \text { O．WEY，MATKINS，Clerk．}\end{aligned}$
Wheeling is the county seat of Ohio County．
LOANS－When Due．MAR．\＆CIN．Bonds－
68，Nov．1，\＄69，500．．．Nov．1， $1924 \left\lvert\, \begin{aligned} & \text { 3s，．．．．．．．} \$ 5,000 \ldots . .7 \\ & \text { Bonded debt Jan．1，} 99\end{aligned}\right.$
Subject to call after Nov．1， 1901 128，July，$\$ 30,500$.
6s，M\＆S，\＄10，000．．．．．．．．．．．．．．．． 1907
5 s ，July ene $\$ 229,000$ to call in 10 years．

$41_{28}$ ，Nov．，92，200．．．．．．．．．．
3s，J \＆J，$\$ 82.000$
Electric Light Bonds－ 1900
OPTIONAL．－Ail of the city＇s bonds are subject to call．
TAX FREE．－Bonds issued by this city are exempt from city tax．

## State of Kentucky．

## DEBT，RESOURCES，Etc．

Admitted as a State（Act Feb．4，1791）
June 1， 1792
40，400
Total area of State（square miles）
Floating debt．．．．．．．．．．．．．
$\$ 542,200$ Total debt．．．．

46，720 | Sinking fund．．．．．．．．．．．．．．．．．．．．．．．．． | 588,920 |
| :--- | ---: | Total valuation 1898．．．23，300，000 Assessment about $2_{3}$ actual value． City \＆school tax（per M）＇98．10．60 Population in 1890 was．．．．．34，522 ds are subject to call．

city tax.

State Capital－－－－－－Frankfort
Gov’r（term exp．5th Tues．aft．Nov．Elec＇n，＇99）W．O．Bradley Secretary of State（term exp．1st Mon．Jan．1900）Chas．Finley
Treasurer（term exp．1st Mon．Jan．1900）－George W．Long Legislature meets biennially in even years on the Tuesday following the first Monday in January，and sessions are lim－ ited to 60 days exclusive of Sundays and legal holidays．

TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement shows Kentuoky s bonded debt on the following dates．

Jan．1，＇99．Jan．1，＇98．Jan．6，＇96． Tot．bonded debt（exclusive of bonds
held by the Board of Education）．$\$ 1,171,394 \quad \$ 1,171,394 \quad \$ 614,000$ 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 tollows：State bonds，issued Jan，1，1870，$\$ 1,327,000$ ；county bonds， 1892，\＄606，650．
There was also outstanding on February 1，1899，－a floating debt of $\$ 764,000$ ；sinking fund，$\$ 698,000$ ；net floating debt，$\$ 66,000$ ． ASSESSED VALUATION－The State＇s assessed valuation has been

| Years． | Real Estate． | Personal Property． | Railroa |
| :---: | :---: | :---: | :---: |
| 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 Jear 1898 was $\$ 552$ ，－
877,967 ；for 1897 it was $\$ 549,419,980$ ；for 1896 it was $\$ 570,926,762$ ； for 1895 ＇it was $\$ 573,206,978$ ． 219,980 ；for 1896 it was $\$ 570,926,762$
TAX RATE－In 1897 the State tax rate（ $\mathrm{per} \$ 1,000$ ）was $\$ 5 \cdot 25$ ． POPULATION OF STATE．－The population of Kentucky has been
 $1870 \ldots \ldots . .1,321,011 \mid 1840 \ldots \ldots . .$. 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 addilional statements not given in alphabetical order below，see ALLEN COUNTY．－W．H．Cook，Treasurer． County seat is Scottsville．
LOANS－ When Due． J\＆J $\$ 180400$
6s，J\＆J，\＄180，400． ．．．Past due
Total debt Jan．1， 1899 ．．\＄180，400
Equal＇d valuation＇98．．．\＄1，269，855 Assessment about $65 \%$ actual val． Assessment ax（per M）＇ $98 . .{ }^{\circ} \$ 21 \cdot 50$
State \＆co．ta
Population in 1890 was．．．．13，69e Population in 1890 was．．．．．13，69e
Population in 1899 （est）．．．．16，500

BELLEVUE．－Bellevne is in Campbell Counts．

| LOANS－When Due． | Tax valuation $1897 \ldots . . . \$ 1,980,180$ |
| :---: | :---: |
| STREET 1MPROVEMENT－ |  | 6s，Var Assessment is $1_{2}$ actual value． $\left.\begin{aligned} & \text { 6s，Var．，} \$ 64,600, \ldots \ldots . . \text { Various } \\ & \text { Total debt Jan．1，} 1898 . . . \$ 70,100\end{aligned} \right\rvert\, \begin{aligned} & \text { Total tax（per } \$ 1,000 \text { ）．．．．．．．} \$ 12 \cdot 50\end{aligned}$ Total debt Jan．1，1898．．．．$\$ 70,100$ 24，618 $\begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．3，163 } \\ & \text { Popsets }\end{aligned}$

 OPTIONAL－The city＇s bonds are subject to call before maturity．
TAX FREE．－All bonds issued by the city are exempt from taxation．

## CHRISTIAN CO．－County seat is Hopkinsville．

$\qquad$
REFUNDING BONDS $5 \mathrm{~s}, \$ 100,000$ ． Subject to cail．．．．July 1， 1917 Interest payable at City Bank Hopkinsville，Ky．

Tax valuation 1899．．．．．．8，573，380 Population in 1880 was．．．．．．31，688

## CLARK COUNTY．－Lee S．Baldwin，Clerk

County Court．－County seat is Winchester．
LOANS－When Due． $\left\lvert\, \begin{gathered}\text { REFUNDING Bonds－} \\ \text { RAILROAD Aid Bonds－}\end{gathered}\right.$
$4 \mathrm{~s}, \mathrm{~J} \& D, \$ 14,000 . . . J u n e ~ 1, ~ 1917-8$

 | 6s，J\＆J，\＄44，000．．$\$ 7.000$ per year． | Total debt，Sept．1，1898．$\$ 139,000$ |
| :--- | :--- |
| TURNPIKE BONDS－ | Equal＇d valuation 1897，．9，399，844 | 6s，J\＆J，\＄82，000．．．．．．． 48，．．．．15 $50,000 \ldots \ldots . . .1923-1928$ Due $\$ 10,000$ yearly， 1923 to 1928 Population in 1890 was．．．．． 15,434 INTEREST is payable at Winchester．

COVINGGTON．－$\left\{\begin{array}{l}\text { JOSEPH L．RHINOCK，Mayor．} \\ \text { J．H．KIRTLEY，Auditor．}\end{array}\right.$
This city is in Kenton County．
LOANS－
ASPHALT BONDS－ LOANS－When Due．
FLOATING DEBT BonDS－
$88, J \& J, \$ 72,000 \ldots . . J u l y$
B 1,1899

When Due． 5s，May，$\$ 59,600 . . . . . . . . . . . .$. 4s，F\＆A，（Part due yearly．）$\$ 142,600 . .$. Aug．1， 1931 BRICK BONDS－
5s，Feb．1，$\$ 6,200$ 5s，
5 s, Feb． $1, \$ 740$ due yearly．）．1， 1900 ．．．．．．．．．．．．． 1,1905
$(\$ 890$ due yearl．） Bridge Bonds－yearly．）
BRIDGE BONDS－
4s，J\＆J，$\$ 33,000 . . .$. July $^{\text {CASPARIS JUDGMENT }}$ BONDS－ 1926 4s，M\＆S，$\$ 103,500 \ldots .$. Mar．1， 1933 Cov．W．Cov．\＆LUD．HIGHWAY－ $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 7,900 \ldots . . . \mathrm{Aug} .1,1923$ Funding Bonds－
FUNDING BONDS－
$5 \mathrm{~s}, \mathrm{~F} \& A, \$ 281,000$
，F\＆A，\＄281，000．．．．Aug．1， 1920 REDEMPTION BONDS－
4 s ，F\＆A，$\$ 73,200 . . . \mathrm{Aug} .1,1920$ Subject to call 1910．Aug．1， 1920
48, F\＆A，$\$ 106,800 \ldots .$. Aug．1， 1922 4s，F\＆A，\＄106，800．．．．Aug．1， 1922 $4 \mathrm{4s}, \mathrm{~J} \& J, \$ 521,000 \ldots . . \mathrm{Jan} .1,1927$ $4 \mathrm{~s}, \mathrm{~J} \& J, 1371,000 \ldots . . . \mathrm{Jan} .1,1928$
$4 \mathrm{~s}, \mathrm{~J} \& J$,
$23,000 \ldots . . . \mathrm{July} 1,1328$ $4 \mathrm{~s}, \mathrm{~J} \& J, 111,000 \ldots .$. July 1， 1930 4s，J\＆J，$\$ 51,300 \ldots . .$. July 1， 1934 5s，F\＆A，$\$ 38000$
（ $\$ 9.500$ due yearly．．．．．．．． 1902 （\＄9．500 due yearly．
SCHOOL BONDS－
SCHOOL BONDS－
48，J\＆J，$\$ 20,000 \ldots . .$. July 1， 1905
WATER WOTM 48，J\＆J，PNORKS REDEMPTION－
WATER WO J\＆J，190，700．．．．．．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 deb＇t，the sinking fund． Jan．1，‘99．Jan．1，＇98．Jan．1，＇97． $\begin{array}{llllll}\text { Total bonded debt．．．．} \$ 2,197,300 & \\ \text { Sinking } \\ \$ 2,265,600 & & \$ 2,364,700 & & \$ 2,390,700\end{array}$ Sinking funds．
Net bonded debt．
Water dbt，incl above $\qquad$ $\$ 2,293,922$
$\$ 1,229,400$
ASSESSED VALUATION．－The city＇s assessed valuation in 1898 was $\$ 24,126,035$ ．The tax rate per $\$ 1,000$ for 1897 was $\$ 26^{\circ} 25$ ．The property is assessed at about actual value．
POPULATION in 1890 was 37,371 ；in 1880 it was 29,720 ；in 1897
（estimated） 45,000 ． estimated）45，000．
DANVILLE．－County seat of Boyle Co．
LOANS－When Due．Total debt Jan．，1898．．．．．．．$\$ 70,000$
 Optional after $1904 . \quad$ ． 1914 Net det $\begin{aligned} & \text { Nssed valuation } 97 . . .2,123,291\end{aligned}$ $5 s, J \& J, \$ 20,000 \ldots . . J u l y$
Optional 1,1914 $\begin{aligned} & \text { Aster } 1909 .\end{aligned}$

DAYTON．－ $\begin{aligned} & \text { CHAS．A．BIRD，Mayor．} \\ & \text { C．B．HAYWARD，City Clerk }\end{aligned}$
Dayton is in Campbell County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Net debt Jan．1，} 1899 \ldots . . . \\ & \text { Assessment bonds（add．）} \\ & \text { REFUNDING } \\ & \text { BoNDS }\end{aligned}\right.$ 5s，F \＆A，\＄134，000．．．Aug．1， 1915 ＊STREET IMPROVEMENT BONDS－ 6s，semi－an．，$\$ 92,858 \ldots .$. ten years Sinking funds．．．．．．．．．．．．．$\$ 134,000$ Assessment is $3_{4}$ actual value．
Total city tax（p．\＄1，000）＇ $98 . \$ 13.50$
Population in 1890 ． Population in 1899 （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．Th rAX FREE－The bonds are all exempt from city tax．
INTEREST on the refunding bonds is payable at the German Nationa Bank of Newport，Ky．，or First National Bank，New York City；on the

FRANKFORT．－$\left\{\begin{array}{l}\text { W．S．DEHONEY，Mayor } \\ \text { BEN．MARSHALL，Clerk．}\end{array}\right.$
This is the capital of the State and the county seat of Franklin County． LOANS－When Due．
BRIDGE BoNDs－
fter 1903．
FUNDING BONDS－
6s，J\＆J，\＄25，000．．．．＊July 1， 1904 6s，J\＆J， $10,000 \ldots$ ．．．June 15， 1906 b LOTTERY BONDS－
6s，J\＆J，$\$ 50,000 . . . .{ }^{*}$ July 1， 1905 REFUNDING BONDS
$4^{12} 2 \mathrm{~S}, \ldots . ., \$ 120,000 \ldots$ Sept．1， 1927
subject to call after Sept．1，1917）
6s，J\＆J，$\$ 10,000 . . . .{ }^{*}$ July 1， 1904
LOANS－
$a$ SEWER BONDS－When Due 6s，J\＆J，\＄10，000．．．．．July 1， 1906
Bonded debt Jan．1，1899．\＄310，000 Bonded debt Ja． 1.1899 ．$\$ 310,000$
Floating debt．．．．．．．．．．．．．． 5,000
 Tax valuation $1898 \ldots \ldots .3,200,000$ State \＆Co．tax（ $\mathrm{p} . \$ 1,000$ ）， $98.11 \cdot 25$ $\begin{array}{lr}\text { State \＆Co．tax（p．} \\ \text { City tax（per } \$ 1,000 \text { ）．．．．．} & 12 \cdot 30 \\ \text { School tax } & 2.20\end{array}$ School tax．
Population in 1890 was．．．．．．．．7，892 Population in 1899 （est．）．．．．10，000 $a \$ 500$ each．b $\$ 1,000$ each．
＊These loans are held by the sinking fund for the benefit of the school und；principal is not payable and interest is used for the support of the public schools．

TAX EXEMPT．All bonds of this city are exempt from city taxes． INTEREST is payable on the refunding bonds and the bridge bonds at the Bank of America

FRANKLIN CO．－County seat is Frankfort．

| LOANS－ |
| ---: | :--- |
| RAILROAD AID BoNDS－ |$.. . . . . .$.

GRANT COUNTY．－－County seat is Williamstown．
LOANS－When Due． $\mid$ Equalized valu＇n！1897．\＄3，645，254 （128，M\＆N，$\$ 25,000 . .1900$ to 1917 华 $\begin{aligned} & \text { Tax valuation，real．．．．．．．．2，500，000 }\end{aligned}$ （Part due yearly on Nov．10．）Total valuation 1896．．．．4，000，000 TURNPIKE REFUNDING－ $41_{28}, \mathrm{M} \& \mathrm{~N}, \$ 35,000 . .1901$ to 1917 （Part due yearly on Nov．10．） Int＇st payable at Co．Treas．office． Int＇st payabled debt Apr．1，1898．$\$ 777,000$ Assessment is 70 p．c．actu
State tax（per $\$ 1,000$ ）．．．．． County tax（per $\$ 1,000$ ） Population in 1890 was．．．．．． $5 \cdot 00$ Population in 1880 was．．．．．．12，671 083 Population in 1880 was．．．．．．13，083

GREEN COUNTY．－County seat is Greensburgh．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Equalized valuation＇97．} \$ 1,030,652 \\ & \text { State tax（per } \$ 1,000 \text { ）}\end{aligned}\right.$ $6 \mathrm{~s}, \ldots . . \$ 244,000 \ldots . . .$. Past due $\left\lvert\, \begin{aligned} & \text { State tax（per } \$ 1,000 \text { ）} \ldots \ldots . . .24 .25 \\ & \text { County tax }\end{aligned}\right.$ Bonded debt Feb．1，1897．$\$ 244,900$｜Population in 1890 was．．．．．．i11，463 Tax valuation，real．．．．．．．．738，949

## Po

HARRISON CO．－G．W．Lail，County Judge． County seat is Cynthiana．


INFIRMARY BONDS－
6s，M\＆N，$\$ 16,000 \ldots . .1898$ to 1903 6s，M\＆N，$\$ 16,000 . . . .1898$ to 1903 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． $810 \cdot 00$
Population in 1890 was．．．．．16，914 Population in 1897 （est．）．．．20，000

HENDERSON－John C．Thomasson，Clerk． This city is the county seat of Henderson county．

LOANS－When Due．｜Total valuation 1898．．．\＄5．201，289 \begin{tabular}{l|l}
REFFUNDING BONDS－ \& Assessment abt．80\％actual value． <br>
4s，M\＆N，$\$ 369,000 \ldots . . . . . . . . .1927$ \& Total tax（per $\$ 1,000$ ）＇98．．．$\$ 21 \cdot 25$

 （Subject to call after 1913．）$|$

\hline Population in 1890 was．．．． 8,835 <br>
Population in
\end{tabular}

HOPKINSVILLE．－F．W．Dabney，Mayor． Hopkinsville is in Christian Co．
LOANS－When Due．
5s，A\＆O．\＄70，000 ．．．．．．Oct．1， 1921
Total debt Feb．1，1899．．$\$ 70,000$
Tax valuation，real．．．．．．．． $1,538,756$
INTEREST is payable by Messrs．Latham，Alexander \＆Co．，New York City．
TAX FREE．－All of the bonds are exempt from city tax．
LEXINGTON．－\｛ $\begin{aligned} & \text { J．B．SIMRALL，Mayor．} \\ & \text { L．} \\ & \text { E．PEARCE，Auditor．}\end{aligned}$
This city is in Fayette County．

## LOANS－

 6 s ．M\＆TREET Bonds When Due．6s，M\＆N，$\$ 5,000 \ldots$ May 20， 1901
 FUNDING BoNDS－．．．Nov．1， 1934
FUND 5 s ，F\＆A BONDS－
5 s, F\＆A，$\$ 50,000 \ldots$
$41_{28}$ ，F\＆A，$\$ 105,000$ ．Aug 1932

 \begin{tabular}{ll}
$41_{2}$ ，J J \＆ <br>
$4 \mathrm{~s}, \mathrm{~J} \& J$, \& $81,000$. June 1， <br>
25,000 \& 1933 <br>
\hline

 

$41_{2 s}, ~ J \& D$, \& $81,000 . J u n e ~ 1, ~$ \& 1933 <br>
Population 1890 was．．．．．．．．．21，507 <br>
Population 1897 （estim＇d）．．30，000
\end{tabular} INTEREST on the funding and ref road－aid bonds due 1918 is payable in New Yg bonds and on the rail aid bonds due in 1920 and 1932，on the school building bonds and special assessment bonds，at Lexington

LOGAN CO．－H Barclay，Clerk Sinking Fund． County seat is Russellville．

LOANS－When Due．Tax valuation，real．．．．．．\＄3，755，680 6s，J\＆J，\＄256000 BONDS 1901 Tax valuation，person＇l．1，083，115 Interest payable at Russelliville． 1901 Total valuation $1897 \ldots 4,838,795$ | Total debt Apr．1，1898．．．$\$ 256,000$ | Assersment 70 p．c．actual value． |
| :--- | :--- |
| State tax（per $\$ 1,000$ ）1897 |  | sinking fund．．．．．．．．．．．． 40.000 ｜Population in 1890 was 23.412 $\left.\begin{gathered}\text { Set debt Apr．} 1,1898 . . . . \\ \text { 216，000 }\end{gathered} \right\rvert\, \begin{aligned} & \text { Population in } 1898 \text {（est．）．．．28，000 }\end{aligned}$

LOUISVILLE．－$\left\{\begin{array}{l}\text { CHAS．P．WEAVER，Mayor．} \\ \text { STUART R．YOUNG，Treasurer }\end{array}\right.$
Louisville is the county seat of Jefferson County．
$\qquad$
$\rightarrow$ GITY HAL
Rs，A\＆O，$\$ 200,000$ ．．Apr．1， 1903 $4 \mathrm{~s}, \ldots . . \$ 500,000 \ldots$ ．．．Sept．15， 1910 4s，J\＆J，457，000．．．．．．．July 1， 1937 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$ \＄1，495，000 July 1， 1923 48，J\＆J，$\$ 1,495,000$ ．．July 1,1923 O OLD LIABILITIES，1871－1880－
$\begin{array}{lll}5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, & \$ 119,000 \ldots \text { Apr．1，} 1901 \\ 490,000 \ldots \text { May 1，} 1920\end{array}$
ubject to call after May 1，1920
5 s, F\＆A，$\$ 500,000 . . .$. Aug． 1,1911
$a \$ 100, \$ 500$ and $\$ 1,000$ ．b $\$ 1,000$

School Building Bonds $5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 30,000 \ldots . .$. Apr． 1,1918 Railroad－aid Bonds－ $51_{2} \mathrm{R}, \mathrm{J} \& D, \$ 100,000$ ．．June 1,1918 $1_{28}$, F\＆A， 15,000 ．．．Aug．1， 1932 Bonded debt Aug． $1, \neq 98 . . \$ 689,305$ Assessm＇t bonds（add＇i）．182，12 As Aty tax（pert is $1_{2}$ actual value． opulation 18900 was
Total valuation 1898．．．\＄2，233，564 Assessment is $65 \%$ of actual value state \＆co．tax（per $\$ 1,000$ ）．．$\$ 9 \cdot 25$ City \＆sch．tax（per \＄1，000）．15•00 Population in 1890 was．．．．．．5，833
Population in 1898 （est．）．．．．8，000

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 7 s due 1901，which are payable in Louisville at the sinking fund office．
BONDED DEBT on January 1，1899，was $\$ 8,248,000$ ．The sinking fund assets amounted on January 1，1899，to $\$ 1,4$
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate at different periods have been as follows：

|  |  |  | Total |
| ---: | :---: | :---: | :---: |
|  | Personal |  | Tax per |

In 1898 the city tax proper was $\$ 18 \cdot 40$ ．Assessment is about 80 per cent of actual value．
POPULATION．－Population in 1890 was 161,129 ；in 1880 was 23．758；AT 1898 （estimated Jan，1） 215,000

McCRACKEN CO．－County seat is Paducah．
When Due．｜Tax valuation，perso＇1．．$\$ 1,456,079$ Tax valuation $1897 \ldots . . .7,367,035$

 | Subject to call in part at var．times． | $\begin{array}{l}\text { State \＆Co．tax per M．）＇98．．} \$ 11051 \\ \text { Potal debt Apr，1，1898．} \$ 500,000\end{array}$ |
| :---: | :---: | :---: |
| Population in 1890 was．．．．21，051 |  | Total debt Apr．1，1898．．$\$ 500,000$

Tax valuation，real．．．．． $6,241,122$

MADISON CO．－Thos．Thorpe，Commissioner of Railroad Sinking Fund．
County seat is Richmond．
LOANS－When Due．｜Tax valuation，real．．．．$\$ 6,943,110$ $4 \mathrm{~s}, \mathrm{~J} \& N D I N G$ Railload Bonds ${ }^{2}$ Tax valuation，personal 1，972，610 \＄12，000 \＄112，000．．．．．．．．1909－1929 12，000 due Jan．1，1909，and TURNPIKE BONDS
$1_{2} \mathrm{~s}, \ldots . . \$_{8} 0,000$
Interest is payable at 1904 to 1918 Total valuation 1898．．．8，915，720 Assessment is ${ }^{4} 5$ actual value．${ }^{\circ} \cdot 75$ tate tax（per \＄1， $0000 \ldots \ldots . . .4_{6}{ }^{2}$ Pountytax in 1890 was．．．．．．．24，348 Population in 1897 （est＇d）．．26，000 Bonded debt Feb．1，1899．\＄182，000

MA YSVILLE．－County seat of Mason countr．
LOANS－ $\qquad$ When Due．｜nterest is payable at Maysville． FUNDING BONDS－ 5s，F\＆A，\＄28，000．．．．Aug．1， 1908 （\＄7，000 due y riy to Aug．1，1911） 58, F\＆A，$\$ 54,000 \ldots . . . A u g . ~ 1, ~$
$(\$ 6,000$ due yearly）to Aug．1， 1907

MERCER COUNTY．－W．J．Poteet，Clerk．
County seat is Harrodsburgh．
REFUNDS－Bonds－
When Due．Total debt Sept．，1898．．．\＄145，000 REFUNDING BONDS－．．．．．．． 1928 Tax Valuation $1899 \ldots . .4,796,228$ Subject to call after Population in 1890 was ．．．． 15,034

MIDDLESBOROUGF．－Middlesboro＇h is in Bell Co．
 FUNDING BONDS－ 68，A\＆O，\＄31，500． ．Apr．1， 1906 General Bonds－ 6s，semi－an．，$\$ 150,000$. Apr．1， 1921 Popnlation in 1890 was value． 3,271 20，000｜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－When Due．
CoURT HOUSE－
Tax valuation 6s，J\＆TH HOUSE－ FUNDING DEBT－ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 73,000$ $\qquad$

## 1903．）

TURNPIKE Bo
$4 \mathrm{~s}, \ldots \ldots$. ，$\$ 50,000 \ldots \ldots . . . . . . .$. Suhject to call after 1918.000 Bond．debt Aug．1，1898．$\quad \$ 79,000$
Floating debt（about）．．．．$\quad 50,000$
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．Ef－ forts are being made to compromise the railroad bonds mentioned below．


Sinking funds．．．．．．．．．．．．．．．$\$ 10,000$ …．．$\$ 800,000 . . .$. Floating debt．．．．．．．．．．．．．．．$\$ 10,000$
Total debt Apr． 1,98, abt． 810,000

NEWPORT．－\｛ $\begin{aligned} & \text { EDWARD BILTZ，Maror．} \\ & \text { JOHN ZOLLEIS，Auditor．}\end{aligned}$
Newport is in Campbell County
$\qquad$
BRIDANS－


NICHOLAS COUNTY．－S．A．Ratliff， Clerk．
Carlisle is the county seat．

LOANS－ T URNPIKE BOND 1s，J\＆J，$\& 40,000 \ldots .$. ．．Jan．1， 1904 （\＄3，000 every 5th yr．）to Jan．1，＇ 24 （All bonds subject to call after＇ 14. ．） Floating debt ．． 1, 189．．．．．．．．．12，000 Total debt Jan．1，1899．．．． 52,000

Sinking fund．．．．．．．．．．．．．．．．$\$ 4,000$ Net debt Jan，1，1899．．．48，000 Assessed valuation＇97．．3，957，178 Assessment abt． $70 \%$ actual value． tate \＆Co．tax（per M）＇98 $\$ 10 \cdot 25$ Population in 1899 （est．）．．．10，764

OWEN COUNTY．－W．P．Swope，Clerk． County seat is Owenton．
COUNTY BONDS－When Due． $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 100,000$. When Due． Ontional at an y time． 68，F\＆A，$\$ 30,000$ Feb Optional after Feb．1， 1912 Bonded debtJan．1，1899．$\$ 130,000$
 Sinking fund．．．．．．．．．．．．16，000 $\begin{array}{ll}\text { Total debt Jan．} 1,1899 & 134,000 \\ \text { lax valuation 1899 }\end{array}$ ax valuation $1899 \ldots \ldots, 2,919,115$ Total tax（per $\$ 1,000$ ）．．．．．．$\$ 14.25$
Population in 1890 was Population in 1890 was．．．． 17,676
Populutien in 1899．．．．．．．．20，000 Floating debt

INTEREST is payable at the U．S．National Bank，New York City． TAX FREE－Bonds are all exempt from taxation．

## OWENSBORO．－

This is the county seat of Daviess County．
LOANS－
When Due．
ailroad bonds－ Subject to call．

