

STATE AND CITY SUPPLEMENT

— OF THE —

COMMERCIAL & FINANCIAL CHRONICLE.

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NEW YORK, APRIL 15, 1899.

STATE AND CITY SUPPLEMENT.

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WILLIAM B. DANA COMPANY, PUBLISHERS,

PINE STREET, CORNER OF PEARL STREET,

Post Office Box, 958.

NEW YORK.

THE PROPOSITION TO SETTLE 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 issue, 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 State 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 ante-war 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 public debt of the Commonwealth of Virginia prior to the first day of January 1861, to be ascertained by charging to it all State expenditures within the limits thereof, and a just proportion of the ordinary expenses of the State Government, since any part of said debt was contracted; and deducting 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 Virginia, prior to January 1st 1861, shall be assumed by this State, and the Legislature shall 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 practicable." Unfortunately the Civil War and the long period of reconstruction which followed prevented an adjustment of the matter between the two States. Unfortunately, too, Virginia, in making a settlement with the bondholders in 1871, arbitrarily assigned to West Virginia one-third of the debt, issuing the so-

called Virginia Deferred Certificates for this one-third 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 one-third 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 \$7,474,642 46 with interest from 1861, and if reckoned on the basis of revenue it would be \$5,231,485 10. 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 at 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's liability 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 1871 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 composing 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 condition, 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 30¼ per cent for interest. On that basis the requirement in new bonds would be:

\$4,000,000 principal at 60 per cent.....	\$2,400,000
Thirty-eight years' interest on \$2,400,000, equaling \$5,472,000, to be compromised at 30¼ per cent	1,655,000
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 latter 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 material 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 23 1899 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 compromised 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 either this or nothing, 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 success 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 adjourned, 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 ultimately (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 15½ 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 1871 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 makes a great deal of difference whether a given certificate 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 even-numbered 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 enlarging 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 ACT to amend the Banking Law, relative to securities in which deposits in savings banks may be invested.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision six of section one hundred and sixteen, of chapter six hundred and eighty-nine of the laws of eighteen hundred and ninety two, entitled "An Act in Relation to Banking Corporations," as amended by chapter eight hundred and thirteen of the laws of eighteen hundred and ninety-five, and chapter two hundred and thirty-six of the laws of eighteen hundred and ninety-eight, is hereby further amended so as to read as follows:

Subdivision 6. In bonds and mortgages on unincumbered real property situated in this State, worth at least twice the amount loaned thereon. Not more than sixty-five per centum of the whole amount of deposits shall be so loaned or invested. If the loan is on unimproved and unproductive real property, the amount loaned thereon shall not be more than forty per centum of its actual value. No investment in any bond and mortgage shall be made by any savings bank except upon the report of a committee of its trustees charged with the duty of investigating the same, who shall certify to the value of the premises mortgaged or to be mortgaged, according to their best judgment, and such report shall be filed and preserved among the records of the corporation. Also in the first mortgage bonds of any railroad corporation of this State the principal part of whose railroad is located within this State; or of any railroad corporation of this and any other State or States connecting with and controlled and operated 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 owned by such a railroad corporation of this State, or in the mortgage 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 investment shall such railroad corporation of this State or such connecting railroad corporations respectively have failed regularly and punctually to pay the principal and interest or all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years, at the rate of not less than four per centum per annum; and provided, further, that at the date of every such dividend the outstanding capital stock of such railroad corporation, or such connecting railroad company respectively shall have been equal to at least one-half

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 railroad corporations shall not be considered railroad corporations within the meaning of this section.) Also in the mortgage bonds of the following railroad corporations: The Chicago & North Western RR. Co., Chicago Burlington & Quincy RR. Co., Michigan Central RR. Co., Illinois Central RR. Co., Pennsylvania RR. Co., Delaware & Hudson Canal Co., Delaware Lackawanna & Western RR. Co., New York New Haven & Hartford RR. Co., Boston & Maine RR. Co., Maine Central RR. Co. Provided that at the time of making such investment the said railroads shall have earned 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 railroad. Street railroad 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 stock in which is owned by the railroad company issuing said bonds), upon some portion of the railroad owned by it but leased or operated by the railroad company issuing said bonds, and which portion of said railroad 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 consolidated bonds of any railroad company incorporated by this State and authorized to issue such bonds to retire the entire funded debt of said company; provided, that in every case the railroad company in the bonds of which an investment is made shall have paid each year, for a period of not less than five years next previous to such investment, in addition to the interest on its funded indebtedness, dividends of not less than four per centum per annum upon its entire capital stock outstanding; and provided, further, that said outstanding capital stock at the time of such investment equals or exceeds in amount one-third of the entire outstanding issue of said bonds; also in the bonds of the following-named railroad corporations, viz:

Boston & Albany Railroad Company,
 Boston & Lowell Railroad Company,
 Boston & Maine Railroad Company,
 Concord & Montreal Railroad Company,
 Fitchburg Railroad Company,
 Harlem River & Port Chester Railroad Company,
 Maine Central Railroad Company,
 New England 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 outstanding prior mortgage bonds secured upon the property covered by said general or consolidated mortgage: -
 Chicago & North Western Railway Company,
 Chicago Burlington & Quincy Railroad Company,
 Chicago Milwaukee & St. Paul Railway Company,
 Chicago Rock Island & Pacific Railway Company,
 Chicago & Alton Railroad Company,
 Cleveland & Pittsburg Railroad Company,
 Lake Shore & Michigan Southern Railway Company,
 Michigan Central Railroad Company,
 Morris & Essex Railroad Company,
 New York Central & Hudson River Railroad Company,
 Pennsylvania Railroad Company,
 St. Paul Minneapolis & Manitoba Railway Company,
 and in the mortgage bonds hitherto issued which the said consolidated or general mortgage bonds are to retire at maturity; provided, that at

no time within five years next preceding the date of such investment shall such railroad 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 corporation shall have been equal to at least one-third of the total mortgage indebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bond in which such investment shall be made, but this Act shall not be held to authorize any investment in the bonds of any corporation operating its railroad exclusively by any means other than steam as a motive power, or in the bonds of any street railroad company.

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 originally 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 24 1899.

United States Debt and Its History.

The following is a statement of the debt of the United States past and present. To add to its usefulness we give references to the laws authorizing each of the issues of bonds outstanding to-day, and likewise, so far as we deem it needful, citations from those laws.

All our figures, except when otherwise noted, represent the status at the close of business June 30 or the beginning of business on July 1 of each fiscal year. To conform to that feature and yet furnish information through which any reader can always have the data for a correct exhibit of the debt situation at any past or future day, and make an accurate comparison with previous years, we present, FIRST, the details as they stood at the close of the last fiscal year ending June 30 1898; SECOND, the changes in those details since June 30 1898 down to April 1 1899; THIRD, the items of interest-bearing debt, &c., at the beginning of each fiscal year since July 1 1876; FOURTH, we publish in the CHRONICLE every month—usually the first or second Saturday—the full detailed Government statement of the debt as reported by the Treasurer on the last day of the previous month; some months lack of space forces us to delay the publication to a later week.

With these data at his command, it would seem as if any inquirer could satisfy himself fully with reference to every point which might become of importance for him to know respecting the United States debt.

INTEREST-BEARING DEBT OUTSTANDING JUNE 30 1898.

Title of Loan.	Authorizing Act.	Rate.	When Redeemable.	Interest Payable.	Amount Issued.	Outstanding		
						Registered.	Coupon.	Total.
Funded loan of 1891..	July 14, '70, & Jan. 20, '71	4½ per cent	Option U.S.	M, J, S & D.	(4½s) \$250,000,000	\$25,364,500	.....	\$25,364,500
Funded loan of 1907..	July 14, '70, & Jan. 20, '71..	4 per cent..	July 1, 1907.	J, A, J & O.	740,907,400	490,847,750	\$68,798,300	559,646,050
Refunding certificates	February 26, 1879.....	4 per cent..	.....	J, A, J & O.	40,012,750	.....	.....	41,520
Loan of 1904.....	January 14 1875.....	5 per cent..	Feb. 1, 1904.	F, M, A & N	100,000,000	65,755,950	34,244,050	100,000,000
Loan of 1925.....	January 14 1875.....	4 per cent..	Feb. 1, 1925.	F, M, A & N	162,315,400	111,051,900	51,263,500	162,315,400
Aggregate of interest-bearing debt, excl. of U. S. bonds issued to Pac. R.R.s., as stated below					1,293,235,550	693,020,100	154,305,850	847,367,470

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1898.

Funded loan of 1891, matured September 2 1891.....	\$130,400 00
Old debt matured at various dates prior to Jan. 1, '61, and other items of debt matured at various dates subsequent to Jan. 1, '61..	1,132,280 26
Aggregate June 30 1898 of debt on which interest has ceased since maturity.....	\$1,262,680 26

DEBT BEARING NO INTEREST JUNE 30 1898.

	Authorizing Act.	
United States notes....	Feb. 25 1862; July 11 1862; March 3 1863.....	\$346,681,016 00
Old demand notes.....	July 17 1861; Feb. 12 1862.....	53,997 50
National Bank notes: Redemption account.....	July 14 1890.....	30,493,147 00
Fractional currency....	July 17, '62; Mar. 3, '63; June 30, '64, \$15,260,686 14; less \$8,375,934 estim'd as lost or destroyed, Act of June 21, '79.....	6,884,752 14
Aggregate June 30 1898 of debt bearing no interest.....		\$384,112,912 64

The foregoing shows that the Government debt on June 30 1898 was made up of (1) interest-bearing debt, \$847,367,470, of (2) debt on which interest has ceased, \$1,262,680 26, of (3) debt bearing no interest, \$384,112,912 64, making total gross debt, \$1,232,743,062 90; subtracting from the total the net cash balance in the Treasury (\$205,657,570 76) at the same date (June 30 1898) we have the net debt as it stood at the close of the last fiscal year, \$1,027,085,492 14. To bring down the interest-bearing debt to April 1 1899—which, as stated, was \$847,367,470 on June 30 1898—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) 4½ per cents, continued at 2 per cent. The bonds of this issue still outstanding were issued in exchange for the 4½ per cent funded loan of 1891 by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government. Amount issued was \$25,364,500 and they are all outstanding to-day.

"FUNDED LOAN OF 1907" (Column 2) 4 per cents. The act of July 14, 1870, authorized the issue of 1,000 million dollars of bonds at 4 per cent, payable in coin of the present standard value, at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds to be applied to the redemption of outstanding 5-20s, par for par. Outstanding (April 1 1899), \$559,650,500.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12 1879 the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1 1879 and were convertible in sums of \$50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was \$39,303,110, but they had been converted so rapidly that there were outstanding at that date only \$12,848,210. On October 31 1879 the entire authorization had been reached, the maximum amount of the issue being \$40,012,750. Of these there were still outstanding on April 1 1899 a total of \$33,390.

"LOAN OF 1904."—(Column 4.) The act of January 14 1875 authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions of bonds of the United States described in the act of July 14 1870 for the purpose of redeeming on and after January 1 1879 in coin, at the office of the Assistant Treasurer of the United States at New York, the outstanding legal-tender notes when presented in sums of not less than fifty dollars. Under this authorization, and for the purpose mentioned, there were issued in February, 1894, payable in 10 years, \$50,000,000 of 5 per cents and in November 1894 there were issued \$50,000,000 more for similar bonds for the same purpose. There are now outstanding \$100,000,000.

"LOAN OF 1925."—(Column 5.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of \$62,315,400 and (2) in February 1896 to the amount of \$100,000,000. In a message to Congress under date of February 8, 1895 (published in the CHRONICLE February 9 1895, page 244), President Cleveland stated that "in pursuance of Section 3700 of the Revised Statutes the details of an arrangement have this day been concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in coin thirty years after their date, with interest at the rate of 4 per cent per annum, to the amount of a little less than \$62,400,000, are to be issued for the purchase of gold coin amounting to a sum slightly in excess of \$65,000,000, to be delivered to the Treasury of the United States, which sum added to the gold now held in our reserve will so restore such reserve as to make it amount to something more than \$100,000,000. Such a premium is to be allowed to the Government upon the bonds as to fix the rate of interest upon the amount of gold realized at 3½ per cent per annum. At least one-half of the gold to be obtained is to be supplied from abroad." Section 3700 of the Revised Statutes is as follows:

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

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

"TEN-TWENTIES OF 1898."—(Column 7.) The bonds included under this head are an issue of \$200,000,000 3 per cents. They were authorized by Act of June 13 1898, and are known as the "War loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in CHRONICLE of June 18 1898, page 168,) inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupons in denominations of \$20, \$100, \$500 and \$1,000, and registered in denominations of same amounts, and also in \$5,000 and \$10,000, dated August 1 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1 1918. See circular for further details. Subscriptions reached the amount of \$1,325,000,000. The total amount issued at this date and the amount now outstanding (April 1 1899) is \$198,406,000.

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

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1 1876 TO APRIL 1 1899.

Table with 9 columns: YEAR, 1. Funded Loan of 1891, 2. Funded Loan of 1907, 3. Refunding Certificates, 4. Loan of 1904, 5. Loan of 1925, 6. Navy Pension Fund, 7. Old 6s and 7s Converted, 8. Total Interest-Bearing Debt. Rows list years from 1876 to 1899 with corresponding debt values.

† Continued at 3½ per cent.

‡ Continued at 3 per cent.

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

Table with 6 columns: YEAR, 10. Debt on which Interest has ceased, 11. Debt bearing no Interest, 12. Outstanding Principal, 13. Cash in the Treasury July 1, 14. Total Debt less Cash in Treasury, 15. Annual Interest Charge. Rows list years from 1876 to 1899 with corresponding debt and interest data.

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, except in the case of April 1, for which the total is of that date, and is exclusive of interest charge on Pacific Railway bonds.

NOTE 2.—The figures for July 1 1879 were made up assuming pending funding operations to have been completed.

PACIFIC RAILROAD DEBT.—Two other classes of bonded debt must be referred to which have never been included in the total of Government debt—we mean the Pacific Railroad debt and the Cherokee certificates of indebtedness. To show the situation of these two classes of bonds we have to make compilations of our own, as the Treasury form comes short of indicating the existing situation. First we bring together the details respecting the issues to the Pacific Railroads, giving likewise in the statement the debt already paid and the balance due to the Government.

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS APRIL 1 1899.

Table with 8 columns: Name of Railway, Bonds Issued by Government, Net Interest Paid by Government, Total, Through Sinking Fund, Settlement with Government, Total, Balance Due United States. Rows list Central Pacific, Kansas Pacific, Union Pacific, etc.

* Government accepted principal of bonds—\$6,303,000—in full payment of all indebtedness.

NOTE.—The Government has been reimbursed for \$27,236,512 principal and \$31,211,711 75 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 amount 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, aggregating \$11,762,543 12 (with accrued interest amounting to \$35,771 02) were transferred in consideration of a full cash payment into the Treasury of the principal and interest thereon, leaving the balance unpaid March 31, 1899, \$47,050,172 48, and accrued 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 therefor \$8,300,000, in five equal annual instalments, the first payment to fall due March 4, 1895. It was likewise provided that the Cherokee Indians might 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 4 1896, 1897, 1898 and 1899. Of these certificates the last instalment—\$1,660,000—was paid March 4 1899, so that now no portion of the Cherokee Certificates is outstanding.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND.

INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc.

MAINE—State, Cities, &c.	Pages 7 to 10	MASSACHUSETTS—State, Cities, &c.	Pages 15 to 31
NEW HAMPSHIRE—State, Cities, &c.	Pages 10 to 13	RHODE ISLAND—State, Cities, &c.	Pages 31 to 33
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State of Maine.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act March 3, 1820) - March 15, 1820
 Total area of State (square miles) - - - - - 33,040
 State Capital - - - - - Augusta
 Governor (term expires 1st Wed. Jan., 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.

NAME AND PURPOSE.	Interest.		Outstand'g.	
	Rate.	Payable.	When Due.	Principal.
Reissue Loan, 1889 "A." Original, 1864.	3	J & D	June 1, 1899-1901 } \$33,000 yearly.	\$99,000
Do Class "B."	3	J & D	June 1, 1902-1911 } \$50,000 yearly.	500,000
Do Class "C."	3	J & D	June 1, 1912-1921 } \$50,000 yearly.	500,000
Do Class "D."	3	J & D	June 1, 1922-1929 } \$35,000 yearly.	280,000
Reissue Loan, 1889 "A." Original, 1869.	3	A & O	Oct. 1, 1899 to 1901 } \$17,000 yearly.	51,000
Do Class "B."	3	A & O	Oct. 1, 1902 to 1911 } \$20,000 yearly.	200,000
Do Class "C."	3	A & O	Oct. 1, 1912 to 1921 } \$28,000 yearly.	280,000
Do Class "D."	3	A & O	Oct. 1, 1922 to 1929 } \$3,000 yearly.	24,000
Bonds to State College..	5	J & D	June 1, 1919	118,300
Do do do ..	4	J & J	July 1, 1917	100,000
Bond to Insane Hospital.	4	J & J	July 1, 1917	50,000
Loan of 1869, not presented for payment.				700
Temporary war loan, 1899.				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 January 1, 1899, the total resources of the State amounted to \$1,235,615 12.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Bonded debt.	\$2,203,000	\$2,253,000	\$2,303,000	\$2,353,000
Temporary loan.	150,000	200,000	Nil.	Nil.