 Total debt．．

PADUCAH．－$\left\{\begin{array}{l}\mathrm{J} . \text { M．LANG，Mayor．}\end{array}\right.$
This is the county seat of McCracken County．As an offset to the bonded detb，the city owned Jan．1，1899，railroad stock of the par
value of $\$ 220,000$ ．
 $5 \mathrm{~s}, \mathrm{~F} \& \dot{A}, \$ 20,000 \ldots .$. ．．．ug．1， 1903 CH．ST．L．\＆P．R．R．－
Subiect to call after 1898．
City HaLl－ REFUNDED N．O．\＆O．RR．－ $41_{2} 8, \ldots ., \$ 66,000 \ldots$. ．．．．．．．．．．．．．．．．．．．． P．M．Gravel Road－ $4 \mathrm{~s}, \mathrm{~J} \& J,{ }^{1}, 600 . . . . . . . J a n .10,1909$ Bonded debt Jan．1，＇99．．$\$ 343,000$ Tax valuation 1898．．．．．．7，000，000 Assessment about 3 actual value．
City tax（per $\$ 1,000$ ）＇ $98 . . . \$ 15 \cdot 00$ City tax（per $\$ 1,000$ ）＇98．．．．$\$ 15 \cdot 00$ Population in 1890 was．．．． 12.797 INTEREST on the Chicago St．Louis \＆Paducah $4^{1} 2 \mathrm{~s}$ is payable in
New York City；on all other bonds in Paducah．

BENJ PERRY Mayo
PARIS．－$\left\{\begin{array}{l}\text { BENJ．PERRY，Mayor．} \\ \text { GEO．B．ALEXANDER，Treasurer }\end{array}\right.$
This is the County seat of Bourbon County．

LOOANS．－
When Due． $5 \mathrm{~s}, \mathrm{M} \mathrm{\& B}, \$ 25,000$ subject to call after 10 years． Interest is payable in New York． REFUND＇G AND FUND＇G B＇DS＇98． $\$ 2,000$ due rearly．

Bonded debt Feb．1，＇99．．\＄71，000 $\begin{array}{lr}\text { Floating debt．．．．．．．．．．．．} & 24,000 \\ \text { Total debt Feb．1，} & \mathbf{9 5} 99.000\end{array}$ Sinking fund．．．．．．．．．．．．．．．$\quad 3,000$ Tax valuation $1898 \ldots . . .2,615,000$ Assessment is $3_{4}$ actual value．
City tax（per $\$ 1,000$ ）＇ 98
P14．00 City tax（per $\$ 1,000$ ）＇98．．．$\$ 14 \cdot 00$
Population in 1890 was．．．．．4．218 Population in 1890 was．．．．．．4，218
Population in 1895 （est．）．．．．．7，000

PENDLETON CO．－O．H．Lee，Jr．，Treasurer． County seat is Falmouth．

> FUNDING Bo
> 5 s ，J\＆J，$\$ 75,000 \ldots$ TURNPIKE BONDS 6s，J\＆J，\＄20，000． 6s，J\＆J，15，000．．．．

LOANS－
COUNTY BONDS－
4s，M\＆S，$\$ 50,000$. $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 50,000 \ldots$. TURNPIKE BO after 1903.
$48, \ldots . . \$ 40,000 \ldots . .1904$ to 1920 \＄2，500 due yearly on Jan． 1.
\＄2
． otal debt Feb．1，1899．．\＄90，000 NTEREST on county bonds is

Tax valuation，real．．．．．\＄6．169，076 Tax valuation，person＇1． $2,124,8$ ²5 Total valuation 1898．．．$\times, 293,961$ Assessment same as actual value． State tax（per $\$ 1,000$ ），＇98 ．．$\$ 5.55$ County tax（per $\$ 1,000$ ）．．．．． $3 \cdot 10$ Population in 1890 was．．．．12，330
Population in 1899 was．．．．, 500

ADDITIONAL STATEMENTS．
In the table below we give statistics regarding several minor civil divi－ of over $\$ 10,000$ and which are not represented among the foregoing．


## State of Tennessee．

DEBT，RESOURCES，Etc．

Organized as a Territory（Act May 26，1790）－May， 261790 Admitted as a State（Act June 1，1796） June 1， 1796 Total area of State（square miles） State Capital


#### Abstract

Nashville


Governor（term expires Jan．15，1901） tate（term exp．Feb．12＊，190 reasurer（term expires Feb．1＊，1901）
Comptroller（term expires Feb．1，1901）
Thos．F．King
Legislature meets biennially in odd years on the first Mon－ day in January and sessions are not limited．＂but no member shall be paid for more than 75 days of a regular session．＇
＊Constitution says term of office shall be computed from the 15 th of anuary，but these officials being elected by the Legislature are

The debt on which the State is paying interest is as follows．
LOANS－ P．Interest．－．Payable．$_{\text {Then Due．Outstanding．}}$ Redemption ．．．．．．．．．．．．．．．．．． 4 A \＆O Oct．1， 1907 \＄469，000 New settlement bonds（sub ject to call at 100） enitentiary bonds． old bonds and certfs of in debtedness 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 interest－bearing debt
 ．\＄16，455，200 Estimated amount of bonds yet to be funded． shows the ASSESSED VALUATION．－The following statement


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

BRISTOL．－$\left\{\begin{array}{l}\text { JOHN O．ANDERSON，Mayor．}\end{array}\right.$ Bristol is in Sullivan County， LOANS－When Due． COURT HOUSE BONDS－ 6s，g．，J\＆D，$\$ 10,000$ ．．Feb．1， 1922 FUNDING BONDS－ 68, M\＆S，$\$ 3,500 \ldots . . .$. Mar．1， 1900
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 19,500$. 6s，MARKET $19,500 . . . . .$. Mar．1， 1925 6s，g．，J\＆D，\＄10，000．．Feb．1， 1922 Railroad aid Bonds－ 6s，F\＆A，$\$ 40,000 . . .$. Aug．5， 1912
6s，J\＆J， $25,000 \ldots .$. July 1， 1920 6s，J\＆J，25，000．．．．．July 1， 1920 6s，g．，J\＆J，$\$ 12,000 \ldots$ July 1， 1922

STREET IMPROVEMENT BONDS－ $6 \mathrm{~s}, \mathrm{~g} \cdot \mathrm{~J} \& \mathrm{~J}, \$ 25,000$ ．．．July 1， 1920 68，g，J\＆D，30，000．．．Feb．1， 1922 （City has no water debt） （City has no water debt．） Total debt Mar．1，18999．．．187， 154 Total valuation $1898 . . . .8800,000$ Assessment is $1_{3}$ actual value． 0.00 Total tax（per $\$ 1,000$ ），1898．\＄30．00
Population in 1890 was．．．．．3，324 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．
$\qquad$ LOANS．－When Due． 6s，M\＆S，$\$ 100,000 \ldots$ Sept． 1,1900 FUNDING BoNDS． 6s，June，$\$ 81,000 \ldots .$. June 1， 1911

SEWER BONDS．．Sept．1， 1917 6s，A\＆O， $125,000 \ldots .$. Apr． 15,1909 6s，A\＆O，$\$ 75,000$ ．．Apr． 15 ， $5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 250,000 \ldots$ Apr． 15,1920
$5 \mathrm{~s}, \mathrm{~A} \& 0,250,000 . . \mathrm{Apr} .15,1921$
INTEREST on the funding 6 s due in 1917 is payable in Chatta－ INTEREST on the funding 6 dor dity．

BONDED DEBT January 1，1899，was $\$ 931,000$ ；sinking fund cash in treasury，$\$ 56,000$
ASSESSED VALUATION in 1898 of real estate about $\$ 11,750$ ， 000 ；of personal property，$\$ 2,500,000$ ；total，$\$ 14,250,000$ ；tax rate （per \＄1，0
POPULATION．- In 1890 was 29,100 ；in 1880 it was 12,892 ；in

CLARKSVILLE．－\｛ $\begin{aligned} & \text { J．H．SMITH．Mayor．} \\ & H, \text { D．}\end{aligned}$
County seat of Montgomery County．
LOANS－ LOANS－BONDS－ REFUNDING Bonds－
6s，J\＆J，$\$ 28,700 \ldots \ldots$. July 1,1915
$6 \mathrm{~s}, \mathrm{~J} \& J, 24,800 \ldots . . \mathrm{July} 1,1916$ 6s，A\＆O，23，100 ．．．

（Optional af．．．．．．．July 1， 1925 W ATEP BonDs－ 6s，F\＆A，$\$ 32,000 \ldots$ ．．．．．Feb．1， 1909 5s，（Optional after Juiy 1，1903） NTEREST is payable at
TOTAL BONDED DEBT on Dec． 19,1898 ，was $\$ 186,000$ ．
ASSESSED VALUATION in 1898 was $\$ 3,398,800$ ，including real state，$\$ 2.00$ ，including personal property，$\$ 631,700$ ；tax rate（per $\$ 1,000$ ）， $\$ 11 \cdot 00$ ．Property is assessed at about 58 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．

LOAANS－ 5s，A\＆O，$\$ 200.000$ ． 5 s A\＆O $\$ 150000$ $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 150,000-1$

Total debt Aug．1，1898．\＄350，000 Tax valuation $1898 \ldots .17,820,868$ Total tax（per $\$ 1,000$ ）1898．$\$ 12.00$ Population in 1890 was．．．．53，482 Population in 1890 was．．．． 53,482

HARRIMAN．－This city is in Roane County．

LOANS－When Due．｜Tax valuation 1898．．．．．$\$ 645,660$ | WATER，ELECTRIC LIGHT，ETC．－－ | Estimat＇d real valuat＇n．${ }^{5,000,000}$ |
| :---: | :---: |
| 68, F\＆A，$\$ 91,500 . . . . . . A u g . ~$ |  | 6s，F\＆b，to call after Aug．1，1903 $\begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．．．．．} 716\end{aligned}$ Total debt Dec．19，1898．．97，000 $\mid$ Population，＇95，（local est．）．．．4，500 INTEREST is payable at Lincoln National Bank，New York．

HAYWOOD CO．－J．H．Estes，Chairman LOANS－Amount．Assessment is 23 actual value OAD BONDS－ 1914 State \＆co．tax（per \＄1，000）．\＄13．50
 Total debt Feb．6，1899．．\＄121，700

J ACKSON．－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 $\$ 9,000$

$$
\begin{aligned}
& \text { LOANS- } \\
& \text { LMPROVEMENT BONDS- }
\end{aligned}
$$

SCHOOL BONDS－


WATER WORKs BONDS－

$$
\begin{aligned}
& 6 \mathrm{~s}, \ldots . . \$ 55,000 . . \\
& 5 \mathrm{~s}, \ldots . .68,000 . \\
& \text { SCHOOL BONDS }
\end{aligned}
$$

58, F\＆A，$\$ 20,000 \ldots$. Aug． 1917 TENN．Mid．Ry Aug．1，1907）． $68, \ldots . . .1915$
Bonded debt Dec． $19,98 \quad \$ 370,000$ Floating debt，about．．． Total debt Dec．19，1898 373，000 $\begin{array}{ll}\text { Tax valuation＇} 97 \text {（abt．）} & 3,000,000 \\ \text { Actual valuation about．} \\ 8,000,000\end{array}$ Tot．tax（p．$\$ 1,000$ ），＇98．\＄2700 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was } \\ & \text { Population in } 1897 \text {（est）} 10,039\end{aligned}\right.$ Population in 1897 （est．）．．．15，000 INTEREST on the improvement bonds is payable at the Ha
National Bank，New York City；on the school bonds in Jackson．
JOHNSON CITY．－Washington County．

 \begin{tabular}{l|l}
6s，M\＆N，$\$ 75,000 \ldots .$. May 1， 1910 \& Tax valuation，personal． 300,000 <br>
SCHOOL AND STREET BONDS－ \& Total valuat＇n＇ 97 （abt．）． $1,300,000$

 $6 \mathrm{~s}, \mathrm{~F} \& A, \$ 50,000 \ldots .$. Feb．1， 1911 Assessment is $3_{5}$ actual value． 

Bonded debt Dec．19，＇98．$\$ 70,000$ \& Total tax（per $\$ 1,000$ ）＇98．．$\$ 30 \cdot 50$ <br>
Floating debt．．．．．．．．．．．．．． \& 16,000 \& <br>
Population in 1890 was．．．．．．4，161
\end{tabular}

＊Johnson City bonds to the amount of $\$ 75,000$ ，issued to the Charles－ ton Cincinnati \＆Chicago Railroad Company，have been declared illegal by the Tennessee Supreme Court．

PAR VALUE OF BONDS．－School and street bonds are $\$ 500$ each INTEREST is payable in New York－on school and street bonds by
the Hanover National Bank；on others by the Nat＇l Bank of Deposit．

KNOX COUNTY．－G．L．Maloney，Co．Judge． County seat is Knoxville．

LOANS－When Due． 6s，semi－a．，\＄193，900． 1899 to 1924 BRIDGE WARrants－$\$ 600 . .$. Feb．1， 1900 Payable at option of County Court． 5 s，A\＆O，$\$ 15,000$ ．．．．April 1， 1901 5s，A\＆O，25，000．．．．．April 1， 1906 5s，A\＆O，35，000．．．．．April 1， 1911 $\begin{array}{ll}58, \text { A\＆O，} \\ 5 \mathrm{~s}, \text { A\＆O，} 40,000 . . . \text { April } 1,1916 \\ 5 \mathrm{~s}, \text { A\＆O，} & 45,000 \ldots \text { April } 1,1921\end{array}$

BRIDGE Bonds－（Con） 58，A\＆O，$\$ 55,000$ ．．．．April 1， 1926 loating debt pril 1，＇99．\＄408，900 Total det debt．．．．．．．．．．．．．97，670 Tax valut April 1，＇99．506，570 Tax valuation，real．．．．．15，198，053 Total valuation $1898 . . .17,122,793$ Assessment about 23 actual value． State \＆Co．tax（per M．），＇98．$\$ 13.50$ Population in 1890 was．．．．．59．557 Population in 1897 （est．）．．．65，000

## －


Knoxville is the county seat of Knox county，At an election held yoted in favor of consolidation．The statement below is for the consoli dated city．

LOANS－ $\qquad$ When Due．

 | $6 \mathrm{~s}, \mathrm{y} .$, |
| :--- |
| MARKET |
| $55,000, \mathrm{~g}$ |相 5s．A\＆O，$\$ 50,000 \ldots \ldots .1907-1927$

 5s，AdOVEMENT BONDS－$\$ 500,000$ ． K．S．RAILROAD BONDS－ 58, NORTH KNOXVILLE BONDS－
58, M\＆S，$\$ 100,000 . . .$. Sept．， 1919 58, Mas，$\$ 100,000$ ．
TAX FREE．－

La UDERDALE CO．－J．E．Palmer，Trustee．
County seat is Ripley．
LOANS－When Due．Int．at Bk．of Commerce，Memphis． 6s，Apr． $1, \$ 10,000 \ldots . . A p r .1,1900$ （Equal install．yr．）to Apr．A 1,1902 Any installment subject to call on 30 days notice．All subject to notice
TAX FREE．－All bonds of this otal debt Feb．1，1899．．\＄20，000 Total valuation $1898 \ldots . .2,442.341$ Assessment about 2 actual value． tate \＆co．tax（p．$\$ 1,000$ ）＇98．\＄15．00
Population in 1890 was．．．． 18,756 Population in 1890 was．．．．．18，756
Population in 1893 （est．）$\ldots 20,000$

## MEMPHIS．－ $\begin{aligned} & \text { JOS．J．WILLIAAMS，Mayor } \\ & \text { W．B．ARMOUR Secretar }\end{aligned}$

Memphis is the County seat of Shelby County．A yellow fever epidemic in 1878 rendered the city unable to meet its obligations， and in 1879 the city＇s charter was repealed and the Taxing District of Shelby County was organized for the purpose of securing a compromise With the bondholders on such terms as the city felt able to make．The de bt of the city，and a compromise at 50 per cent was then arranged for under the act of March 1883．This act was amended in 1885．The old debt has been all retired and interest payments are promptly made． In 1891，by an act of the Legislature，
 $58, \ldots . . ., \$ 60,000 \ldots .1917 \cdot 22 \cdot 27$ 5s， STAMPED Flippins 6s，J\＆J，$\$ 747,000$ $\qquad$ $1_{2}$ ，J \＆J，$\$ 1,247,000$ INTEREST－Interest is payable in New York and Memphis．The lippin bonds carry tax－receivable coupons．
FREEDOM FROM TAXATION．－Bonds are free from local tax． TOTAL DEBT，ETC．－The city＇s bonded debt on Dec．19， 1898 ， 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 is also required by The funding act of 1883 provides that every part thereof shall be considered a contract between the state，the riaxing District and ball be modified while the bonds remain outstanding．
ASSESSED VALUATION．The assessed valuation and tax rate value：

| Years． |
| :--- |
| 1899 |


| cars． | Real Estate． | Property． | Valuation． | ，0 |
| :---: | :---: | :---: | :---: | :---: |
| 1894．． | \＄27，2803，302 | \＄8，2i2，375 | \＄35．494，677 | \＄26．80 |
| 1893 | 30，010，210 | 9，627，740 | 39，637，950 | 17.50 |
| 1890 | 32，731，850 | 10，452，080 | $43,183,930$ $24,783,190$ |  |
| 18 |  |  | 1880 it | 33，59 |

POPULATION in 1890 was 64,495 ；in 1880 it was 33,592 ；in
1870 it was 40,226 ；in 1898 （estimated）， 100,000 ．
MORRISTOWN．－$\left\{\begin{array}{l}\text { R．MCFARLAND，Mayor．} \\ W\end{array}\right.$
Morristown is in Hamblen County
LOANS－
SCHOOL HOUSE－
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000$ ．
STREET BONDS－
SS M\＆S
$\mathrm{Ss}, \mathrm{M} \& \mathrm{~S}, \$ 10,000$
（Subject to
July 1， 1921
（Subject to call．）
．Sept．1， 1911
6s，$\ldots \ldots .$. ，$\$ 40,000 \ldots$ July 15， 1925 （Subject＇to call after July 15，1905） Population 1890 was．．．．．．．．．．1，999 INTEREST on school house bonds is payable at the Hanover Nat． Bank．New York；on street bonds at Morristown．
NASHVILLE．－$\left\{\begin{array}{l}\text { R．H．DUDLEY，Mayor．} \\ \text { J．P．BYRNE，City Recorde }\end{array}\right.$
Nashville is the capital of the State and the county seat of Davidson County．$\$ 100,000$ viaduet bonds are advertised for sale April 10. bridge bonds－
 $4{ }^{\text {Cen }}$ ， 4 ${ }^{2 S}$ S，J\＆J，
HAY MARKET BONDS
ct．1， 1905
Jan． 1916 5 ，M\＆s，$* 50,000 \ldots \ldots .$. Mar．， 1922 IMPROVEMENT BONDS 1892－
$41_{2}$ S．J\＆J．$\$ 160,000 \ldots$ July 1,1922 Series of 1877,1879 and 1881 etc Series of 181,0879 and July， 1899

 REFUNDING BONDS
68，J\＆J，$\$ 86,000 \ldots \ldots . \quad$ Jul 1903
6s，J\＆J，\＄86，000 ．．．．．．．．．July， 1903
6s，J\＆J， $85,000 \ldots . . .$. July， 1905

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 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 Legisiature the net revenue der

DEBT LIMITATION.-New bonds can be issued only with permis
slon of the Legislature. ASSESSED VALUATI.


The assessment is about was $1_{2}$ actual value. The city tax rate (per
$\$ 1,000$ ) in 1898 was $\$ 15 \cdot 00$; total tax (per $\$ 1,000$ ), $\$ 24 \cdot 50$.
POPULATION in 1890 was 76,168 ; in 1880 was 43,350 ; in 1870
was 25,865 ; in 1898 (estimated), 100,000 .
NORTH KNOXVILLE.-See Knoxville.
PARIS.-\{ \{J. L. LEMONDS. Mayor.
This city is in Henry County. LOANS- $\qquad$ When Due
RAILROAD BONDS
${ }_{5}$,
$\$ 15,000 \ldots$
Subject to oail at any time.
W8, ...., $\$ 45,000$.......
$58, \ldots, \$ \$ 45,000 \ldots . . . . . . .1915$
Interest payable in New York. Total deht Dec. 19. '98..... $\$ 60,000$
Tax valuation $1898 . . . . .640,000$ Tax rate (per $\$ 1,000$ ), $98 . . . . \$ 10 \cdot 00$ Population in 1890 was......1,917 Population in 1898 (estim'd). 3,000

SEVIER CO.-C. W. Fox, Chairman. Sevierville is the county seat. LOANS- W W When Due.
$58, \ldots \ldots ., \$ 20,000 \ldots . .$. Sinking fund Net debt Deo. $19.7 .7 . . . \quad \$ 500$ Assessed valuat'n, real. 1,434,200 PIKE BqNDS8onded debt Dec. 19, ;98.\$65,000 Floating debt............... 20,000 Total valuation 1898... $1,548,567$ Assessm't about 60\%actual value. State \& Co. tax (per M.)'98. $\$ 13.50$ Population in 1890 was ....18,761

SHELBY COUNTY.-R. A. Speed, Clerk County Court.-County seat is Memphis.
$\qquad$
ROANSOAD Bonds-
When Due.
$68, \ldots . .2 \$ 391,000 \ldots$.
Tax valuation 1898.
\$39,049,688
State \& co. tax (per M.) '96. $\$ 10 \cdot 00$

SUMNER COUNTY.-Harris Brown, Clerk. County seat is Gallatin.
LOANS- Wr. Aid When Due. $\mid$ Total valuation 1898... $\$ 3,643,406$ 6s, J\&J, \$102,700......Jan. 1, 1913 Assessment about 3-5 actual value. Total debt Jan. 1, 1899 .. \$10 2,700 Population in 1890 was....23,668 Tax valuation, real......3,174,310 Population in 1890 was....23,668 INTEREST is payable by county trustee.
OPTIONAL.-All bonds are subject to call at option of county.
UNION CITY.-This eity is in Obion County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Dec. 19, 1898... } \$ 62,000 \\ & \text { Assessed valuation, }\end{aligned}\right.$ 6s, $\ldots$..... $\$ 3,500 . . . . . . . .1903-1913$ Assessed val'n, personal...206,470 WATER AND ELECTRIC LIGHT6s, M\&S, $\$ 8,000 \ldots .$. Sept. 1, 1921
Subject to call after Sept. 1, 1901

 Subject to call after Sept. 1, $1911 \left\lvert\, \begin{aligned} & \text { City \& soh' tax (per M.)' } 98 . .14 \cdot 00 \\ & \text { Population in } 1890 \text { was...... } 3,441\end{aligned}\right.$ | 6s, M\&S, $\$ 30,000 \ldots .$. Sept. 1,1921 |
| :--- | :--- |
| Interest is payable in New York. | \left\lvert\, \(\begin{aligned} \& Population in 18880 was........ 18470 <br>

\& Population in 1898 (est.).....4,500\end{aligned}\right.\)

TAX FREE.-All of the above bonds are exempt from taxation.
WEST KNOXVILLE.-See Knoxville.
WILSON CO.-H. L. Corr, Chairman.
county seat is Lebanon
ROOANS.
6s, M\&N, $\$ 15,000 \ldots . \mathrm{May}^{1,1} 1899$ 6s, M\&N, $70,000 \ldots . .1900$ to 1904 Total debt Jan. 1, 1899.... $\$ 85,000$

## ADDITIONAL STATEMENTS

In the table below we give statistics regarding several minor civil ness of over $\$ 10,000$ and which are not represented among the for going.

|  | Bonded | Assessed | Tox | Pop'n |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | rate. |  |
| Anderson Coun | 10, | \$1,483,821 | \$10.50 | 15,128 |
| Carter County | 20,000 | 1,397,580 | 10.00 | 13,389 |
| Columbia, Maury | 50,000 |  | 12.50 | 5,370 |
| Davidson County | +5,000 | 47,931,580 | 6.00 | 108,174 |
| Greeneville, Greene | 12,000 |  | 11.50 | 1,779 |
| Hamblen County | 15,000 | 2,007,435 | 8.50 | 11,418 |
| Henry County | 11,754 | 2,891,200 | S.50 | 21,070 |
| Laurence County | 49,000 | 1,141,797 | 12.50 | 12,286 |
| MuMinnville, Warren Cou | 30,000 | 810,000 | $10 \cdot 00$ | 1,677 |
| Marshall County. | - 30,000 | 2,657,680 | 12.50 | 18,986 |
| Martin, Weakley Coun | . 25,000 | 532,000 | $9 \cdot 00$ | 18, |
| Milan, Gibson County | 16,000 | -,.... | $12 \cdot 00$ | 1,546 |
| Newbern, Dyer County | 15,000 | 275,768 | 10.50 | 1,236 |
| Pulaski, Giles County | 200,000 | 777,387 | 10.00 | 2,274 |
| Roane County | 47.500 | 2,674,856 | 11.20 | 17,418 |
| Springfield, Robertson | 10,000 | 800,000 | $9 \cdot 00$ | 1,372 |
| Tipton County. | 58,8<7 | 2,480,487 | 21.50 | 23,668 |

Sinking fund Tax valuation............ \$15,000 tate \& co tax $1898 . . . \mathbf{M}_{9} 4,401,200$ Population in 1890 was. 1814.00
Por 148 Population in 1899 (est.)...30,000

## State of North Carolina.

DEBT, RESOURCES, Etc.

Admitted as a State
Total area of State (square miles)
One of Original Thirteen
State Capital
-
52,250
Governor (term expires Jan. 1, 1901)
Raleigb Treasurer (term expires Jan. 1, 1901) - - W. H. Worth

Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve without compensation."
STATE DEBT. The old debt, excepting such as is not recognized has mostly been funded under the funding laws of 1879 , the time pres-
cribed for the exchange after having been limited to Jan. 1899 cribed for the exchange after having been limited to Jan. 1, 1899,
having now been extended to January 1, 1901. These laws provided for the issue of (1) consolidated 4 p. e. 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 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 A pril, 1870 Holders of the speciai 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. 1, 1898,
stood as follows: stood as follows:
 Construction bonds........... $\mathrm{c}^{*} 6$ A \& O Apr. 1,1919 A $\$ 2,720,000$ PAR VALUE OF BONDS.-The consolidated 4 s are $\$ 50, \$ 100$, $\$ 500$ and $\$ 1,000$; the consolidated $6 s \$ 1,000$ each.
INTEREST on the consolidated $4 s$ and $6 s$ is payable in New York at the National Bank of the Republic and in Raleigh.
TOTAL DEBT RECOGNIZED AND TOTAL ADJUSTED.recognized fundable debt which had been funded and the recognized fundable debt which had not been funded were as follows:
Consols 6 per cent.
Funded.
Not funded
 To the foregoing we should add the further fact that the State does not 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 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:

## $Y e$ 189 189 189

 $\begin{array}{lll}\text { Years. Real Estate. } & P \\ 1898 . \$ 155,280,169 & \$ 76 \\ 1897 . & 153,858.554 & 75 \\ 1896 . & 153,835,584 & 77\end{array}$ 1896. 153,835.584 1894. 158,088,064 1891. 155,079,648 1885. 126,955,679 1885. 126,955,67POPULATION OF STATE.-The population of North Carolina 1890 as follows.
$1890 \ldots \ldots . .1,617,947|1860 \ldots \ldots . . .992,622| 1830 \ldots \ldots \ldots . .737,987$
 The proportion of the colored population was $37.95 \%$ in 1880 and $35 \cdot 05 \%$ 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.- $\left\{\begin{array}{l}\text { F. M. MILLER. Mayor. } \\ \text { M. }\end{array}\right.$
County seat of Buncombe Countr
LOANS- When Due. 5s, J\&J, \$20,000 Market House- 6 s , J\&EJT Bonds-
 Floating Debt Bonds5 s, A\&O, $\$ 90,000 \ldots . . . . \mathrm{Apr}$. 1, 1924
SCHOOL BoNDSSc, J\&J, $\$ 25,000$......July 1,1921 5s, J\&J, $\$ 25,000 \ldots \ldots$ JULY 1,1921 Population in 1890 was..... 10,235 N. 1807 about......15,000 in 1 TEREST on the street improvement and water-works bonds dne more ; on all othtr 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 County Court decided that the $\$ 98,000$ bonds were mut it is reported that the county officials will take action to legalize the issue.