ASSESSED VALUATION.—Valuations are taken only in even years.

Years.	Assessed Valuation.			State tax per \$1,000
	Real.	Personal.	Total.	
1898.	\$260,841,021	\$68,675,223	\$329,516,244	\$2.75
1896.	257,389,047	71,111,947	328,500,994	2.25
1894.	249,629,509	74,848,812	324,478,321	2.50
1892.	236,135,199	78,194,982	314,330,181	2.75

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

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

DEBT LIMITATIONS.—Constitutional and statutory limitations restricting municipal indebtedness have become quite a feature since

the crisis of 1873. In the States where these limitations are provisions of the Constitution of course debts contracted in excess of such limitation are absolutely void. In Maine the amendment to the Constitution took effect January 2, 1878, and is in the following form and words: "Article XXII. Limitation of Municipal Indebtedness. No city or town shall create any debt or liability which, singly or in the aggregate, with previous debts or liabilities, shall exceed five per centum of the last regular valuation of said city or town; provided, however, that the adoption of this article shall not be construed as applying to any fund received in trust by the said city or town, nor to any loan for the purpose of renewing existing loans, or for war, or to temporary loans to be paid out of money raised by taxation during the year in which they are made."

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

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

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

Public Funds.—Aggregate of Investments Unlimited.—

Public funds of the United States.

Public funds of the District of Columbia.

Public funds of any of the New England States.

Bonds of the cities, counties and towns of any of the New England States.

Public funds of the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska.

Bonds of counties of twenty thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, except when issued in aid of railroads, provided the net municipal indebtedness of such county does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of counties" see memorandum "A."

Bonds of any city of ten thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, except when issued in aid of railroads, provided the net municipal indebtedness of such cities does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of cities" see memorandum "B."

Bonds of the above-described cities and counties issued to take up at maturity bonds that were legal and constitutional when issued, providing the interest has been fully paid on the original bonds for at least five years last prior to such refunding, provided the net municipal indebtedness of such cities and counties does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Bonds and obligations of School District Boards, Boards of Education and other corporate bodies within said States authorized to issue bonds payable primarily from taxes levied on all the taxable property in such districts, provided the population of the district is ten thousand or more and the population and assessed valuation of the district are equal to at least ninety per cent of the population and assessed valuation of the city itself, provided the net municipal indebtedness of such district does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of districts" see memorandum "B."

Bonds of cities and districts in said States having a population of seventy-five thousand or more, when issued for municipal purposes and which are a direct obligation on all the taxable property therein.

Railroad Bonds.—Aggregate of Investments Unlimited.—

Railroad bonds of Maine; but no bonds of street railroads excepting those already constructed in this State shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the Railroad Commissioners, filed in the office of the Secretary of State, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

First mortgage bonds of any completed railroad in New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska; but no bonds of street railroads shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the railroad commissioners of the State where the road is located, filed in the office of the Secretary of State of Maine, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

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

Mortgage bonds of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.

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

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

Bank Stock.—Aggregate of Investments Unlimited.—Stock of any bank or banking association incorporated under authority of this State.

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

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

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

Railroad Stock.—Aggregate of Investments Unlimited.—Stock of any railroad in Maine unencumbered by mortgage.

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

Stock of any dividend-paying railroad in New England.

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

Stock of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.

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

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

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

Real Estate Investment.—Not Exceeding Five Per Cent of Deposits.—Real Estate in the city or town in which such bank or institution is located.

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

Loans on Real Estate.—Not Exceeding Fifty Per Cent of Deposits.—First mortgages of real estate in this State and New Hampshire to an amount not exceeding sixty per cent of its value.

Loans on Collateral.—Aggregate of Investments Unlimited.—Notes with a pledge as collateral of any public funds or bonds of any kind the bank or institution would by this statute be authorized to purchase.

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

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

Loans on Deposit Books.—Aggregate of Investments Unlimited.—Notes with a pledge as collateral of any savings bank-deposit book or books of any savings bank in this State.

Loans on Railroad Stock.—Aggregate of Investments Unlimited.—Notes with a pledge as collateral of the stock of any railroad or railroads mentioned in this section, but not over seventy-five per cent of the market value of such stock.

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

Loans to Municipalities.—Aggregate of Investments Unlimited.—To any county, city or town in this State.

Loans on Other Personal Property.—Aggregate Unlimited.—Notes secured by a pledge or mortgage of such other personal property as, in the judgment of the trustees, it is safe and for the interest of the bank to accept.

Loans to Corporations in Maine.—Aggregate Unlimited.—To any corporation having real estate and doing business in this State.

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

MEMORANDA.

A.

From Chapter 161, Public Laws 1895.

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

B.

The term net municipal indebtedness of cities and districts, as used in this section, shall be construed to include in the case of either not only all bonds which are a direct obligation of the cities, but also all bonds of the districts or boards within the same, as above enumerated, exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduction of such debt.

C.

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

D.

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

E.

From Chapter 47, Section 102, Revised Statutes.

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

F.

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

G.

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

H.

From Chapter 47, Section 105, Revised Statutes.

Officers Not to Receive Gift, Fee, &c.—No gift, fee, commission or brokerage shall be received by any officer of a savings bank on account of any transaction to which the bank is a party under a penalty for each offence of one hundred dollars, to be recovered in an action of debt in the name and to the use of the State, provided that nothing herein contained applies to any expense of examining titles and making conveyances upon loans made by savings banks.

I.

Expense of Making Loans.—Parties making a loan from a savings bank shall pay all expenses incurred by reason thereof.

J.

From Chapter 47, Section 131, Revised Statutes.

Does Not Affect Investments Already Made.—But nothing herein affects the legality of investments already made. And said securities are valid in favor of the bank pursuant to any law in force when such investments were made.

K.

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

L.

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

CITIES, COUNTIES AND TOWNS IN THE STATE OF MAINE.

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

AROOSTOOK CO.—L. O. LUDWIG, Treas.

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

AUBURN—W. H. WIGGIN, Mayor. E. G. EVELETH, Treasurer.

Table with columns: LOANS—When Due, CITY BONDS—Cont'd, CITY WATER BONDS—When Due, TOTAL DEBT, ETC.—Auburn's total bonded debt Jan. 1, 1899, ASSESSED VALUATION.—In 1898 the assessed valuation of real estate and personal property was \$6,352,820; in 1892 it was \$6,287,460. Tax rate (per \$1,000) for 1898 was \$22.50. 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.

AUGUSTA—This city is in Kennebec County. LOANS—When Due, FUNDED BONDS—When Due, REFUNDING BONDS—When Due, INTEREST and principal of all the 4 per cents payable at the Maverick National Bank of Boston, and of other bonds at City Treasury.

BANGOR.—F. O. BEAL, Mayor. H. O. PIERCE, Treasurer. Bangor (City) is in Penobscot County. LOANS—Interest—When Due, Outstanding, CITY AND PURPOSE, P. Ct. Payable, When Due, Outstanding, Water loan, "L," 1875, Trust funds, 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 or by the City Treasurer in Bangor. TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Bangor's total debt, the sinking fund, etc.

Table with columns: April 1, 1899, Mch. 1, 1898, Total direct liabilities (including water debt), Railroad aid bonds, contingent liability, Total debt, Water debt, included in above total, Floating debt, included in above total.

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

B. The term net municipal indebtedness of cities and districts, as used in this section, shall be construed to include in the case of either not only all bonds which are a direct obligation of the cities, but also all bonds of the districts or boards within the same, as above enumerated, exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduction of such debt.

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

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

E. From Chapter 47, Section 102, Revised Statutes. No such bank or institution shall hold by way of investment or as security for loans, or both, more than one-fifth of the capital stock of any corporation, nor invest more than ten per cent of its deposits, not exceeding sixty thousand dollars, in the capital stock of any corporation.

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

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1898-1887.

POPULATION. In 1890 the population was 19,103; in 1880 it was 16,856; in 1870 it was 18,239; in 1899 it was estimated at 24,000.

BATH.—CHARLES E. HYDE, Mayor. O. C. ROGERS, Treasurer.

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

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows for Municipal bonds, Old Ladies' Home, Railroad Aid Bonds, Knox & Lincoln RR.

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.

Table with columns: Bonded debt, Floating debt, Total debt, Assets (see below), Net debt. Rows for Feb. 1, '98, Feb. 1, '97, Jan. 1, '96, Mar. 1, '95.

The assets as above given included on Feb. 1, 1898, bonds received from the Penobscot Shore Line RR. Co. for lease of Knox & Lincoln RR. and held for the redemption of the Knox & Lincoln bonds outstanding, \$372,000, and bonds and scrip of the Bath Gas & Electric Company to the amount of \$4,800.

ASSESSED VALUATION.—The city's assessed valuation and tax rate in 1890 and later years have been as follows:

Table with columns: Years, Real, Personal, Total, Total Tax per \$1,000. Rows for years 1898-1880.

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

BELFAST.—JAMES PATTEE, Treasurer. Belfast is in Waldo County.

Table with columns: LOANS—When Due, Total debt, Tax valuation, Assessment, Total tax, Population. Rows for Refunding Bonds, F&A bonds.

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

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

BETHEL.—This town is in Oxford County.

Table with columns: LOANS—When Due, Assessed valuation, Assessed valuation, Total valuation, Assessed at about full value, Tax rate, Population. Rows for J&J bonds, Bonded debt, Floating debt, Total debt, Sinking fund assets, Net debt.

BIDDEFORD.—CHAS. A. MOODY, Treasurer. This city is in York County.

Table with columns: LOANS—When Due, Temp'ry loan, Bonded debt, Floating debt, Total debt, Total valuation, Assessment, Tax rate, Population. Rows for J&J bonds, Bonded debt, Floating debt, Total debt, Total valuation, Assessment, Tax rate, Population.

BRUNSWICK.—This town is in Cumberland County.

Table with columns: LOANS—When Due, Various loans, Town debt, Total valuation, Assessment, Tax rate, Population. Rows for Bridge Bonds, Town Hall Bonds, School Bonds.

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

BUCKSPORT.—This town is in Hancock County.

Table with columns: LOANS—When Due, Tax valuation, Total tax, Population, Population in 1880. Rows for Refunding RR. Bonds, Town debt.

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

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

CALAIS.—CHAS. E. SWAIN, Mayor. This city is in Washington County.

Table with columns: LOANS—When Due, Total debt, Tax valuation, Assessment, Tax rate, Population, Population in 1880. Rows for F&A bonds, J&D bonds, J&J bonds, Bonded debt, Floating debt.

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

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

Table with columns: Bonded debt, Floating debt, Town debt, Tax valuation, Assessment at full value, Tax rate, Population in 1890, Population in 1898 (est.). Rows for Feb. 6, '99, 14,060, 36,960, 1,670,101.

DEERING.—This city is in Cumberland County. In February, 1899, the city was annexed to the city of Portland.

Table with columns: LOANS—When Due, Bond. debt, Assessed val'n, Assessed val., personal, Total valuation, Tax rate, Population. Rows for High School Bonds, Improvement Bonds.

ELLSWORTH.—This city is in Hancock County.

Table with columns: LOANS—When Due, Total debt, Uncollected taxes, Total valuation, Tax rate, Population. Rows for War Debt, M&N bonds.

HALLOWELL.—G. A. SAFFORD, Mayor. C. K. TILDEN, Treasurer.

Table with columns: LOANS—When Due, Total debt, Sinking fund, Net debt, Tax valuation, Assessment, Total tax, Population. Rows for School Bonds, Refunding 1893, Water Bonds.

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

HOULTON.—THOS. P. PUTNAM, Chrm. Selectmen. This town is in Aroostook County.

Table with columns: LOANS—When Due, Total debt, Sinking fund, Net debt, Assessed valuation, Asses'd valuat'n, pers'l, Total valuation, Asses'm't abo't 75 p.c. actual value, Tax rate, Population. Rows for School and RR. Bonds, School, Bridges, Town Imp. Bds., Refunding Bonds.

LEWISTON.—CHAS. C. BENSON, Treasurer. Lewiston is in Androscoggin County.

Table with columns: LOANS—When Due, RAILROAD AID BONDS—When Due, CITY BONDS—When Due, REFUNDING BONDS—When Due, WATER BONDS—When Due. Rows for J&J bonds, F&A bonds, J&J bonds, A&O bonds.

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

OLD TOWN.—This city is in Penobscot County.

Table with columns: REFUNDING BONDS—When Due, Tax valuation, Tax valuation, pers'l, Total valuation, Tax rate, Population. Rows for J&J bonds, Bonded debt, Floating debt, Total debt.

PORTLAND.—FRANK W. ROBINSON, Mayor. GEORGE H. LIBBY, Treasurer.

Portland (City) is in Cumberland County. Of the debt of this city about one-half was incurred on account of the Portland & Ogdensburg RR., whose stock the city holds to the amount of \$2,356,110. The railroad is leased for 999 years to the 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.

Table with columns: LOANS—Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g. Rows for Funded, Funding, Funding, Refunding, Trust funds.

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

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

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

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

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and the tax rate for a series of years have been:

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1898-1888.

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

ROCKLAND.—{ D. N. MORTLAND, Mayor. EVERETT A. JONES, Treasurer.

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

Table with columns: CITY BONDS, LOANS—When Due, LOANS—When Due. Includes entries for 4s, J&J, \$45,000 July 1, 1900 and various other bond issues.

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.

Table with columns: LOANS—When Due, SIDEWALK BONDS—When Due. Includes entries for GENERAL EXPENSE—4s, J&J, \$16,000 1901 and SEWER BONDS—4s, J&J, \$20,000 1900.

THOMASTON.—J. A. ANDREWS, Treas.

This town is in Knox County.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due. Includes entries for 4s, J&J, \$28,000 1901 and 4s, J&D, \$37,500 Dec. 1, '99 to '23.

WASHINGTON CO.—W. M. NASH, Co. Treasurer.

County seats are Machias and Calais.

Table with columns: LOANS—When Due, WASH. CO. RR. BONDS—When Due. Includes entries for 4s, J&J, \$25,000 Jan. 1, 1916 and 4s, J&J, \$475,000 Jan. 1, 1923.

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

This city is in Kennebec County.

Table with columns: Bonded debt Jan. 1, '99, Floating debt, Total debt Jan. 1, 1899, Assessed valuation '98. Includes entries for \$230,000, \$17,700, \$247,700, and \$4,912,865.

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

Westbrook is in Cumberland County.

Table with columns: LOANS—When Due, CITY BONDS—When Due, REFUNDING BONDS—When Due. Includes entries for 3 3/8s, var., \$4,000 1899 to 1900 and 4s, J&D, \$15,000 Dec. 10, 1905.

INTEREST on the refunding bonds of 1907, 1915 and 1918 is payable in Boston, Mass.; on all other bonds at Portland, Me.

ADDITIONAL STATEMENTS.

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

Large table with columns: Towns, Total Debt, Assessed Valuation, Tax Rate, Population. Lists various towns like Albion, Kennebec Co., Anson, Somerset Co., etc., with their respective financial and population data.

Table with columns: Towns, Total Debt, Assessed Valuation, Tax Rate, Population. Lists various towns like Mount Desert, Hancock Co., Newport, Penobscot Co., etc., with their respective financial and population data.

New Hampshire.

ITS DEBT, RESOURCES, Etc.

Admitted as a State - - - - - One of Original Thirteen
Total area of State (square miles) - - - - - 9,305
State Capital - - - - - Concord
Governor (term expires 1st Wed. Jan., 1901), Frank W. Rollins
Secretary of State { Chosen by Legislature; } Edw. N. Pearson
Treasurer - - - { term expires Jan., 1901. } Solon A. Carter
Legislature meets biennially in odd years on the first Wednesday in January, and length of session is not limited.

HISTORY OF DEBT.—New Hampshire's debt history is very brief. This State has always been extremely conservative, and no bonds were issued until after the breaking out of the Civil War. In 1866 New Hampshire reported her funded indebtedness at \$4,169,818, contracted exclusively for war purposes. June 1, 1869, the total outstanding was \$3,213,962 22, against which the Treasurer reported an asset of \$77,082 89. The situation of the State debt now is as follows:

Table with columns: LOANS, NAME AND PURPOSE, P. Ct., Payable, Interest, When Due, Principal, Outstanding. Includes entries for Agricultural College 1893, Library bonds of 1891, Municipal War loan, etc.

Of the trust funds \$80,000 bear 6 per cent interest and \$617,746 36 bear 4 per cent interest, no interest being paid on \$2,096 19.

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

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

TOTAL DEBT.—The net debt on June 1, 1898, was \$1,367,657 61. The subjoined statement shows New Hampshire's total debt on the dates named. Assets June 1, 1898, were \$769,085; floating debt, \$100.

Table with columns: Total funded debt, Trust funds, Total debt. Includes entries for June 1, '98, June 1, '97, Jan. 1, '96, June 1, '95.

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

Table with columns: Years, Valuation. Includes entries for 1898, 1897, 1896, 1895.