LOANS-
ven Due.
Tax valuation 1897
Population in 1890.
58, J\&JJ, $\$ 98,000 \ldots$.
July 1, 1925
CHARLOTTE.-Fred. Nash, Treasurer.
County seat of Mecklenburg County.
CITYANS-
When Due.
$5 \mathrm{~F}, \ldots . .$.
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 10,000 \ldots$
STREET AND SEWER Buly 1,1920
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000 . . . . \mathrm{Jan}^{2} 1,1918$
5 5 , J\&JJ, $75,000 \ldots . . . \mathrm{Juyy} 1,1920$
INTEREST is payable in New York or Charlotte and coupons are
DEBT LIMITATION.-Chartered limit of bonded debt is $\$ 500,000$.
CHEROKEE CO.-County seat is Murphy.
 \$3,026

 | 68, |  |
| :--- | :--- | :--- |
| Bonded debt Apr | $16,000 . . .1928$ |

INTEREST on bonds due 1921 is payable at New York; on al ${ }^{1}$ others at Murphy
CLEVELAND CO.-County seat is Shelby.
LOANS- When Due. $\mid$ Interest payable in Shelby, N. C. 6s, J\&J, $\$ 3,300 \ldots . . . . . . . . . . . . . .1901$ Total valuation $1897 \ldots . .3,113,938$ 68, J\&J, $\$ 3,300 \ldots 1,00$ yearly. Totall tax rate (per $\$ 1,000$ ). $\$ 8.662^{2}$ Subject to AID-
RAILROAD ALD


CRAVEN COUNTY.-County seat is New Berne.
LOANS- When Due. Interest is payable in New Berne. FUNDING BONDS-

## 6s, July 1, \$46,025..

Refunding Bonds -
Subject to call on 6 monthe 1,1927
CUMBERLAND CO.-County seat is Fayetteville.
Bonded debt (last ret'ns) $\$ 106,000$
Tax valuation 189.7.....2,908,090
DURHAM.-This is the county seat of Durham County.

LOANS-
RAILROAD BONDS-
$68, \mathrm{~J} \& J, \$ 100,000$
6s, Jan 50,000 .... Jan. 2, 1928
PUBLC SCHOOL BONDS 1,1918
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 24,000$......Sept. 1,192
Interest payable in Durham.
Interest payable in Durham,
Bonded debt Feb. 11,'98. $\$ 174,000$
Floating debt.......... 15,048

DURHAM CO.-County seat is Durham.

LOANS
COURT House-
$6 \mathrm{C}, \mathrm{J} \& \mathrm{~J}, \$ 5,000$
6s, J\&JJ, $\$$,

When Due. $\mid$ Bonded debt Mar., 1898. \$65,000
$6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 60,000$.

Population in 1895 was......11,699
Total debt................. \$189,048 Sinking fund $11 . .$. Tax valuation, real...... $1,548,527$ Tax valuation, personal. $3,645,649$ Total valuation $1897 \ldots * 5,194,176$ Assessment abt. $3_{3}$ of actual value. Total tax (per \$1,000) ....... $\$ 17.00$
Population in 1890 was..... 5,485 Population in 1890 was..... 5,485
Population in 1895 was.....11,699
ed valuation, see vol. 64, p. 480.

INTEREST on the court house bon
railroad aid bonds in Baltimore, Md.
FAYETTEVILLE.-County seat of Cumberland Co.
LOANS- When Due. Bonded debt Mar. 1, '98.. $\$ 49,500$

 Ail coupons are tax-receivable. $\left\lvert\, \begin{aligned} & \text { Population in } 1898 \text { was..........,600 }\end{aligned}\right.$

## FORSYTH CO.-Countv seat is Winston.



When Due. $\mid$ BondeddebtFeb. $18, ' 98 \quad \$ 55,000$ COURT HOUSE BONDS- 1,1901 Tax valuation 1897.... 7,040,540 $\begin{array}{cc}6 \mathrm{~s}, \text { May } 1, \$ 19.000 \ldots \text { May 1, } 1901 & \text { Real valuation about...16,000.000 }\end{array}$ 6s, May 1, 18,000.... May 1, 1911 Population in 1880 was .....18,070

GREENSBORO.-County seat of Guilford County.
LOANS-

> When Due. s, 1887 .

6 s , J\&J
Total debt Feb. 1 1899. $\$ 150,00$
SCHOOL LocAtron-
6, J\&J, $20,000 \ldots . .$. . 1923
TAX FREE. - All of the bonds are exempt from taxation
HENDERSON CO.-W. J. Davis, Treasurer. Country seat is Hendersonville. Sinking fund receives $\$ 1,000$ yearly.



MECKLENBURG CO.-J. W. Cobb, Register.
County seat is chariotte. LOANS-

When Due
Nov. 1, 1920
6s, M\&N \$300,000...Nov. 1, 1920 loating debt........... $\$ 20,000$ Total debt Aug. 1, 1898.

Tax Taluation, personal $\$ 5,320,000$ Total valuation 1898 ...11,033,470 ment is abt 10 actual value. Total tax (per $\$ 1,000$ ) ' $98 . . \$ 11 \cdot 00$ Population in 1890 was ....42,673 Population in 1898 (est.) ...75,000 On Jan. 1, 1898, the
the amount of $\$ 120,000$.
INTEREST is payable in Charlotte, N. C., and at the Areerican Exohange National Bank, New York.

RALEIGH.- \{A. M. POWELL, Mayor.
Raleigh is the county seat of Wake County. Treas.
LOANS- When Due. FUNDED DEBT-
5s, J\&J, $\$ 67,500$......July 1, 1919 CURRENT EXPENSE BONDS5s, M\&N, \$25,000.... 1899 to 1903 (\$5,000 payable yearly on May 1.) 6s, J\&J, $\$ 41,500$.
..July 1,1907 Ps, J\&LIC IMP. BONDS STREET BONDSJuly 1, 1929 $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 50,000 \ldots .$. Oct. 1, 1927 INTEREST on the funded debt bonds is payable in Raleigh; all other nterest payable in Baltimore. Coupons are all tax-receivable. TOTAL DEBT, ETC. - The bonded debt on Mar. 1,'99, was $\$ 284,000$; loating denc, $\$ 29,106$; oash in treasury, $\$ 7,0.6$; net debt, $\$ 253,281$.
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, $\$ 4,884,536 ;$ tota tax rate POPU ATION -The population in 1890 was 12,678; in 1880 it POPULATION.-The population 9,265 ; in 1893 (estimated), 16,000 .

RUTHERFORD CO.-County seat is Rutherfordton. LOANS- $\qquad$ When Due. $\mid$ Tax val't'n, real
$\ldots . \$ 1,967,107$ Rallzoad bonds6s, Oct. $1, \$ 100,000 \ldots$ Oct. 1,1905
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 27,300 \ldots$ Nov 1,1906 68, M\&N, $\$ 27,300$.... Nov. 1,1906
Interest payable at Rutherfordton. Interest payable at Rutherrordton.
Bonded debt Jan. 1, 1899. 127,300 Tal valuation 1898 otal valuation $1898 \ldots$ 2, $2,51,478$. Total tax (per $\$ 1,000$ ) ' 98 . $\$ 10 \cdot 50$ Population in 1890 was.... 18.770

SALISBURY.- $\begin{aligned} & \text { T. C. LINN, Mayor } \\ & \text { D. A. ATWEL }\end{aligned}$
This city is the county seat of Rowan Count , reasurer.
LOANS- When Due. Net debt Feb. 1, 1899.... \$40,000 Tax valuation, real.......1,583,005
 5 5s, June 1, $20,000 \ldots$ June 1, 1921 Assessment about ${ }^{2} 3$ actual value. Interest is payable in N. Y'. City. Total tax (per $\$ 1,000$ ) ........ $\$ 9 \cdot 10$ Bonded debt Feb., $1899 \ldots . . \$ 50,000$
10,000 $\begin{aligned} & \text { Population in } 1890 \text { was......4,418 } \\ & \text { Population in } 1896 \text { (est.) } \ldots .5,300\end{aligned}$ Sinking fund.
SALISBURY TOWNSHIP.-J. S. MC-
Cubbins, Jr., Treas.-This to wnship is in Rowan County. $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000$,........Due 1930 Tax rate (per $\$ 1,000$ ) '98.... $\$ 8 \cdot 00$ 5s, J\&J, $\$ 50,000$
Bonded debt Feb. 1, $1899 . . .150,000$ Bonded debt Feb. 1, 1899... $\$ 3,108,025 \left\lvert\, \begin{aligned} & \text { Population in } 1899 \text { (about) } 11,000\end{aligned}\right.$
STANLY CO.-W. F. Huckabee, Register.

County seat is Albemarle. Bonds mentioned below are in litigation. $\begin{aligned} & \text { County seat is Albemarie. }{ }_{\text {When }}^{\text {Due. }} \\ & \text { LOANS }\end{aligned} \left\lvert\, \begin{aligned} & \text { Total debt Apr. 1, } 1898 . . \$ 113,000 \\ & \text { Tax valuation } 1897 \ldots 1,471,786\end{aligned}\right.$ | 6s. July, 100, |
| :---: | :--- |
| Interest payable at Salisbury. | \left\lvert\, \(\begin{aligned} \& Actual valuation.........................000 <br>

\& Population in 1890 was....136\end{aligned}\right.\)
ST A TESV ILLE.-County seat of Iredell County.

LOANSWATER \& SEWERBonded 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.- $\left\{\begin{array}{l}\text { DR. SILAS P. WRIGHT, Mayor. }\end{array}\right.$
Wilmington is the county-seat of NewHanover County.
LOANS-
$5 \mathrm{~B}, \mathrm{~J} \& J, \$ 332.400$
5s, ...., \$150,000......Jan, 1, 1919
6s. .... $\$ 100,000$.....Jan. 1, 1918 $7 \mathrm{~s}, \$ 5,000 \ldots . .$. 1918
5s, ...., \$150,000.....Jan, 1, 1919 OLD BONDS-


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
mington. 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 Real $\quad$ Personal $\quad$ Roing about $1_{3}$ actual value.
 POPULATION in 1890 was 20,056 ; in 1898 (est) $25,000$.
WILSON.- $\left\{\begin{array}{l}\text { P. B. DEAMS, Mayor. } \\ \text { JOHN R. MOORE, Clerk. }\end{array}\right.$
Wilson is in Wilson County.

Wilson is in Wilson County. When Due. |Tax valuation, personal. $\$ 635,000$ | When Due. | Tax valuation, personal. $\$ 635,000$ |
| :---: | :---: |
| Wotal valuation $1897 \ldots, \ldots, 1,345,000$ |  | $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 74,500 . . . . \mathrm{Jan} .1,1912$ Assessment about 23 artual value. SEWEI BONDS -

6s, g., Jan. 15, \$17,000. Bonded debt Jan. 1, '99.. Floating debt............. 91,500 Floating debt...1. $1899 . . . \quad 92,750$ Total debt Jan. 1.1899. Tax valuation, real..

92,250
60,000
710,000
Property is assessed at not more
INTEREST on the water and light bonds 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 is the county seat of Forsyth County.LOANS- When Due. City has no sinking fund. IMPROVEMENT BONDS-- Tax valuation, real..... \$1,6.51,138 , F\&A, $\$ 100,000$..Aug. 15, 1910 Tax valuation, personal 1,682,539 5s, M\&N, 100,000....May 1, 1911 Railroad BondsGs, M\&N, \$40,000....Nov. 15, 1909 Total valuation 1898... $3,333,677$ Assessment about 13 actual value. State tax (per $\$ 1,000$ ) $1897 . . \$ 9 \cdot 50$
City tax (per $\$ 1,000$ ) $1898 \ldots 13 \cdot 50$ Average school tax............. $\$ 1 \cdot 00$
 Bonded debt Mar. 1, '98.. $\$ 400,000$ Population in 1880 was...
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

# State of South Carolina. 

DEBT, RESOURCES, Etc.

Admitted as a State Total area of State State Capital

One of Original Thirteen
30,570
Governor (term expires Jan. 1, 1901)
Columbia
Secretary of State (term expires Jan. 1, 1901)
W. H. Ellerbe

Cooper
Legislature meets annually on the second Tuesday in Jan
uary, 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 prosentime see the STATE AND CITY SUPPLEMENT of April 1893, pages 163 and 164 . The State debt on January 1, 1899, conisted of the following items :



Blue bonds 1887....
Consols 1873-8-9.................. Agricul. Col. Scrip-two pieces lemson College stock, 1891. bonds Fundable into Bro
PAR VAL OF BOND 6 principal fundable 350,208 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 olumpia, south Carolina, at the State Treasury; and in Charleston at

TOTAL DEBT.-The total valid bonded debt on January 1, 1899, was $\$ 6,844,945$, including $\$ 350,208$ yet to be funded, and much of which may never be presented.
ASSESSED VAL UATION. -The State's assessed valuation and tax
rate at different periods ares shown in the table below.


 $\begin{array}{lllll}\text { 1896. } 100,976,705 & 45,838,607 & 24,142,341 & 173,872,182 & 5 \cdot 00 \\ & 23,940,162 & 170,755,474 & \cdots\end{array}$ 1895. 100,157,179 $\quad 45,494,110$ \begin{tabular}{lllll}
1894. \& $100,415,856$ \& $49,403,984$ \& $23,797,652$ \& $169,448,941$ <br>
\hline 890 \& 23,9496 \& $173,761,636$

 

1890. \& $88,416,367$ \& $44,280,171$ \& $17,944,796$ \& $173,764,636$ \& 2.35 <br>
1891. \& $76,583,666$ \& $36,574,858$ \& $7,392,900$ \& $150,602,451$ \& $50,551,624$ <br>
\hline
\end{tabular} STATE PROPERTY. -The State owns valuable deposits of phosfrom $\$ 196.698$ in 1886 to $\$ 237,149$ in 1890 , fell to $\$ 23,522$ in 1898 . POPULATION OF STATE.-The population of South Carolina has been as follows in the years named:



The proportion of the colored population was $60 \cdot 70$ per cent in 1880 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.-Joнn K. Hood, Mayor.
This place is in Anderson County LOANS-
 7 s , March, $\$ 2$, 000 . MR.

SCHOOL BONDS-
68, Sept. $1, \$ 1,000,000 \ldots 10$ to 30 yrs . (\$1,000 due yearly.)
INTEREST payable at Anderson. Coupons are tax receivable.
TAX FREE.-The bonds issued by this city are exemptfrom taxation.
OPTIONAL.-All of the bonds are subject to call.
CHARLESTON.-J. O. Lea, Treasurer.
Charleston is the county seat of Charleston County. In consequence
The conversion bonds were issued to settle this indebtedness.
LOANS- Bonds- When Due. $5 \mathrm{Es}, \mathrm{A} \& 0, \$ 55,000 \ldots .$. Oct. 1,1926

$5 \mathrm{5s}$, A\&O, $90,000 . .$. .. Oct. 1,1924
$\begin{array}{cc}\text { Total debt Apr. } 1,1899 . & \$ 50,000 \\ \text { Tax valuat'n, real } \% \text { RRs. } \\ 643,493\end{array}$ Tax valuation, personal. 958,167
Total valuation $1898 \ldots 1,601,660$ Total valuation $1898 \ldots 1,601,660$
Assessment is $z_{5}$ actual value. Assessment is ${ }^{2}{ }_{5}$ actual value.
City tax (per $\$ 1,000$ ) Population in 1890 was......3,018 Population in 1899 (est.)......6,000

5s, A\&O, 90,000..... Oct. 1, 1925

PAR VALUE OF BONDS.-The bonds are coupon bonds for $\$ 100$, INTEREST.-Interest is payable at Charleston City Treasury; coupons are all tax-receivable
TOTAL DEBT. - The subjoined statement shows Charleston's deb on the flrst of January of each of the years named:

Jan. 1, 1899. Jan. 1, 1898. Jan. 1, 1897. Jan. 1, 1896. $\mathrm{T}^{1} 1$ bonded debt. $\$ 3,798,200 \quad \$ 3,807,700 \quad \$ 3,827,700 \quad \$ 3,839,700$ DEBT LIMITATION,-The city can issue bonds only when authin accordance with a two-thirds vote of both the City Council and the State Legislature. Under the new Constitution the debt cannot be ncreased, the limitation being 8 p . c. of the assessed valuation.
ASSESSED VALUUTION.-The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

| Years. |  |  |  | Tax per |
| :---: | :---: | :---: | :---: | :---: |
| 89 ¢. |  | Per |  |  |
| 1897 | 12,995,113 | 5, |  |  |
| 1896 | 12,887,709 | 5,380,722 | 18,375,835 | 37.50 38.00 |
| 1895 | 16,630,364 | 6,112,472 | 22,742,836 | $31 \cdot 00$ |
| 1894 | 16,685,232 | 6,636,770 | 23,322,002 | 31.00 |
| 1890 | 14,800,000 | 6,586,539 | 21,386,539 |  |
| 1888 | 14,527,350 | 7,042,205 | 21,569,555 | 33.75 |

* Tax rate in 1898 included State and county tax, $\$ 11 \cdot 12^{1}{ }^{2}$; city tax, $\$ 24 \cdot 50$; school tax, $\$ 1^{\circ} 00$; total, $\$ 36 \cdot 62^{1_{2}}$.
POPULATION.-In 1890 population was 54,955 ; in 1880 it was


## 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 decosting over $\$ 400,000$, were issued by first mortgage on water works osting over $\$ 400,000$, were issued in 1891 for improvements.

LOANS-
E AND PURPOSE
P. Ot. Payable. When Principal. Outstand'g. $\begin{array}{lllllll}\text { New city funded debt, 1880.. } & \mathbf{3 - 4} & \mathbf{J} \& & \mathbf{J} & \text { July } & 1,1910 & \$ 852,186 \\ \text { Water bonds (1st mort.), } 1891 . & 6 & \mathbf{J} & \& & \mathbf{J} & \text { Jan. } & 1,1921\end{array}$ PAR VALUE OF BONDS is $\$ 100, \$ 500$ and $\$ 1,000$.
INTEREST. -The bonds bore 2 per cent interest till July 1, 1891 , interest is par 3 per cent till July 1, 1900 ; thereafter 4 per cent. This able except for water rents.
BONDED DEBT at the date of our last returns was $\$ 852,186$.
DEBT LIMITATION.-The city cannot create a debt in excess of ne-eighth the assessed valuation of city property.
ASSESSED VALUATION. -The city's assessed valuation (about $\mathbf{1}_{2}$

|  | Real | Personal | Total Ass'd | Tax per |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Rstate. | Property. | Valuation. | $\$ 1,000$. |
| $1892 \ldots \ldots . . \$ 3,254,105$ | $\$ 1,703,196$ | $\$ 4,957,301$ | $\ldots$ |  |

POPULATION
GREENVILLE.-This eity is the county seat of Greenville County.
LOANS-
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 8,500$.

Floating Debt Bond May 1, 1905 | 6s, F\&A, $\$ 18,000 \ldots . .$. Feb. 1, 1908 |
| :--- | :--- |
| 6s, F\&A, 7,000......Feb. 1, 1911 | 6s, J\&J, \$10,000......July 1, 1906 (6, J\&J, \$75,000......July 1, 1922 6s, M\&S, \$15,000.....Sept. 1, 1913 Bonded debt Jan. 1, '99...\$195,000 RAILROAD BONDS$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 11,600 \ldots \ldots$. 78, Jan. 9,500........Jan. 1, 1903

 5s, J\&J, 10,000........Jan. 1, 1901
TAX FREE.-All bonds of this
GREENVILLE CO.-County seat is Greenville
 $7 \mathrm{~s}, \ldots \ldots$, , $\$ 55,000 \ldots . .1903 \& 1907$ Tax valuation, personail $2,066,670$ 6s, …..., $25,000 \ldots . . . . . . . . . . . . . . . . .1 \vartheta 15$ GR, ...., \$45,000 LAURENS RR.$7 \mathrm{~s}, \ldots ., \$ 45,000 . . . .1900$ to 1909

GREENWOOD.-D C. Dupree, Mayor.
This town is in Greenwood County.
LOANS- When Due. $\begin{aligned} & \text { Sinking fund....... } \\ & \text { OOURT-HOUSE \& JAIL BoNDS- } \\ & \text { Net debt Jan. } \$ 1,000\end{aligned}$ 6s, ......., $\$ 21,000 . . . . .$. WATER BONDS6s, interest $\$ 40,000 \ldots . . . . . . . . . .$. Bonded debt Jan 1.1899 Nork. Ass'd valuation'98 (abt)i, $\begin{array}{r}60,0000 \\ \hline\end{array}$ Assessment about $1_{3}$ actual value City tax (per $\$ 1,000$ ) 1898... $* 7 \cdot 00$ Population in 1890 was....... 1,326

KERSHAW CO.-\{ \{ J. B. PHELPS, Supervisor.
County seat is Camden.

RLOANS- $\qquad$ When Due.
and bonds-
78, J\&J, \$50,000......oct. 21, 1912 Total debt Jan. 1, i899. . \$100,000 Tax valuation, real..... $1,774,000$
Tax valuation, personal. 690,245

TAX FREE.-Bonds are exempt
LANCASTER CO.-L. J. Perry, Supervisor. County seat is Lancaster. The statement below includes two townships.
 $7 \mathrm{~s}, \mathrm{July}, \$ 71,000$.... Jul. $1,1913 \begin{aligned} & \text { Assessment about } 2_{3} \text { actual value. } \\ & \text { Total tax }\end{aligned}$ 6s, Feb., 92,700 ......Apr. 26, 1905 | Population in 1890 was......20,761 otal INTEREST is payable at Lancaster Court House.

LAURENS CO.-County seat is Laurens c. H. LOANS- $\quad$ When Due. $\left\lvert\, \begin{gathered}\text { Refunding Bonds- }\end{gathered}\right.$ 7 G , Jan., $\$ 60,000$.......... 30 years GREENVILLE \& LAURENS RR.-Total debt Mar. 1, 1898.....149,500 Tax valuation $1898, \ldots, 4,891,208$ Total tax (per \$1,000) $98 \ldots . . \$ 14.00$
Population in 1890 was....31,610

NEWBERRY.-County seat of Newberry County. LOANS-
TOWN BONDS- When Due.
5s, Jan., $\$ 22,000 \ldots$.....Jan. 1, 1906
Subject to call. WATER \& ELECC. LT. Bonds6s, Jan., \$42,000......Jan. 1, 1937

Tax valuation, real...... \$779,500 Tax valuation, personal. 701,737
Tax valuation 1895.....481,237 Tax valuation $1895 . . .1,1,481$, ,atue. Assessment art $\$ 1,000$ ) $\ldots \ldots . . \$ 21.25$
Total tax (per Population in 1890 was......3,020
Population in 1898 (est.)....5,000 Total debt Jan. 1, 1899... $\$ 64,000$ ।
INTEREST on town bonds is payable at Newberry; on water and 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 or cherokee. The new county wirtassume County.

## RAILROAD AID Bonds-

 \&6s... 916,000...... 1890 Sinking fund retires $\$ 10,000 \mathrm{y}^{\prime} 1 \mathrm{y}$. Bonded debtJan. 1, 1899.\$216,000 Floating debtUNION COUNTY.
 Assessment about 3-5 actual value State \& co. tax (per M) '98...\$13.75
Population in 1890 was...55,385 Population in 1890 was.... 55,385 . C. Deaver, Treasurer. help form the new county of Cherokee, and $\$ 1.2,157$ of the debt given elow has been transferred to the new county
LOANS- When Due. 6s, J\&J, $\$ 114,000$. 6s, J\&JJ, \$114,000..July 10. Interest payable in New York.
Total debt Jan. $1,1899 \ldots \$ 114,000$

Tax valuation $1898 \ldots . . \$ 3,382,610$ Assessment is $1_{2}$ actual value. Total tax (per $\$ 1,000$ ) '98.. $\$ 16 \cdot 25$
Population in 1890 was.....25,363 Population in 1890 was....25,363
Population in 1896 (est.)...30,000 $. .30,00$

## ADDITIONAL STATEMENTS

In the table below we give statistics regarding the counties (besides a few other civil divisions) in the State of South Carolina which have an indebtedness of over $\$ 10,00$

|  | Bonded |  | Matur- | $\operatorname{Tax}$ | Popula- |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Debt. | Interest |  | Rate. <br> 12.00 | $\begin{array}{r} \text { tion'90 } \\ 1.696 \end{array}$ |
|  | 47 | $6 \& 7$ | , $12 \cdot 37$ | 8.00 | 2,362 |
| mberg, Bamber | 29,250 | \% |  | 6.00 |  |
| Camden, Kershaw ${ }^{\text {Co }}$ | 17,000 | $5 \& 6$ | 1915 | 10.00 | 3,533 |
| Cane Creek, (Twp.) Lan. Co | 37,000 | 6\&7 | '13\&'17 | 23.00 | 2,706 |
| Catawba, (Twp.) York Co.. | 60,000 | 7 | past due | 3.00 | 6,678 |
| Chtrokee Twp. No. 1 Cher.Co. | 23,400 | 6 | 1908 | 16.00 |  |
| Chester, Chester Co...... | 80,000 | 6 | 1937 |  |  |
| Chester County. | 75,000 | 6 | 1905 | 14.50 4.00 | 26,660 |
| Clinton, Laurens Co ... | 10,000 | 6 | 1911 | 4.00 4.00 | 1,021 |
| Conway, (Twp.) Horry | 18,500 | 6 6 | 1905 | 4.00 13.75 | 677 |
| Dunklin, (Twp.) Green'le Co. | 11,900 | 7 | 1902 |  | 2,269 |
| Florence, Florence Co......... | 31,500 |  | , $00 \cdot 09$ |  | 3,395 |
| Florence County.. | 24,000 | 6 | 1917 |  | 25,027 |
| Gaffney, Cherokee Co | 12,000 | 6 | 1917 | 8.00 |  |
| Georgetown, George'wn Co.. | 79,000 | 7 | 1903 | $15 \cdot 00$ | 2,895 |
| Gills Oreek, (Twp.) Lan. Co. | 39,000 | 7 | 1913 | 20.75 | 3,578 |
| Laurens, Laurens Co | 17,000 | 7 | 191 |  |  |
|  | 15,000 50,000 | \& 7 | '06\&'12 | 3.00 1300 | 1,640 |
| Newberry, (Twp.) New'y | 60,000 | $5 \& 6$ | '25\&'38 |  | 2,964 |
| Pickens County ........... | 19,500 | 7 | past due | 17.50 | 16,389 |
| Pleasant Hill, (Twp.) Lan. Co | . 15,200 | 7 | 1913 | 19.00 | 36.49 |
| Sullivan, (Twp.) Laurens Co | 13,500 | 7 | 1906 |  | 2,218 |
| Sumpter, Bumpter Co......... | 44,000 |  |  | 14 | 43,665 |
| mion, Union Co | 15,000 | 6 | 1937 | $15 \cdot 00$ | 43,605 1,609 |
| York, (Twp.) York ${ }^{\text {co }}$ | 56,000 | 7 | past due | 4.33 | 5,267 |

## State of Georgia. <br> ITS

DEBT, RESOURCES, Etc.