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

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

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

In addition to the foregoing is the "Municipal Bond Act of 1895." It tells in the matter of issuing bonds what a municipal corporation may do, what it must do, and what it cannot do. The law enacts: Sec. 1. The term "municipal corporation" means town, city, school district, village district and village precinct. Sec. 2. Bonds issued must be payable within 20 years, interest semi-annual, not exceeding 6 per cent, may be payable in gold coin. If made payable in less than 20 years, may be extended but never beyond 20 years from time of issue. Sec. 3. Bonds (except of cities) must be authorized by a vote of two-thirds of all voters present and voting at an annual meeting of such corporation, or at a special meeting if properly called, &c. (for which see act). Bonds must be signed by a majority of the Governing Board, countersigned by Treasurer and have seal of corporation. Time and place of payment and rate of interest, &c., may be delegated to Governing Board. Sec. 4. City bonds must be authorized by resolution of City Council passed by at least two-thirds of members elected to each branch taken by yeas and nays, signed by Mayor, countersigned

by Treasurer, seal of city affixed. Place of payment, rate of interest and sale may be delegated to Treasurer. Sec. 5. Bonds shall be payable to bearer or to registered holder by name, and must be in form set out in act--which see. In case bond be made subject to call they must contain statement to that effect as given in act. "The validity of any bonds shall not be affected by any variation from the forms herein prescribed." Sec. 6. Treasurer to keep a book in which he shall register bonds issued, &c. Sec. 7. "All bonds purporting to be issued by virtue of this act and signed and sealed as hereinbefore provided shall in favor of bona fide holders be conclusively presumed to have been duly and regularly authorized and issued in accordance with the provisions herein contained, and no holder thereof shall be obliged to see to the existence of the purpose of the issue or to the regularity of any of the proceedings or to the application of the proceeds. All such bonds shall be negotiable in all respects and to the same extent as securities negotiable by the law merchant." Sec. 8. Annual tax must be levied and collected sufficient to pay interest and provide a sinking fund sufficient to pay principal within 20 years. Sec. 9. No bonds can be issued which shall increase the net debt of corporation to an amount exceeding 5 per cent of the value of the taxable property therein as last appraised for assessing taxes. To ascertain net debt, all debts must be included except the following, which must be deducted--water debt, "cash and other means" in treasury and sinking funds applicable to payment of debt so included; "but nothing contained in this section shall prevent the issue of bonds for the purpose of refunding an equal principal amount of other bonds of such corporation." Sec. 10. corporation seal. Sec. 11. Act to take effect on passage. Approved March 19, 1895.

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

Table with 4 columns: Year, Population, Year, Population. Rows for 1890, 1880, 1870, 1860, 1850, 1840, 1830, 1820, 1810, 1800.

In 1870-80 increase was 28,691, or 9.01 per cent, and in 1880-90, 29,539, or 8.51 per cent. For earlier population figures see STATE AND CITY SUPPLEMENT of April, 1895, page 13.

SAVINGS BANKS' INVESTMENTS--PRIVILEGES AND RESTRICTIONS.--The laws in this State relating to savings banks in investments were remodeled by the Legislature of 1895. The act referred to was approved on March 29, 1895, and went into effect on July 1 of the same year. It is as follows: [In 1899 certain changes were made in sections 8, 9 and 16, which we have incorporated below.] AN ACT to regulate the investments of savings banks.

Be it enacted by the Senate and House of Representatives in General Court convened:

Section 1. On and after July 1, 1895, savings banks shall make investments of their funds in the following classes of securities only:

1st. In notes secured by first mortgages of real estate situated in New Hampshire.

2d. In notes secured by first mortgages of real estate situated outside of New Hampshire, which at the time is improved, occupied and productive; but not exceeding 25 per cent of the deposits shall be so invested.

3d. In notes secured by collateral in which the bank is at liberty to invest, of at least equal value; but the amount of any one class of securities so taken as collateral, added to that which the bank may own at the time, shall not exceed the total limit of that class of securities; and not exceeding 25 per cent of the deposits shall be so invested.

4th. In notes secured by collateral of securities which are listed on the stock exchanges of Boston and New York, the listed price of which shall at all times be at least ten per cent in excess of the face of the note; but not exceeding fifteen per cent of the amount of the deposits shall be so invested.

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

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

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

8th. In the authorized bonds, or interest-bearing obligations, of any other New England State, or of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Indiana, Illinois, Kentucky, Missouri, Michigan, Wisconsin, Minnesota, Iowa, Kansas, Nebraska, North Dakota, South Dakota, Colorado, California, Oregon, Montana, Wyoming, Washington, Utah, or the territories of Arizona and New Mexico.

9th. In the authorized bonds or notes of any county, city, town, school district, or other municipal corporation of any of the foregoing States whose net indebtedness does not exceed 5 per cent of the last preceding valuation of the property therein for taxation, not issued in aid of railroads, and in the authorized bonds or notes of any city of 100,000 inhabitants of any of the foregoing States whose net indebtedness does not exceed 7 per cent of the last preceding valuation of the property therein for taxation; provided, however, that the bonds or notes of any county of less than 10,000 inhabitants, or of any city, town or other municipal corporation of less than 20,000 inhabitants, or of any school district of less than 2,000 inhabitants, or any of the foregoing States, shall not be authorized investments, but not exceeding 30 per cent of the deposits shall be so invested.

The term "net indebtedness" shall be construed to denote the indebtedness of any city or town, omitting debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of municipal indebtedness.

10th. In the bonds of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part in the same, and which is in possession of and operating its own road, and has earned and paid regular dividends for the two years next preceding such investment; or in the bonds guaranteed or assumed by such railroad company, of any railroad company so incorporated whose road is thus located; or in the bonds or notes of any railroad company incorporated under the laws of this State; but not exceeding twenty-five per cent of the deposits shall be so invested.

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

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

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

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

15th. In the stock of any national bank in the New England States and in the State of New York; but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such national bank, and not exceeding ten per cent of the deposits shall be so invested.

16th. In the stock of any railroad corporation, exclusive of street railways, situated in whole or in part in New England, New York, Pennsylvania, Ohio, Indiana, Michigan, and Illinois, that has earned and paid regular dividends of at least four per cent for five years previous to such investment; but not exceeding twenty per cent of its deposits shall be so invested.

17th. In the stock of any manufacturing company in the New England States that has earned and paid regular dividends for five years previous to such investment, and whose net indebtedness does not exceed the amount of its capital stock fully paid in; but not exceeding ten per cent of the deposits shall be so invested.

18th. Any savings bank may purchase and hold land and buildings suitable and actually used by it in part for its banking-rooms, the total cost of which shall not exceed 10 per cent of its deposits.

19th. Any savings bank may hold and lease real estate acquired by foreclosure of mortgages owned by the bank, but all taxes, foreclosure expenses and cost of maintenance shall be paid out of the income of the bank.

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

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

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NEW HAMPSHIRE.

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

BELKNAP CO.--MARK M. ROBINSON, Treas'r.

Table with columns: Item, Date, Amount. Rows for County seat in Laconia, Loans, School House Bonds 1893, Interest payable at Nat'l Bank of the Republic, Boston, Mass.

BERLIN.--L. H. VEILLEUX, Treasurer.

Table with columns: Item, Date, Amount. Rows for This city is in Coos County, Loans, School Bonds, Improvement Bonds, Funding Bonds, Bonded debt, Floating debt.

CLAREMONT.--This town is in Sullivan County.

Table with columns: Item, Date, Amount. Rows for Loans, Town Hall Bonds, Refunding Bonds, Bonded debt, Floating debt, Interest is payable at Claremont, or at the National Bank of Redemption, Boston.

CONCORD.--{ NATHANIEL E. MARTIN, Mayor. J. A. COCHRAN, City Clerk.

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

Table with columns: Item, Date, Amount. Rows for Loans, Bridge Bonds, Memorial Arch Bonds, Police Station Bonds, Public Park Bonds, Sewer Bonds, Water Prec't Bonds, School District Bonds, Penacook Sewer Bonds, West Concord Sewer Prec't, East Concord Sewer Prec't.

*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 school district bonds were issued under a special act of the State Legislature. The school districts have by their votes and by their agents bound themselves to repay the city all sums expended on account of the principal or interest of these bonds.

INTEREST is paid at city treasury and at Nat. Revere Bank, Boston. CITY PROPERTY.—The city valued its buildings and other property on January 1, 1899, at \$250,000, and besides this has water works valued at \$900,000 which are the property of the "precinct."

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows: Table with columns for Years, Total Assessed Valuation, Tax, and Rate of Tax per \$1,000.

POPULATION.—In 1890 population was 17,004; in 1880 it was 13,843; in 1870 it was 12,241; in 1899 it was estimated at 18,000.

DOVER.—CHAS. A. FAIRBANKS, Mayor. WM. K. CHADWICK, Treasurer. This city is the county seat of Strafford County.

DOVER LOANS—Table with columns for When Due, Bonded debt, Refunding Loans, City Hall Bonds, Funding and Bridge Bonds, and Water loan notes.

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

EXETER.—This town is in Rockingham County. Table with columns for Bonded debt, Floating debt, Total debt, Assets, and Net debt.

The bonds all bear interest at the rate of 4 per cent, and are issued for street improvement, library and refunding purposes. They are nearly all held by local investors.

TAX FREE.—Bonds are tax exempt if owned by residents.

FARMINGTON.—This town is in Strafford County. Table with columns for Refunding Bonds, Net debt, Tax valuation, and Assets.

FRANKLIN.—FRANK H. DANIELL, Mayor. FRANK PROCTOR, Treasurer. Franklin is in Merrimack County.

FRANKLIN LOANS—Table with columns for When Due, Town Bonds, Water Bonds, and Refunding Bonds.

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

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

HILLSBOROUGH CO. LOANS—Table with columns for When Due, Building Bonds, Funding Bonds, and Refunding Bonds.

HILLSBORO BRIDGE FIRE PRECINCT.—Located in Hillsborough County.

HILLSBORO BRIDGE FIRE PRECINCT LOANS—Table with columns for When Due, Sewer Bonds, and Water Bonds.

KEENE.—GEO. H. EAMES, Mayor. FRANK H. WHITCOMB, City Clerk. This city is the county seat of Cheshire County.

KEENE LOANS—Table with columns for When Due, Loan, Railroad Aid Bonds, Sewer Bonds, and Water Bonds.

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

CITY PROPERTY.—The city owns its water works, valued on January 1, 1898, at \$200,000, and other property to the amount of \$85,349.

LACONIA.—S. C. FRYE, Clerk. Laconia (City) is in Belknap County.

LACONIA LOANS—Table with columns for When Due, Sewer and Funding Bonds, Coupon notes, and Bonded debt.

MANCHESTER.—JAMES E. DODGE, Auditor. F. L. ALLEN, Treasurer. This city is one of the county seats of Hillsborough County.

MANCHESTER LOANS—Table with columns for When Due, Bridge Bonds, Cemetery Bonds, Funding Bonds, and Improvement Bonds.

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

INTEREST on bridge and water bonds of 1872 is payable at Treasurer's office, Manchester; on all other issues at Suffolk Bank, Boston.

TOTAL DEBT.—The subjoined statement shows Manchester's total municipal debt, including the water debt, on the dates named.

TOTAL DEBT Table with columns for Jan. 1, '99, Jan. 1, '98, Jan. 1, '97, Jan. 1, '96, Total bonded debt, and Water debt.

In addition to the bonded debt the city had on January 1, 1899, a floating debt of \$100,000. Sinking fund Jan. 1, 1899, \$184,156, and cash on hand, \$115,207.

VALUATION, TOTAL DEBT, ETC.—Table with columns for Assessed Valuation, Real, Personal, Total, and Tax Rate.

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.

MEREDITH FIRE DIST LOANS—Table with columns for When Due, Water Bonds, and Assets.

MERRIMACK CO.—WARREN ABBOTT, Treas. County seat is Concord.

MERRIMACK CO. LOANS—Table with columns for When Due, Funding Bonds, and Interest payable.

MILFORD.—F. W. SAWYER, Treasurer. This town is in Hillsborough Co.

MILFORD LOANS—Table with columns for When Due, Water Bonds, Schools and Funding, and Bonded debt.

NASHUA.—JASON E. TOLLES, Mayor. GEORGE F. SMITH, City Clerk. This city is in Hillsborough County.

NASHUA LOANS—Table with columns for When Due, Engine House, Funding Bonds, and Floating Debt, School and Street.

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

TOTAL DEBT.—The city's bonded debt on January 1, 1899, was \$640,000; floating debt, \$81,728; total debt, \$721,728; sinking fund 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 \$21.00.

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

NEWPORT.—P. A. JOHNSON, Treasurer. This town is in Sullivan County.

NEWPORT LOANS—Table with columns for When Due, Bonded debt, and Water debt.

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

PENACOOK LOANS—Table with columns for When Due, Water Works, Bonded debt, and Floating debt.

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

PITTSFIELD.—Pittsfield is in Merrimack County.

Table with columns: LOANS—When Due, Assets, Total tax valuation, Assessment about 1/2 actual value, Total tax rate (per \$M.) '98, Population in 1890 was.

PORTSMOUTH.—W. H. MOORE, City Clerk.

This city is one of the county seats of Rockingham County. The city issued \$343,000 bonds in aid of the Portsmouth & Dover RR., and received in return stock of the par value of \$344,000.

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

INTEREST is payable in Boston and Portsmouth.

TAX FREE.—None of the above bonds are taxed in Portsmouth.

PAR VALUE.—Bonds are in \$100, \$200, \$500 and \$1,000 pieces; none registered except \$19,500 of the issue of 1884.

ASSESSED VALUATION.—Assessed valuation in 1898 of real estate and personal property was \$8,619,385 (estimated at about 3/4 actual value); tax rate (per \$1,000) \$21.60.

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

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

This city is in Strafford County. Bonds are tax exempt.

Table with columns: LOANS—When due, Total debt, Sinking fund, Net debt Jan. 1, 1899, Tax valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.).

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

Table with columns: LOANS—When due, Total debt, Interest is payable in Boston, Total debt July 1, 1898, Cash on hand Jan. 1, '98, Net debt Jan. 1, 1898, Tax valuation 1898, County property 1895, Population in 1890 was.

SOMERSWORTH.—B. F. HANSEN, Treas'r.

This city is in Strafford County.

Table with columns: LOANS—When Due, Bonded debt Jan. 1, 1899, Assessed valuation 1898, Assessment about actual value, Tax rate (per \$1,000) '98, Population in 1890, Population in 1899 (est.), WATER-WORKS BONDS—When Due, Bonded debt Jan. 1, 1903, Floating debt.

STRAFFORD CO.—GEORGE D. NOWELL, Treas.

County seat is Dover.

Table with columns: LOANS—When Due, Total debt Jan. 1, 1899, Cash, etc., Net debt Jan. 1, 1898, Tax valuation in 1898, Av. tax rate (p. \$1,000) '98, Population in 1890 was, JAIL NOTE—When Due, Total debt Jan. 1, 1903.

WHITEFIELD.—This village is in Coös County.

Table with columns: LOANS—When Due, Net debt Jan. 1, 1898, Tax valuation 1898, Assessment about 1/2 actual value, Tax rate (per \$1,000) '98, Population 1890 (Town), Population 'n 1895 (Village) est.

ADDITIONAL STATEMENTS.

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

Large table with columns: Location, Total Debt, Assets, Assessed Valuation, Tax Rate, Population. Lists various towns and counties in Vermont.

State of Vermont.

ITS DEBT, RESOURCES, &c.

Admitted as a State (Act February 18 1791) March 4, 1791
Total area of State (square miles) 9,565
State Capital - - - - - Montpelier
Governor (term expires Oct. 1900) - - - - - Edw. C. Smith
Secretary of State, (term expires Oct. 1900) - Fred. A. Howland
Treasurer, (term expires Oct. 1900), - - - John L. Bacon
Legislature meets biennially in even years the first Wednesday in October, and length of session is not limited.

HISTORY OF DEBT.—For a brief history of the Vermont State debt see STATE AND CITY SUPPLEMENT of April, 1895, pages 15 & 16. The liabilities of the State on July 1, 1898, were as follows:

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

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

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

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

The tax rate for 1898 was \$1.00 per \$1,000 for State school and State highway taxes of 50 cents each per \$1,000, collected and re-distributed to towns on a basis of the number of schools and road mileage.

DEBT LIMITATIONS.—There appears to be nothing in the Constitution or in the Statutes of Vermont providing a general limit to the debt-making power of municipalities. Whatever in each case the Legislature authorizes, the city, town, county or other civil division can issue. Of course the purpose of the improvement must be of a public character. Railroad subscriptions by towns are authorized by Section 2760, chapter 132 of the Revised Statutes, the section being as follows:

SECTION 2760. A town may aid in the construction of a railroad organized under the general law by issuing bonds to aid such railroad, by taking capital stock therein, or in such other manner as it directs—

but the liability so assumed shall not exceed eight times the grand list of the town at the time. Such aid shall be given in the way provided in this chapter.

It will be noticed that this section contains a limit to the power granted of making subscriptions in aid of railroads—to wit: That the subscriptions shall not exceed eight times "the grand list." To evolve the "grand list" in Vermont, the authorities first prepare a schedule of all the property, real and personal, of each individual, with valuations entered at their real value in money, deducting debts owing; after this is done "the grand list" is made up by taking one per cent of that amount, according to Section 317, Chapter 25, of the Revised Statutes, which is as follows: "All taxable property shall be set in the list at one per cent of its value in money on the first day of April of the year in which the list is made."

Following Section 2760, above cited, which authorizes subscriptions in aid of railroads, are other sections describing the method in which these subscriptions must be made, by calling a town meeting, voting, &c., &c. Then follows Section 2766, authorizing the issue of bonds.