Admitted as a State
Total area of State (square miles)
State Capital
Governor (term expires *Oct. 1900)
Secretary of State (term expires *Oct. 1900) Treasurer (term expires *Oct. 1900)
Comptroller (term expires *Oct. 1900)

One of the Original Thirteen
59,475
Atlanta
Allen D. Candler Philip Cook William J. Speer Legislature meets annually in October and A. Wrigh imited to fifty days.
*Section 49 of the Code says: "The Governor-elect shall begin the dis charge of his duties from the time of his inauguration. The ceremony o inauguration shall take place during the first week of the session of the General Assembly next acter 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 ., section 2 , paragraph 1 of the Constitution says that the secretary of state, Comp-troller-General and Treasurer shall "hold their offices for the same time as the Governor."

HISTORY OF, DEBT--We are compelled to omit the interesting details of Georgla's early history in debt-making heretofore given. The full statement will be found in the State and City Supplement for April, 1893, pages 165 and 166 . The debt of the state is
now being steadily reduced, $\$ 100,000$ being devoted each year to that purpose. Moreover the State Constitution adopted in
debt "except to repel invasion, suppress insurrection, or defend the State in time of war, $\$ 200,000$ being made the limit for floating inthe revenues.

## VAME LOANS-

NAME AND PURPOSE, Ot. Payable. When Due. Outstand'g.
Redemption bonds, 1892 ...... ${ }^{2} 1_{2}$ J \& J Jan. 1, 1922 \$207,000
 $\begin{array}{llllll}\text { Refunding bonds-Act of } 1887 & 41_{2} & \text { J \& J Jan., } & 1900-16 & 1,700,000\end{array}$

 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. June, 1936; $\$ 15,000$ February, 1939; $\$ 3,000$ Oetober, $1940 ; \$ 2,500$ 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 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 $\$ 8,037,000$, of which $\$ 8,031,500$ was and a floating debt of $\$ 90,202$, consisting of a land sorip fund on which 7. . e. interest is paid; total debt, $\$ 8,127,202$. The contingent 11abi\& 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 vears from December 27, 1890 , to the Nashvile Chal
nooga \& 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 or war. (Constitution or 187, Art. 1807. 12, Pa. 1. MUNICIPAL BOND ISSUES. -In December, 1897, a very important ivil givisions in Georgi was passed. This law provides for other civil divisions in Georgia was passed. This law provides for
having the Superior Court determine the validity of proposed bond having the superior court determine the valid been given, the bonds thereatter can never be called in question. See Chronicle of January 15, 1898.
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
 $\begin{array}{lllll}1893 & 253,754,634 & 156,890,119 & 41,355,447 & 412,321,369 \\ 1892 & & 452,\end{array}$ $\begin{array}{lllllll}1892 \ldots . . & 258,877,830 & 162,271,679 & 42,604,025 & 463,753,534 & 4 \cdot 81 \\ 1891.23 & 42,383,287 & 444,969,755 & 5.08\end{array}$

 $1875 \ldots$ 226,119,519 $261,755,884$
$226,119,519$

* Including railroads.

POPULATION.-The population of Georgia has been as follows:
$1890 \ldots \ldots . .1,837,353|1860 \ldots \ldots \ldots .1,057,286| 1830 \ldots \ldots \ldots . .516,823$
 The proportion of the colored population was $47.02 \%$ in 1880 and $1860 ; 545,142$ in 1870, 725.133 in 1880 and 863.716 in 1890.

## Cities, Counties and Towns

## STATE OF GEORGIA.

## ALBANY.-This city is in Dougherty County. <br>  \$4,000 due yearly on Jan. 15 . 1921 Total debt Apr. 1, 1898.. $\$ 100,500$  $5 \mathrm{~s}, \mathrm{~g} ., \mathrm{M} \& \mathrm{~N}, \$ 25,000 \ldots . . . . . . .1923 \left\lvert\, \begin{aligned} & \text { Population } 1890 \text { was......... } \\ & \text { Population in } 1897 \text { (est.)... } \\ & \text { P,000 }\end{aligned}\right.$

 INTEREST is payable at the Mercantile Nat. Bank, New York CityAMERICUS.-This city is in Sumter County.
LOANS- $\quad$ When Due. $\begin{array}{ll}\text { LS, A\&O, \$25,000, g. Sept. } 1,1920 \\ \text { Total debt Apr. } 1,1898 . .143,000\end{array}$ BUILDING BONDS-
6s, A\&O, $\$ 30,000$,
6s, A\&O, $\$ 35,000$, Gs. ARO,
IMPROVEMENT BONDS $1898-19$ $4^{1}{ }_{2}$ s, Jan. 1, $\$ 35,000 \mathrm{~g}$.Nov. 15.'27 WATER BONDS-
6s, Jan. 1,\$18,000.Jan. 1, 1900-'18
NTEREST on Population in 1896 (estim'd).8,000 INTEREST on the $\$ 18,000$ water bonds and on the $\$ 35,000 \mathrm{im}-$ provement bonds is payable at New York
bonds by Hambleton \& Co., Baltimore, Md.
TAX FREE.-All of the city's bonds are exempt from taxation.
ATHENS.- $\left\{\begin{array}{l}\text { WALTER MCWILLIAMS, Mayor. } \\ \text { W. W. TURNER, Treasure, }\end{array}\right.$
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, 1899, the corporation When
 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 20,000 \ldots . .1899$ to 1902 ( $\$ 5,000$ due yearly July 1.) SOHOOL BONDS 1886WATER BoNDS 1892 - 1 - 99 to'21
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 23,000$. Nov. 5s, M\&N,\$23,000. Nov.1, '99 to '21 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 96,000$....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. all other bonds at Athens. All coupons are receiv
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 1898 of real estate and personal
$\$ 5,408,380$. Real estate is assessed at its actual value. POPULATION in 1890 was 8,639 ; in 1899 (estimated), 12,000.

ATLANTA.- $\left\{\begin{array}{l}\text { JAMESG. WOODWARD, Mayor. }\end{array}\right.$ Atlanta is the county seat of Funton County. In 1893 the city of
West End was annexed and $\$ 52,000$ of bond assumed. West End was annexed and $\$ 52,000$ of bonds assumed.

## LOANS-

6s, J\&J, $\$ 55,500$. FLOATING DEBT 8s, J\&J, $\$ 100,000$ $8 \mathrm{~s}, \mathrm{~J} \& J, \$ 300,000$ RTE RR. 8s, J\&J, $\$ 300,000$. . . July 1, 1902

## 


 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 tótal municipal debt and the water debt.
Total bonded debt.... $\$ 2,927,500$
Water debt
Aug. 1, '98. Jan. 1, 1896. Jan. 1, 1895.
$\$ 2,952,500$
$\$ 2,956,000$
$\$ 2,961,000$ Water debt On Jan. 1, 1899, the city's sinking fund amounted to $\$ 80,201$. ohased annually by the sinking fund and the amount of $\$ 3,500$ be purequirement a sinking fund of $\$ 9,334$ annually has since ben to this lished to be set aside from taxes.
CITY PROPERTY. -The city owns its water works, which ar 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
Real Personal Total

| Real | Personal | Total Assessed | Oity Tax |
| :---: | :---: | :---: | :---: |
| Years. | Estate. | Property. | Valuation. | per $\$ 1,000$.

The total tax rate (per $\$ 1,000$ ) for 1893 was $\$ 23 \cdot 60^{1_{2}}$, being made up of the state tax, $\$ 5 \cdot 2010$; county tax, $\$ 5 \cdot 90^{4} .0$, and city tax proper,
$\$ 12.50$. $\$ 12$
POPULATION in 1890 was 65,533 ; in 1880 it was 37,409 . The
AUGUSTA.-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

NAME AND PURPOSE.
Bondslettered F B 1876
P.-Interest. $\overline{\text { Ot }}$.
 When Principal, Outs Nov. 1, 1899
Apr. 1, 1900
Nov. 1, 1901 $\begin{array}{lr}\text { Apr. 1. } 1900 & \$ 66,000 \\ \text { Nov. 1, } 1901 & 82,000\end{array}$ $\begin{array}{ll}\text { Apr. 1, 1900 } & 82,000 \\ \text { Nov. 1, 1901 } & 65,500 \\ \text { Dec. 1, 1901 } & 23,800\end{array}$ 23,800
85,500
56,000 56,000
48,000 48,000
106,600 148,400 149,000
200,000 200,000
45,000 $\begin{array}{r}45,000 \\ 25,000 \\ \hline\end{array}$ 25,000
105,000 24,500
115,000 115,000
98,000 198.000
104,000 104,000
88,000 88,000
56,000 68,000
62,000
100,000 100,000

Bonds past due but not yet presented for payment
6,500 PAR VALUE OF BONDS.-Th
$\$ 100, \$ 250, \$ 500$ 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 h is no floating debt. The following debt) on the first of January of each of the years mentioned except 1897, which is for May

| Years. | Bonded deb | Year | Bonded debt. | Years. |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1899 | . \$1,749,800 | 1894 | .. \$1,750,800 |  | 0 |
|  | 1,750,800 | 1893 | 1,750,800 | 1880... | 2,039,000 |
|  | 1,749,800 | 1892 | 1,751,300 | 1877. | 2,014,750 |
| 189 | 1,752,800 | 1891 | 1,748,800 | 187 | , |

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 per 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 fall due

CITY PROPERTY -The city owns its water wris, valued in 200,00,000, the Augusta Canal, valued at $\$ 1,500,000$, and more than $\$ 200,000$ in other good real estate within city limits. The annual inas $\$ 92,000$, net, and increases warly works) was reported in 1897 extensions of water mains. New water works, course of construction, without extra tax.
ASSESSED VALUATION.-The city's
rate have been as given below. In 1
real estate was reduced 10 per cent.

|  | Real | Personal | Total Assessed |  |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Estate. | Property. | Valuation. | $\operatorname{per} \$ 1000$ |
| 1898 | 14,321,235 | \$5,076,043 | \$19,397,278 | \$ $\$ 12.50$ |
| 189 | 14,146,688 | 5,050,010 | 19,196,698 | $12 \cdot 50$ |
|  | 15,940,612 | 5,370,849 | 21,311,461 | 12.50 |
| 18 | 16,588,350 | 5,931,832 | 22,520,182 | $12 \cdot 50$ |
|  | 16,041,973 | 5,309,326 | 21,351,299 | 12.50 |
| 1880 | 9,010,960 | 5,028,107 | 14,039,067 | 15.831 |

The total tax rate in 1897 was $\$ 24 \cdot 51$ per $\$ 1,000$. This includes
State tax, $\$ 5 \cdot 21$; county tax, $\$ 4 \cdot 60$; school tax $\$ 2 \cdot 20$, state tax, $\$ 5 \cdot 21$; county tax, $\$ 4 \cdot 60$; school tax, $\$ 2 \cdot 20$, and city tax
proper, $\$ 12 \cdot 50$.
POPULATION.-In 1890 population was 33,300 ; in 1880 it was
21,891 . By the directory count the population in including the immediate suhurbs, was 47,581 in 1898 was 44,081 , and,

BRUNSWICK.- County seat of Glynn County
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Apr. 1, 1899.. } \$ 330,000 \\ & \text { Tax valuation, } 1898\end{aligned}\right.$
 and New York City. The sinking fund receives annually $\$ 1,000$

CHATHAM CO.-J. W. McIntire, Clerk of Board of Commissioners. County seat is Savannah. LOAN-
$\qquad$ When Due, | Tax valuation, 1898..\$29,914,243 $5 \mathrm{~s}, \mathrm{~J} \& J$. $\begin{array}{cc}\$ 5,000 \text { due y'rly after July 1, 1900 } & \begin{array}{l}\text { State \& co. tax (per M.) '98.\$12.20 } \\ \text { Total debt Feb. 1, 1899.. } \$ 100,000\end{array} \\ \text { Population in 1890 was ....57,740 }\end{array}$

COLUMBUS.- $\left\{\begin{array}{l}\text { L. } \\ \text { M. } \\ \text { M. } \\ \text { M. MAOPRELL, May }\end{array}\right.$
County seat of Muscogee County.
$\qquad$ When Due.
REDEMPTION BONDSJan. 1, 1899
e500 and multiples of the same. All issues carry receivable coupons.
INTEREST is payable at the office of the City Treasurer.
TOTAL BONDED DEBT on Jan. 1, 1899, was $\$ 463,500$; floating of $\$ 4,000$ of 6 per cent Chappel College bonds, due in 1903 . payment TAX FREE.-The city's bonds are exempt from taxation.
CITY PROPERTY. - The city owns real estate and improvements TAX VALUATION (about $80 \%$ actual value) in 1898 of real estate The city and school tax (per $\$ 1,00$, $\$ 3,771,969$; total, $\$ 10,971,119$ about $\$ 6 \cdot 21$; county tax, $\$ 2 \cdot 00$. The valuation of personal property assessed in 1890 was only $\$ 201,060$.
POPULATION in 1890 was 17,303; in 1880 it was 10,123, Accord-
ing to local figures the population for 1898 was estimated at 19,300 .
FLOYD COUNTY.-J. B. Hill, Treasurer.
County seat is Rome.
LOANS-
BRIDGE BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 12,500$
When Due. 8s, J\&J, $\$ 200$ due year 8, J\&J, $\$ 32,500 \ldots . . . . .1900$-1912 Interest payable at Rome, Ga)

Bonded debt Feb. 1, 1899 \$45,000

GINESVILIE Tax valuation 1898 1899.. 75,000

GAINESVIIIE
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 gated, with the result that the city authorities became satisfled of the egality of the issue, and then the coupons were all paid off with interest from the date they became due.
LOANS- When Due. | Total debt Jan. 1, 1899 \$92,200 $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 30,000 . . . . . . . . .1900$ Tax valuation, real.. 1,345,678
 WA, J\&J, $\$ 2,200 \ldots \ldots . . . . . .$. Total valuation 1898 ... 2,044,736 WATER AND LIGHT BONDS 69,058 Population in 1890 was Population in 1898 wa .....4,750 all others in Gainesville.
TAX EXEMPT.-All bonds are exempt from city tax.
GRIFFIN.- \{ WHOS. DAVIS, Mayor. $\begin{aligned} & \text { THLL, Clerk and Treasurer }\end{aligned}$
Situated in Spalding County.
ELOANS- When Due. SCHOOL BONDS-
6s, g, Jan., \$16,000 g.... 1901-1916 (\$1,000 due vearly on Jan. 1.) 7 s LROAD BONDS-
WATER BONDS-
> ...Jan 6s, g, F\&A, $\$ 5,000$ ..1904-1908 ( $\$ 1,000$ due yearly on Feb. 1.) ( $\mathbf{6 8} 2,000$ due vearly on 1909-1923
 (\$1,000 due yearly on Jan. 1.)
Total debt Mar. 1, 1899.. $\$ 65,000$ Tax valuation, real..... 1,438,575 Tax valuation, personal. 672,310
Total valuation $1898 \ldots .2,110,885$ Assessm't on reality at full value on per. at about 23 actual value Tax rate (per $\$ 1,000$ ) $1898 \$ 11.00$ Population in 1890 was......4,503
Population in 1897 (est, INTEREST on railroad and school bonds is payable in Griffin; on electric-1ght and water Cond

MACON.-\{ S. B. PRICE, Mayor.
Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was LOANS- Beficiency Bonds* When Due. Market House Bonds. $t$
 6s, Q.-J, $\$ 545,800$

Jan. 1, 1910
$4{ }^{1} 2 \mathrm{~S}, \mathrm{~g} ., \mathrm{Q}-\mathrm{J}, \$ 130,000$ g.Oct. 1, 1926 $5 \mathrm{~s}, \mathrm{~g}$., Q-J, $\$ 130,000 \mathrm{~g}$. . July 1, '23
$\dagger$ The market house bonds are all held in the sinking fund. * Of the $\$ 200,000$ of sewer bonds authorized, only $\$ 150000$ were issued and taken by the bond commission and $\$ 20,000$ has since been paid off. INTEREST
INTEREST is payable in Macon and coupons are tax-receivable. TAX FREE - All of the bonds are exemp in gold.
TAX FREE.-All of the bonds are exempt from city tax. TOTAL DEBT on Feb. 1, 1899, was $\$ 875,800$; sinking fund, $\$ 250$,
$000 ;$ net debt, $\$ 625,800$. The oity Treasurer appropriates $\$ 50,000$ vearly for interest on the funded debt bonds and the creation $\$ 50,000$ ing fund for the payment of bonds in 1910 .

ASSESSED VALUATION in 1899 of real estate was $\$ 8,922,878$; person $\$ 2.20$, including State and county tax, $\$ 12 \cdot 70$, and city tax, $\$ 12 \cdot 50$. Property is assessed at about three forrths of its actual value.
CITY PROPERTY.-In 1897 the estimated value of public buildings
POPULATION.-The population in 1890 was 22,746 ; in 1880 it was 28,000 ; that of the suburbs 14.344 .

MADISON.-\{ $\begin{aligned} & \text { W. A. BROUGHTON Mayor } \\ & \text { T. B. BALDWIN, Clerk. }\end{aligned}$
Madison is in Morgan County.
LOANS- WCHOOL BONDS-1895. When Due. 6s, June $1, \$ 13,000 \ldots$ 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. 1,1899 .. $\$ 25,000$

Tax valuation 1896.....\$1,260,000 Assessment about $4_{5}$ actual value State \& Co. tax (per $\$ 1,000$ ) $\$ 11 \cdot 75$ City tax (per $\$ 1,000$ ).......
Sohool tax (per $\$ 1,000$....
School tax (per 81,000 ).
opulation in 1890 was..
Population in 1899 (est.)......3,000

NEWNAN.-Col. A. R. Burdett, Mayor.
This city is in Coweta County.
LOANS-
When Due
School Bonds-
68, J\&J, \$13,000....Jan. 1, '99-09 WATER BONDS-(GOId)Total debt Apr. 1, i898.... $\$ 63,000$ Sinking fund.............. 3,000 60,00 Population in 1890 was......2,859
INTEREST on the water bonds is payable at the Fourth Nationa
Bank, New York City, and at the Treasurer's atice, Newnan
TAX FREE.-All bonds are exempt from city tax.
ROME.-\{ $\begin{aligned} & \text { JOHN J. BEAY, Mayor. } \\ & \text { HALSTED SMITH, Olerk }\end{aligned}$
Rome is the county seat of Floyd County.
LOANS When Due.- Refunding Bonds-
FUNDING BONDS-
..Jan., 1912
Tax valuation, real..... $\$ 980,675$ Tax raluation, personal. 774,036 Total valuation $1897 \ldots . .1,754,711$ Assessment about 34 actual value. State \& Co. tax (per M) '97...\$8.06 City tax (per $\$ 1,000$ ).. $\$ 5.00$
 Total ared as a State (Act March 3 1845) State Capital

When Due. $\left\lvert\, \begin{array}{ll}\text { Tax val't'n } 1899 \text { (abt.).. } \$ 2,200,000\end{array}\right.$
WATER WOR
rks AN CrTY HALL 68, J\&J, $\$ 44,000$......Jan. 1, 1924 Total debt Feb. 1,1899.. $\$ 45,000$ Sinking fund..
inking fund..............
1,000
Assessment is it actual valu

INTEREST Parable in New York Population
TAX FREE.-All bonds of this city are exempt from taxation.
ADDITIONAL STATEMENTS.
In the table below we give statistics regarding all minor civil divisions in the State of Georgia 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 .


## State of Florida. <br> its

## DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 301822) - March 301822 Total area of State (square miles) March 31345 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, 1901) - 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- $\quad$ P. Interest.-Payable. When Due. Outstand'g. NAME AND PURPOSE.
 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, 1899, was $\$ 1,275,000$, of' which $\$ 950,500$ bonds were in State funds, learing $\$ 34,500$ 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 5 p. c. were issued therefor; during 1898 notes to the aınount of 5p. c. Were issued therefor; balance of the notes is held by State funds. The "common school fund" holds $\$ 100,000$ and the "internal improvement fund" $\$ 25,000$.
ASSESSED VALUATION.-The tax valuation of real estate (including railreads and telegraphs), personal property, total valuation and State tax rate per $\$ 1,000$, are given below for the years indicated:


The present law requires property to be assessed at "full cash value." The present law requires property to be assessed at in $1892, \$ 17,061$,479; in 1890 \$14,877,014; in 1888 \$14,007,150.
POPULATION OF STATE. -The popwlation of Florida has been as follows in the year named:

 $1890 \ldots . . . . . . .369,493 \mid 1$
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 thes <br> STATE OF FLORIDA.

## BARTOW.-D. W. Stanley, Clerk.

$\left.\begin{aligned} & \text { Bartow is in Polk County. } \\ & \text { Total cebt Feb. 1, 1899.. } \$ 31,500\end{aligned} \right\rvert\,$ Total tax (per M.) 1898..... $\$ 10 \cdot 00$

 | Tax valuation, real..... | $528,0,0$ | Poputainan |
| :---: | :---: | :---: |
| Tax valuation, personal. | 143,656 | Population 1895 | $\begin{array}{cc}\text { Tax valuation, personal. } \\ \text { Total valuation } 1898 & \text { 1481,676 }\end{array}$

## DUV AL CO.-County seat is Jacksonville.

LOANS- When Due. Tax valuation personal. $\$ 1,283,084$
 6s, J\&J, $\$ \$ 50,000$. July 1, 1932 $5_{28}$, M\&N, $\$ 225,000$.. Nov. 1, 1932 Total debt Feb. 1, 1898. $\$ 300000$ Total debt Feb. 1, 1898. $\$ 300,000$
Tax valuation, real.....6,249,500

Population in 1895 was ... . 34,766
INTEREST is payable at New York and Jacksonville.
FERNANDINA.-This is the county seat of Nassau Co. WATER WORKS- (GOI old.). 6s, M\&S. $\$ 28,000$.... Sept. 1, 1909 6s, Ma, atter 5 yrs. with 10 p.e. prem.
Opt.
Total debt Mar. 1, 1898 ...\$28,000 Sinking fund...... $189 . \cdots .$. INTEREST is payable in Fernandina or in Philadelphia.

J ACKSONVILLE.-This is the capital of Duval County. LOANSNAMEAND PURPOSE. T. Ot. Payable. When Dre. Pricipal.- Outstand'g INTEREST INTEREST is payable in Jacksonville or New York, and both inter
ASSESSED VALUATION in 1897 of real and personal property,
$\$ 13,242,640$; city tax rate (on 34 actual value of property) in 1897 was $\$ 18.00$, per $\$ 1,000$ inside the fire limits; outside of those limits the rate was $\$ 14 \cdot 50$ per $\$ 1,000$.
POPULATION in 1890 was 17,201 ; in 1880 was 7,650 ; in 1870
was 6,912 . In 1898 it was estimated at 30,000 .
JEFFERSON CO.-County seat is Monticello.
Bonded debt Feb.15, 1897. $\$ 50,700 \mid$ Total valuation, 1898.. $\$ 1,554,265$

 | Tax valuation, real...... 95,040 |
| :---: | :---: | :---: |
| Tax valuation, personai. |
| 374,640 |\(| \begin{aligned} \& Aopulation in 1890 was.....15,757 <br>

\& Population in 1880 was....16,065\end{aligned}\) $\left.\begin{array}{c|c}\text { Tax valuation, personal. } & 374,640 \\ \text { Tax valuation, r.r. \& teleg. } 220,585\end{array}\right) \begin{aligned} & \text { Population in } 1880 \text { was......16,065 } \\ & \text { Population in } 1895 \text { was } \ldots 15,007\end{aligned}$
KEY WEST.-County seat of Monroe County. LOANS- When Due. ${ }_{\text {Bity Hall, ETC.- }}^{\text {Cit }}$
58, May $1, \$ 95,000 \ldots$ May 1,1920 Water Subject to call.
6s, ..... $\$ 100,000 \ldots$ Jan. 1, 1920 Interest payable in New York.
TAX FREE.-Bonds are exempt from city tax.
ORLANDO.- $\left\{\begin{array}{l}\text { J. B. PARRAMORE, Mayor. } \\ \text { JAMES K. DUKE, Clerk. }\end{array}\right.$ County seat of Orange county.
LOANSFloating Debt-
7s, J\&D, \$10,000_....Dec. 1, 1908 Subject to call at any time.
General Revenue-

| $7 \mathrm{~s}, \mathrm{~J} \& J, \$, \$ 5,000 . . . . . J u l y$ |
| :--- |
| Subject to call after 15 years. | Subject to call after 15 years. 78, M\&N, \$15,000....Nov. 1, 1911 $78, \mathrm{~J} \mathrm{\& JJ}$ to $15,000 . . . \mathrm{July} 1,191$.

Subject call after 15 years. RCHOOL PURPOSES-
78, J\&D, $\$ 15,000 \ldots . .$. Dec. 1, 1
$\left.\right|^{\text {Pop }}$
PALATKA.- $\left\{\begin{array}{l}G E O \text { E. GAY, Mayor } \\ \text { T. B. ANDEREON }\end{array}\right.$
This city is the county seat of Putnam County.
LOANS- When Due. ${ }^{\text {LOAND }}$ Bonded debt Oct. $1,1898 \$ 44,000$
 7 s, Jan., $\$ 44,000$....Jan. 1, 1909
Subject to call at iio. Net debt Oct. 1, 1898....
Assessed varuation, reail. $\$ 1,017,769$ Assessed val., personal.. 149,865 Assessed val., personal.. 149,865
Total valuation 1898....1,151,634 Sinking fund. Assessment about $l_{3}$ actual value. Potal tax (per $\$ 1,000$ ) '98.. $\$ 27 \cdot 50$ Population in 1898 (est.) $\ldots . . .3,700$

* Exempt from town tax.

INTEREST is payable in Palatka and New York.
PENSACOLA.- $\{\bar{W}$ GEO. ANDERSON, Mayor.
This city is in Escambia County. LOANS-
 *5, S, M. \&N.. \$247,200, May 1, 1911 Bonded debt Sept. 1,'98.\$247,200 Floating debt.............. 24,700 Sinking funds...............
Net debt sept. $1,1898, \ldots, 000$
209,900

Tax valuation, real..... $\$ 2,202,580$ $\begin{array}{lll}\text { Tax valuation, personal } & 779,215 \\ \text { Tax valuation } \\ 1898 & 2981,795\end{array}$ Assessment about 35 p . c. act. val Total tax (per $\$ 1,000$ ); $98 . . \$ 37.50$
Population in 1890 was Population in 1897 (est.)...15,000













 Tax valuation 60 to $65 \%$, Assessm Co.tax (per $\$ 1,000$ ). $\$ 14.50$ City tax (per $\$ 1,000 . \ldots \ldots . .11 .50$ Population in 1890 was.... 18,080 Population in 1895........... 16,502

## ,

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 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; on October 1, 1898, the amount thus barred was $\$ 185,400$.


POPULATION OF STATE.-Population of Alabama has been as

 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 $160 ; 475,510$ in 1870; 600,103 in 1880; and 681,431 in 1890 .