SECTION 2766. Such town may issue bonds, with coupons payable semi-annually, at a rate of interest not exceeding seven per cent, to aid such road.

The only other general authority granted for the issue of bonds by municipal corporations in Vermont is that given for refunding outstanding bonds and notes. The Sections which grant this power are Sections 2769, 2775 and 2776, Chapter 132 of the Revised Statutes, Sections 2769 and 2776 are as follows:

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

SECTION 2,775. A town having outstanding and unpaid orders, notes, bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public improvements, or for the payment of soldiers' bounties, may issue other negotiable notes or bonds for the purpose of retiring the outstanding orders, notes, bonds and coupons, in the same manner that it may issue new notes or bonds to pay or retire outstanding notes or bonds issued in aid of a railroad; and the powers, restrictions, duties and liabilities of the town and town officers in the matter shall be the same as is provided by law in the case of the refunding by a town of town bonds issued in aid of a railroad; and the interest on such new notes or bonds shall be provided for in the same manner.

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

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

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

POPULATION OF STATE.—According to the first census (1790) the population of Vermont was 85,425, of which 44,756 were males, 40,398 were females and 271 free colored. The total in 1800 was 154,465. Since that date each ten year aggregate is given below.

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

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The provisions of law relating to savings banks are found in Chapter 174 of the Vermont statutes, Sections 4066 to 4131 inclusive, as amended from time to time. The first section having reference to investments is Section 4096, which treats of real estate 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 cent 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 on 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 for a longer time than one year; and not more than one-third of the assets of a savings bank, savings institution or trust company shall be invested in personal securities.

Section 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 invest 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. We give the section in full below. The separation into paragraphs and the figures in parenthesis, which number and begin the paragraphs are our own.

SECTION 4101.—With the foregoing exceptions, the moneys deposited in Savings Banks, Savings Institutions and Trust Companies, and the income therefrom, shall be invested only as follows:

(1.) In the public funds of the United States, or public funds for the payment of principal and interest of which the faith of the United States is pledged;

(2.) In the bonds or notes of the counties, cities, towns, villages and school districts of the New England States, New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois and Iowa;

(3.) In the stock of any national bank in the New England States, New York and the cities of Detroit, Chicago, St. Paul and Minneapolis; in the stock of any banking association or trust company incorporated under the authority of and located in this State;

(4.) In the municipal bonds, not issued in aid of railroads, of counties, cities and towns of five thousand or more inhabitants in the States of New Jersey, Wisconsin, Minnesota and Missouri, and in counties, cities and towns of ten thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, but no investment shall be made in any of the counties, cities or towns in the States above named, except in cities of fifty thousand or more inhabitants, where the municipal indebtedness of such county, city or town exceeds five per cent of its assessed valuation, and when not issued in aid of railroads;

(5.) In the school bonds and independent school district bonds of New Jersey, Wisconsin, Minnesota and Missouri; and in the school bonds and independent school district bonds of school districts of two thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, where the amount of such bonds issued does not exceed five per cent of the assessed valuation of the respective cities, towns and school districts.

(6.) In the public funds of any of the States named in this section; in notes with a pledge of any of the aforesaid securities, including deposit books or deposit receipts, issued by a savings bank, savings institution or trust company or banking association located in this State, as collateral, such notes not to exceed the par or market value of such security;

(7.) But no savings bank, savings institution or trust company shall hold, by way of investment or as security for loans, more than ten per cent of the capital stock of any one bank, nor invest more than ten per cent of its deposits, nor more than thirty-five thousand dollars in the capital stock of any one bank; and no such investments shall be made in the capital stock of any such banks, owned or loaned upon, to exceed in the aggregate one-fourth of the deposits of any savings bank, savings institution or trust company.

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

SECTION 4102.—No savings bank, savings institution or trust company shall loan to any one person, firm or corporation, or the individual members thereof, more than five per cent of its deposits, nor more than thirty thousand dollars; nor shall such loan on personal security exceed ten thousand dollars.

We also give Section 4106 in full. It confers authority upon savings banks to make deposits on call in banks and trust companies in certain States and cities, and is as follows.

SECTION 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 New York, Boston or Chicago, or in national banks in the cities of St. Paul, Minneapolis and Kansas City, with or without interest, as may be agreed upon, sums not exceeding in the aggregate twenty per cent of the assets of such savings bank, savings institution or trust company.

Section 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
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
REFUNDING BONDS, 1896—		Floating debt.....	26,376
4s, M&N, \$15,000.....	May 1, 1906	Total debt Mar. 1, 1898..	164,376
4s, M&N, 15,000.....	May 1, 1911	Assets	56,908
4s, M&N, 15,000.....	May 1, 1916	Tax valuation 1897.....	2,594,211
SEWER BONDS—		Assessment about 2/3 actual value.	
4s, J&J, \$75,000.....	July 1, 1909	Tax rate (per \$1,000) ..	26.70
SCHOOL BONDS—		Population in 1897 (est.) ..	8,300
4 1/2s, J&J, \$18,000.....	July 1, 1911	Population 1890.....	6,812

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

BENNINGTON.—C. H. DEWEY, Treasurer.

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

LOANS—	When Due.	Total debt Jan., 1899.....	\$40,000
SEWER BONDS—		Tax valuation 1898.....	2,183,820
4s, J&J, \$35,000.....	1900 to 1916	Population in 1890 was.....	3,971
	(\$2,000 due yearly.)	Population 1899 (estimated) ..	5,000
4s, J&J, \$5,000.....	Jan. 1, 1917		

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

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

LOANS—	When Due.	Assessed valuation, real.	3,305,949
REFUNDING BONDS—		Assessed val't'n, pers'l.	1,412,516
4s, J&J, \$100,000.....	July 1, 1917	Total valuation, 1897.....	4,718,465
4s,	9,000.....	Tax rate (per M), '98.....	21.00
4s,	10,000.....	Population 1890.....	6,391
Bonded debt Jan. 1, '99.	\$119,000	Population 1898 (est.).....	8.00

BRATTLEBORO.—W. H. BRACKETT, Treas'r.

This town is in Windham County.

LOANS—	When Due.	Total debt Jan. 1, 1899..	\$76,000
BRIDGE BONDS—		Assessed valuat'ns, real	\$2,810,635
4s, J&J, \$15,000.....	July 1, 1918	Assessed valuations, p'l.	1,816,715
ROAD IMP'V'T BONDS—		Total valuations 1898..	4,627,350
4s,	\$6,000.....	Assessment about 1/2 actual value.	
4s,	5,000.....	Total tax rate (per M).....	\$20.10
TOWN HALL BONDS—		Population in 1898 (est.) ..	7,000
4s, J&J, \$50,000.....	1909-19	Population in 1890.....	6,862

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

BURLINGTON.—{ ELLIOT M. DUTTON, Mayor.
 { L. C. GRANT, Treasurer.

This city is in Chittenden County.

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

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

TOTAL DEBT, SINKING FUND, ETC.—The city's bonded debt on February 1, 1899, was \$717,000, of which \$255,000 was water debt; floating debt, \$37,000; total debt, \$754,000; sinking funds, \$181,572 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 of the taxes, amounting to about \$6,000, is annually appropriated to the sinking fund.

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

Table with columns: Years, Real, Personal, Total, Tax rate per \$1,000. Rows for years 1898, 1897, 1895, 1890, 1886.

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

FAIR HAVEN.—Fair Haven is in Rutland County.

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

LUDLOW.—FRANK A. WALKER, Clerk.

This village is in Windsor County.

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

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

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

Table with columns: Town, Village, Loans, When Due, Bonded debt, Tax valuation, Tax rate, Population.

MONTPELIER.—JOHN H. SENTER, Mayor. T. R. MERRILL, Treasurer.

The city is situated in Washington County. On March 5, 1895, the town, village and school district were consolidated under a city charter.

Table with columns: Loans, When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population.

INTEREST on the \$30,000 water loan is payable at Montpelier National Bank and upon the other loans at the Treasurer's office.

MORRISVILLE.—F. G. FLEETWOOD, Treasurer.

Is in Lamoille County.

Table with columns: Loans, When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population.

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

NEWPORT.—H. S. ROOT, Treasurer.

This village is in Orleans County.

Table with columns: Loans, When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population.

INTEREST is payable at the Third National Bank, Boston.

NORTHFIELD.—H. C. CADY, Treasurer

This village is in Washington County.

Table with columns: Loans, When Due, Floating debt, Total debt, Assessed valuation, Tax rate, Population.

PROCTOR.—This village is in Rutland County.

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

INTEREST is payable at Village Treasurer's office.

RANDOLPH.—W. H. DU BOIS, Treasurer.

This village is in Orange County.

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

RUTLAND.—WILL. L. DAVIS, Treasurer.

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

Table with columns: Loans, When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population.

* Coupon.

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

ST. ALBANS.—FULLER C. SMITH, Mayor. B. D. HOPKINS, Treasurer.

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.

Table with columns: Loans, Interest, Payable, When Due, Outstanding.

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

INTEREST is payable in Boston at National Bank of Redemption.

TOTAL DEBT, ETC.—City's total funded debt February 1, 1899, was \$248,222; floating debt, \$3,200; total debt, \$251,422.

ASSESSED VALUATION.—City's assessed valuation (same as actual value) in 1898 was \$3,502,901, including polls; tax rate (per \$1,000) \$22.00.

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.—DR. E. W. SHIPMAN, Mayor. J. A. HARRINGTON, Treasurer.

This city is situated in Addison County.

Table with columns: Loans, When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population.

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.

Table with columns: Loans, When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population.

INTEREST is paid at the Woodstock National Bank and at the 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) Edward P. Shaw
Auditor - - - John W. Kimball
Legislature meets annually the first Wednesday in January, and sessions are not limited as to length of time.

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

Table with columns: Loans, Interest, Payable, When Due, Outstanding.

LOANS— NAME AND PURPOSE.	Interest—		Principal—	
	P. Ct.	Pay'c.	When Due.	Outstand'g.
Bos. H. & Erie RR. ster'g. c' & ar.	5 g	J & J	Jan. 1, 1900	£743,600
Fitchb. RR. securities, '93. c' & ar	3 1/2 g	F & A	Aug. 1, 1913	\$5,000,000
Grade crossing	3 1/2 g		Nov. 1, 1923	500,000
Harbor improvement	3 1/2 g		Jan., 1937	500,000
Highways, gold	3 1/2 g	A & O	Apr. 1, 1920	1,300,000
do do	3 1/2 g		April, 1927	700,000
do do	3 1/2 g	A & O	Apr. 1, 1928	300,000
Hospital loans	3 1/2 g	M & N	Nov. 1, 1925	10,000
do do	3 1/2 g	M & N	Nov. 1, 1925	700,000
Medfield Insane Asylum, g, '94	3 1/2 g	A & O	Apr. 1, 1924	300,000
do do	3 1/2 g	A & O	Apr. 1, 1915	300,000
do do	3 1/2 g		April, 1927	25,000
Massachusetts War loan 1898.	3 g	A & O	Apr. 1, 1923	1,000,000
Metropolitan sewer	3 g	M & S	Jan. 1, 1930	5,830,000
do do	3 g	M & S	Nov. 1, 1935	500,000
do do	3 1/2 g		Jan., 1930	80,000
do do	3 1/2 g		Jan., 1935	300,000
Parks (Metropolitan)	3 1/2 g	J & J	Jan. 1, 1934	1,800,000
do do	3 1/2 g	J & J	Jan. 1, 1936	2,600,000
do do	3 1/2 g		Jan., 1937	2,400,000
do do	3 1/2 g	J & J	July 1, 1938	1,100,000
State House	3 g	J & J	July 1, 1901	935,000
do do	3 1/2 g	J & J	July 1, 1901	1,400,000
State House construction	3 g	A & O	Apr. 1, 1909	2,500,000
do do do	3 g	A & O	Apr. 1, 1915	550,000
do do do	3 g	A & O	Apr. 1, 1916	625,000
do do do	3 g		April, 1917	125,000
Water loan (Metropolitan)	'95	3 1/2 g J & J	July 1, 1935	7,000,000
do do	'97	3 1/2 g J & J	July 1, 1935	6,000,000
do do	'98	3 1/2 g J & J	Jan. 1, 1938	4,000,000
Bonds over due, not presented.				5,000

PAR VALUE OF BONDS.—The coupon bonds are in \$500 and \$1,000 pieces and the registered \$1,000 and upward.

INTEREST on all sterling bonds is payable by Baring Brothers, London; on all others at State Treasury, at Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Massachusetts's total funded debt and the sinking fund.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Total funded debt	\$59,786,229	\$51,563,729	\$40,636,729
Sinking funds, etc.	15,539,737	13,889,893	13,458,574
Net debt	\$44,246,492	\$37,673,836	\$27,178,155

ASSESSED VALUATION.—The State's assessed valuation has been as follows:

Years.	Real Estate.	Personal Property.	Total.
1898	\$2,182,596,651	\$1,371,419,131	\$3,554,015,782
1897	2,117,888,637	1,340,093,517	3,457,982,154
1896	2,040,200,644	1,330,153,356	3,370,354,000
1895	1,964,834,106	1,304,518,411	3,269,352,523
1894	1,898,855,000	1,222,194,557	3,121,049,557
1893	1,839,663,813	1,072,007,533	2,911,671,346
1892	1,753,655,698	1,043,612,025	2,797,267,723
1891	1,600,137,807	1,013,077,330	2,613,215,137
1885	1,287,993,899	827,043,710	2,115,037,609
1880	1,111,160,072	816,695,358	1,927,855,430

* Includes, beginning with 1894, sundry small items not previously counted.

POPULATION OF STATE.—Massachusetts has the largest population of any of the New England States. In 1790 numbers were 378,787 and in 1800 422,845; in the next fifty years the increase was to 994,514, and the 1890 Census showed a total of 2,238,943.

1895	2,495,345	1870	1,457,351	1830	610,408
1890	2,238,943	1860	1,231,066	1820	523,159
1885	1,942,141	1850	994,514	1810	472,040
1880	1,783,085	1840	737,699		

DEBT LIMITATIONS.—There seems to be no provision in the Constitution of Massachusetts limiting the power of the Legislature to create State indebtedness, or limiting its power to authorize 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 contained in Chapter 29 are as follows. We give only the substance of the sections, not the words.

SECTION 1—Provides that cities and towns shall not incur debt except in the manner and within the limitations prescribed in this chapter.

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

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

SECTION 4—Provides that no city or town except as provided in the following section shall become indebted in an amount which exceeds 3 per cent on the last preceding valuation [but amended as noted below.]

SECTION 5—Provides that cities and towns which were indebted on the 13th day of June, 1875, to an amount not less than 2 per cent on valuation for that year may "increase such indebtedness to the extent "of an additional one per cent on that valuation and no more."

SECTION 6—Provides that cities, &c., "may by ordinary vote incur debts for temporary loans" in anticipation of the year's taxes and of the year's taxes next ensuing.

SECTION 7—Provides that other debts than those referred to in section 6 shall be incurred only by a vote of two-thirds of the voters present at a town meeting, of two-thirds of all the members of each branch of the city council, and approved by the Mayor; or if the Mayor disapproves, by another like vote after notice of such disapproval.

SECTION 8—Provides that debts incurred for water may be payable within 30 years; in constructing sewers within 20 years; all other debts within 10 years.

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

SECTION 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, &c., shall not increase their debt by subscriptions in aid of railroads beyond 3 per cent of valuation; but the limitation of this section shall not apply to temporary loans mentioned 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 be cited.

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

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

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

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

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

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—The provisions regulating the investments and loans of savings banks and institutions for savings in Massachusetts are contained in Section 21, Chapter 317, acts of 1894, and amendments thereof. All the provisions have been compiled by the Commissioners of Savings Banks, and we cannot do better than to give their compilation, which we do below in full. 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 therefrom shall be invested only in manner following, to-wit:

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

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

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

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

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

Railroad Bonds and Notes.—Aggregate of Investments Unlimited First mortgage bonds of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than 3 per cent per annum on all its issues of capital stock for the two years next preceding such investment; or in the first mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated whose road is thus located.

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

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

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

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

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

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

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

In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: provided, however, that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing

mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

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

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

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

By the provisions of Section 4 of Chapter 516 of the Acts of 1896, incorporating the Boston Terminal Company, savings banks and institutions for savings were authorized to invest in the mortgage bonds of that company.

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

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

Stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

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

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

Real Estate by Foreclosure.—May hold real estate acquired by foreclosure or otherwise; same to be sold within five years after the title is vested in the corporation. Commissioners may in certain cases, upon petition of the board of investment, grant an additional time within which such real estate shall be sold. See Chapter 77, Acts of 1886.

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

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

Loans on Railroad Stock.—Aggregate of investments unlimited.—Notes of citizens of this Commonwealth, with pledge as collateral of the stock of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than five per cent per annum on all issues of its capital stock for five years next preceding the date of such note or notes or any renewal thereof, at no more than seventy-five per cent of the market value thereof, such note or notes to be made payable on demand and to be paid or renewed within one year of the date thereof.

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

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

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

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

Notes of any citizen of this Commonwealth, with a pledge as collateral of the bonds of the States of Pennsylvania, Ohio, Michigan, Indiana, Illinois, Wisconsin, Iowa, Minnesota, Missouri and of the District of Columbia; of any city of the aforesaid States and the State of New York, issued for municipal purposes, and refunding bonds issued to take up at maturity

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

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 inhabitants, as established by the last national or State census, or city census taken in the same manner as a national or State census, whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Loans not to exceed eighty per cent of the market value of the securities pledged.