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

ANNISTON. - $\left\{\begin{array}{l}\text { F. M. HIGHT, Mayor. } \\ \text { P. B. BROWN, Treasurer }\end{array}\right.$
Anniston is in Calhoun County. The city defaulted in the payment of interest on the bonds now outstanding. A majority of the District Court, secured a judgment against the city for the pay ment of the overdue coupons. The Mayor and the Chairman of the Finance Committee were appointed a committee to arrange for an adjustment on the basis of a reduction of intrrest, but the bondholder refused to accept the plan offered. The Court of Appeals has been applied to for

When Due. 1 SEWERS, Schools,
FUNDING BONDS 1893 -
6s, J\&D, $\$ 45,000 \ldots . .$. Dec. 1, 1913 (6, J\&D., $\$ 150,000 \ldots . . . J \& D, 1919$ PUBLIC BULLDINGS, \&C.- 1,1917 Interest is payable in New York 6s, J\&D, $\$ 100,000 \ldots .$. June 1, 1917 and Anniston.
TOTAL DEBT on Mar. 1,1899 , was $\$ 295,000$. All bonds of this city are exempt from taxation.
ASSESSED VALUATION in 1899 of real estate was $\$ 2,845,042$;
personal mroperty, $\$ 1.036,178$; total, $\$ 3,881,220$; tax rate $($ per $\$ 1,000)$ personal property, $\$ 1,036,178$; total, $\$ 3,881,220$; tax rate (per $\$ 1,000$ )
was $\$ 16 \cdot 00$, of which $\$ 11.00$ for state and county tax. Property is was $\$ 16^{\circ} \cdot 00$, of Which $\$ 11 \cdot 00$ for $s t a$
assessed at about its full actual value.
POPULATION.-In 1890 was 9,998; in 1899 (est.), 12,000.
BESSEMER.-Situated in Jefferson County.

$\begin{aligned} \text { LOANS- } \\ \text { IMPROVEMENT Bonds- Wen Due. }\end{aligned} \left\lvert\, \begin{aligned} & \text { Sinking fund assets...... } \\ & \text { Net debt Mar. } 25,1898 .\end{aligned}{ }_{79,500}^{\$ 500}\right.$ 9 s , g., A\&O, $\$ 50,000 \mathrm{~g}$. Apr. 1, 1922 Nax valuation, real...... $1,400,000$ 68, 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 | Floating debt.............. |  |  |
| ---: | :--- | :--- |
| 1,000 | 1,000 | Assessment about "5 actual value. |
| Total tax (per $\$ 1,000$ ) | $97 . . \$ 16.50$ |  | Total debt.................... 80,000 $\left.\right|_{\text {Population in } 1890 \text { was......4,544 }}$

BIRMINGHAM.- \{F.V. EVANS, Mayor.
Birmingham is in Jefferson County. The holders of Birmingham bonds were asked in 1895 to make a compromise with the city in the city is at present paying one-half of the interest on its debt.

|  | SANITARY BONDS-SERIES I.-IV.$8 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 30,000 \ldots . . . . . . . . .1905$ |
| :---: | :---: |
| $7 \mathrm{~g}, \mathrm{~J} \& \mathrm{D}, \$ 60,000 \mathrm{~g} \ldots . . . . . . . .1916$ | Series It to IV optional atter 10 y'rs. |
| Improvement bunds (Pref.)- | SANITARY Bonds, 1887 - 1917 |
| 6g, J 15 \& J, \$150,000 g...... 1924 | ar |
| $6 \mathrm{~g}, \mathrm{M} \mathrm{\& S}$, $\$ 300,000 \mathrm{~g} \ldots . . .1919$ | 6g, M. 10 \& S., \$50,000 g..... 1917 |
| 6g, M. 15 \& S., $200,000 \mathrm{~g} . . . .1921$ | 6g, M. 15 \& S., 50,000 g..... 1918 |
| $6 \mathrm{G}, \mathrm{J} .15$ \& J., $150,000 \mathrm{~g} . . . .1922$ | REFUNDING \&improvem't- |
| $5 \mathrm{~g}, \mathrm{~A} \& \mathrm{O}, 1200,000 \mathrm{~g} \ldots . .1920$ | 6g, F. 13 \& A., \$140,000 g..... 1923 |
| M. 16 \& S., $100,000 \mathrm{~g} . . . .1921$ |  |
| Market house- | 6g, M. 15 \& N., \$75,000, g. .... 1921 SCHOOL BONDS- |
| 78, July 1, $\$ 5,000$ ptional at any time. ${ }^{\text {a }}$. 1900 | $7 \mathrm{~s}, \mathrm{July}$ 1, $\$ 20,000 \ldots . . . . . . . .1915$ |
| 78, M. 15 \& N., \$5,000....... 1915 | Optional after July 29, 1900 <br> 6g, K\& $\$ 25,000$ g. ......... 1918 |

INTEREST is mostly payable either in New York, at the Hanover TOTAL DEBT. The eity's bonded debt on Feb. 1, 1899, was ASSESSED VALUATION in 1898 of real estate was $\$ 13,000,000$;

Property is assessed at about one-half of its actual value.
POPULATION in 1890 was 26,178; in 1898 (local estimate) 50,000.
BREWTON.-W. H. Strong, Mayor.
County seat of Escambia County.
When Due.
LOANS- What Bond Due.
6s, semi an., $\$ 22,000$ g.,. Feb............. Tax valuation 1898 1899 $\$ 52,000$
560,000 school BonDs-
Sch

Real value (estimated)..1, $1,00,000$
Population in 1890 was... .500
Pen
............. $\$ 15,000$
INTEREST payable at Continental National Bank, New York.
CALHOUN CO.-H.B. Glover, Treasurer. County seat is Jacksonvilie.
 6s, A\&O, \$75,000....June 1, $1917 \begin{aligned} & \text { Real valuation (est.) } \\ & \text { State\& co. tax ( } \text { (erer M.)' } 97\end{aligned}$
 INTEREST is payable at the Hanover Nat. Bank of New York City
COLBERT COUNTY.-R L. Ross, Treasurer. County seat is Tuscumbia. LOANS-

When Due. $\mid$ Tax valuation, real..... $\$ 2,262,561$

 Bonded debt Apr. 1, '99.. $\$ 200,000$
DALLAS COUNTY.-P.G.Wood, Prob. Judge. County seat is Selma. LOANS-
BRIUGE BONDS$4 \mathrm{~B}, \mathrm{~J} \& \mathrm{~J}, \$ 65,000$.

## When Due.

 Jan. 1, 1919 Option tal debt Feb. 1, 1899.. $\$ 05,000$INTEREST is payable at City Nation
DEC A TUR.-Decatur is situated in Morgen Cour LOANS- When Due. 68, Jan., $\$ 40,000 . .$. May 3,1907 Interest pas able in New York.
Bonded debt Jan. $1,98$. . $\$ 40,000$ $\begin{array}{r}\text {. } \$ 40.000 \\ 3,000 \\ \hline\end{array}$

ETOW AH CO.-J. H. Lovejoy, Probate Judge. Gadsden is the county seat.
LOANS- When Due. $\mid$ Assessed valuation'98. $84,025,804$



Tax Tax valuation, person'l... 200,000 Assessment about $1_{2}$ actual value. City tax rate (per $\$ 1,000$ ) .... $\$ 5^{\circ} \cdot 00$ Population in 1890 was......2,765 Population in 1898 (est.)

EUFAULA.-This city is in Barbour County.

LOANS- | When Due. |
| ---: | ---: | \left\lvert\, \(\begin{aligned} \& Total valuation 1897... \$ 1,540,013 <br>

\& Tax rate (per \$ 1,000 )\end{aligned}\right.\) 68, J\&D, $\$ 67,000 . . .$. June 1, 1926 Assessment is $3_{1}$ actual value. | Bonded devt Mar. $1, ~$ |
| :---: | :---: | :---: |

 The figures of valuation given above do not include merchandise. INTEREST is payable at City Treasurer's office, Eufaula. Coupons

FLORENCE.- $\left\{\begin{array}{l}\text { J. B. WEAKLEY, JR., Mayor. } \\ \text { J. B. WHITE, Clerk. }\end{array}\right.$
County seat of Lauderdale County. LOANSREFUNDING Bonds-

When Due. $\mid$ Assessment about $3_{4}$ actual value,

 | Total debt Feb. 10, 1899. $\$ 100,000$ | Population 1890 was.........6,012 |
| :---: | :---: |
| Population 1899 (local est.).8,000 |  | INTEREST is payable in New York at Chemical National Bank.

HUNTSVILLE.-E. R. Matthews, Clerk. This is the county seat of Madison County.
LOANS- When Due. $\mid$ Bonded debt Apr.10,'98 $\$ 107200$ MUNICIPAL BONDS $6 \mathrm{~s}, \ldots \ldots \mathrm{~F}, \$ 442,200$.
6s, SEWER BoNDS-

6s, ATER BONDS (1st mort.)- $\left.1900\right|_{\mathrm{P}} ^{\mathrm{P}}$
Subject to call at any time. ${ }^{2}$ Coupons are all tax receivable.
INTEREST ou the 5 p .c. water bonds is payable at Mechanics INTEREST ou the 5 p. c.
National Bank, New York City
JEFFERSON CO.-K. F. Hawkins, Treas.
County seat is Birmingham.

LOANS-
When Due. CoURT House and Jail 6s, J\&D, $\$ 200,000 \ldots .$. Dec. 1,1917 Ss, Mdes, 200,000.......ar. 1, 1919 6s, F\&A, $\$ 25,000$....Aug. 1, 1905

Subject to call at any time.
Rs, M\&N $\$ 50$, 6s, M\&N, $\$ 50,000 \ldots$....Nov. 1,1919 INTEREST on all the bonds is payable in New York; on 68 due National Park Bank; on 68 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,'99...


 $5 \mathrm{~s}, \ldots . ., \$ 22,500 \ldots \ldots \ldots . . .1920$ Population in 1898 (est) $\ldots . .50,000$ $5 \mathrm{~s}, \ldots$. Optional after $195,000^{195} 1935$
TAX FREE.-All ter 1925

## MOBILE.-J. Curtis Bush, Mayor

Mobile is the county seat of Mobile County regularly since the cond 1881.
 unang bonds of 1881....... Subject to call at 100.
 The water and sewer bonds were sold in advance of authority from the state Legislature, and therefore required legislative sanction. suit W. 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 win 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 ${ }^{4}$ 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 or the
ASSESSED VALUATION for 1897 was $\$ 15,716.922$; for 1896 , of , \$14,556,427
POPULATION-The population in 1890 was 31,076 ; in 1880 was
MOBILE COUNTY.-S. G. Stone, Treasurer.

## Countr seat is Mobile

County sea

## When Due.

 8s, F\&A, $\$ 25,000 \ldots$.....Feb. 1, 1909Refunding- 1000 6s, M\&S, \$143,000....Mar. 1, 1908 $5 \mathrm{~s}, \mathrm{~J}$ JD, $169,000 . . . \mathrm{June} 1,1911$
Total debt Feb. $6, \mathrm{i} 899 . \quad \$ 337,000$

NTEREST is payable at First National Bank of Mobile.
TAX FREE. -The county's 5 per cent bonds are exempt from taxa-
MONTGOMERY.-\{ $\begin{aligned} & \text { JOHN H. CLISBY, Mayor } \\ & \text { C. }\end{aligned}$
Montgomery is the County seat of Montgomery County
Interest has been paid promptly since the compromise in 1877.
LOANS-
$\underset{5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 468,100 . . . \mathrm{Jan} .1,1907}{ }$

5s, J\&J, $\$ 80,950 \ldots \ldots \mathrm{July}$ 2, 1907
$c$ SANITARY SEWERAGE-
6s, J\&J, $\$ 150,000$
and $d$ STREETS, SCHOOLS, \&C. -1921 is, J\&J, $\$ 95,000 \ldots . . . J a n .1,1921$ WATER Works Bonds- 1916 $a$ \$50, 5500 and $\$ 1,000$. b $\$ 50$ and $\$ 500$. c $\$ 500$ and $\$ 1,000$. ${ }^{2}$ di,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 Jan. 1, 1899, $\$ 1,717,085$. The city owns \$48,000 soutd \& North alabama 1 . 180 ,
ASSESSED VALUATION. - In 1899 of real estate, $\$ 9,059,209$; personal property, $\$ 4,2$ was $\$ 11-25$. Total tax rate in 1896 (per $\$ 1,000$ ), per $\$ 1$, , including statate tax, $\$ 5.00$; county tax, $\$ 5.00$; city tax proper,
$\$ 21.25$
$\$ 1.25$
Property assessed at from 23 to ${ }_{3}$ of its actual value $\$ 11 \cdot 2$. 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.- $\left\{\begin{array}{l}\text { C. A. ALLEN, Clerk, } \\ \text { W. D. BROWN, President } \\ \text { of Board of Revenue. }\end{array}\right.$ County seat is Montgomery. Tax valuation, real. ... $\$ 13,934,558$ COURT HOUSE BoNDS- When Due. 6s, A\&O, \$45,000...April 1, 1907 RoAD \& Bridge 5s. A\&O, $\$ 300,000$................. Total valuation 1898. \begin{tabular}{l|l|l|}

 

Bonded debt Feb. 1, '99. \& 345,000 \& \& $\begin{array}{l}\text { Population in } 1880 \text { was.....52,35 } \\
\text { Population in } 1898 \text { (est.) }\end{array}$. 85,000
\end{tabular}

SELMA.-Selma is in Dallas County.
LOANS- When Due. Net debt Jan. 1, 1898 . $\$ 368,010$ Refunding bonds Tax valuation, real... 48, J\&J, \$372,000 .....July 1, 1919 Interest payable at Selma.
Bonded debt Jan 1, 1898. 3372,000 Bonded debt Jan 1, 1898.\$372,000 Total valuation 1897... 5,013,238 Floating debt about..... $8,000 \mid$ oal tax (per $\$ 1,000$ ) ........ $\$ 15 \cdot 00$
 TAX FREE-All bonds are exempt from city and county tax.

SHEFFIELD.-Shettield is in Colbert County.
 INTEREST on the bonds is payable in New York.

## TALLADEGA. -

Talladega is the county seat of Talladega County.
A majority of the holders of bonds of this city have agreed to accep 3 and $31_{2}$ per cent interest on their bonds for tive years.

## BUANS- <br> Bu, J\&J \$20 Bo

6s, J\&J, \$20,000 ......Ja
IMPROVEMENT BONDS
Bonds- 1, 1932 Total debt -........... 78.50 Sch, J\&J, $\$ 10,000$. $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 12,000$.
.Jan.
J\&J, \$12,000..
July 1, 1906
6g, M\&N, \$35,000 g, ..May 1, 1920
INTEREST is payable at Nat. Park Bank New York City
TROY.- JoHn Gamble, Clerk and Treasurer. County seat of Pike County.
LOAANS6s, F\&A, \$20,000... 6s, J\&J, $\$ 30,000 \ldots$ RAILROAD AID-
5s, Mar., \$19,500 .
SCHOOL BONDS-....Mar. 1, 1901
g., M\&S, $\$ 20,000 \mathrm{~g}$, Mar. 1, 1925

INTEREST on 6 s is payable in New York; on 5 s in Troy,
The railroad aid bonds are provided for by a levy and collection
special tax for that purpose. incandescent lighting does not defray expenses of running.

UNION SPRINGS.-Union Springs is in Bullock County. LOANG- When Due. | Sinking fund................... $\$ 2,500$ ELECTRIC LIGHT BONDSRAILROAD AID BondsSubject to call at optio..... 1905 Subject to call at option of eity. WATER-WORKS BONDS 6s, A\&O, $\$ 20,000$...ND - $\quad \begin{aligned} & \text { Assessment about } 3_{4} \text { actual value. } \\ & \text { City tax (per } \$ 1,000 \text { ) }\end{aligned}$ Total debt Feb. 1, $1898 . . . \$ 41,000 \quad \begin{aligned} & \text { Population in } 1890 \text { was .......2,049 } \\ & \text { Population in } 1896 \text { (est.)..... } 3,000\end{aligned}$ TAX FREE. - All bonds of the city are exempt from taxation.

## ADDITIONAL STATEMENTS.

In the table following we give statistics regarding all minor civil divisions in the State of Alabama which have an indebtedness of over $\$ 10,000$, and which are not represented among the foregoing detailed reports. We also give the popar sint Total Sink'g. Assessed Tax Pupu
Debt. Fund. Valualion. Kate. lation. Gadsden (City), Etowah Co.. 40,000 $\quad$..... $\quad 265,000 ~ . . . . . ~ 6.056$



# State of Mississippi. 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Apr. 7 1798) Admitted as a State (Act March 1 181\%) Total area of State (square miles) State Capital Governor (term exp. Jan. 1900) Secretary of State (term exp. Jan. 1900) Treasurer (term expires Jan. 1900)
*Apr. 7, 1798 Dec. 10, 1817

46,810
Jackson
A. J. McLaurin
J. L. Power
A. Q. May

Legislature meets quadrennially in leap years the Tuesday after the first Monday in January, with a special session the second year following the leap year. Regular or quadrennial sessions are not limited, but special sessions are limited to 30 days, unless the Governor by proclamation shall extend the sitting, and only revenue and appropriation bills can be considered, " except such other matters as may be acted upon at an extraordiaary session called by the Governor."
*This is the date of the organization of the old Mississippi Territory, which was divided up into two parts when the State was created.
HISTORY OF DEBT,-For history of the State debt of Mississipp位

 Do do 1896................ 5 J. J. \& J. Jan. Jan.

## INTEREST is payable in Jackson.

TOTAL DEBT-Mississippi's total indebtedness on Mar. 1, 1899解 alone has to be paid), was $\$ 2,633,292$, and of this amount a large proportion was held by various state funds.
"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 telegraph, etc, amounting to $\$ 24,682,876$. 1897 includes railroads,

Tears. Real Years. $\quad$ Estate.
$1897 \ldots \ldots . . . \$ 113,210,931$

## 

Personal Property.
$\$ 44,994,791$ \$44,994,791 $47,540,169$ $\begin{array}{lll}1888 \ldots \ldots . . . . . & 90,985,697 & 49,761,877\end{array}$

| Total Assessed | Tax rate |
| :---: | :---: |
| Valuation. | per $\$ 1,000$ |
| $\$ 182,888,59$ a | $\$ 6.50$ |
| $177,312,169$ | 6.00 |
| $160,949,527$ | 5.00 |
| $165,847,334$ | 4.00 |
| $133,706,779$ | 4.00 |
| ation of Mississippi has |  | POPULATION OF STATE.-Th

 The proportion of the colored population was $57 \cdot 47 \mathrm{p}$. o. in 1880 and
$57 \cdot 98$ p. c. in 1890 . In numbe 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 <br> IN THE <br> STATE OF MISSISSIPPI.

## ADAMS CO.-John F. Jenkins, Auditor. <br> County seat is Natchez.

Bridge bondsBonded debt Feb. $10,99.9220,200$ Tax valuation, personai. $1,486,663$ Floating debt............. 9,000 Total debt....

9,000

9.200 | 89,200 | Sotal valuation $1898 . .$. |
| ---: | ---: |
| 8,945 | State | Total valuation $1898, \ldots 4,927,462$

State \& Co. tax (per $\$ 1,000) . \$ 15 \cdot 50$
Population sinking fund...

8,945 Population 1890 was.........26,031

BOLIVAR COUNTY.-County seat is Rosedale. LOANS- When Due. $\mid$ Tax val'n, pers'l \& RR. $\$ 1,753,237$ \begin{tabular}{c|c}
RALLROAD BONDS- <br>
6s, May, $\$ 150,000 \ldots$ May 15,1918 \& Total valuation 1897... $4,250,329$ <br>
State tax (per $\$ 1,000$ ) $1897 . \ldots 6.50$

 

6s, May, $\$ 150,000 \ldots$ May 15, 1918 \& $\begin{array}{l}\text { State tax (per } \$ 1,000 \text { ) } 1897 . . \$ 6.50 \\
\text { Tax valuation, real..... } \$ 2,497,592\end{array}$ <br>
Population 1890 was........ 29,980
\end{tabular}

COAHOMA CO.-Friars Point is the county seat.
LOANS- When Due. Assessed valuat'n, real. $\$ 1,972,815^{\text {A }}$
 Bonded delut Mar. $1,1898 . \$ 80.000$
Sinking Net debt Mar. $1,1898 \ldots . . .60,\left.000\right|_{\text {Population in }} 1898$ was $\ldots . .25,000$
COLUMBUS.- $\left\{\begin{array}{l}\text { COL. W. D. HUMPHRIES, Mayor. } \\ \text { H. M. LANIER, City Marshal. }\end{array}\right.$
County seat of Lowndes County.
The courts having decided that the bonds which were voted to the Columbus Farette \& Decatur RR, and afterward transferred to the Georgia Pacitic RR. Co, are a valid debt of the oity, the series will be ref SANS- When Due, Total debt Sept, 1, 1898.

 Interest payable at Columbus. WATER AND SEWER BONDS-

GREENVILLE.-Greenville is in Washington County LOANS- When Due. | Bond. debt Feb. 1, 1898. \$237,000 88, Mar. 1, \$47,500..Sept. 1, 1907 Tax valu., pers, \& banks ${ }^{2688,637}$ 88, Mar. 1, ${ }^{\text {84, }}$ 25,000...May 1, 1908 Tax valuation, railroads. 52,467 68, May 1, $25,000 \ldots$ May 1, 1908 Teb. 10 Total valuation 1897......3,167,079 roina Bonds6s, J\&J, $\$ 50,000 . J$ Jan.
WATER WORKS BoNDS1, 1928 Assessment same as actual value. WATER WORK8 Bonds- 10 Population in 1890 was.......6,658 INTEREST on all bonds is payable in New Yort
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 are valued at $\$ 100,000$ to
$\$ 150,000$. GRENADA.-W. F Hallam, Clerk.
This town is the county seat of Grenada County.
 WATER AND SEEWER- 1917
6s, s-a., $\$ 40,000 \ldots . . . J u l y$
$68,1,1917$
s., s.-a., $15,000 \ldots .$. Dee. 1, 1917 68, 8.-a.i $15,000 \ldots . .$. Dec. 1,1917

Interest payable at the Hanover National Bank, New York. (estimated) .................800,000 | Population 1890 |  |
| :--- | :--- | :--- |
| Population 1897 (ert.)...... | 2,416 |

HINDS CO.-S. B. Thomas, Treasurer.
County seats are Raymond and Jackson.
Bonded debt Feb. 15,' $88 . \$ 180,000 \mid$ Taxvaluation,per. \&RR. $\$ 3,425,495$ County has no floating debt. Total valuation 1897 $\because, 0,521,613$
 Tax valuation, real...... 5,096,118
J ACKSON.-D. P. Porter, Jr., Clerk.
County seat of Hinds county and state capital. This city is advertising for sale on April $\mathbf{6} \$ 100,000$ of 5 per cent sewer bonds.
$\xrightarrow[\text { LOANS- }]{\text { LCHOL BoNDS- }} \quad$ When Due. $\left.\right|_{\text {Total debt Mar. 15, ' } 99 \ldots . . \$ 66,800} ^{\text {City }}$
6s, JaOL BONDS
.Jan. 1, 1909 ss, $\begin{aligned} & \text { subject to call after } 5 \text { years. } \\ & \text { 615.000....Aug. } 1,1917\end{aligned}$ 6s, COLORED PUBLIC SCHOML- 1915 68, Dec., $\$ 7$, to cail after 5 years. SoHjo f Bridge bond s5 Soss INTEREST is payable at Jackson, Mulation 1898 about. TAX

M'COMB.-J. Dook Harrell, Clerk.
This city is in Pike Counts.
LOANS- Whter Works Bonds-
68, $\$ 35,000$....Oct. 5,1918
Bonded debt Oct. 5, 1893.. $\$ 39,500$
Sinking fund............... 166
 INTEREST is payable at McComb.

MADISON COUNTY.-F. M. Howard, Treas. County seat is Canton.
LOANS78 , J\&D, \$73,000....June 1, 1922 (Optional after 5 years.)
Interest is payable at Canton. Total debt Aug. 1, $1898 . .{ }_{2} \$ 73,000$
Tax valuation, real..... $2,702,840$

MERIDIAN.-\{ $\begin{aligned} & \text { E. H. DIEL, Mayor. } \\ & \text { J. C. LLOYD, Clerk. }\end{aligned}$
This is the county seat of Lauderdale County.
LOANS- When Due.
Bonds(\$700 yeariy.)
Paving bonds-
6s, A\&O, $\$ 2,500 \ldots$ Apr 1916
6s, A\&O, $30,000 \ldots . .$. Apr. 1, 1926
G8, …… 20,000 HOUSE BONDS-......... 1928
6s, J\&J, $\$ 30,000 . . . . J a n .1,1908$
6 s, May $1,15,00 \ldots \ldots$. May 1, 1914

 INTEREST is payable at the National Park Bank, New York City.

## MISSISSIPPI LEVEE DISTRICT.-W. E.

Montgomery, Secretary and Treasurer.
LOANS- When Due. $\left\lvert\, \begin{gathered}\text { Bonded debt Oct. } 1, \text { '98. } \$ 1,150,000 \\ \text { District has no sinking fund. }\end{gathered}\right.$ LEVEE CONSTRUCTION6s, J\&J, $\$ 500,010$..... Apr. 1, 1930 Tax valuation '97 abt. $\$ 166,500,000$ subject to call after Apr. 1, 1910
REFUNDING BONDS-
$5 \mathrm{~s}, \$ 450,000$
Subject to cali after 1909 . Assessment is $1_{2}$ actual value.
Total tax (per $\$ 1,000$ )' $97 \ldots \$ 15: 00$

Te veluation
does not include anything in front on the river side.
TAX FREE. The bonds due in 1918 and 1920 are tax exempt.
NATCHEZ.- $\left\{\begin{array}{l}\text { WILLIAM G. BENBROOK, Mayov. } \\ \text { FRED. J. MABER, Treas. }\end{array}\right.$
Natchez is the county seat of Adams County.
 C, TYMP. Bonds- in 20 years 6 s, May, $\$ 320,000 \ldots$ May 1, 1920 6s, Jan., $\begin{gathered}\$ 37,000 \ldots . . . \text { in } \\ \text { Subject to call after } 5 \\ 5\end{gathered}$ BONDED DEBT Feb. 1, 1899, was $\$ 357,000$; floating debt, $\$ 14,508$;
ASSESSED VALUATION in 1897 of real estate was $\$ 2,916,705$; personal property, $\$ 1,430,000$; total, $\$ 4,346,705$; Icity tax (per
$\$ 1,000$ ), $1898, \$ 17.5$. Property is assessed at about $66 \%$ of its actual value.
POPULATION.-In 1890 it was 10,101 ; in 1880 it was 7,058 ; in
PORT GIBSON.-Thomas M. Rea, Clerk.
This city is the county seat of Claiborne County
LOANS- When Due. $\mid$ Total valuation 1897..... $\$ 724,883$ Light Bonds. 6s, ....... $\$ 23,000 \ldots$ Aug. 2,1917 and sehnol)................
Bonded debt Aug. 2, 1898. $\$ 23,000$
Assessed valuation, real..351,520 Population $1890 \ldots . . . . .$.
$\$ 8.75$
1,524
2,500

SUNFLOWER CO.-T. R. Baird, Treasurer. County seat is Indianola. LOANS-
COURT House Bonds- When Due.
 Subject to call aft
RAILROAD BoNDS-
7 s , J\&J, $\$ 74,000 \ldots . . . \mathrm{Jan}$ 1, 1901 Total debt Sept. 1 , $1898 . . . \$ 94,000$
TAX FREE.-Bonds of this co
SINKING FUND.-A levy of 50 cents per $\$ 1,000$ is to be mad
SINKING FUND.-
after as sinking fund.
VICKSBURG.- $\left\{\begin{array}{l}\text { W. L. TROWBRIDGE, Mayor } \\ \text { H. }\end{array}\right.$
Vioksburg 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.
LOANS
When Due.
COMPROMISE Bonds-
5s, F\&A, \$325,650 $\begin{aligned} & \text { Redeemable } \\ & \text { \$10,000 }\end{aligned}$
SCHOOL BONDS
$5 \mathrm{~s}, \ldots \ldots . .21,600$
5s,...... $\$ 1,600$................
.1917
Interest payable in New York City Tax valuat'n '98 (abt.). $\$ 2,000,000$ Assessment about Assesssment about $i_{2}$ actual value Assessation in 1890 was Population in 1898 (est.) ....12,000
INTFREST is pavable in

INTEREST is payable in Vicksburg. All coupons are tax-recei vable.
TAX FREE. -The bonds are all exempt from taxation.
$\$ 80$ NDED DEBT on January 1, 1898, was $\$ 428,450$; floating debt
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
, 1,00 , 2000 . Propery is assessed at 3 or 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.
LOANS- When Due.
7s, Feb. 1, \$100,000..June 1, 1911
7 s , J\&J, $\$ 22,500 \ldots . . . J u l y ~ 2,1914$
Subject to call after July 2,1904
RALlROAD BONDS-
6s, Feb. 10, \$100,000.Mar. 6, 1915
Bonded debt Apr. 1, '98 $\$ 222,500$ Population in 1880 was......25,'367 Principal of all the county's bonds is payable in gold (est.)
INTEREST on the railroad bonds is payable in New York; on other TAX FREE-Th

## WEST POINT._County seat of Clay County

WATER WORES BovDs- When Due. |Tax valuation'97 (est.). $\$ 800,000$
 Total debt Feb. $1,1898 . \quad \$ 77,000$

# State of Louisiana. ITS 

DEBT, RESOUROES, 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) State Capitol, 48,720 Governor (term exp. 3d Mon, May 1900) - Murphy J Fost 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 as
duration of the Act of March 26, 1804, having originally been contined
to the period of one year from October 1, 1804, "and to the end of the to the period of one year from October1, 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:


 New bonds
Consolided $\begin{aligned} & \text { bonds of } 1880 \ldots \ldots \ldots . . . . . . . . . . . . . . . . . . . . . . . . . . . . . ~\end{aligned}$ 18 4 s J \& J Jan. 1. $1914 \quad 101,700$ DEBT LIMITATIONS STATE, AND MUNICIPAL.-For debt limitations under the Constitution adopted May 12, 1898, see editorial columns of the State and City Supplement for October, 1898. The limitation for municipalities is 10 per cent upon the assessed value of the property of the municipal corporation, parish or drainage district. 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
FISCAL AGENTS.-The fiscal agents of the State are the New OrNew Orleans, and the Bank of Baton Rouge at Baton Rouge.
TOTAL DEBT-The subjoined statement shows Louisiana's total t on A pril 1, 1899.