Loans on Railroad Bonds.—Aggregate of Investments Unlimited.—Notes of any citizen of this Commonwealth, with a pledge as collateral of any of the following securities, viz.: First mortgage bonds of any railroad company incorporated by any of the New England States, whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than 3 per cent 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 railroad company so incorporated, whose road is thus located.

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

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

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

Bonds or notes of the Old Colony Railroad Company.

Bonds or notes of the Fitchburg Railroad Company.

Bonds or notes of the Boston & Lowell Railroad Corporation.

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

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

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

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

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

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

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

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

Deposits in Banks.—Aggregate of Investments Unlimited.—May deposit sums of money, on call, in any bank incorporated under the laws of this Commonwealth, or in any national bank located in any of the New England States, or in any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or in those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen, to an amount not exceeding five per cent of total deposits in any one such bank or company, but such deposits shall not exceed in amount twenty-five per cent of the capital stock and surplus of such depository.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MASSACHUSETTS.

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

The gross interest-bearing debt of all municipalities of the State was \$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 years indicated:

Table of LOANS and LIBRARY BONDS for various municipalities, listing amounts and due dates.

Table of LOANS and SEWERAGE BONDS for various municipalities, listing amounts and due dates.

Table of LOANS and SUFFOLK COUNTY DEBT for various municipalities, listing amounts and due dates.

Table of SUFFOLK COUNTY DEBT (Cont.) for various municipalities, listing amounts and due dates.

INTEREST on the sterling loans is paid by Baring Brothers & Co., Limited, in London; on other issues by City Treasurer in Boston.

TOTAL DEBT.—The subjoined statement shows Boston's total debt, the items of which it is made up, and the sinking fund held by the city, against the same, on the dates indicated.

Table showing Total Debt, Sinking Funds, and Net Debt for Boston as of Jan. 31, 1899.

The following table shows the amount of the gross funded debt, sinking funds and the net debt on Jan. 31 for the following years:

Table showing Gross Debt, Sinking Funds, and Net Debt for various years from 1899 to 1881.

DEBT LIMITATIONS.—The general provision as to debt limitation which applies only to Boston is found in the Supplement to the Public Statutes of Massachusetts, Laws of 1885, Chapter 178.

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

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

The foregoing limitation is of course exclusive of debts created for water supply, and further exceptions have been made from year to year by different legislatures, authorizing bonds outside of the debt limit for various purposes, especially enumerated.

NEW LOANS AUTHORIZED.—The following is a summary of loans authorized but not issued as of January 31, 1899:

Table showing Purpose of Issue, Debt Limit, and Outside Debt Limit for various loan categories.

BORROWING POWER.—The city's borrowing power January 31, 1899, is shown in the following statement:

Table showing Total Debt, City and County Debt, and Sinking Funds less above deductions.

Right to borrow January 31, 1899, under chapter 178 acts of 1885.

Right to borrow January 31, 1899, under chapter 93, acts of 1891, estimated.

Bonds to the amount of \$1,250,000 inside of the debt limit have been authorized, but are not yet issued.

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

Table showing Assessed Valuation (Real, Personal, Total) and Rate of Tax per \$1,000 for various years from 1898 to 1870.

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

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

BRADFORD.—See City of Haverhill.

BRAINTREE.—{ B. F. DYER, Treasurer. HENRY A. MONK, Clerk.

Table of LOANS and WATER BONDS for Braintree, listing amounts and due dates.

BRISTOL COUNTY.—GEO. F. PRATT, Treas.

County seat is Taunton. NOTES—When Due. 4s, J&J, \$100,000...Jan. 18, 1902 3 3/4s, 20,000...Mar. 15, 1900 4 1/4s, 20,000...Aug. 13, 1899 4s, 80,000...Aug. 19, '99-02 4s, 10,000...Sept. 6, 1899 4s, 5,000...Sept. 21, 1899 3 3/4s, 20,000...Mar. 10, 1900 4s, 100,000...Apr. 22, 1901 4s, 80,000...June 1, '01-02 4s, 20,000...Aug. 21, 1901 4s, 100,000...Sept. 1, 1901 5s, 40,000...Nov. 25, 1901

BROCKTON.—W. H. EMERSON, Treasurer.

This city is in Plymouth County. LOANS—When Due. CITY HALL—1891-2-3-4-5. 4s, A&O, \$72,000...1899-1916 (\$4,000 due yearly on Oct. 1.) 4s, J&D, \$24,000...1899-1922 (\$1,000 due yearly on June 1.) 4s, J&D, \$15,000...1899-1913 (\$1,000 due yearly on June 1.) 4s, J&J, \$3,000...1900-1905 (\$500 due yearly on Jan. 1.) 4s, M&S, \$21,000...1899-1904 (\$3,500 due yearly on Sept. 1.) 4s, A&O, \$43,200...1900-1923 (\$1,800 due yearly on April 15.) 4s, M&N, \$30,000...1903-1922 (\$1,500 due yearly on Nov. 1.) 4s, M&N, \$50,000...1903-1922 (\$2,500 due yearly on Nov. 1.) DRAINAGE BONDS—1888-1895. 4s, J&J, \$27,500...1899-1909 (\$2,500 due yearly on July 1.) 4s, M&N, \$23,100...1899-1919 (\$1,100 due yearly on Nov. 20.) 4s, A&O, \$1,000...1899-1900 (\$500 due yearly on Oct. 1.) 4s, J&D, \$7,000...1899-1911 (\$500 due yearly on June 1.) 4s, J&D, \$4,800...1899-1922 (\$200 due yearly on June 1.) 4s, M&S, \$19,200...1899-1922 (\$800 due yearly on Sept. 1.) 4s, F&A, \$3,000...1899-1914 (\$500 due yearly on Aug. 1.) 4s, J&J, \$10,500...1899-1919 (\$500 due yearly on July 1.) 4s, F&A, \$4,000...1899-1902 (\$1,000 annually on Aug. 1.) FIRE DEPARTMENT—1890-4-5. 4s, J&J, \$1,000...July 1, 1899 4s, A&O, \$7,000...1899-1905 (\$1,000 due yearly on Oct. 1.) HEALTH BUILDING— 4s, J&D, \$2,000...1899-1902 (\$500 due yearly on June 1.) PAVING BONDS 1891—. 4s, J&D, \$15,000...1899-1901 (\$5,000 due yearly on June 1.) POLICE— 4s, J&J, \$10,320...1899-1902 (\$2,580 due yearly on July 1.) SCHOOL BONDS—1889-1897. 4s, F&A, \$3,500...Aug. 1, 1899 1889-90-1-2-3-4-5-6-7. 4s, F&A, \$1,500...Feb. 1, 1900 4s, J&J, \$12,000...1899-1901 (\$4,000 due yearly on July 1.) 4s, J&D, \$7,200...1899-1902 (\$1,800 due yearly on June 1.) 4s, J&J, \$4,000...1899-1902 (\$1,000 due yearly on July 1.) The water bonds are coupon, all others registered.

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each. INTEREST is paid at the office of the City Treasurer.

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

Table with 4 columns: Bonded debt, Sinking fund, Net debt, Water debt incl. above. Rows for Dec. 1, 1898; Jan. 1, 1898; 1897; 1896.

The city has no floating debt and the amount of sinking fund Dec. 1, 1898, was all applicable to the payment of the water debt.

ASSESSED VALUATION.—The city's assessed valuation (which is 3/4 of actual value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for 1898, 1897, 1895, 1890, 1882.

* Including State, county and city levy. POPULATION.—In 1897 population was 35,863; in 1890 it was 27,294; in 1880 it was 13,608; in 1870 it was 8,007.

BROOKLINE.—GEORGE H. WORTHLEY, Treas.

This town is in Norfolk County. LOANS—When Due. BATH HOUSE— 3 1/2s, \$10,500...Nov. 1, 1899 (\$1,500 due yearly) to Nov. 1, 1905 3 1/2s, \$20,000...July 1, 1899 (\$2,500 due yearly) to July 1, 1906 BRIDGE NOTES— 4s, J&J, \$2,000...Jan. 1, 1900 (\$1,000 due yearly) to Jan. 1, 1901 3 1/2s, \$23,750...1899-1917 (\$1,250 yearly in October.) MISCELLANEOUS— 4s, \$60,000...June 1, 1899 (\$20,000 due yearly) to June 1, 1901 4s, \$48,250...Nov. 1, 1899 (\$9,650 due yearly) to Nov. 1, 1903 3 3/4s, \$7,500...May 1, 1899 3 1/2s, \$10,200...June 15, 1899 (\$1,700 due yearly) to June 15, 1904

LOANS—When Due. PARK BONDS—(Con.)— 4s, J&J, \$14,000...Aug. 1, 1899 (Part due yearly) to Aug. 1, 1906 4s, J&J, \$12,000...Jan. 1, 1900 (\$1,000 due yearly) to Jan. 1, 1911 4s, \$7,800...Mar. 1, 1900 (\$2,600 due yearly) to Mar. 1, 1902 4s, \$52,000...Mar. 1, 1900 (\$4,000 due yearly) to Mar. 1, 1912 3 3/4s, \$2,800...June 15, 1899 \$650 due yearly) to June 15, 1902 3 3/4s, \$87,500...June 15, 1899 (\$6,250 due yearly) to June 15, 1912 3 1/2s, \$17,280...Jan. 1, 1901 (\$1,080 due yearly) to Jan. 1, 1915 PLAY GROUNDS— 3 3/4s, \$2,800...May, '99-'05 (\$1,000 due yearly) to June 15, 1925 SCHOOL NOTES— 4s, \$22,400...June 1, 1900 (\$5,600 due yearly) to June 1, 1903 4s, \$6,000...July 1, 1902-3 3 3/4s, \$5,000...May 1, 1899 (\$6,500 due yearly) to May 1, 1915

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

Table with 4 columns: Total debt, Sinking funds, Net debt, Net debt allowed by law. Rows for Feb. 15, 1899; Feb. 15, 1898; Feb. 15, 1897.

Available balance. The sinking funds are mostly invested in sundry municipal bonds.

TOWN PROPERTY.—The town's total assets, including buildings, parks, water works, sinking fund, etc., amount to \$5,279,865. The water works are valued at \$940,000.

ASSESSED VALUATION and tax rate have been as follows:

Table with 5 columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for 1898, 1897, 1896.

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

CAMBRIDGE.—E. R. CHAMPLIN, Mayor. WILLIAM W. DALLINGER, Treasurer.

This city is in Middlesex County. LOANS—When Due. BRIDGE LOAN— 4s, A&O, \$10,000...Oct. 1, 1917 4s, J&J, 100,000...July 1, 1918 4s, M&S, 100,000...Sept. 1, 1918 4s, M&S, 115,000...Mar. 1, 1919 4s, M&N, 5,000...Nov. 1, 1920 4s, J&J, 15,000...July 1, 1901 4s, J&J, 60,000...July 1, 1921 4s, F&A, 10,000...Aug. 1, 1923 BUILDING LOAN— 4s, M&N, \$20,000...May 2, 1902 4s, F&A, 118,000...Aug. 1, 1914 4s, A&O, 60,000...Oct. 1, 1915 4s, A&O, 103,000...Oct. 1, 1916 4s, M&N, 40,000...Nov. 1, 1903 MUNICIPAL BONDS— 4s, F&A, \$52,000...Aug. 1, 1904 3 1/2s, F&A, 4,900...Aug. 1, 1908 PARK BONDS— 4s, F&A, \$360,000...Feb. 1, 1924 4s, F&A, 100,000...Aug. 1, 1935 4s, F&A, 100,000...Feb. 1, 1936 4s, F&A, 100,000...Aug. 1, 1926 4s, A&O, 40,000...Oct. 1, 1926 3 1/2s, M&S, 100,000...Sept. 1, 1937 3 1/2s, M&N, 50,000...Nov. 1, 1937 3 1/2s, F&A, 50,000...Aug. 1, 1938 3 1/2s, J&D, 50,000...June 1, 1938 PAVING BONDS— 4s, M&N, \$50,000...Nov. 1, 1902 3 1/2s, A&O, 20,000...Oct. 1, 1907 SCHOOL BONDS— 4s, M&N, \$100,000...May 1, 1900 4s, J&J, 100,000...Jan. 1, 1901 4s, J&J, 60,000...July 1, 1901 4s, M&N, 20,000...Nov. 1, 1902 3 1/2s, J&J, 100,000...July 1, 1917 3 1/2s, M&N, 9,500...Nov. 1, 1907 4s, A&O, 6,000...Oct. 1, 1916 3 1/2s, F&A, 142,000...Aug. 1, 1918 3 1/2s, M&N, 100,000...May 2, 1918 3 1/2s, J&D, 50,000...June 1, 1918 SEWER BONDS— 6s, J&J, \$136,000...July 1, 1903 6s, J&J, 295,000...July 1, 1904 6s, J&J, 144,000...July 1, 1905 4s, M&N, 30,000...Nov. 1, 1907 4s, M&N, 22,000...Nov. 1, 1909 4s, M&N, 15,000...May 1, 1910 4s, J&J, 15,000...July 1, 1911 4s, F&A, 75,000...Aug. 1, 1924 4s, A&O, 60,000...Oct. 1, 1925 4s, A&O, 75,000...Oct. 1, 1916 STREET LOAN— 4s, M&N, \$55,000...May 2, 1902 4s, F&A, 30,000...Aug. 1, 1914 4s, A&O, 60,000...Oct. 1, 1915 4s, A&O, 137,000...Oct. 1, 1916 3 1/2s, M&N, 11,000...Nov. 1, 1907 3 1/2s, M&N, 15,000...May 2, 1918 STREET WIDENING BONDS— 6s, J&J, \$10,000...July 1, 1903 6s, J&J, 90,000...July 1, 1904 6s, J&J, 14,000...July 1, 1905 4s, J&J, 8,000...Nov. 1, 1899 CEMETERY— 4s, F&A, \$65,000...Aug. 1, 1905 CLAY LAND LOAN— 4s, J&J, \$50,000...July 1, 1911 3 1/2s, M&N, 20,000...Nov. 1, 1912 3 1/2s, F&A, 10,000...Aug. 1, 1913 CHARLES RIVER IMPR. BONDS— 3 1/2s, F&A, \$50,000...Aug. 1, 1938 WATER BONDS— 4s, A&O, \$90,000...Oct. 1, 1907 4s, M&N, 22,000...Nov. 1, 1907 4s, J&J, 46,000...July 1, 1908 4s, F&A, 25,000...Aug. 1, 1908 4s, J&J, 20,000...July 1, 1909 4s, M&N, 288,000...May 1, 1910 4s, J&J, 75,000...July 1, 1910 4s, M&S, 125,000...Sept. 1, 1910 4s, J&J, 20,000...Jan. 1, 1911 4s, A&O, 35,000...Oct. 1, 1911 4s, J&J, 150,000...Jan. 1, 1912 4s, M&N, 75,000...May 2, 1912 4s, M&N, 45,000...Nov. 1, 1912 4s, F&A, 100,000...Feb. 1, 1913 4s, F&A, 50,000...Aug. 1, 1913 4s, A&O, 300,000...Apr. 1, 1924 4s, A&O, 200,000...Apr. 1, 1915 4s, F&A, 200,000...Aug. 1, 1915 4s, A&O, 100,000...Apr. 1, 1916 4s, J&J, 200,000...July 1, 1916 4s, F&A, 100,000...Aug. 1, 1916 4s, A&O, 265,100...Oct. 1, 1916 3 1/2s, M&N, 43,000...Nov. 1, 1906 3 1/2s, J&J, 100,000...July 1, 1917 3 1/2s, A&O, 200,000...Apr. 1, 1917 3 1/2s, M&N, 75,000...Nov. 1, 1917 3 1/2s, J&D, 140,000...Dec. 1, 1917 3 1/2s, M&N, 50,000...May 2, 1918 3 1/2s, J&D, 60,000...June 1, 1918 3 1/2s, M&N, 50,000...Nov. 1, 1918 Temporary loan, Oct. '99, \$100,000

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

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

Table with 4 columns: Total bonded debt, Sinking funds, Net municipal debt, Water debt (additional). Rows for Dec. 1, 1898; Dec. 1, 1897; Dec. 1, 1896.

Net water debt. Net city and water debt. The city has no floating debt. The borrowing capacity for 1899 for city purposes is \$397,086 (for "clay lands" \$50,000 and for parks \$100,000).

The sinking fund for the ten-year loans receives yearly 8 1/2 per cent of the amount of outstanding bonds, for fifteen year loans 5 per cent

yearly, for the twenty-year loans 3 1/2 per cent, for the thirty-year loans 2 per cent and for the forty-year loans 1 1/4 per cent.

CITY WATER WORKS.—The cost of the water works up to December 1, 1898, was \$5,602,364, while the net debt on the same is \$2,703,703. In year 1898 receipts from water rates were \$297,130.

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

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

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

CANTON.—{ ROBERT BIRD, Treasurer. { WALTER AMES, Clerk. This town is in Norfolk County.

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

CHELSEA.—{ SETH J. LITTLEFIELD, Mayor. { T. B. FROST, Treasurer.

The city is in Suffolk County. The city bonds at present outstanding will be refunded at maturity and the new bonds will be payable in 1911.

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

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

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Chelsea's total municipal debt, the water debt, the special loans and the sinking fund held by the city, on the 1st of January of each of the last four years.

Table with columns: 1899, 1898, 1897, 1896. Rows for Loans and Sinking fund, Net debt, Water debt, Total net debt.

CITY PROPERTY.—The city owns its water works, which in 1898 earned from water rates \$103,000.

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

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1884.

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

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

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1884.

CLINTON.—CHARLES E. SHAW, Treasurer. This town is in Worcester County.

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

CONCORD.—This town is in Middlesex County.

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

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

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

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

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

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

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

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

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

DUXBURY.—{ J. W. SWIFT, Treasurer. { GEO. H. STEARNS, Clerk. This town is in Plymouth County. Assessment is at full value.

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

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

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

EVERETT.—{ A. W. HATCH, Mayor. { NATHAN NICHOLS, Treasurer.

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

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

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

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

Table with columns: Jan. 1, '99, May 1, '98, Jan. 1, '98. Rows for Total debt, Sinking funds, Net debt, Water debt.

ASSESSED VALUATION.—The assessed valuation of real estate in 1898 was \$14,967,300; personal property, \$677,100; total, \$15,644,400; total tax rate (per \$1,000), \$17.00. Property is assessed at 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.

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

FALL RIVER.—{ CHAS. P. BRIGHTMAN, Treasurer. { HENRY W. CLARKE, City Auditor. This city, which is in Bristol County, was incorporated in 1854.

Table with columns: Years, Real, Assessed Personal, Total, Rate of Tax per \$1,000. Rows for years 1898-1880.

LOANS— When Due. RAILROAD LOAN— 4s, M&N, \$20,000....Nov. 1, 1918 (\$5,000 due yearly) to Nov. 1, 1921 SEWER LOAN— 4s, M&N, \$5,000....Nov. 1, 1901 4s, M&N, 25,000....Nov. 1, 1907 (\$5,000 due yearly) to Nov. 1, 1911

TOTAL DEBT, ETC.—Total debt of the town March, 1899, was \$175,255. The Fire District on Jan. 1, 1899, owed \$61,500 on account of water works; sinking fund, \$4,016. ASSESSED VALUATION, ETC.—In 1898 the assessed valuation of real estate was \$3,321,673; personal property, \$466,435; total, \$3,788,108; total tax rate (per \$1,000) \$19.00. Valuation of Fire District in 1899: Real estate, \$2,351,035; personal property, \$313,605; total, \$2,664,640; tax rate, \$1.65 per M., in 1898.

MIDDLESEX CO.—

County seats are Lowell and Cambridge.

LOANS— When Due. BUILDING BONDS— 4s, J&D, \$80,000....Dec. 1, 1899 (\$10,000 due yearly to Dec. 1, '06.) 4s, J&D, \$170,000....1907-1924 4s, J&D, 70,000....1899-1905 (\$10,000 yearly on Dec. 1.) 3 1/2s, \$24,000....1899-1902 (\$6,000 yearly on Dec. 1.) 4s, J&D, \$200,000....Dec. 1, 1906 (\$20,000 due yearly) to Dec. 1, '15.

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

MILFORD.—CLIFFORD A. COOK, Treasurer.

This city is in Worcester Co. Property assessed about actual value.

LOANS— When Due. REFUNDING (gold notes)— 4 1/2s, M&N, \$28,500, Sept. 15, 1899 (\$5,700 due yearly) to Sept. 15, 1903 4s, \$25,000....1904 to 1907 (\$6,250 annually.) SCHOOL (gold notes)— 4s, A&O, \$10,000....Oct. 5, 1899 (\$2,000 due yearly) to Oct. 5, 1903

INTEREST is payable at the Milford Savings Bank.

MONSON.—This town is in Hampden County.

LOANS— When Due. WATER-WORKS BONDS— 4s, M&S, \$4,000....1899-1902 (\$1,000 yearly on Sept. 1.) 4s, M&S, \$18,000....1903-1911 (\$2,000 yearly on Sept. 1.) 4s, M&S, \$33,000....1912-1922 (\$3,000 yearly on Sept. 1.)

MONTAGUE.—This town is in Franklin County. All the loans are exempt from taxation. The Turners Falls Fire District is a part of the town, but has a separate debt of \$80,000 for water purposes. See Turners Falls. The town debt is as follows:

LOANS— When Due. SEWER BONDS— 4s, J&D, \$50,000....June 1, 1905 Bonded debt Feb. 1, 1899, \$50,000 Sinking fund May 1, 1898, 29,796 Net debt May 1, 1898, 20,204 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— When Due. SEWER BONDS— 4s, J&J, \$17,000....July 15, 1926 218,000....1915-1927 Water bonds, \$50,447..1899-1908

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

LOANS— When Due. WATER DEBT— 2 1/2s to 4s, \$162,000....Various Issued in anticipation of taxes. SCHOOL DISTRICT BONDS— 3 1/2s, \$26,500....1899-1916 (\$1,500 yearly.)

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

This city is in Bristol County.

LOANS— When Due. CITY IMPROVEMENT (reg. & cou) — 6s, A&O, \$100,000....Oct. 1, 1899 (\$10,000 due yearly) to Oct. 1, 1903 6s, A&O, 12,000....Oct. 1, 1909 6s, A&O, 28,000....Oct. 1, 1910 4s, A&O, 25,000....Apr. 1, 1900 4s, A&O, 73,000....Apr. 1, 1901 4s, A&O, 50,000....Apr. 1, 1902 4s, A&O, 162,000g. Apr. 1, 1903 4s, A&O, 89,000....Apr. 1, 1904 4s, c., A&O, 24,000....Apr. 1, 1905 4s, g, M&S, 172,000g. Mar. 1, 1907 3 1/2s, g, F&A, 62,000....Mar. 1, 1908 3 1/2s, g, F&A, 108,000. Feb. 1, 1909 PARK BONDS (reg.)— 4s, A&O, \$100,000....Apr. 1, 1942 SEWER BONDS (reg.)— 4s, A&O, \$35,000....Oct. 1, 1908 4s, A&O, 43,000....Apr. 1, 1909 4s, A&O, 48,000....Apr. 1, 1910 4s, A&O, 57,000....Apr. 1, 1911 4s, A&O, 100,000....Apr. 1, 1912 4s, A&O, 108,000....Apr. 1, 1914 4s, A&O, 32,000....Apr. 1, 1914 4s, A&O, 58,000....Apr. 1, 1925 4s, g, M&S, 69,000 g. Mar. 1, 1927

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)— 4s, 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....6,065

COURT HOUSE BONDS—1895— 4s, J&D, \$100,000....1923 to 1932 (\$10,000 yearly on Dec. 1.) 4s, J&D, \$70,000....1899-1905 (\$10,000 due yearly on Dec. 1.) Notes....\$88,000....1899-1902 Total debt Jan. 1, 1898, \$790,000 Tax valuation 1898....492,304,679 County tax (per \$1,000)....\$0.81 Population in 1895 was....499,248 Population in 1890 was....431,167

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

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

Table with 4 columns: Date (Feb. 1, 1899, Feb. 1, 1898, Mar. 1, 1897, Jan. 1, 1896), Total debt, Sinking funds, Net debt, Water debt, Park and wharf debt.

The Park Loan of 1942 and the wharf bonds are authorized outside of debt limit. The municipal sinking fund receives yearly about \$90,400 and the water sinking fund \$26,700.

CITY PROPERTY.—City's water-works valued at \$1,300,000. ASSESSED VALUATION.—The city's assessed valuation (which is the same as actual value) and tax rate have been as follows:

Table with 5 columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1897-1890.

* Less remittances by assessors. POPULATION.—In 1895 population was 55,316; in 1890 it was 40,733; in 1880 it was 26,845; in 1899 it is estimated at 60,000.

NEWBURYPORT.—THOS. HUSE, Mayor. J. V. FELKER, Treasurer.

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

LOANS— When Due. ARMY BONDS— 3 1/2s, M&S, \$8,200....\$2,000 yearly CITY BONDS— 4s, J&J, \$65,000....July 1, 1908 4s, J&J, 90,000....July 1, 1911 4s, A&O, 25,000....Apr. 1, 1913 SEWER BONDS— 4s, M&S, \$107,500....Sept. 1, 1919 SCHOOL BONDS— 4s, M&S, \$4,500....\$1,500 yearly B. & M. RR. 4s, \$71,661....demand Notes, 4s, \$15,000....Mar. 1, 1899

PAR VALUE coupon bonds are for \$1,000 each. INTEREST on all bonds is payable at the City Treasury or at the First National Bank of Boston.

NEWTON.—EDWARD B. WILSON, Mayor. SETH A. RANLETT, Treasurer.

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

LOANS— When Due. BOULEVARD BONDS— 4s, J&D, \$100,000....June 1, 1914 4s, A&O, 80,000....Oct. 1, 1914 4s, A&O, 80,000....Apr. 1, 1915 4s, M&N, 100,000....Nov. 1, 1915 4s, J&J, 100,000....July 1, 1916 4s, M&N, 40,000....May 1, 1917 CITY NOTES— 4s, J&J, \$9,250....July 8, 1903 4s, M&N, 14,000....Nov. 28, 1903 4s, J&D, 22,826....Nov. 28, 1903 DRAINS AND CULVERTS— 4s, J&D, \$13,687....June 16, 1904 4s, J&J, 10,000....July 7, 1904 4s, A&O, 11,000....Oct. 1, 1904 4s, M&N, 10,000....Nov. 30, 1904 4s, J&D, 13,000....Dec. 18, 1904 4s, J&D, 29,000....June 1, 1914 4s, A&O, 7,500....Apr 1, 1917

ENGINE HOUSE LOAN— 4s, J&J, \$10,500....July 1, 1906 HIGHWAY LOANS— 4s, A&O, \$16,500....Oct. 1, 1903 4s, F&A, 7,900....Feb. 16, 1904 4s, A&O, 5,800....Apr. 13, 1904 4s, A&O, 6,500....Oct. 1, 1905 4s, J&J, 4,600....Jan. 1, 1905 4s, F&A, 25,000....Feb. 1, 1915 4s, A&O, 52,000....Apr. 1, 1915 4s, J&D, 10,000....Dec. 26, 1915 4s, M&N, 80,000....May 1, 1936 HIGHWAY STABLE LOANS— 4s, F&A, \$13,000....Aug. 1, 1903 4s, F&A, 8,000....Feb. 16, 1904 MISCELLANEOUS LOANS— 4s, M&S, \$5,550....Mch. 1, 1900 4s, J&D, 9,000....Dec. 1, 1904 4s, M&N, 11,000....May 1, 1905 4s, J&D, 30,000....Dec. 1, 1907 4s, J&D, 10,000....June 1, 1908 4s, M&S, 5,000....Sept. 1, 1903 PARK BONDS— 4s, A&O, \$25,000....Apr. 1, 1908 SCHOOL LOANS— 4s, J&D, \$50,000....June 1, 1914 4s, J&J, 9,000....July 1, 1914 4s, A&O, 60,000....Apr. 1, 1915 4s, F&A, 75,000....Aug. 1, 1915 SCHOOL LOANS—(Con.)— 4s, J&D, \$50,000....Dec. 1, 1916 4s, J&J, 100,000....Jan. 1, 1917 4s, M&S, 50,000....Sept. 1, 1917 4s, Jan., 15,000....July 1, 1918 4s, F&A, 35,000....Feb. 1, 1918 SEWER BONDS— 4s, A&O, \$5,000....Oct. 1, 1900 4s, A&O, 10,000....Oct. 1, 1901 4s, A&O, 20,000....Oct. 1, 1902 4s, A&O, 250,000....Apr. 1, 1911 4s, A&O, 200,000....Apr. 1, 1912 4s, F&A, 100,000....Aug. 1, 1923 4s, J&J, 100,000....Jan. 1, 1924 4s, F&A, 125,000....Oct. 1, 1924 4s, J&J, 70,000....July 1, 1926 4s, M&N, 100,000....May 1, 1927 4s, M&S, 50,000....Sept. 1, 1928 SEWER NOTES— 4s, J&D, \$20,000....Dec. 2, 1925 4s, J&D, 98,000....Oct. 1, 1922 4s, J&D, 21,000....Dec. 15, 1922 4s, J&D, 50,000....Dec. 2, 1925 WATER LOANS— 6s, J&J, \$600,000....July 1, 1905 5s, J&J, 250,000....July 1, 1906 4s, A&O, 100,000....Oct. 1, 1910 4s, A&O, 100,000....Apr. 1, 1914 4s, A&O, 100,000....Oct. 1, 1917 4s, A&O, 100,000....Oct. 1, 1918 4s, A&O, 250,000....Oct. 1, 1920 4s, A&O, 100,000....Apr. 1, 1921 4s, A&O, 100,000....Apr. 1, 1922 4s, F&A, 50,000....Aug. 1, 1923 4s, A&O, 75,000....Apr. 1, 1924 4s, F&A, 60,000....Aug. 1, 1925 4s, J&J, 70,000....July 1, 1926 4s, J&J, 45,000....July 1, 1927 4s, M&S, 75,000....Mch. 1, 1928 WASHINGTON STREET LOAN— 4s, F&A, \$300,000....Aug. 1, 1935 4s, F&A, 200,000....Feb. 1, 1936 4s, J&J, 60,000....July 1, 1936 4s, J&D, 100,000....Dec. 1, 1936 4s, M&S, 100,000....Sept. 1, 1937 4s, J&D, 40,000....Dec. 1, 1937 4s, M&S, 50,000....Nov. 1, 1938

PAR VALUE OF BONDS.—All the bonds are for \$1,000. INTEREST payable at Nat. Bank of the Commonwealth, Boston, or in Newton.

Table with 4 columns: Year (1899, 1898, 1897, 1896), Municipal debt, Water debt, Total debt, Sinking fund, Net debt.

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

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1898 to 1880.

Tax rate in 1898 included city tax proper, \$15.12; State tax, \$0.37; county tax, \$0.71; total, \$16.20 per \$1,000.

TAX-RECEIVABLE COUPONS.—The water bonds and school, municipal, sewer, park and stable bonds for \$1,377,000 carry tax-receivable coupons.

POPULATION.—In 1890 population was 24,379; in 1880 it was 16,995; in 1870 it was 12,325. By State Census in 1895 was 27,590.

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

Dedham is the county seat. NOTES.—When Due. Assessed valuat'n '98 198,023,140. Population 1890 118,950. Population 1898 134,819. Total debt Jan. 1, 1899 \$100,000.

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

This city is in Berkshire County. REFUNDING LOANS.—When Due. 3 1/2s, \$30,000 Dec., 1899-01. 3 1/2s, g., 30,000 July, 1899-04. 4s, 30,000 July 27, 1899. SCHOOL BONDS.—4s, \$10,000 Oct. 1, 1902. 3 1/2s, 4,500 July 1, '99-04. 3 1/2s, g., 2,500 July 1, 1908. 3 1/2s, g., 16,000 July 1, 1908. 4s, 3,000 July 1, 1905. SEWER LOANS.—4s, 26,000 May 1, '99-11. 3 1/2s, g., 30,000 June 1, '99-28. SUNDRY LOANS.—3 1/2s, g., \$130,666 68 June 1, '99-26. 3 1/2s, 28,000 June 1, '99-26. 3 1/2s, g., 193,333 34 Mar., 1899-26. 3 1/2s, g., 12,500 Aug., 1899-08. INTEREST is payable in Boston and North Adams.

NORTH HAMPTON.—JOHN L. MATHER, Mayor. GEO. W. CLARK, Treasurer.

This city is in Hampshire County. LOANS.—When Due. BRIDGE NOTES.—4s, M&N, \$26,750 May 15, 1901. GRADE CROSSING BONDS.—4s, \$30,000 Aug. 1, 1899. RAILROAD LOAN.—4s, M&N, \$74,000 May 1, 1904. SCHOOL BONDS.—4s, J&J, \$50,000 Jan. 1, 1915. 4s, J&J, 2,400 July 1, 1899. 4s, M&N, 15,000 Nov. 1, 1907. 4s, J&J, 7,200 June 16, 1900. SEWER LOANS.—4s, M&N, \$12,500 Nov. 15, 1899. 4s, J&J, \$156,000 July 1, 1902. GRADE CROSSING BONDS.—3 1/2s, J&J, \$30,000 Jan. 1, 1899. WATER BONDS.—4s, M&N, \$12,000 g. May 6, 1899 (\$6,000 due semi-an.) to Nov. 6, 1899. 4s, A&O, \$50,000 Oct. 1, 1900. 4s, M&N, \$100,000 May 1, 1909. Temporary loan Dec. '99 \$50,000. Total debt Jan. 1, 1899 \$55,850. Sinking fund assets 38,005. Net debt Jan. 1, 1899 517,845. Water debt included 162,000. Assessed valuation, real 9,500,061. Assessed valuation, pers. 2,134,860. Total valuation 1898 11,634,921. Assessment about 80% actual value. Tax rate (per \$1,000) 1898 \$15.5. Population 1890 14,999. Population 1899 (estimated) 17,000. Net debt May 1, 1898 \$198,603. Interest payable in Boston. Tax valuation in 1898 \$3,819,860. Total tax per \$1,000 1898 \$21.40. Population in 1895 was 6,576. Population in 1890 was 6,727.