Fotal bonded debt
Floating Debt
Floating Debt-
Baby bonds and certificates (act of 1880) exclusive of
b
April $\mathrm{I}, 1890$.
$\$ 10,877,800$ oupons.

914,397
The baby bonds are 3 per cents and were due in 1886. They were issued to fund certain obligations of charitable institutions. No in
terest has been paid on them since January, 1885 , but been made to pay the principal of the bonds at not more than 50 p . e In September, 1889, it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered but $\$ 373,600$ consols so issued ( $\$ 303,600$ being consols of 1874 and $\$ 70,000$ Constitutional bonds) are still outstanding. The State consid ers them 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 sissippi \& Mexican Gulf Ship Canal Co. $\$ 260,000$, ets. etc
ASSESSED VALUATION-The assessed valuation is estimated at ASSESSED VALUAT ON- he assessed valuation (per $\$ 1,000$ ) a 1898 was $\$ 6.00$ : Total Assessed $\mid$ Total Assessed

|  | Total Assessed |  | As |
| :---: | :---: | :---: | :---: |
| Years. | Valuation. <br> 261,545,868 | Years. | Valu |
|  | 259,798,213 | 1875 | 195,9 |
|  | 251,911,316 | 1870 | 253,371,890 |
| 1895 | 249,621,419 |  |  |

$1890 \ldots \ldots \ldots \ldots \ldots \ldots$...............234,350,791 1850................... 233,998,764
POPULATION OF STATE.-The population of Louisiana has been $1890 \ldots \ldots .1$ 1,118,587 $|1860 \ldots \ldots . . \quad 708,002| 1830 \ldots \ldots . .215,529$

For 1896 the population is estimated at $1,250,000$. The proportion of the colored population was $50 \cdot 32 \mathrm{p}$. c. in 1890 against $51 \cdot 46 \mathrm{p}$. e. in
1880. In number blacks were 562.893 in $1890 ; 483,655$ in $1880 ; 364$, 1880 . In number backs were 562,893 in 1890;
210 in $1870 ; 350,373 \mathrm{in} 1860: 262,271$ in 1850.

## Cities, Counties and Towns in the <br> STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEEDIST. A. D. Barrow, Secretary. Port Allen, Post Office. An agreement has been made with New York parties to refund the
bonced debt on the optional date. See Chronicle Vol. 68 p 145 .
 District contains ten parishes. In addition to the levee taxes the
District receives annually $\$ 47,855$ from the acreage tax of $2^{1}$ cents District reeelves annually $\$ 47,855$ from the acreage
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. LOANS88, A\&O, $\$ 7,500$..

When Due.
Subject to call at any time. 1900 Floating debt.
Tatal debt Aug. $1,1898 . .126,503$
Tax valuation, real...... $1,600,00$

BONDED DEBT on Jan. 1,1899 , was $\$ 197,500$; sinking funds $\$ 32$, oco; making the total net debt, $\$ 165,500$
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 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.

The bonded debt and also the amount of bonds authorized for the levee districts named is as follows:

| DISTRICT- | Bonds Authorized. | Bonds Outstanding. |
| :---: | :---: | :---: |
| Bossier Levee Distric | \$250,000 | \$199,100 |
| Buras Levee District | 35,000 | 25,000 |
| Caddo Levee Distr | 200,000 | 199,800 |
| Fifth Louisiana Levee | 500,000 | 460,000 |
| Orleans Levee District |  | 270,000 |
| Pontchartrain Levee District | 1,000,000 | 786,000 |
| Red River, Atchafalaya and Levee District | 250,000 | 250,000 |
| Tensas Basin Levee Distri | 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
Governor (term expires Jan. 1901)
Secretary of State (term exp. Jan. 1901) Treasurer (term expires Jan. 1901) $\qquad$ Little Rock Daniel W. Jones Alex. C. Hull Thomas E. Little
Legislature meets biennıally 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 Congress approved April 29,1898 , a compromise was effected between the United States and the state. In accordance with the terms of this ettlement the United States authorities on May 27. 1\&98, delivered to coupons amounting to $\$ 1,505,160$, and wiped out the entire debt of the United States against the State except $\$ 160,000$ of bonds which the United States still holds. The tate debt, therefore, now stands as follows


PAR VALUE OF BONDS. -The bonds are all for $\$ 1,000$.
INTEREST.-Interest on all the bonds is overdue-on most of the 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.
REFUNDING.-As we were going to press, a bill was under consideration by the Legislature for funding all the reoogaized debt into new $31_{2}$ per ceut 30 -year bonds. The basis of exchange is to be an tured coupons attached thereto. The $\$ 160,000$ of bonds still held by the United States, however, are to be paid off, one half on or before Sept. 1, 1900, and the other half Sept. 1, 1901.
TOTAL DEBT, ETC. - The subjoined statement shows the total the first of ond made by act of oer or the years given. In 1898, under a compromise and coupons held by the United States was delivered up, which accounts for the reduction shown below.
Total bonded debt Oct. 1, '98. Oct. 1, '96. Oct. 1,'94. Oct. 1,'90 $\begin{array}{lrrrr}\text { Overdue interest...... } & \mathbf{6 8 3 , 5 8 0} & \mathbf{8 1 , 6 4 2 , 7 5 2} & \mathbf{2 , 0 1 8 , 0 2 2} & \mathbf{3 , 0} 2,884,897\end{array}$
Total debt........... $\overline{\$ 1,565,580} \overline{\$ 4,218,752} \overline{\$ 4,823,022} \overline{\$ 4,976,997}$ In addition to the above indebtedness there was outstanding on Oct. 1, 1898, state scrip to the a nount of $\$ 375,264$ and sinking fund notes $\$ 105,022$, making the total State indebtedness $\$ 2,045,866$. The
borded debt on Oct. 1, 1898 , was held as follows: by the United $\$ 160,00 \cup$ principal, $\$ 2,400$ interest; per nanont school fund, $\$ 275,000$ principal, $\$ 193,785$ interest; sixteenth seotion fund, $\$ 338,000$ principal, $\$ 318,450$ interest; Arkan $\operatorname{ar} \times$ Industrial University, $\$ 42,000$ principal, $\$ 44,970$ interest; individual investors, $\$ 67,000$ principal, $\$ 123$, 975 interest.
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 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, which constitute part of the unrecognized debt. The unrecognized debt is as follows:
N. B. MURFF, Comptroller.

Eounty seat of Caddo county


LOAME AND PURP
NAME AND PURPOSE．
Holford funding bonds of 1870 ．
 Memphis \＆Little Rock RR． Little R＂k Pine Blf．\＆N．O．RR． Miss．Ouachita \＆Red
Arkansas Central RR

P．Interest．Payable．When Prine．Outstand＇g． J \＆J Jan． $1,1900 \quad \$ 1,370,000$ $\begin{array}{ccc}\mathrm{J} \& \& \mathrm{~J} & \text { Jan．} 1,1900 & \$ 1,370,000 \\ \mathrm{~J} \& & 1900 & 1,986,773\end{array}$

|  | ASSESSED VALUATION．．．． 7 A \＆O Apr． $1,1900 \quad 1,350,000$ |
| :--- | :--- | :--- | :--- | :--- | rate at different periods have been as follows

\(\left.$$
\begin{array}{ccccc}\text { Tears．} & \text { Real } \\
\text { Estate．}\end{array}
$$ \quad \begin{array}{ccc}Personal <br>

Property．\end{array}\right)\)| Total Assessed Tax rate |
| :---: |
| Valuation． |


The proportion of the colored population was $27.59 \%$ in 1890 against 1880；122，169 in 1870；111， 259 in 1860； 47,708 in 1850.

## Cities，Counties and Towns <br> in the

STATE OF ARKANSAS．
BENTONVILLE．－County seat of Benton County． LOANS－When Due．｜Tax valuation，personal．．$\$ 250,000$


CHICOT COUNT $\bar{Y}$ ．－County seat is Lake village． LOANS－$\quad$ When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation，real．．．．．．．} \$ 992,536 \\ & \text { Tax valuation，personal．}\end{aligned}\right.$


HELENA．－\｛ $\begin{aligned} & \text { JAMES A．TAPPAN，Mayor } \\ & \text { J．O．BAGWELL，City Clerk．}\end{aligned}$
This is the county
This is the county seat of Phillips County．
LOANS－

NAME AND PURPOSE，$\quad$ P．Ot．Payable．When Due．Outstand＇g． | do | do Bonds．． | 6 | J \＆J July | 1,1904 | $\$ 158,350$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | INTEREST is payable at the National Park Bank，New York City． TOTAL BONDED DEBT on January 1，1899，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 total（1898），$\$ 29 \cdot 00$ ．In addition to the foregoing，part of the real es． tate is liable for a levee tax of $\$ 20$ ，per $\$ 1,000$ ．Real estate is as－ sessed at＂about $1_{2}$ its actual value．＂
POPULATION in 1890 was 5,189 ；in 1898 （estimated） 7,000 ．
JEFFERSON CO．－County seat is Pine Bluff．
Bonded debt Jan．1，98．$\$ 77,000 \mid$ Assessment about $1_{2}$ actual value．
 Total valuation 1898．．． $7,422,080 \left\lvert\, \begin{aligned} & \text { Population in } 1898 \text {（est．）．．．．40，} 48,000\end{aligned}\right.$ Tax valuation and rate have not changed since 1895.
LEE COUNTY．－W．Соtter，Clerk． County seat is Marianna．
LOANS－ $5 \mathrm{~s}, \mathrm{~F} \& A, \$ 60,000 \ldots$ Aug．1， 1915 Total valuation $1898 \ldots \ldots 2,520,010$


 Tax valuation，real．．．．．．．1， $820,\left.550\right|_{\text {Population } 1899 \text {（est．）．．．．．．．．22，000 }}$ INTEREST is payable at the National Bank of Commerce，New York．
LITTLE ROCK．－\｛ $\begin{aligned} & \text { J．A．A．WOODSON，Mayor．} \\ & \text { W．R．DULEY，City Clerk }\end{aligned}$
This is the capital of the State and the county seat of Pulaski County． LOANS－When Due．Tax valuation，real．．．．$\$ 10,055,749$ 5 s, Aug．，\＄117，500．．．．July 1， 1909 Interest is payable by city Treas． Bonded debt Jan．1，＇98．．$\$ 118,500$ Assessment about $1_{3}$ actual value
 Total debt debt．．．．．．．．．．．．． 67,896 City tax（per $\$ 1,000$ ）＇98．．．．．． $6 \cdot 00$
 Net debt Jan．1，1898．．．．242， $829 \mid$ Population in 1898 （est．）．．．40，000 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－REFUNDING BONDS－When Due． $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}$. Bonded debt Feb．1，＇99．． 100,000 rax valuation，real．．．．．．2，918，282

Total valuation 1898．．$\$ 3,831,503$ Assessment about $1_{3}$ actual value Tax valuation，personal． 913,221 INTEREST is payable in New York City．Bonds are tax exempt．

PULASKI CO．－Ohas．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． S，July，$\$ 345,000$ ．． 1907 tn 1917 Floating debt．．．．．．．．．．．．$\$ 352,997$ Total debt Jan．1， 1899 ． 697,997 rax valuation，real．．．．．11，800，000 $\left\lvert\, \begin{array}{ll}\text { Pre \＆co．tax（per＇M）＇} 95 . \$ 12.00 \\ \text { Population } 1890 \text { was }\end{array}\right.$ Population 1898 （est．）．．．．．．47．35，009 Property is assessed at about one－third of its actual value．
INTEREST is payable at Union Trust Co．，New York City

## SEARCY COUNTY．－

County seat is Marshall．County has no bonded debt． Float＇g debt Mar．1，1898．．$\$ 35,000 \mid$ Assessment same as actual value
 Total valuation 1897．．．．． $966,119 \left\lvert\, \begin{aligned} & \text { Population in } 1898 \text {（est．）} . . .11,000\end{aligned}\right.$
W ASHINGTON CO．－R．O．HANnAH，Co．Judge County seat is Fayetteville．
UNIVERSITY Bonds－When Due．
$\qquad$ 8s，J\＆J，\＄100，000 ．．．．Jan．1， 1902 Sinking funds．．．．．．．．．．．$\$ 100,000$
 （est．）．．．45，000 INTEREST is payable at Fayetteville．

# Territory of Oklahoma． 

DEBT，RESOURCES，Etc．

Organized as a Perritory（Act May 2，1890）－May 2， 1890. Total area of Territory（square miles） Territorial Capital

39，000
Governor（term expires May 12，1901） Guthrie Secretary（term expires June 7 1901） C．M．Barnes Auditor

M．Thompson
Legislature meets biennially in odd years on the second Tuesday in January，and legislative sessions are limited to sixty days．
 NAME AND PURPOSE．P．Ot．Payable．When Due．Outstand＇g．
School bonds．．．．．．．．．．．．．．．．．．． 6 ．
80 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 Mar．1，1899；
was $\$ 48,000$ ；floating debt（warrants）$\$ 250,000$ ．total ASSESSED VALUATION for 1898 was $\$ 40,623,816$ ；tax rate（per ASSESSED VALUATION for 1898 was $\$ 40,623,816$ ；tax rate（per of its actual value．
POPULATION．－The population of the Territory in 1890 was 212，000．According to an official estimate the population had in－ creased in 1898 to 303,035 ．

Cities，Counties and Towns
in the
TERRITORY OF OKLAHOMA．

## CLEVELAND CO．－D．B．Wynne，Clerk． <br> County seat is Norman．





## GARFIELD CO．－County seat is Enid．

LOANS FUNDING Bonds－
When Due．｜Tax valuation 1898 ．．．．$\$ 1,929,349$ FUNDNG BONDS－$\quad$ Apr． 25,1916 Real valuation（about）．8，00，000
 Bonded debt July 1， $98 .$.
INTEREST on the funding bonds is paid by the Chemical National
Bank of New York City．
GUTHRIE．－Geo．M．DeGroff，City Clerk．
Guthrie is in Logan County．
LOANS－BEFUNDING BONDS－When Due．${ }^{\text {Cash on hand．．．．．．．．．．．} \$ 10,550}$ REFUNDING BONDS－ 6s， $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, * 50,000 . . . . \mathrm{May}^{2} 1,1912$ Bonded debt Jan．i．i899，．．$\$ 70,000$ Net debt Jan．1，1899．．．． 68,627
 opulation in 1899 （est．）．．．． 10,000
OKLAHOMA CITY．－G．W．Spender，Clerk． This city is the county seat of the county of the same name． Ls，M\＆ANS－$\$ 17,500$

When Due． $\left\lvert\, \begin{aligned} & \text { Total debt Feb．1，} 1899 \ldots \$ 98,500 \\ & \text { Tax valuation } 1898\end{aligned}\right.$ 7s， $\mathrm{F} \& \mathrm{~A},{ }_{50}, 000 \ldots . .1906$ to 1915 Real valuation（about）， $1,435,452$ 6s，F\＆A，31，000．．．．． 1917 to $1926 \quad$ City tax（per $\$ 1,000$ ） $98 . \ldots \$ 10 \cdot 50$ SCHOOL BONDS－－ 6s，J\＆J，$\$ 45,500 \ldots . . . J a n . ~ 1, ~$
Int．at Chemical Nat．Bk．，N． 1914
City．
INTEREST on the 7s is payable at the Seaboard National Bank，
New York；on the 6 s at the Western National Bank，New York．

OKLAHOMA COUNTY．－
County seat is Oklahoma City．
6s，LOANS－$\$ 35,000$ ．．．．．．．．．．．．．ec．，Due． 1904 Subject to call at any time． subject to call at any Covirt House Bonds COURT HOUSE BONDS－

Refunding Bonds－ Bond Tax valuation 1898 ．．．${ }_{4,156,754}$ Assessment is $1_{2}$ actual value． Population in 1894 was．．．） 20,523 Population in 1894 was．．．．20，523
INTEREST on the bonds due in 1901 is payable at the Chemical
National Bank，New York．

## ADDITIONAL STATEMENTS．

We give below the bonded debt，assessed valuations and population for 1898 for all counties in the Territory reporting a debt of over $\$ 10$ ．
000 ，and which are not included among the foregoing detailed returne． 000 ，and which are not included among the foregoing detailed returns


## State of Texas．

## DEBT，RESOURCES，Etc．

Admitted as a State（Act March 1，1845）－ Total area of State（square miles） State Capital

Austin Governor（till 2d Tu．after 1st Mon．Jan．＇01）．Joseph D．Sayers Secretary of State（term exp．with Governor），D．H，Hardy Treasurer（2d Tues．after 1st Mon．Jan．＇01），John W．Robbins Comptroller

R．W．Finley
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

LOANS－
Floating de dertbonds，i874，gold Frontier defense， 1870 ，gold Redemptionstate refobt， 1876 ． Retiring outstanding bonds， Retiring outstanding bond．．．．．．．．．．．．．．．．．．．．．．．．．．．． Refunding bonds 1893

下．The fixi
 $\begin{array}{llll}5 \mathrm{~g} \\ 5 & \text { J J July } 6,1906 & \begin{array}{r}298,000 \\ 201,047,000\end{array}\end{array}$ $\begin{array}{lllll}5 & \text { J \＆} & \text { \＆} & \text { J Optional．} & 152,000 \\ 4 & \text { J } & 1933 & 334,500\end{array}$ $\$ 1,000$ each．
INTEREST is payable in New York and at the State treasury．
TOTAL DEBT．ETC．－The subjoined statement shows the State＇s
Total bonded debt
Sept．1，＇98．
Of which held in State funds．．．．$\$ 3,254,040$
Leaving amount outstand＇g $\$ 737,990$
Leaving amount outstand＇g．$\$ 737,990 \quad \$ 746,990 \quad \frac{3,241,540}{\$ 750,490}$ ASSESSED VALUATION．－The State＇s assessed valuation and Years．

| ars． | $R$ | Pers．Prop． | Tot | 0 |
| :---: | :---: | :---: | :---: | :---: |
| 1898．． | 575，055，505 | \＄279，553，860 | \＄854，619，365 | \＄3•80 |
| 1897 | 585，224，536 | 269，670，239 | 854，894，775 | － $3 \cdot 80$ |
| 1896. | 5×7，560，471 | 262，748，775 | 850，309，246 | － $3 \cdot 80$ |
| 1895 | 599，127，433 | 261，783，134 | 860，910，567 | － 2.50 |
| 189 | 607，941，700 | 278，233，695 | 886，175，395 |  |
| 1890 | 499，522，828 | 282，589，055 | $782,111,883$ | 3 3－25 |
| 188 | ．375，890，594 | 245，121，395 | 621，011，989 | － $2 \cdot 25$ |
| 188 | 197，167，630 | 114，303，106 | 311，470，736 |  |
| 1874. | 149，793，361 | 94，717，197 | 244，510，558 |  |

## MUNICIPAL AND COUNTY BOND LAW．－A State law approved

 issure by rexas municipal county it must receive the certificate of the Attorney－General that it is a lawful obligation．It must then be registered in the office of the State Comptroller，and when the bond is so issued its validity cannot the law will be tound in the STate and City Supplement of April， 1895，page 178.the returns felow the issu to us we have marked with a star（＊）in new law．
As we were going to press a bill had passed the Texas Senate and seemed likely to become a law，compelling counties and cities to sub－ mit propositions for the issuance of
to a vote of the qualitied taxpayers．
POPULATION．－The population of Texas has been as follows ：

Of the total population in 1890492,837 were blacks，which compares
with 393,384 in $1880,253,475$ in $1870,182,931$ in 1860 and 58,558 in

1850．It will be observed that the proportion of the colored race has greatly diminished，the ratio for 1890 being only $22 \cdot 04$ per cent，against $24 \cdot 71$ per cent in 1880 and larger percentages in previous decades．

# Cities，Counties and Towns 

in the
STATE OF TEXAS．
Note．－For statements not given in alphabetical order，see＂Additiona Statements＂at the end of this $S^{\prime}$ ale
AUSTIN．－JNO．D．MCCALL．
This is the capital of the State and the county seat of Travis County．

LOANS－When Due．WATERAND Light Gold（1890）－ | REFUNDING BONDS－ |
| :--- | :--- |
| 6s，J\＆J，$\$ 12,500^{\star} \ldots . . . . . . . . . . . . . . . ~$ |\(| \begin{aligned} \& g．，Q．－J．， \$ 1,327,000^{+} ．．July 1,30 <br>

\& Subject to call after June 30\end{aligned}\) 6 s，J\＆J， $40,000^{*} \ldots \ldots . . . \mathrm{July} 1,1904 \quad 1910$ ，in numerical order． 6s，J\＆J，72，500．．．．．．．．．．．．．．．．． 1925 6s，J\＆J，$\$ 200,000^{*} \ldots . .$. 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 Interest on other bonds in New York and Austin． TOTAL BONDED DEBT Jan．1，1899，was $\$ 1,620,000$ ；sink－
ing fund，$\$ 8,393$ ；net debt，$\$ 1,611,606$ ．The city has no floating debt． ASSESSED VALUATION－The city＇s assessed valuation（about $2^{3}$ actual value）has been as follows in the yoars indicated．
Fears．Real．Assessed Paluation．－Total．Tax Rate． $\begin{array}{rrrrr}1898 \ldots \ldots . & \$ 8,111,680 & \$ 2,643,160 & \$ 10,754,843 & \text { per } \$ 1,000 \\ 1896 \ldots .131_{3} \\ 8,325,759 & 3,759,748 & 12,085,507 & 17.731^{2}\end{array}$ $\begin{array}{lllll}1895 \ldots \ldots . . & 8,521,659 & 2,863,075 & 11,384,734 & 18 \cdot 131_{3}\end{array}$ Tax rate（per $\$ 1,000$ ）in 1898 included city tax proper $\$ 15 \cdot 70$ POPULATION in 1890 was 14,575 ；in 1880，11，013；in 1899 （est．）
27,000 ．

BEAUMONT．－R．D．Simonton，Treasurer．
County seat of Jefferson County．

WATER WORKS \＆PAV．Bon Due．SCHOOL BONDS－（Con．）
 $6 \mathrm{~s}, \ldots . ., \$ 4,500$ call．Set 6,1921 SEWRRAGE BONDS－ Subject to call aft．Oct．6，1901． $\begin{array}{lll}\text { 6s，} & \text { Subect to call after Oct．6，} 192\end{array}$ $5 \mathrm{~s}, \ldots ., \$ 15,000 \ldots . .$. Aug．1， 1928 Bonded debt Mar．1，＇99．．$\$ 44,500$ Subject to call aft．Aug．1，1908．Tax valuation，1898．．．．1，786，650 ScHoOL BoNDS－
6s，．．．．$\$ 4,000 \ldots . . .$. July 3,1918 6s，．．．．$\$ 1,000 . . . . . J a n . ~$
subject to call aft．Jan． 3,1899 ． Population in 1890 was ．．．． 29.0

BELL COUNTY．－W．L．Wilson，Treasurer． Belton is the county seat．
WOANS－Duen Due．Assessed valuat＇n，real．$\$ 8,259,398$ BRIDGE BoNDs－ 5s，Apr．，, \＄41，000．．．．．．．．． 1908 5 s ，A\＆O．$\$ 53,000 . .$. Subject to call after 1908.193 Population in 1890 was ．．33，377 INTEREST payable at the St．Louis National Bank，St．Louis．

BEXAR CO．－\｛FRANK MCNEWTON，Clerk，
The county seat is San Antonio．

LOANS．When Due
6s，Apr．10，$\$ 60,000$ ．May 15， 1934 Subject to call after May 15， 1904 6s，Apr．10，$\$ 25,000$ ．Feb．16， 1935 5 S ，Apr．10，$\$ 50,000$ Apr． 10,1910 5s，Subject to call Apr．10，1900． CoURT HoUsE BoNDS－
6s，Apr．10，\＄14，000．May 11， 1911
Subject to call at any time． 6s，Apr． $10, \$ 115,000$ ．Aug． 18,1933
Subject to call after Aug． 18,1903 Subject to call after Aug．18， 1903 Subject to call after Feb．16， 1904 5 s，Apr，10，$\$ 82,000$ ．Nov．14， 1935 Subject to call after Nov．14， 1905 ${ }_{58}$ Refunding Bonds－
$58, \ldots . . ., \$ 240,000 \ldots$ Nov． 8,1937
Subject to call after Nov． 8,1907
INTEREST on the Mex．Gulf RR．subsidy bonds is payable at San
Antonio；on all other loans at San Antonio and New yort
BRAZORIA CO．－E．M．Crews，Clerk．

## County seat is Angleton

COUAT HoUse bonds－When Due．
6s，Apr．，$\$ 63,000^{*}$ ．．．Feb．1914－＇15 5 s ，Apr．， $30,000^{*}$ ．．．．．．．．．．pr．， 1937 subject to call after 1902.
5s，Apr．，$\$ 7,848^{*}$ ．．．．．．．Apr．， 1937
Subject to call after 1902. Railload Bonds－
8s，Mar．，$\$ 70,900$ ．．．．Mar．1， 1903 ROAD AND BRIDGE BONDS－ 6s，Apr．，$\$ 23,000^{*}$ Apr．\＆Aug．，1913
$5 \mathrm{~s}, \mathrm{Aug}, 14,450^{*}$ ．