NO. ATTLEBOROUGH.—

This place is in Bristol County. LOANS.—When Due. ELECTRIC LIGHT BONDS.—4s, J&J, \$50,000 1924. WATER BONDS.—4s, J&J, \$227,000 1899 to 1923. Tot. bond debt May 1, '98 \$276,000. Sinking fund 77,397.

NORTHBOROUGH.—CHAS. H. RICE, Treas.

This town is in Worcester County. LOANS.—When Due. NEW SCHOOL HOUSE LOANS.—4s, M&N, \$2,000 Nov. 19, 1899. WATER LOAN.—4s, F&A, \$50,000 Aug. 8, 1902. 4s, fund loan, \$2,000 Aug. 20, 1900. Interest is payable at Worcester. Bonded debt Feb. 1, 1899 \$54,000. Floating debt 3,000. Net debt May 1, 1898 \$198,603. Interest payable in Boston. Tax valuation in 1898 \$3,819,860. Total tax per \$1,000 1898 \$21.40. Population in 1895 was 6,576. Population in 1890 was 6,727.

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

Bonded debt Feb. 1, '99 \$138,500. Floating debt 5,000. Total debt Feb. 1, 1899 143,500. Water debt (included) 100,000. Assessed valuation, real 1,615,585. Total valuation 1898 1,832,578. Tot. tax rate (per \$1,000) '98 \$22.50. Population in 1890 was 3,871. Population 1898 (estimated) 4,800.

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

The town is in Norfolk County. LOANS.—When Due. WATER BONDS.—4s, F&A, \$85,000 Aug. 1, 1901 (\$10,000 each fifth yr. until paid). 4s, J&D, \$23,000 June 1, 1901. 4s, 7,000 1917 (\$5,000 each fifth year until paid). Int. paid by N. E. Tr. Co., Boston. Bonded debt May 1, 1898 \$85,000. Floating debt \$33,382. Total debt May 1, 1898 118,382. Sinking funds 13,529. Net debt May 1, 1898 104,853. Tax valuation 1898 4,000,012. Tot. tax (per \$1,000) '98 \$19.30. Assessment abt. 90% actual value. Population in 1895 was 4,574. Population in 1890 was 3,733.

ORANGE.—T. WESLEY BRIDGE, Treasurer.

This town is in Franklin County. LOANS.—When Due. WATER BONDS.—4s, M&S, \$134,000 \$1,000 yearly. SEWER BONDS.—4s, M&N, \$49,000 2,000 yearly. REFUNDED DEBT.—4s, F&A, \$3,100 775 yearly. SCHOOL HOUSE LOANS.—4s, F&A, \$33,920 part yearly. Bonded debt Feb. 1, '99 \$183,000.

Floating debt \$32,347. Total debt Feb. 1, 1899 215,347. Water debt (incl. above) 134,000. Tax valuation, real 2,384,805. Tax valuation, pers'n'l. 474,045. Total valuation 1898 \$2,858,850. Assessment about actual value. Total tax (per \$1,000) '98 \$20.00. Population in 1895 was 5,361. Population in 1890 was 4,568.

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

PEABODY.—This town is in Essex County.

LOANS.—When Due. ELECTRIC LIGHT BONDS 1892—4s, J&D, \$40,000 June 1, 1922. REFUNDING WATER BONDS—4s, M&N, \$48,000 1899-1910 (\$4,000 annually). Town notes, &c. \$87,700. Interest paid at City Treasury. Total debt Jan. 15, 1898 \$214,340. Water debt (included) 61,000. Net debt March 1, 1899 123,81. Tax valuation 1898 7,583,90. Total tax (per \$1,000) '98 \$17.4. Assessment same as actual value. Population in 1895 was 10,510. Population in 1890 was 10,158.

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

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

LOANS.—When Due. WATER LOANS.—4s, M&N, \$45,000 Nov. 1, 1908. 4s, M&N, 50,000 May 1, 1916. 4s, M&S, 75,000 \$5,000 yearly. 4s, 90,000 1899 to 1907. SEWER BONDS, 1893—4s, J&D, \$200,000 g. June 1, 1899 (\$1,000 due yearly) to June 1, 1918. Notes, 4s, 20,000 Demand. SCHOOL BONDS.—4s, M&N, \$190,000 1899-1914 (\$10,000 annually on May 15). City's bonds all payable in gold. Temporary loan Nov. '99 75,000. Bonded debt Mch. 1, '99 \$650,000. Floating debt Sept. 1, '98 97,900. Total debt Sept. 1, 1898 747,900. Water debt (included) 260,000. Tax valuation, real 11,478,550. Tax valuation, personal 3,313,196. Total valuation 1898 14,791,746. Total tax (per \$1,000) '98 \$17.80. Population in 1898 was 24,000. Population in 1890 was 17,261.

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

PROVINCETOWN.—SETH SMITH, Treasurer.

This town is in Barnstable County. LOANS.—When Due. SCHOOL BONDS.—4s, J&D, \$10,000 June 1, '99 to 1903 (\$2,000 due yearly). WATER BONDS.—4s, J&D, \$50,000 June 1, '99 to 1923 (\$2,000 due yearly). 4s, A&O, \$8,000 June 1, '99 to 1902 (\$2,000 due yearly). Total bond debt Jan. 1, '99 \$73,167. Floating debt \$14,650. Total debt Jan. 1, 1899 87,817. Assets 16,924. Net debt Jan. 1, 1899 70,893. Water debt (included) 60,000. Tax valuation, real 1,167,300. Tax valuation, personal 690,271. Total valuation, 1898 1,857,571. Tax rate (per \$1,000) '98 \$18.00. Population 1899 (est.) 4,555.

QUINCY.—H. A. KEITH, Mayor. JOHN O. HALL, Auditor.

This city is in Norfolk County. LOANS.—When Due. BRIDGES, 4s, J&J, \$2,000 July 1, '99. Parks, g., 45,000 '99 to '23. School 4s, 60,000 '99 to '06 (\$7,500 due yearly on July 1). Street 4s, J&J, \$70,155 '98 to '04. Mun'l debt 3 1/2 & 4 1/2 187,500 '99-'08. Street 4s, 16,000 July '99-'07. Sewer 4s, M&N 217,000 '99 to '37 (\$5,500 due yearly). Sewer 4s, A&O, \$97,500 1899-'37 (\$2,500 yearly on Oct. 1). Floating debt \$14,650. Total debt Jan. 1, 1899 87,817. Assets 16,924. Net debt Jan. 1, 1899 70,893. Water debt (included) 60,000. Tax valuation, real 1,167,300. Tax valuation, personal 690,271. Total valuation, 1898 1,857,571. Tax rate (per \$1,000) '98 \$18.00. Population 1899 (est.) 4,555.

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

RANDOLPH.—JOSEPH T. LEAHY, Treasurer.

This town is in Norfolk County. LOANS.—When Due. WATER WORKS.—4s, A&O, \$10,000 Apr. 1, 1902. 4s, A&O, 20,000 Apr. 1, 1907. 4s, A&O, 20,000 Apr. 1, 1912. 4s, A&O, 40,000 Apr. 1, 1917. 4s, M&N, 20,000 May 1, 1918. 4s, J&J, 25,000 July 1, 1922. 4s, J&J, 8,000 July 1, 1926. Interest payable at Boston. Bonded debt Jan. 1, 1898 \$143,000. Floating debt and accid't \$45,196. Total debt 188,196. Sinking funds, etc. 37,968. Net debt Jan. 1, 1898 150,228. Tax valuation, real 1,615,400. Tax valuation, personal 260,505. Total valuation 1898 1,875,905. Assessment is about actual value. Total tax (per \$1,000) '98 \$19.80. Population in 1895 was 3,694. Population in 1890 was 3,946.

READING.—E. N. HUNT, Auditor.

This town is in Middlesex County. LOANS.—When Due. ELECTRIC LIGHT BONDS—4s, A&O, \$6,000 Oct. 1, 1899 (\$1,000 due yearly) to Oct. 1, 1904. 4s, A&O, \$40,000 Oct. 1, 1905 (\$2,000 due yearly) to Oct. 1, 1924. 4s, May, \$11,200 May 1, 1899 (\$1,400 due yearly) to May 1, 1906. SCHOOL BONDS—4s, F&A, \$2,000 1899 to 1900 (\$1,000 due yearly). 4s, F&A, \$16,000 1901 to 1908 (\$2,000 yearly on Aug. 1). 4s, F&A, \$21,000 1909 to 1915 (\$3,000 due yearly). 4s, Mar., \$5,000 Mar. 9, 1901. 4s, May, \$6,000 May 1, 1899 (\$2,000 due yearly) to May 1, 1901. WATER BONDS—4s, J&D, \$119,000 1899 to 1915 (\$7,000 yearly on June 1). 4s, J&D, \$4,000 1916 to 1922 (\$12,000 yearly on June 1). 4s, J&D, \$10,000 June 1, 1923. 4s, J&D, 2,000 June 1, 1924. Interest payable in Boston. Tem. loan, Nov. 1899 40,000. Bonded debt Jan. 1, '99 \$327,200. Floating debt 39,209. Total debt Jan. 1, 1899 366,409. Tax valuation, real 3,646,641. Tax valuation, personal 397,798. Total valuation 1898 4,044,439. Assessment about actual value. Total tax (per \$1,000) '98 \$18.00. Population in 1895 was 4,710. Population in 1890 was 4,088.

REVERE.—G. ARTHUR TAPLEY, Treasurer.

This town is in Suffolk County. LOANS.—When Due. SCHOOL LOAN—4s, \$90,000 1899 to 1916. SEWER LOAN—4s, \$15,000 Sept. 1, 1899. 4s, F&A, 21,000 1899 to 1919. 4s, 5,500 1908. STREET LOAN—4s, \$33,512 1899-1908. TOWN HALL NOTES—4s, \$96,000 1899 to 1918. SUNDRY PURPOSES—4s, \$11,320 1899 to 1901. Total debt Feb. 1, 1899 \$272,332. Tax valuation, real 9,703,175. Tax valuation, personal 250,000. Total valuation 1898 9,953,175. Total tax (per \$1,000) '98 16.40. Population in 1895 was 7,437. Population in 1890 was 5,668. INTEREST is payable in Boston at the Fourth National Bank.

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

Table with columns: LOANS—When Due. DEFICIENCY BONDS— M&N, \$4,000...1899-1900. FIRE ENGINE BONDS— M&N, \$4,000...1899-1902. FUNDING NOTES— \$16,000...May 1, '99 to '06. SCHOOL BONDS— M&N, \$6,000...May 1, '99-02. STREET BONDS— M&S, \$1,000...Sept., 1899.

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

SALEM.—{ JAMES B. NICHOLS, Auditor. FRANK A. NEWELL, Treasurer.

Table with columns: LOANS—When Due. ARMORY BONDS— M&S, \$1,000...March 1. CANAL STREET— M&N, \$18,000...May 1, 1899. HIGH SCHOOL BONDS— F&A, \$33,600...Aug., 1899. IMPROVEMENT LOAN— F&A, \$36,000...Aug. 1, 1899. MUNICIPAL LOAN— J&D, \$57,000...June 1, 1899.

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

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Dec. 1, 1898. Dec. 1, 1897. Dec. 1, 1896. Total debt... \$1,251,706. Sinking funds, &c... \$364,713.

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

Table with columns: Years. Real. Personal. Additional. Total. Tax per \$1,000. 1898... \$18,551,600. 1897... \$18,166,200.

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

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

Table with columns: LOANS—When Due. COUPON NOTES— \$7,500...May 1, 1899. WATER LOAN— \$7,000...1899 to 1900. SCHOOL-HOUSE LOAN— \$8,500...1899 to 1903.

SOMERVILLE.—{ PROCTOR, Mayor. JOHN F. COLE, Treasurer.

Table with columns: LOANS—When Due. CITY BONDS— A&O, \$72,000...Oct. 1, 1899. PAVING BONDS— A&O, \$70,000...Oct. 1, 1899. SEWER BONDS— J&J, \$16,000...July 1, 1899.

Table with columns: LOANS—When Due. SEWER BONDS—(Con.)— J&J, \$6,000...July 1, 1901. WATER WORKS— M&N, \$72,000...1899-1916.

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each. TOTAL DEBT Etc.— May 1, 1898. Jan. 1, 1898. Jan. 1, 1897.

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

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

Table with columns: Years. Real. Personal. Total. Rate of Tax per \$1,000. 1898... \$16,957,500. 1897... \$16,363,625.

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

SOUTHBRIDGE.—JOHN A. HALL, Treasurer.

Table with columns: LOANS—When Due. Tax valuation, real... \$2,791,316. School-house notes... \$36,000. Sewer notes... 14,785.

SPENCER.—ERASTUS JONES, Town Treasurer.

Table with columns: LOANS—When Due. GENERAL DEBT BONDS— J&J, \$12,000...July 1, 1900. SEWER BONDS— J&J, \$17,000...July 1, 1904.

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 \$1,000), \$19.00.

SPRINGFIELD.—{ DWIGHT O. GILMORE, Mayor. E. T. TIFFT, Treasurer.

Table with columns: LOANS—Interest. Principal. City buildings, g'd, 1892... 4g J & J July 1, 1902. City notes engine house '96... 4 M & N Nov. 1, 1899.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each. INTEREST payable at First Nat. Bank, Boston and City Treasury.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Dec. 10, '98. Dec. 10, '97. Total bonded debt... \$2,547,000. Total indebtedness... \$2,595,073.

CITY PROPERTY.—The city values its property at \$5,421,649; including \$1,950,384 for property of water department. In year 1898 water receipts were \$219,926; payment for construction and repairs, \$58,081; interest on water loans, \$92,500; balance to be credited to the sinking fund, \$69,345.

ASSESSED VALUATION.—Real estate is taken at about 90 per cent cash value:

Table with columns: Years. Real. Personal. Total. Tax per \$1,000. 1898... \$52,022,570. 1897... \$50,344,460.

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

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

This town is in Middlesex County.

Table with columns: LOANS—, When Due., Amount. Includes entries for Armory Loan, Sewer Bonds, and Town Notes.

Table with columns: TOWN NOTES—(Con.), Amount. Includes entries for J&D bonds, Tax valuation, and Population.

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

SUFFOLK COUNTY.—See City of Boston.

SWAMPSCOTT.—This town is in Essex County.

Table with columns: LOANS—, When Due., Amount. Includes entries for Water Bonds, Sewer Bonds, and Town Notes.

Table with columns: TOWN NOTES—(Con.), Amount. Includes entries for Assessed valuation, Total valuation, and Population.

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

This city is in Bristol County.

Table with columns: LOANS—, When Due., Amount. Includes entries for City Bonds, Fire Station Bonds, School Bonds, Electric-Light Bonds, Sewer Bonds, and Street Improvement.

Table with columns: LOANS—, When Due., Amount. Includes entries for Water Bonds, Municipal Notes, and Sewer Notes.

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

TURNERS FALLS.—

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

Table with columns: LOANS—, When Due., Amount. Includes entries for Water Bonds and Sewer Bonds.

Table with columns: TOWN NOTES—(Con.), Amount. Includes entries for Net debt, Tax valuation, and Population.

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

WAKEFIELD.—T. J. SKINNER, Treas.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., Amount. Includes entries for Municipal Light Loan, Armory Loan, Miscellaneous Loans, and School Loan.

Table with columns: SCHOOL LOAN—(CON.), Amount. Includes entries for A&O bonds, Tax valuation, and Population.

INTEREST is payable at the Central National Bank, Boston.

WALPOLE.— F. O. PILSBURY, Treasurer. H. E. CRAIG, Clerk.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., Amount. Includes entries for School Note, Water Bonds, and Water note.

Table with columns: TOWN NOTES—(CON.), Amount. Includes entries for Total debt, Tax valuation, and Population.

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

WALTHAM.— G. L. MAYBERRY, Mayor. E. J. SANDERSON, Treasurer.

This city is in Middlesex County.

Table with columns: LOANS—, When Due., Amount. Includes entries for City Bonds.

Table with columns: CITY BONDS (CON.—), Amount. Includes entries for J&D bonds, Tax valuation, and Population.

Table with columns: LOANS—, When Due., Amount. Includes entries for J&J bonds, Public Park Bonds, Surface Drainage Bonds, and Sewer Bonds.

Table with columns: WATER BONDS—, Amount. Includes entries for J&J bonds, A&O bonds, and Bonded debt.

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

WARE.—A. F. RICHARDSON, Treasurer.

This town is in Hampshire County.

Table with columns: LOANS—, Amount. Includes entries for High School loan, Sewer loan, Macadam road loan, and Water debt.

Table with columns: TOWN NOTES—, Amount. Includes entries for Total debt, Tax valuation, and Population.

WATERTOWN.—CHAS. W. STONE, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., Amount. Includes entries for Bridge Notes, School House Notes, Sewer Notes, and Temporary loan.

Table with columns: TOWN NOTES—, Amount. Includes entries for J&J bonds, M&N bonds, F&A bonds, and Water Bonds.

INTEREST is payable at the Fourth National Bank, Boston.

WAYLAND.—HENRY F. LEE, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., Amount. Includes entries for Refunding Bonds, Bonded debt, and Floating debt.

Table with columns: TOWN NOTES—, Amount. Includes entries for Sinking fund assets, Net debt, Tax valuation, and Population.

WEBSTER.—O. SHUMWAY, Treasurer.

Webster is in Worcester County.

Table with columns: LOANS—, When Due., Amount. Includes entries for Water Loan and Total debt.