Interest is payable in Angleton． Floating debt．．．．．．．．．．．．．．．．．．．$\$ 208,798$ Total debt．．．．．．．．．．．．．．．．．．．．．．．223，762 Sinking fund and cash．．49，670 Net debt Feb．1，1899．．．．． 174,092
Tax valuation 1898．．．．．6，098，640 Assessment about 10 actral value State \＆Co．tax（per $\$ 1,000$ ）．$\$ 12 \cdot 10$ Population in 1890 was ．．11，506 Population in 1880 was．．．．． 9,774 Population in $18 y 7$（est．）．．．． 17,000
5 F ， Subject to call after 1909．${ }^{1919}$ 5s，Subject to eall after 19181938 $4^{1} 28, \ldots . ., \$ 41,500 \ldots \ldots . . . . .$. MEX ，ect to call after 1909
6s，M\＆N，$\$ 223,500 \ldots . .$. May 1， 1902 Total debt Apr． $1,1898 . \$ 1,110,500$ Tax valuation，real．．．．24， 812,240 Total valuation 1898．．．31，772，7»7 Assessment about $1_{2}$ actual value． State \＆Co．tax（per $\$ 1,000$ ）．．$\$ 8 \cdot 90$ Population in 1890 was．．．．49，266 Population in 1898 （est．）．．．75，000 5s，Aug， $14,450{ }^{*} \ldots . .$. Aug．，$^{\text {Subject to call after } 1907}{ }^{1937}$

## स Issued prior State otticials．

 OPTIONAL．－The road and bridge bonds due April 10，1913，are subject to callCALDWELL CO－B．G County seat is Lockhart．
Refunding bonds－
$58, \ldots \ldots . ., \$ 70,000$
Vauit bonds， $5 \mathrm{~s} .$.
5s．．．．．．．．．．．
Total debt Feb． $1,1898$. Tax valuation $1898 \ldots \ldots 4,296, \times 87$

Assessment about $3_{5}$ actual value． State \＆Co．tax（per M．）＇ $98 . \$ 9 \cdot 30$
Population in 1890 was Population in 1890 was．．．．． 15,769 Population in 1880 was．．．．．11，757
Population in 1895 （est．）$\ldots 18,500$

COLORADO CO．－
County seat is Columbus．
LOANS－－Court Housen Due．
 （Subject to call after 1902．）
terest 4 ，until 1908 ，
EAX
CORSICANA．－
County seat of Navarro County．
 $8 \mathrm{~s}, \ldots \ldots$. ，$\$ 10,000 \ldots \ldots . . . . . . .$. 68， 58 ，J\＆J，$\$ 20,000 \ldots . .$. July 1， 1919 SCHOOL BONDS

## －

$\qquad$ .1901
TAX FREE．－Bonds of this city are exempt from taxation．

$$
\$ 8, \ldots \ldots, \quad 1919 \mid a \$ 500 \text { each }
$$

Bonded debtJuly 10，＇98 \＄62，000 Floating debt． Assessed July 10，＇98．．71，000 Assessed valuation，＇98 5，414．640 tate \＆Con about 3 actual value． Population tax（per M．）＇98．．95 Population 1897 （est．）．．．．．．．．．19，512

58, A\＆O，$\$ 14,000 \ldots . . J u l J 10,1927$
（Subject to call after 1902．）
CORPUS CHRISTI．－
Corpus Christi is in Neuces Co．
Bonds all issued under new municipal law．
FUNIING WATER WORKS BONDS
4－58，g．，F\＆A，$\$ 90,000 \mathrm{~g}$ ．Aug．1，＇38 （Subject to call after Aug．1， 1908 ） Int．payable at Fourth Nat．Bk．，N．Y． Floating debt Feb．1， 1898 12，000
Total debt Feb．1，1898．．．102，000
cipal law
Tax valuation，real．．．．．\＄1，165，228 Tax valuation， 1, erson＇1 423,399
Total valuation $1897 \ldots 1,588,627$ Assessment ab 1897．．．1，588，627 Total tax（per $\$ 1,000$ ）＇97．．$\$ 1730$ Pepulation 1890 was．．．．．．．．．．4，387
Population 1897 （est．）．．．．．．．5，000

INTEREST on all the bondsis payable each．
CORYELL COUNTY．－R．D．HEATLEy，Treas． Gatesville is the county seat．

LOANS－When Due．
COURT HOUSE \＆JAIL BONDS－ $5 \mathrm{~s}, \ldots, \$ 85,000$ ．．．．．Apr． 10,1937 Total debt July 10，1898．$\$ 85,000$

DALLAS．－$\left\{\begin{array}{l}\text { JOHN H TRAYLOR，Mayor } \\ \text { C．G．MORGAN，Auditor．}\end{array}\right.$ This is the county seat of Dallas County．
$\qquad$
LOANS－
FUNDING Bonds
When Due．LOANS－



| GENERAL IMPROVEMENT－ |
| :---: | :--- | :--- |
| 6s，M\＆N |

SEWERAGE IMPROVEMENT GOLD
BONDS 1890－1891－
58，J\＆J，\＄150，000＊ 5s，J\＆D，$\$ 150,000^{*}$ ．．．．．June， 1931 STREET IMPROVEMENT BONDS－ 5g，F\＆A，$\$ 199,000^{*}$ ．．．Aug．， 1928
5s，J\＆J， $185,000^{*}$ July， 1929
TEXAS \＆PACIFIC RR 1874－


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 1929 and Lhouis，Mo．；on the street improvement 5 s due in 1928 and National Bank New York；on all one curity \＆Trust Company．
TOTAL DEBT，ETC．－The subjoined statement shows the city，${ }^{8}$ onded debt，etc．，on the dates named．
Floating debt．
Floating debt
Total debt．．．．．．．．．．．．．．．． ．\＄1，905，000

Net debt． $\$ 1,905,000$ Net debt．．．．．．．．．．．．．．．．．．．．．．．．．．$\$ 1,741,546$ $\begin{array}{ll}\text { Aug．15，＇98．} & \text { Feb 19，＇98．} \\ \$ 1,905,000 & \$ 1,920,000\end{array}$ Water delot（included above）．．．\＄658，000
The city owns property valued at $\$ 1,500,000$ ．
DEBT LIMITATION．－The bonded debt of the city of Dallas is
WATER WORKS．－In the year 1897 the revenue from water works
was $\$ 68,000$ ．
ASSESSED VALUATION．－The city＇s assessed valuation and tax
rate have been as follows：

|  |  | Personal | Total Assessed | Rale of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． <br> 1898 | Real Estate． <br> $\$ 17,119,100$ | Property． | Valuation． | －per \＄1，000 |
|  | 17，184，100 | \＄5，111，900 | \＄22，231，000 | \＄23．80 |
| 1895 | 16，904，125 | 4，301，850 | 21，485，950 | 25.00 |
| 1894. | 16，780，700 | 4，174，200 | 20，954，900 | 25.00 |
| 1893 | 17，887，875 | 5，243，725 | 23，131，900 | 22.83 |
| 189 |  |  | 33，000，000 | $23 \cdot 25$ |
| 1889 |  |  | 23，000，000 | 23.2 |

## POPULATION．－In 1890 population was 38,067 ；in 1880 it was

 several adjacent suburbs recently annexed was 65,000 ，which includedDALLAS COUNTY．－Ed．Prather，Treas
County seat is Dallas．Bonds all issued under new municipal bond LOANS－When Due． $\mid$ Tax valuation 1898．．．$\$ 31,658,530$ BRIDGE BONDS－（Ref．）－
5 s, A\＆O，$\$ 8,000 \ldots . . . \mathrm{Apr} .10,1906$ 5 s A ATO HOUSE BONDS（Rer．）－ County tax（per $\$ 1,000$ ）．．．．．．$\$ 3.00$ Total debt Apr．1，1899．．．\＄249，000 Population in 1898（est．．．．67，042 Eight thousand dollars of the county＇s bonds are owned by the per－
manent school fund． NTE school fund．
NTEREST is payable in New York．
OPTIONAL，－One hundred thousand dollars of the county＇s bonds 6s，J\＆J，$\$ 98,000^{+} \ldots .$. Jan．， 1902 Former city of East Dallas． ASTRUCTION \＆IMPROVEMENT $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 15,000^{*} \ldots . .$. July， 1916 6s，J\＆J， $40,000^{*} \ldots . . . . J u l y, ~ 1918$

DENISON．－
This city is in Grayson County．
When Due
FUNDINS－BONDS 1884 \＆ $1894-$ $68, \mathrm{~J} \& \mathrm{~J}, \$ 30,000$

$$
\begin{aligned}
& 68, \\
& 58, ~ J \\
& \text { \&J, } \\
& \hline
\end{aligned} \$ 30,000
$$

SCHOOL BONDS 1888 \＆ 1892 － 68，J \＆J，\＄15，000
S8，J \＆J，32，000 ${ }^{\text {SEWER BONDS }} 1890$ \＆ $1892-$ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000$
STREET IMPROV．BONDS 1892－
5s，J\＆J，$\$ 25,000 \ldots . .$.
Bond．debt Aug．，1897．．\＄212，000 Floating debt．．．．．．．．．．．．．．．． 3,500 Sinking fund．．．．．．．．．．．．．．．．．．．． 37,375 Net debt Aug．，1897．．．．．．．．．178，125
Tax valuation 1896．．．．．500，000 Tax valuation 1896．．．．．．．4，500，000 Assessment about $1_{2}$ actual value． Total tax（per $\$ 1,000$ ） $1896 . \$ 23 \cdot 10$
Population in 1890 was．．．．10，958 Population in 1890 was．．．．．10，958 Population in 1880 was．．．．．．．3，975
Population in 1898 （est．）．．． 17,500 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． $\mid$ Sinking fund
COURT HOUSE Bonds－When Due． $\left\lvert\, \begin{aligned} & \text { Sinking fund．．．．．．．．．．．．} \\ & \text { Net debt Feb．} 10,1899,993\end{aligned}\right.$ 5 s ，A\＆O，$\$ 90,000 \ldots . . . \mathrm{Jun}$ 1，1， 1935 （Subject to call after 1900．） 5s，A\＆O，\＄25，000．．．Aug．10， 1936 58, A\＆O，$\$ 32,000 \ldots . .$. Fed．10， 1937 6 （Subject to call after 1907．） 68，bridge bonds ${ }^{\wedge} \cdot \cdots, \ldots, 12,500$ Assessed valuation，reai． $5,236,130$ Assessed valuation，per＇l $2,371,190$ Total valuation 1898．．．．7，607，320 Assessment about 49 actual value．
State and oo．tax（per M） $98 . \$ 7 \cdot 60$ Denton City tax（p．$\$ 1,000$ ）．$\$ 21 \cdot 80$ Population in 1890 was．．．．21，289 Bonded debt Feb．10， $99.159,892$ ।
NTEREST 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 of Dallas．

DE WITT CO．－H．E．Dahlman，Treasurcr． County seat is Cuero．The 6 per cent bridge bonds will shortly be refunded by an issue of 20 －year 5 s ． LOANS－
BRIDGE BONDS－
6s．．．．．．．\＄87．385＊．．．．．．．
6s，…．．．\＄30，000．．．．．．．．May， 1935 6s，．．．．．．$\$ 10,000 . . . . . . J a n ., 1936$
Subject to call after 1901. ss， Subject to call after 1901．， 1936

Total debt Feb．15，1899．\＄99，385 Sinking fund ．．．．．．．．．．．．．．．．．． Tax valuation 18，99 $\quad$ ．．．91，385 ax valuation 1 ，98．．．．．．．．6．274，58 Assessment about $1_{3}$ actual value． opulation in 1890 was 14.307 Population in 1899 （est．）．．．15，000

INTEREST on Court House bonds is payable at New York Cityand Austin，Tex．；on remaining bonds at Cuero．
EASTLAND CO．－E．P．Davenport，Treas．
LOANS－Wastland． 5s，．．．．．$\$ 45$ OUE BONDS－ 5 s INTEREST on court－house bonds is payable at the Seaboard Nat．
Bank，New York City，or at the office of the State Treasurer，Austin．

Tax valuation 1899 ， $98 . . . \$ 47,000$
 State \＆co．tax（per M．）；94．$\$ 11130$
Population in 1890 was Population in 1890 was．．．．．10，373
Population in 1895 （est．）．．．13，500 EL PASO．－JJOSEPH MAGOFFIN，Mayor．
This is the county seat of El Paso County．
LOANS．－When Due． SEWER BONDS－
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 17,000^{\star}$
15,000 $\qquad$ July 1， 1907 subject to call after July 1,1938 City Hall and Jail Bonds－ 6s．J\＆J，$\$ 30,000$ Subject to ca
$5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 10,000$ July 1， 1938 July 1,1938 Subject to call after Feb 1， 1929 6s，A\＆O AND FUNDING BONDS 1 6s，A\＆O，$\$ 50,000^{*} \ldots$. Apl． 1,1920 Subject to call after Feb．1， 1914
EL PASO CO．－Park W．Pitman，Clerk Co．Ct． County seat is El Paso．When Due．｜Floating debt．．．．．．．．．．$\$ 79,495$

LOANS－ | LOOANS－When Due． | $\begin{array}{l}\text { Floating debt．．．．．．．．．．．．．．．．} \\ \text { Total debt．．．．．．．．．．．．．．．．．．．．}\end{array}$ 218．495 |
| :--- | :--- | 5s，．．．．，$\$ 10,000^{*} \ldots \ldots . . . . . . . . .$. REFUNDING COURT H．BoNDS

5s，...,$\$ 78.000 . . . . .$. 5s，．．．．，$\$ 78,000 \ldots .$. 6s，April，$\$ 50,840^{*}$ 6s，Apris（Part due y．．．．．．．．．．． 1909 Interest payable at Austin
Bonded debt Nov．1，＇98．．\＄138，840
Cash assets． Net debt Nov．1，1898．．．． 209,513 Tax valuation 1893 ．．．． $9,640,060$ State \＆Co．tax（perM．＇9s $* 10.05$ tate \＆Co．tax Population in 1890 was．．．．．15，678 FANNIN CO．－M．C．Sadler，Treasurer．

County seat is Bonham．
LOANS－When Due．｜Total valuation＇98．．．．． $99,768,520$ 5s\＆6s，Apr． $10, \$ 36,000^{\star}$ Apr． $10,{ }^{\prime} 04$ 6s，Apr．10，$\$ 3,688^{*}$ ．Part vearly 6s，Apr．10，$\$ 3,688^{*}$ ．Part yearly．
Total debt Feb．1，1898．．$\$ 39,688$
 OPTIONAL．－All of the county＇s bond OPNS． BONDS．－The Fannin County permanent school fund owns $\$ 37,443$

FAYETTE CO．－R．T．BRadshaw，Treasurer．

County seat is La Grange．
LOANS－When Due． 5s，Apr．10，$\$ 41,500^{\star}$ Apr 10,1902 5s，Apr． $10, \$ 41,500^{*}$ Apr．10， 1902 5s，Apr．10，11，000＊Apr．10， 1906 $5 \mathrm{~s}, \mathrm{Oct} .10,13,000$ ．．Oct．10， 1938 Subject to call atter 1908. REFUNDING BoNDS 1895
$5 \mathrm{~s}, \mathrm{~A} \& O, \$ 75,000$ 5s，A\＆O，$\$ 75,000 \ldots .$. May 15， 1935 Interest payable in New York

Total debt Feb．1，1899．．\＄158，122 Sinking fund．．．．．．．．．．．．．．．．．23，492 Net debt Feb． $1,1899 \ldots$ ．．．． 134,630
Tax valuation 1898．．．．827，220 Assessment about $i_{3}$ actual value State \＆Co．tax（p．$\$ 1,000)^{\prime} 98 . \$ 8 \cdot 80$ Population in 1890 was．．．．．31，481 Population in 1880 was．．．．．27，996 Population， 1899 （est．），over．40，000

All bonds except the $\$ 75,000$ of refunding bonds are tax exempt. The road and bridge bonds are all owned and held by the Perma nent School Fund of Fayette County and are non-negotiable
FORT WORTH.- $\left\{\begin{array}{l}\text { B. B. PADDOCK, Mayor. } \\ \text { J. JUNNALLY, Auditor }\end{array}\right.$
This city is the county seat of Tarrant County. The validity of some of the city bonds was the subject of litigation, but a recent decision of the Court of Civil App
775 and Vol. 67, p. 1072 .
LOANS- When Due.
 6s, J\&J, $175.000^{\star} \ldots . . J$ Jan. 1, 1920 HIGH SCHOOLs, J\&J, $\$ 90,000^{*}$
6s, M\&N, $\$ 158,000^{*}$... May 1, 1923
$\overline{b \$ 1,000}$ each.
PAR.-Recent loans have been issued in $\$ 1,000$ pieces.
INTEREST is payable in New York City.
GOLD BONDS.-All bonds are payable in gold
TOTAL DEBT, ETC. - The city's bonded debt on March 1, 1899, was $\$ 2,119,000$; water dont, The city owns property valued in 1896 at $\$ 1,153,357$, $\$ 800,000$.
DEBT LIMITATION.-The city's debt is limited by the city's charter 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:

|  |  | Personal | Total | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate. | Property. | Valuation. | \$1000 |
| 1898 | \$11,131,895 | \$3,967,825 | \$15,099,720 | \$25.30 |
| 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 | 21,860,388 | 21.75 |
| 1890 | 16,502,625 | 4,804,160 | 21,306,785 | 20.55 |
| 1889 | 11,243,727 | 4,715,143 | 15,958,870 | 21.55 |
| The | 1898 inclu | city tax p | er, $\$ 13.0$ | ounty tax, |

The tax rate in 1898 includes city tax proper, $\$ 13 \cdot 00$; county tax,
$\$ 7 \cdot 00$; State tax, $\$ 3 \cdot 30$; average school tax, $\$ 2 \cdot 00$; total, $\$ 25 \cdot 30$. POPULATION.-In 1890 it was 23,076-as returned by the city

GAINESVILLE.-This is the county seat of Cooke County LOANS-
 Subject to call at any time. Interestis payable inSt. Louis Mo., Improvement Bonds 6s, Aug. 1, $\$ 3,000$........Aug., 1901 School BondsSCHOOL BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000$ .Jan. 1942 Subject to call after Jan. 1, 1912 REFUNDING SCHOOL BONDSSEWERAGE \& STREET IMP....................... SEWERAGE \& STREET IMP.-
6s, A\&O, $\$ 7,000$ 6s, A\&O, $\$ 7,000 \ldots . .$. Apr. 1, 1919
subject to call after Apr. 1, 1908 STREET IMP. BoNDS-
6s, A\&U, $\$ 26,500 \ldots$......ct. 1, 1941
Subject to call after Oct Subject to call after Oct. 1, 1910 Bonded debt Jan. 1, '98. $\$ 90,500$ Floating debt............... Total debt. Net debt Jan. 1, 1898.... 84,638 Tax valuation, real.......2.280,341 Tax valuation, personal. $1,329,264$ Total valuation 1897....3,609,605 City tax (per $\$ 1,000$ )........ $\$ 11.50$ Population in 1880 was. Population in 18800 was.
opulation in 1897 (est.) ...12,000

GALVESTON.- $\left\{\begin{array}{l}\text { A.W. FLY, Mayor. } \\ \text { THEO. K. THOMPSON, Auditor. }\end{array}\right.$ Galveston is the county seat of Galveston County.
LOANS- When Due. 5s, M\&N, $\$ 200,000$.
5s, AdO, 200,000 Subject to call a forer Oct. 1, 1937 LIMITED DEBT BONDS 1881 -
$5 \mathrm{~s}, \ldots ., \$ 1,300,000^{*} \ldots . .1921-1927$
LIMITED DEBT BONDS 1891-

| LIMITED DEBT BONDS 1891-1 |
| :--- |
| s, $\ldots$. $\$ 1,195,000 \ldots . .1932-1936$ |

*Issued prior to municipal bond 1
LOANS- When Due.
PURCHASE BLOGK 321-', 8s, M\&S, \$10,500...Mar.' 00 to '02 (\$3,500 due each year.)
SCHOOL HoUsE BoN.
5s, …… \$T25,000........... 1937
 5s, of 1893. $58,000 \ldots \ldots . .$. 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 statenent shows Galveston's
total bonded debt, including the water debt, the floating debt, etc.
Total bonded debt.
Floating debt....... $\qquad$ $\begin{array}{ccc}\text { Jan. 1,'99. Feb. 28, '98. } & \text { Feb.28,'97. } \\ . \$ 3,652,000 \\ \$ 3,647,500 & \$ 3,426,000\end{array}$

Total debt
Sinking fund, \& $\qquad$

Net debt, less cash in var's funds. $\overline{\$ 2.807,342} \overline{\$ 2,852,217} \overline{\$ 2,860.713}$ 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 electric-light plant, etc., etc., the total value of its public property being $\$ 3,618,973$.
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 legisla-
tive authority and is forbidden to make loans for railroad aid. tive authority and is forbidden to make loans for railroad aid.
ASSESSED VALUAT,ION.-The city's assessed valuation "about
45 per cent actual value," and tax rate have been as follows:

|  |  | Personal | Total Ass'd | Oity Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate. | Property. | Valuation. | per $\$ 1,000$ |
| 1898. | \$22,424,494 | \$4,582,477 | \$27.008,971 | \$15.00 |
| 1897 | 22,554,618 | 4,722,036 | 27,276,654 | 15.00 |
| 189 | 19,848,056 | 5,543,496 | 25,391,552 | $15 \cdot 00$ |
| 1890 | 15,970,935 | 5,062,899 | 21,033,834 | 15.00 |
| 1881 |  |  | 17,625,862 |  |
| $\begin{array}{r} \mathrm{PO} \\ 1870 \end{array}$ | 1890 was Population | $\begin{aligned} & 084 ; \text { in } \\ & 1897 \end{aligned}$ | 880 it was 2 ated), 64,377. | 248 ; in | GALVESTON CO.-Jas. S. Waters, Treas. County seat is Galveston.

LOANS-
BRIDGE BONDS- When Due. 5s, Apr. 10, $\$ 185,000^{*}$.Jan. 10, 1913
Subject to call after.Jan. 10, 1903 Subject to call after Jan, 10, 1903 5 s, A\&O, $\$ 250,000 \ldots$. Feb. 9,1937 Subject to call after Feb. 9, 1907. GULF COL, \& S. FE RR.- 1902
6s, M\&N, $\$ 275,000^{*}$, May B8, M\&N, $\$ 275,000^{*}$, May 1, 1902
Bonded debt Nov.1, $98 . . . \$ 710,000$ Coupons and int. due..... \$18,373 Total debt Feb. 23, '99.. $\$ 914,869$ $\begin{array}{ll}\text { Sinking fund............... } & 241,822 \\ \text { Net debt Feb. } 23,99,047\end{array}$ Net debt Feb. $23,99 . . . \begin{array}{r}673,047 \\ \text { Tax valuation, real. } \\ \text { Tax }\end{array}$. $20,909,140$ Tax valuation, pers'al. $5,364,350$ Tax valuation 1898....26,173,490 Assessment about $1_{2}$ actual value. State \& co. tax (per M.)' $98 . \$ 10 \cdot 70$ Population in 1890 was.....31,476
Population in 1880 was.....24,121 Population in 1895 (est.).....42,234 Floating debi................ 186,496
INTEREST on the 6 per cent bonds is payable at New York or Galon the 5 per cent bonds at Galveston.
GOLIAD CO,-Emil Bergman, County Treas.
County seat is Goliad. LOANSBRIDGE BONDS- When Dee.
68, Apr.
O 6s, Apr. 10, $\quad \$ 6,000^{*}$ Apr. 10, 1907 $\begin{array}{lll}68, & \text { Apr. 10, } & 7,305^{*} \text { Apr.10, } 1911 \\ 68,\end{array}$ 6s, Apr, 10 , $8,000^{*}$ Apr.10, 1912
REF'D'G COURT H. BONDS5s, Apr. 10, $\$ 65,000 . . . \mathrm{Mar} .10,1919$ 5,Ap.10, 65, Postan in 1899 (est.) ....6,500 INTEREST on the Court House bonds is payable at Austin, Tex.,
and at the Hanover 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; Court House bonds optional $\$ 2,000$ yearly 1901 to 1908 ,
balance after 1909.
GONZALES CO.-County seat is Gonzales. The \$59,000 of court house bonds belong to the school fund of the county.
$\qquad$
 ©s, ......, $\$ 50,000 \ldots 0$ after 1901, Tax valuation, real...... $\$ 3,945,685$ $\$ 5,000$ y early 1902 to 1906 , balance anv time thereafter.
6s, Apr. $10, \$ 10,000$. Nov. 10, 1901 subject to call. Interest is payable at Gonzales.
Bonded debt Jan. 4, $98 . \ldots . \$ 69,000$

Sinking fund.
889

Total valuation $1898 . .6,117,165$ Total valuation 1898 .. 6,117,850 Assessment about State $^{2}$ co. tax (per M.) '98. $\$ 9 \cdot 40$ Population in 1890 was..... 18,016 Population in 1898 was......25,000

HARRIS COUNTY.-John Farmer, Treas.
County seat is Houston.
LOANS- Amount. $\mid$ Total debt Jan. 1, 1898....148,000
 5 s, Subject to cail Oct. 10,1905 . County tax (per $\$ 1,000$ ) ' 99 . $\$ 6.00$ Road and Bridge 6s, ann.. 12,000
Other bonds

## HARRISON CO.-County seat is Marshall.

LOANS| When Due. | $\begin{array}{l}\text { Total debt Mar, } 1,1898 . . \\ \text { Tax valuation } 1898 \ldots . . .3,938,660\end{array}$ |
| :--- | :--- |

COURT HOUSE BONDSpr. 10, 1903 6s, Apr. 10, $\$ 33,500 . A p \mathrm{~F}$. 10,1903
COMPROMISE RAILROAD BoNDS6s, Apr. 11, $\$ 31,200$. .Apr. 19, 1901 Assessment about 12 actual value. State \& co. tax (per $\$ 1,000$ ). $\mathbf{2 1 4} \cdot 80$ Population in 1890 was......26,721 Population in 1880 was......25,177

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 exemptfrom taxation,
HILLSBORO.- $\left\{\begin{array}{l}\text { F. QUICKEN8TEDT, Mayor. } \\ \text { W. M. WILLLAMS, Treasurer }\end{array}\right.$
Hillsboro is in Hill County.
LOANS-
CITY HALL BONDS-
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 5,000^{+} \ldots .$. Sept. 1,1905
SCHOOL HOUSE BONDA- 1,1905
6s, J\&J, $\$ 2,000^{*}$............. 1,1909
$6 \mathrm{~s}, \mathrm{~J} \& J$,
$6 \mathrm{~s}, \mathrm{~J} \& J$,
$2,500^{*} \ldots \ldots .$. Sept. $^{2}, 1911$
 WELL (ARTHEIAN) BoNDS-

6s, A\&O, $\$ 7,000^{*} \ldots \ldots$. Oct. 1,1911 5 s , g., J\&J W19 000 ge Jan. 1,1935 | 5s, g., J\&J, $\$ 19,000$ g.Jan. 1,1935 |
| :--- |
| 5 s, g., M\&S, 8,000 g...sent. 3,1935 |
| $5 \mathrm{~s}, \mathrm{~g} ., ~ . . . . . . ~ 15,000 ~, . . . J a n ., ~$ |

| Total debt Jan. 1, 1899.. $\quad \$ 62,500$ |
| :--- |
| Sinking fund............. |
| , 000 | Sinking fund............ Water debt (included).. Water debt (included)....

Tax valuation, real......14,
Ti4,
Tax valuation, personal.
(i47,075 Total valuation, 1898...2,091,430 Assessment about $3_{4}$ actual value. City tax (per $\$ 1,000$ ), 1898. $\$ 9 \cdot 00$ Population in 1890 was......2,541
Population '97 (estim'd)....7,000

HOUSTON.-\{敫. H. BRASHEAR, Mayor.
This city is in Harris County. [This city is advertising for sale April $4 \$ 100,0005$ per cent 40-year street and sewer bonds.]
 5s, M\&N, \$39,000..... May 1, 1936 Compromise Bonds6s, J\&J, $\$ 500,000 . . . . J$ Jan. 1, 1918 5s, J\&J, 503,000 ......Jan. 1, 1918 6s, J\&J, $\$ 12,800 \ldots . . . J u l y ~ 1,1906$ FE, J\&JING BONDS6s. J \&J, $\$ 524,000 \ldots . . J$
H. T. \& B. RR. BoND Jan. 1, 1912 8s, A\&O $\$ 9.500 \ldots .$. Apr. 22, 1899
GOLD-All bonds, according to aity offic INTEREST on the compromise $5 s$ and $6 s$ and on the paving and on the funding 68 at the American Exchange National Bank, New York City; others also in New York City.
TOTAL BONDED DEBT Feb. 4, 1899, was $\$ 2,257,300$; floating debt, \$62,560; total debt. \$2,319,860.
ASSESSED VALUATION (about $3_{5}$ actual value) in 1898 was POPULATION in 1890 was 27,557 ; in 1897, estimated, 60,000 .

JONES COUNTY.-G. W. Castles. Treasurer. County seat is Anson. The validity of the funding bonds has been questioned.

LOANS－
LOANS－When Due． 8s，Apr． $10, \$ 1,000$ ．．Mar． 31,1900
$5 \mathrm{~s}, \ldots . .$.
$28,350 \ldots$ May 10,1937 ${ }^{58}$ FUNDING BoNDS－
5s．．．．．．$\$ 10,000$.
6s，Apr．10，$\$ 4,500 \ldots$ Nov． 14,1911 6s，Apr． $10, \$ 4,500 \ldots$. Nov．14， 1911
68, Apr． $10,2,500 .$. Nov．16，1912
OPTIONAL．－Bonds are all sub
ect to call at any time．
INTEREST on the funding bonds is payable in Houst
bridge bonds in Austin；on all other bonds in St．Louis，Mo
KNOX COUNTY．－J．P．Thomas，Treasurer． County seat is Benjamin．
LOANS $\qquad$ When Due．
REFUNDING BONDS－
interest payable at Benjamin． Total debt Apr．1，1898．．．．$\$ 59,500$

Net debt Apr．1，1898 Tax valuation $1898, \ldots, 1,417,285$
 Population in 1890 was．．．．．．1，134 Population in 1897 （est．）．
Bonded debt Jan．1， 1898 \＄45，208 Floating debt．．．1．1．．．．$\quad 1,770$ Tax valuation 1898．．．．．． 1,678 ，987 Assessment same as actual value． state \＆co．tax（per M．） $98 . . \$ 10.30$ Pulation 1897 （est．）

Sinking fund

## LaMAR CO．－Frank D．Mallory，Treas．

 County seat is Paris Bonds all issued under new municipal bond law．LOANS－

When Due subject to call aifter 10 years． 5，s，A\＆O，$\$ 44,000 \ldots$ Aug． 10,1937 Interest payable at Paris，Tex subject to call after $1903 \dot{4}$,


| Tax valuation，real．．．．$\$ 6.658,204$ |
| :--- |
| Tax valuation，perssi． |
| $3,160,014$ |
| , 181 | Total valuation 1898：． $9,818,248$ Assessment about $2_{5}$ actual val． State tax（per $\$ 1,000$ County tax（per $\$ 1,000$ ）．．．．．． $4 \cdot 70$

Population in 1890 was.$~$ Population in 1898 （est．）．．．50，000

## MATAGORDA CO．－

Bay City is the county seat

Bonded debtFeb．15，＇98．$\$ 46,420 \mid$ Total valuation 1898 ．．．\＄2，959，18 Sinking fund assets．．．．．．．．．．3，636 Assessment abt．75\％actual value | Assessed valuation，real．2，098，560 | $\begin{array}{c}\$ 1,000) 1898 \\ \text { Assessed valuation，per＇l．} \\ \text { A60，．．．．．．．．．．．．．．．．} 89 \cdot 10\end{array}$ |
| :--- | :--- |
| Population in 1890 was．．．．．．6，000 |  |

McKINNEY．－J．M．Pearson，Mayor．
This city is the county seat of Collin County．
LOANS－When Due． $\mid$ Bonded debt Feb．10，＇99．$\$ 41,750$ SCHOOL－HOUSE BONDS－ W8，
58, J\＆D，$\$ 29,000$ ．．．．June 1， 1938 （Subject to call after June 1，1918）


Sinking fund ．．．．．．over 1,000 Net debt Feb．10，99，ab＇t．$\quad 40,750$
Assessed valuation＇ $9 \Varangle .1,471,700$ Assessment about $3_{4}$ actual value City tax rate（per $\$ 1,000$ ）．．．$\$ 9 \cdot 70$ ，Feb．，$\$ 4,750, \mathrm{~g}$ ．$\quad . . . .1801 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．2，489 } \\ & \text { Population in } 1898 \text {（est）}\end{aligned}\right.$
INTEREST on water bonds payable at National Bank of Republic in McKinney．
McLENNAN CO．－F．W．Burger，Treasurer．
County seat is Waco．
LOANS－
Amt．Outstg
Bridge bonds，due
1909．．．$\$ 80,000$
$\begin{array}{cccc}\text { do do } \\ \text { Court House } \\ \text { do } & 1911 \ldots . & 5,750 \\ 3 & 1900\end{array}$
$\begin{array}{llll}\text { Jail do do do } 1901 \ldots & 13,500\end{array}$
do do do 1907．．． 6,000
Floating debt．．．．．．．．．．．$\$ 941$ county funds．1，1899．109，191 Tax valuation $1898 . . . .22,163,255$ Stat\＆Co．tax（per $\$ 1,000$ ）＇98．$\$ 7 \cdot 80$ Population in 1890 was．．．．．39，204

MILAM COUNTY．－
Cameron is the county seat
LOANS－Amt．Outs＇g．
Court House bonds．．．．．．．．$\$ 73,500$ Jail bonds ax valuation 1898 ．．．．．7，563，395 oad 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－
 Road \＆bridge bonds， 6 s Total debt Feb．1， 1899. Tax valuation，real．．．．．3，460，303
ax valuation，personai $1,984,262$
PALESTINE．$\left\{\begin{array}{l}\text { A．L．BOWERS，Mayor．}\end{array}\right.$
Palestine is the county seat of Anderson County．

LOANS－When Due．Total debt Feb．1，99，abt．$\$ 81,000$ Gs，J\＆J，HOUSE BONDS－ 1914 Total valuation，1898 2，326，390 Subject to call after $\mathbf{1 8} 9{ }^{1914}$ ，Sub $\$ 16,000 \ldots . . . . . . . . . .19$ 58，M\＆N，\＄12，000．．．．．．．．． 1936 | Assessment about ${ }^{3}$ actual value． |
| :--- |
| City school tax（ p ．M．） $96 \ldots+11 \cdot 00$ | Population in 1890 was．$\cdots \quad 5,838$

Population in 1897 （est．）$\cdots 10,600$

INTEREST on the 6 per cent bonds is payable in Palestine；on the 5s in Now Iork ory．

PARIS．－ 3 J．C．GIBBO NS，Mayor
This is the county seat of Lamar County．The city owns property valued at $\$ 188,000$ ．

LOANS $\quad$ When Due． 6s，J\＆J，\＄10，000．．．．Nov．10， 1938 Subject to call after Nov．10， 1898 funding bonds－
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 5,000$
STREET IMPROVEMENT－
5s，J\＆J，$\$ 50,000 \ldots$ ．．．Oct．1， 1929 subject to call after Oct．1， 1909 5s，J\＆J，\＄25，000．．．．．Jun 2， 1930 6s，J\＆J，$\$ 10,000 \ldots . .$. Feb．1， 1912
Subject to call after Feb．1， 1902

Gs，J\＆J，\＄60，000 Apr，1， 1937 Subject to call after Apr．1， 1912 S，J\＆J，\＄23，000 ．．．．．．．Oct．15， 193 5s，J\＆J，\＄65，000 ．．．．．．．．．Jan．， 1938 Total debt June 1，1898．$\$ 210,000$ inking Fund． Net debt June 1，ig98．．．． 245,361 Water debt（incl＇d above）$\quad$ 148，000 Assessment about $3_{5}$ actual value Tax rate（per \＄1．000）＇96，\＄19．70 Population in 1890 was．．．．．．8，254 Populatiou iu 1897 （est．）．．．．．16，000 INTEREST is payable
on January and July 10 ．

RED RIVER CO．－County seat is Clarksville． LOANS．－When Due． $\mid$ Tax valuation 1898 ．．．．．$\$ 4,390,245$ Jail bonds 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－Ball When Due．Jail Bonds－

Bs，A\＆O $\$ 144000$
COURTHOUSE BONDS
Cs，$\ldots$ ．．．．，$\$ 35,500 \ldots \ldots$. ， $\left\lvert\, \begin{aligned} & \text { Population } 1890 \text { was．．．．．．．．．．3，193 } \\ & \text { Population in } 1898 \text {（est．})\end{aligned}\right.$ INTEREST on the bridge bonds due in 1910 （now in litigation）is austin，Tex．St．Louis National Bank； Austin，Tex．
SAN ANTONIO．－ $\begin{aligned} & \text { BRYAN CALLAGHAN，Mayo } \\ & \text { JOHN B．VINCK，Auditor．}\end{aligned}$
This is the county seat of Bexar Co．
LOANS－
BRIDGE BOND（1890）When Due． 5s，M\＆S，$\$ 100,000 \ldots$ Sept．15，1920 Subject to call Sept．15，1910 JUDGMENT BONDS－ 6s，M\＆N．，$\$ 51,000 \ldots$ May 1.1902 ELECTRIC FIRE ALARM SYSTEM－
5s，Subject to call Sept．15，1910
PUBLIC MMPROVEMENTS－
6s，J\＆J，$\$ 50,000 \ldots . . . . \mathrm{July}$
1,1917
Subject to call after July 1， 1907 6s，J\＆J，$\$ 50,000$ ．．．．．July 1， 1919 Subject to call after July
6s，J\＆J，$\$ 300,000$ ．．．．July 22,1915 Subject to call July 22，1905
SEWER BONDS 1894 －
5s，M\＆S，$\$ 500,000 \ldots .$. Sept．1， 1934
PROPERTY CONDEMNED，ETC．－
5s，M\＆S，$\$ 75,000 \ldots$. Sept． 15,1920

| LOANS－ <br> When Due <br> REFUNDING Bonds－ |
| :---: |
| 5s，M\＆S，$\$ 50,000 \ldots .$. Sept |
| s．J\＆J，390，000 ．．．．Jan． |
| School Build |
| $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 50,000 \ldots .$. Sep |
| Subject to call Sept．15，1910 |
| Sidewalk Bonds |
| M\＆N，$\$ 10,000 \mathrm{~g} . . \mathrm{No}$ |
| Subject to call Nov．30， 1921 |
| s，J\＆J，\＄10，000 ．．．July 1， 1919 |
| Subject to call July 1， 1909 |
| s，M\＆S，$\$ 10,000 \ldots$ ．．Sept．15， 1920 |
| Subject to call Sept．15， 1910 |
| Street Improvement |
| s，M\＆N，\＄50，000 g．Nov．30， 1931 |
| Subject to call Nov．30， 1921 |
| s，J\＆J，\＄250，000 ．．．July 1， 1919 |
| Subject to call July 1， 1909 |
| s，M\＆S，$\$ 50,000 \ldots .$. Sept．15， 1920 |
| Subject to call Sept．15， 1910 |

subject to call sept．15，1910
INTEREST is payable at Treasurer＇s otfice 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 nebt on June 1，1898， was $\$ 2,063$
The city owned property on June 1，1898，valued at $\$ 1,405,430$ ．
ASSESSED VALUATION．－The city＇s assessed valuation（＂about 65 per cent cash value＂）and tax rate have been as follows：

|  |  | Personal | Total Assessed | City Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Real Estate． | Property，etc． | Valuation． | per $\$ 1,000$ |
| 1898．． | ．\＄27，208，590 | \＄3，763，205 | \＄30，971．795 | \＄15．00 |
| 1896 | 26，358，060 | 4，776，130 | 31，134，190 | \＄14．50 |
| 1892 | 24，205，810 | 6，272，195 | 30，478，005 | 14.0 |
| 1891. | 23，780，725 | 6，974，760 | 30，755，485 | $14 \cdot 6$ |
| 1890 | 21，640，720 | 5，980，230 | 27，620，950 | 11.0 |
| 1880 | 6，247，855 | 2，188，701 | 8，436，556 | 10 |

State and county tax（per $\$ 1,000$ ）for 1896 was $\$ 12.50$ ；city tax $\$ 14 \cdot 50$ ；school tax，$\$ 2 \cdot 00$ ；total tax（per $\$ 1,000$ ）$\$ 29 \cdot 00$
POPULATION．－In 1890 population was 37,673 ；in $1880,20,550$ ； in 1895 （estimated）， 60,000 ．

SHERMAN．－$\left\{\begin{array}{l}\text { A．A．FIELDER，Mayor．} \\ \text { E．M．KEARNEY }\end{array}\right.$
Sherman is the county

LOANS－ 8s，Feb 12 PACIFIC RY－
8s，Feb．12，$\$ 37,644$ ．．Feb．12， 1904 TRAL REF＇D＇G Bonds－
6s，A\＆O，$\$ 22,000 . . . . . . . . . . . . . .{ }^{1912}$ （\＄1，500 payable yearly．）
6 F M\＆O $\$ 32,000$
M\＆O，$\$ 32,000 \ldots . . . . . . . . . .{ }_{(\$ 1,000}{ }^{1}$

IMPROVEMENT BONDS－
6s，M\＆N，$\$ 19,000 . \ldots$. NOF．$^{1,1932}$ $6 \mathrm{~s}, \mathrm{~J} \& J$, subject to call after 1902 $6 s$ Subject to call after 1914 $6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 20,000 . . . . . . . . . . . . . . .$. 5s，F\＆A，\＄40，000．．．．．．Feb．1， 1939 6s，A\＆O，$\$ 59,000$ ．．．．．．．．July， 1936 subject to call in 1906．

INTEREST on the water bonds is payable at the National Bank of the Republic，New York City；on the Texas \＆Pacific Railroad bond by State Comptroller a City．
TOTAL DEBT，ETC．－The total bonded debt on Jan．31， 1899 was $\$ 197,000$ ；Water debt（included）$\$ 59,000$
ASSESSED VALUATION in 1898 was $\$ 4,531,310$ ；in 1890 it was $\$ 2,817,000$ ．Total tax rate
tion is about $3_{4}$ actual value
POPULATION in 1890 was 7,335 ；in 1899 about 13,000
SMITH CO．－J．C．TARBUTTON，Treasurer．
Tyler is the county seat．
LOANS－When Due．Assessed valuat＇n，real．\＄3，732，767 Raillioad SUBsidy Bonds－
$58, \ldots . . ., \$ 117,000 \ldots .$. Aug．， 1927 $5 s, \ldots . . ., \$ 117,000 \ldots .$. Aug．， 1927 Subject to call after Aug．．．1902 Sinking fund．．．．．．．．．．．．．．．．．4，4，960 Net debt May， $1898 . . . .$. Assessed valuation，per＇l．1，814，50． Assessment 23 actual value state \＆Co．tax（per \＄1，000）． 810.80 Population in 1890 was．．．．28．320
Population in 1898 （est．）．．．40，000
tarrant Co．－Jno．P．King，County Clerk． County seat is Fort Worth．

## LOANS－ <br> When Due．

BRIDGE BONDS－
6 s,
6 s, ，一，$\$ 1,500+\ldots .$. ．
$6,000+\ldots .$. Nov． 10,1911
$5 \mathrm{~s},=, 14,000 \ldots . .$. Apr．$^{2}=10,1936$
Subject to call after 1906.
CoURT HOUSE BONDS－
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 38,000 \ldots \mathrm{Apr} .10,1935$
5s，A\＆O，$\$ 38,000 \ldots$ Apr． 10,1935
Subject to call after Apr．10， 1905
Refunding Bonds－
Bonded debt Aug． 1,98 ．$\$ 494,365$ Tax valuation 1898 ．．．．19，298，615 Real valuation（est．）． $45,000,000$ State tax（per $\$ 1,000$ ）， $1898 \$ 3 \cdot 80$ County tax（per \＄1，000）＇98．$\$ 6.50$
Population in 1890 was．．．． 41,142 Population in 1890 was．．．．41，142
Population in 1880 was．．．24，671 Population in 1898 （est．）．．． 55,000

[^6]＊Issued prior to municipal bond law of 1893

INTEREST on the Court House honds and on the bridge bonds of
1936 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.-D. J. Anthony, Mayor. This city is in Kaufman County.
LOANS -WATER-WORKS BONDS $7 \mathrm{~s}, \ldots \ldots, \$ 21,000$ Optional after 1934 s, A\&O, $\$ 12,000 \ldots$, Apr. 1.1938 Bonded debt
Floating debt................
Total debt............
$\mathbf{5}, 0000$
38,000


#### Abstract

Sinking fund.


 \begin{tabular}{lr} Net debt Jan. 1, $1899 . .$. \& $\$ 4,000$ <br>
\hline 44,000 <br>
\hline ssessed
\end{tabular} $\begin{array}{ll}\text { Assessed valuation '98 } & 1,300,000 \\ \text { Real value (about) } & \text {......, } 2,000,000\end{array}$ Tax rate (per $\$ 1,000$ ) $98 . \ldots . .818 \cdot 00$ Population in 1890 was......3,988

Population in 1899 (est.)....6,000

TEXARKANA.-This city is in Bowie County.


 | Bonded debt Jan. 1, 98. | $\$ 42,000$ | Population in 1890 was.....6,380 |
| ---: | ---: | ---: |
| Floating debt............ | 1,800 | Population in 1898 (est.) |
| Po. |  |  |

## TRAVIS COUNTY.-Z. P. Jourdan, Treas.

 County seat is Austin. Bonds of this county to the amount of$\$ 47,000$ have heen declared invalid by the U. S. Supreme Court. Bonds \$47,000 have heen declared invalid by the U.

## LOANS$4 \mathrm{~s}, \ldots . . ., \$ 136,000$

 Total debt July, 1898.tate \& Co ta 1898 ... $15,798,010$ state \& Co. tax (per M.)'98.. $\$ 8 \cdot 30$
Population in 1890 was.... 36,322 Population in 1897 (est...). 65,000

UV ALDE COUNTY.-M. W. Collier, Treas. County seat is Uvalde. Bonds below issued under new municipal bond law.

Court house bonds6s, April 10, $\$ 32,000$. April 10, 35 Assessment about $2_{3}$ actual value. | Total debt Feb. 1, 1899.... T32,000 | $\begin{array}{l}\text { Population in } 1890 \text { was......3,804 } \\ \text { Population in } 1895 \text { (est).....5,000 }\end{array}$ |
| :---: | :--- |

W ACO.- $\left\{\begin{array}{l}\text { C. C. McCULLOCH, Mayor. } \\ \text { R. W. JABLONOWSKI, City Secretarv. }\end{array}\right.$
This city is in McLennan County.
WOANS -
LOANS$6 \mathrm{~s}, \mathrm{~A} \& 0, \$ 35,500^{*} \ldots$ Oct. 1,1907 optional at

 5 s, A\&O, 14,000 .. PUBLIC WORES Bo..Oct. 1, 1923 6s, M\&8, \$20,000+ SCHOOL BoNDS. ...Sept. 1,1924 5s, A\&O, $\$ 15,000 \ldots$. Oct. 1, 1923 SEWER BONDSNow subject to call.

* Issued prior to municipal bond law of 1893.

GOLD.-All bonds are payabie in gold.
INTEREST on street improvement 6 s due in 1907 and on sewer 68 is payable at Waco; on all other bonds at New York.
TOTAL BONDED DEBT on April 16,1898 , was $\$ 658,500 ;$ floatnet debt, $\$ 629,044$. Total value of property owned by city, including
DEBT LIMITATION.-
cent or assessed valuation.
TOTAL ASSESSED VALUATION in 1898 was $\$ 10,709,965$, of
which $\$ 7,673,404$ was for real estate and $\$ 3,036,561$ for personal 5 property, City tax rate (per $\$ 1,000$ ) $\$ 19 \cdot 50$. Property is assessed at
POPULATION. -The population in 1890 was $14,445:$ in 1880 wa
7,295 . According to local figures in April, 1897 , it was $29,500$.
WALLER CO.- Dixon S. Cuney, Treasurer. Connty seat is Hempstead. Bonds all issued under new municipal BROANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Mar. 1, 1899. } \$ 66,000 \\ & \text { Floating debt................. } \\ & 3,000\end{aligned}\right.$ 6s, Apr., 22,000...Aug. 14, 1935
COURT HoUSE BONDS4s, Apr., $\$ 31,000$....Nov. 17,1918
Optional. $\$ 2,000$ Nov. 17, 1901 $\$ 2,0001903$ and $\$ 2,0001905$.
68, Apr, 3,000....May 14, 1924 6s, Apr., $\$ 10.000 \ldots$ Apr. 10, 1936
INTEREST on the bonds of 1907,1923 and 1924 is pavable at
Austin, Tex.; on the bonds of 1935 in New York City, and on the jail Austs at Hempstead, Tex. 1935 in New York city, and on the jail
TAX FREE. -The above bonds are exempt from taxation.
OPTIONAL. - The bridge bonds are subject to call ten years atter
WAXAHACHIE.-E. A. Du Bose, Mayor.
This city is the county seat of Ellis County. About $\$ 43,000$ of the
bonded debt issued in 1876 is now in litigation in U, S . 8 , LOANSSchool bonds of '89'92... *27,500 Assessed val'ation, per'1 793,735 Water \& sewer of'92 4-6. *15,500 Total valuation 1898... 2,032,060 Bonded debt Feb. 1, $1899 . \$ 97,300 \mid$ Assessment about 2 antual alutue. Floating debt............ 97,800 Pax rate (per $\$ 1,00$ (est.)... 1898.000 Sinking fund
Optional, all bonds are subject to call 10 years after date of issue. INTEREST at $6 \%$ is payable at the National Park Bank, N. Y. City.

WILBARGER CO.-J. B. Crawford, Treas'r. Vernon is the county seat. Part of an issue of $\$ 42,000$ bridge bonds
 Jail bonds................. 4,044 Tax valuation 1898......3,180,419



WILLIAMSON CO.-S. K. P. Jacks on, Treas County seat is Georgetown.
LOANS- $\qquad$ When Due. 5 s , Mar., $\$ 84,000$.....March, 1938 Subject to call after 1908 .

Total valuation 1898 . $\$ 12,334,341$

 OPTIONAL.-All of the county's bonds are subject to call.
TAX FREE.-The jail and court-house bonds are tax exempt. * Issued prior to municipal bond law of 1893.

## ADDITIONAL STATEMENTS.

In the table below we give statistios regarding the counties (besides a febtedness 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.


$\qquad$

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Converse County, Conway Township, Kan. Conway, N. H. Conway Townshi
Cook County, Ill Cooke County, Tex Coōs County, N .... Coraopolis, Pa Corning, N. Y... Corondo School District, San Diego County, Cal.. Corry, Pa.. Corsicana, Tex. Corvallis, Oreg. Coryell Co., Texas Costage City, Mass Cottle County, Tex Council Blufts, Iowa.................. 1115 Council Bluffs, Sch. Dist............ 116
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ade County, Mo.
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Dennison, Ohio. Dent Co., Mo.. Denton County De Pere. Wis. Depew, N. Y..
Derby, Conn.. Derry, N. H.... De Ruyter, N. Y
Des Moines, Iowa Detroit, Mich. Devil's Lake, N. D.........
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Dickinson County, Mich Dickinson County, Kan Dimmit County, Tex. District of Col
Dixfield, Me... Dixon, Mity, Kan. Dodan Township, M Dona Ana County, N. M. Doniphan County, Kan. Donley County, Te
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Ellis County, Ka
Ellis County, Kaexas
Ellsworth, Kan...... Ellsworth, Kan.
Ellsworth, Me.
Ellsworth, Me.
Elmira, N. Y........
Elmwood, III...
El Paso, Texas.
El Paso County, Texas........ Elsinore, Cal.
Elw wood Township, iil........... District
Embarras Township, ili Embden, Me
Emmet County,
Empire Township, Kan Emporia City, Kan. Entield, Conn
Enfield, N. Y.
Ennis, Tex.

Epping, N. H......... Erie County, N. Y | Erie County, Ohio |
| :--- |
| Erie County, |
| 1 | Erie County, Pa.. Erie, Pa, and 'school District. Escanaba, Mich....................... Essex, Conn

y, N. J. Essex Countr, N. J. Estabrook Spec. Drain Dist
Etowah County, Ala Eufaula, Ala. Eureka Township, Kan Evanston, Ill., and Sch. Dist. Evanston, Ohio
Evanston, Wyo
Evansville, Ind Everett, Mass Everett Township, Mo Ewerett, Was

## Wairbury, Neb

 Fairfleld County, Conn Fairfield, Me.. Fairnaven, Mas Fair Haven, WasiFairmont, Minn
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SUITABLE FOR CONSERVATIVE INVESTORS.

CORRESPONDENCE INVITED.


[^0]:    LOANS－When Due．｜Floating debt．．．．．．．．．．．．．．．．$\$ 1,500$
     Subject to call July 1907 Assessment from $2_{3}$ to $3_{4}$ actual val． Bonded debt Feb．15，＇99．．$\$ 70,000 \mid$ Total tax（per \＄1，000）＇98．．$\$ 19 \cdot 50$

[^1]:    Note.-For places not given in alphabetical order among the following tatements, see "additional statements" at the end of this State
    The gross interest-bearing debt of all municipalities of the State was $\$ 167,811,434$ on May 1, 1898, at an average interest rate of about 4 per cent. The amount raised by taxation for interest alone in 1898 was estimated at $\$ 6,712,457$.
    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 vears indicated:

[^2]:    CONCORD. -This town is in Middlesex County.
    LOANS-
    When When Due. 4s, A\&O, $\$ 45,000$
    SEWER BoNDS
    $48, \ldots ., \$ 70,000$..
    Total debt Ang. 1, 1898.. \$95,600 Sinking funds........... 21,000 Tax valuation $1898 \ldots . .3,839,970$ Population in 1890 was.....4.427

[^3]:    TOTAL DEBT.-The total bonded debt on Sept. 1, 1897 (not includ

[^4]:    County seat is Columbus． LOANS－
    
    428，J\＆J，$\$ 86,000 \ldots$ ．．．．July 1,1910
    Subject to call after July 1,1900
    Total debt Jan．1，1899．．\＄86，000
     Sinking fund．．．．．．．．．．．． $\begin{array}{r}\$ 86,178 \\ 3,\end{array}$

[^5]:    

[^6]:    Held in sinking fund．