Table with columns: TOWN NOTES—, Amount. Includes entries for Tax valuation, Tax rate, and Population.

WELLESLEY.—ALBERT JENNINGS, Treasurer.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., Amount. Includes entries for Building Road, Electric-Light Plant, School Houses, and Water Works.

Table with columns: TOWN NOTES—(CON.), Amount. Includes entries for Water Works, M&S bonds, and Population.

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

WESTBORO.—O. K. NEWTON, Treas.

This town is in Worcester County.

Table with columns: LOANS—, When Due., Amount. Includes entries for Municipal Debt, Water Bonds, and Sewer Bonds.

Table with columns: TOWN NOTES—, Amount. Includes entries for Library Notes, Sewer Bonds, and Interest payable.

Table with columns: Location, Total Debt, Assessed Valuation, Tax Rate, Population. Lists various Rhode Island towns and their financial statistics.

(6) Or the notes, bonds or drafts of individuals or corporations secured by the public notes, stocks or bonds of any State of the United States, or of any town or city or of any school district or fire district in any New England State, or by the stock or bonds of any corporation which may be deemed to be safe, or by mortgage on real estate.

Concerning Sections 55 and 56, the first appears to give savings institutions quite extensive powers as to making and keeping deposits in commercial banks. When so kept, however, they are to be kept "payable on demand whether drawing interest or not." The two sections are subjoined.

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

SECTION 56.—No money shall be loaned by any institution for savings to any trustee, director or other officer of such institution.

For the other provisions of the law as they now are we would refer our readers to the Revised Statutes of 1896.

State of Rhode Island.

DEBT, RESOURCES, ETC.

Admitted as a State - - - - - One of Original Thirteen
Total area of State (square miles) - - - - - 1,085
State Capital - - - - - Newport and Providence
Governor (term expires last Tues. May, 1900), Elisha Dyer
Sec. of State (term exp. last Tues. May, 1900), C. P. Bennett
Treasurer (term expires last Tues. May, 1900), Walter A. Read
Legislature meets annually the last Tuesday in May at Newport, and holds an adjourned session the following January at Providence. There is no limit as to the length of session.

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

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Lists various state loans and their details.

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

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

INTEREST is payable in Providence at the Rhode Island Hospital Trust Company on all loans except that due in 1938, which is payable at the Industrial Trust Co., Providence.

TOTAL DEBT, SINKING FUNDS ETC.—

Table with columns: January 1—, 1899, 1898, 1897, 1895. Lists total funded debt, sinking funds, and net debt.

The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive \$50,000 yearly.

TAX VALUATION.—The assessed valuation of real estate in Rhode Island in 1898 was \$308,967,317; personal property, \$81,915,263; total \$390,912,580. Tax rate (per \$1,000) in 1898 was \$1.80.

Table with columns: POPULATION OF STATE.—In 1790, 68,825. Since then: 1895, 1890, 1885, 1880. Lists population statistics.

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

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

SECTION 21. No town shall, without special statutory authority therefor, incur any debt in excess of three per centum of the taxable property of such town, including the indebtedness of such town on the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a new note or bond, for a pre-existing debt, or for money borrowed and applied to the payment of such pre-existing debt, is excepted from the provisions of this section, and the amount of any sinking fund shall be deducted in computing such indebtedness."

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 follows:

- SECTION 54. Institutions for savings shall invest their receipts—
(1) In public stocks or bonds of any State or of the United States,
(2) Or in any bank stock, or in notes or bonds of any town or city,
(3) Or in notes of any school district or fire district in any New England State,
(4) Or in such corporate stocks or bonds as they may deem safe and secure,
(5) Or they may discount notes, bonds or drafts of individuals or corporations, with two other responsible endorsers, sureties or guarantors,

CITIES, COUNTIES AND TOWNS

STATE OF RHODE ISLAND.

BRISTOL.—GEORGE H. PECK, Treasurer.

This town is the capital of Bristol County.

Table with columns: LOANS—, When due, Tax valuation, personal, Total valuation 1898, etc. Lists Bristol town loans and statistics.

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

BURRILLVILLE.—P. O. HAWKINS, Treasurer.

This town is situated in Providence County.

Table with columns: LOANS—, When Due, Total debt Feb. 1, 1899, etc. Lists Burrillville town loans and statistics.

CENTRAL FALLS.—HENRY G. THRESHER, Mayor, C. A. REYNOLDS, Treasurer.

This city, recently organized, assumed the debt of the old fire district (which is now a part of the city) and a part of the debt of the town of Lincoln. Property consisting of land, buildings, water and sewer equipment to the value of \$564,000 is owned by the city.

Central Falls is in Providence County.

Table with columns: LOANS—, When Due, Bonded debt Jan. 15, 1899, etc. Lists Central Falls town loans and statistics.

INTEREST is paid at Industrial Trust Company of Providence.

CRANSTON.—This town is in Providence County.

Table with columns: LOANS—, When Due, Sinking fund Apr., 1897, etc. Lists Cranston town loans and statistics.

CUMBERLAND.—This town is in Providence County.

Table with columns: LOANS—, When Due, Sinking fund, etc. Lists Cumberland town loans and statistics.

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

Table with columns: LOANS—, When Due, Bonded debt Mar. 1, '99, etc. Lists East Providence town loans and statistics.

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

EAST PROVIDENCE FIRE DISTRICT.—Providence Co'ty.

The water-works system of this district has been purchased by the East Providence Water Company, subject to the outstanding debt of the district.

Table with columns: LOANS—, When Due, 4 1/2 per cent, J & J, \$100,000, etc. Lists East Providence Fire District loans.

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

JOHNSTON.—

This town is in Providence County. On June 1, 1898, a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence. The commission appointed to apportion the debt to be assumed by the city of Providence report that the city's share of the net debt is \$255,720.64, leaving \$101,677.48 as the town debt remaining. Bonds Nos. 1 to 100 and 151 to 191 (all inclusive) remain as an obligation of the town of Johnston, and interest will be paid when due by the Union Trust Co. as usual. The debt given below is for the old town prior to division.

Table with columns: LOANS—, When Due., Net debt June 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about actual value, Town tax (per \$1,000) '98, Population in 1895 was, Population in 1890 was, Population in 1880 was.

INTEREST is payable by the Union Trust Company, Olneyville.

LINCOLN.— { ALFRED E. SHERMAN, Treasurer. CHARLES F. EASTON, Clerk.

This town is in Providence County.

Table with columns: LOANS—, When Due., Assessed valuation, real, Assessed valuation, per l., Total valuation 1898, Population in 1895 was.

NARRAGANSETT PIER.—E. S. TAYLOR, District Treasurer.—Narragansett Pier is in Washington Co.

Table with columns: LOANS—, When Due., Total debt Jan. 1, 1899, Town has no water debt, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Total tax (per \$1,000) '98.

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

Newport is situated in the county of the same name.

Table with columns: LOANS—, When Due., SEWER BONDS—, When Due., SEWER AND STREET IMPROVEMENTS, PARK BONDS—, PUBLIC IMPROVEMENTS, SCHOOL HOUSE—, Assessed valuation, real, Assessed valuation, per l., Total valuation 1898, Assessment about actual value, Tax rate (per \$1,000) '98, Population 1895, Population 1890.

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

CITY PROPERTY.—The city owns real estate valued by tax assessors at \$488,022; other property, \$183,398. Limit of indebtedness, 3 per cent of valuation.

NORTH PROVIDENCE.—J. OGDEN, Treas.

This town is in Providence County.

Table with columns: LOANS—, When Due., Assessed valuation, real, Assessed valuation, per l., Total valuation 1898, Assessment about actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1899 (est.).

PAWTUCKET.— { WILLIAM J. CRONIN, Mayor. FRANK M. BATES, Treasurer.

Pawtucket is in Providence County.

Table with columns: LOANS—, When Due., GENERAL DEBT BONDS—, SEWER BONDS—(Con.), WATER BONDS—, SEWER BONDS 1893—, Assessed valuation, real, Assessed valuation, per l., Total valuation 1898, Assessment about actual value, Population 1890, Population 1895.

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

TOTAL DEBT, ETC.—The bonded debt on October 1, 1898, was \$4,101,000; floating debt, \$594,820; total debt, \$4,695,820; sinking fund, \$487,529; net debt, \$4,208,291. Of this amount \$1,111,360 was for water.

ASSESSED VALUATION in 1898 of real estate was \$28,242,400; personal property, \$5,113,800; total, \$33,356,200; tax rate per \$1,000 for 1898 is \$16.50. In 1882 the total valuation was \$16,267,764.

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

The city is situated in Providence County, which has no debt. On June 1, 1898, a portion of the town of Johnston, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence, and the latter was to assume \$255,720.64 of the net debt of the old town of Johnston.

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

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

Table with columns: JOHNSTON BONDS—, School Dist. No. 15, Town bonds, do.

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

INTEREST on the bonds is payable as follows:

Table with columns: Title of Loan, Interest, where payable.

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

Table with columns: Bonded debt (incl. water d't), Floating debt, Total debt, Sinking funds, etc.

Net debt, Water debt (included above).

The debt of the city of Providence, less the sinking fund and water debt, is 3.63 per cent of the assessed valuation of the city.

The notes representing the floating debt on March 1, 1899, were all held by the Commissioners of the Sinking Funds and were issued for and are chargeable to the following accounts:

Table with columns: Sewerage, Special highway loan, Weybosset Bridge and river walls, Davies Park land and improvement, Blackstone Park improvement loan, School-houses, etc., Casino, Central Office Fire Alarm, Davies Park improvement loan account, Water-works construction, Johnston Annexation.

Total \$1,140,616

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

The loans, for the redemption of which sinking funds are held by the commissioners, and the amounts of the sinking funds Jan. 1, 1899, are shown by the following table:

Table with columns: City hall and sewer loan, Public improvement loan, Water loans, Sewer loan, Park loan, Highway loan, Johnston School District No. 15, Johnston School District No. 11.

Total sinking funds Jan. 1, 1899. \$4,499,212.00

WATER WORKS.—The water works construction account to Oct. 1, 1898, amounted to \$6,885,513.03. In year 1897-98 income from water rents, etc., was \$524,677.74; cost of maintenance \$84,123.76; interest on water loans, \$350,915.56; surplus, \$88,638.42.

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

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

The tax rate in 1898 included State tax of \$1.80 and city tax \$14.70. POPULATION—The population for 1898 is estimated at 166,000 in 1890 it was 132,043; in 1880 it was 104,856; in 1870 it was 68,904.

SOUTH KINGSTOWN.—J. A. ALLEN, Treas. This town is in Washington County.

Table with columns: LOANS—When Due, IMPROVEMENT BONDS—When Due, and Tax valuation, real. Includes entries for J&D bonds, floating debt, and assessed valuation.

The above bonds become due yearly in amounts of \$5,000 and \$6,000 alternately. On December 15, 1899, \$6,000 will be taken up.

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

TIVERTON.—This town is in Newport County.

Table with columns: LOANS—When Due, Assessed valu. personal, Total assessed value, Assessment at full value, Tax rate, and Population.

WARREN.—CHARLES W. GREENE, Treasurer. This town is in Bristol County.

Table with columns: LOANS—When Due, Assessed valuation, real, Assessed valuation, per l, Total valuation, Assessment abt. 80% actual value, Tax rate, and Population.

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

WESTERLY.—JAMES M. PENDLETON, Treas. This town is in Washington County.

Table with columns: LOANS—When Due, Tax valuation, person'l, Total valuation, Tax, and Population. Includes entries for J&J bonds, water loan, and school district.

INTEREST is payable at the United States Mortgage & Trust Co., New York City.

WOONSOCKET.—GEO. W. GREENE, Mayor. S. P. COOK, Treasurer.

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

Table with columns: LOANS—When Due, REFUNDING WATER BONDS—When Due, and PAR VALUE OF BONDS—When Due. Includes entries for J&D bonds, sewer bonds, and water bonds.

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

INTEREST is payable in Woonsocket only. CITY PROPERTY—The city owns real estate and personal property valued at \$1,207,000.

TOTAL DEBT, ETC.—Table with columns: Oct. 1, 1898, Oct. 1, 1897, Oct. 1, 1896, Oct. 1, 1895. Includes Total funded debt and Civil list funds.

ASSESSED VALUATION.—Assessed value formerly about \$21,446 per cent of actual value; now believed to be higher.

Table with columns: Years, Tax valuation, and Tax valuation. Includes entries for 1893, 1894, 1897, 1898, 1896, and 1895.

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

No County, City, Town, Borough or other Municipality, shall ever subscribe to the capital stock of any railroad corporation, or become the purchaser of the bonds, or make donation to, or loan its credit in aid of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any Town or City to protect by additional appropriations of money or credit any railroad debt contracted prior to the adoption of this amendment.

The foregoing is explicit and comprehensive, covering every municipality. There are no general restrictions in the Revised Statutes; whatever restrictions have been made from time to time are contained in enabling acts and in city charters.

As to towns, we notice that there is a general law granting them unlimited power to issue bonds. According to section 140, chapter 23 of the Revised Statutes, "when any town shall have made appropriations or incurred debts, or shall hereafter make appropriations or incur debts exceeding ten thousand dollars, it may issue bonds, either registered or with coupons attached, or other obligations, payable at such times and at such annual rate of interest not exceeding 6 per cent, "payable annually or semi-annually, as it shall determine," &c. Cities have had no such general authority conferred upon them.

Exemption from taxation has been accorded by general statute to certain bonds issued by cities and towns to aid in the construction of railroads; and this exemption has been extended to new bonds issued for the purpose of redeeming or providing a fund to redeem the railroad aid bonds above referred to. This exemption is found in Section 3,820, Chapter 241 of the Revised Statutes (last clause of Section), and the bonds there named are those "issued by any town or city in aid of the "construction of the railroads of the Connecticut Western Railroad Company, the New Haven Middletown & Willimantic Railroad Company, the Shepaug Valley Railroad Company, the Connecticut Valley Railroad Co., the Connecticut Central Railroad Company, or either of "them." All railroads which are in whole or in part in the State are taxed by the State under Section 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 June 19, 1889, and found in the "Public Acts" for that year.

POPULATION OF STATE.—Population has been as follows: Table with columns: Year, Population.

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—At the session in 1897 material changes were made in the provisions regulating the investment of the deposits of the savings banks of Connecticut. These are mainly contained in section 1,800 of the General Statutes of the State. It seems that this section was remodeled and the list of securities enlarged in 1889, then was amended in 1893, and has, as stated, now again been amended in 1897. The amending act of 1897 is entitled "An Act concerning investments by Savings Banks", and is as follows. The separation into paragraphs and the figures in brackets which number and begin the paragraphs we have inserted so that those who need to refer to or use any particular portion of the section can more readily find the part desired; otherwise we give the section as it reads and was passed, preserving even the punctuation.

Section 1800 of the General Statutes, as amended by Chapter CXXIX of the public acts of 1893, is hereby amended to read as follows: Savings banks may invest— [As we go to press, a material amendment to the Section (7) with reference to railroad investments is under consideration by the Legislature—see editorial article elsewhere in this number.]

(1) Not exceeding twenty per centum of their deposits and surplus in notes secured by the pledge of stocks or bonds as collateral security: provided, said stocks or bonds shall have paid dividends or interest of not less than three per centum per annum during the two years next preceding that in which the respective loan is made; or by the pledge of any stocks, bonds, or other obligations which, under the provisions of this act, can be purchased by savings banks; and may invest not exceeding twenty per centum of their deposits and surplus in notes, each of which shall be the joint and several obligation of two or more parties, all residents of this State.

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

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

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

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

(6) Or in the bonds of any other incorporated city located in any of the States mentioned in this act, having not less than twenty thousand inhabitants, as ascertained by the United States or State census, or any municipal census taken by authority of the State next preceding such investment; provided, the amount of the bonds of said city, including the issue in which such investment is made and its proportion (based on the valuations contained in the assessment for taxation next preceding such investment) of the county and town debt, after deducting the amount of its water debt, and the negotiable securities in the sinking funds which are available for payment of its bonds, does not exceed seven per centum of the valuation of property in said city as assessed for taxation next preceding such investment; provided, always, that the State or city issuing said bonds has not defaulted payment of any of its funded indebtedness or interest thereon within fifteen years next preceding the purchase of such bonds by the savings

State of Connecticut.

ITS DEBT, RESOURCES, Etc.

Table with columns: Admitted as a State, 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:

Table with columns: NAME AND PURPOSE, Interest—Rate Pay'le, Principal—When Due, Outstanding. Includes entries for War loan, renewal 1882 c & r, and 1885 bonds.

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

bank; but this act shall not be held to authorize the investment of any funds in "special assessment bonds" or "improvement bonds", so called, which are secured only on the property benefited, except in those States where such bonds are by law a direct and primary obligation of the city issuing the same;

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

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

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

It would seem according to the foregoing amendment of section 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 upon their property, unless the same shall be accompanied by the individual guarantee of some responsible party or parties, or by other collateral security of equal value to the amount of the sum loaned, and the directors or trustees of any such bank consenting to any loan contrary to the provisions of this section shall be held individually responsible to the full extent of such loan.

Sec. 1804. No savings bank having more than twenty-five thousand dollars deposits shall loan on personal security to any one person, company, or interest, more than three per cent of its deposits at the time of making such loan.

Sec. 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 entered upon the records of said bank, and said record shall be at all times open to the inspection of the corporators and auditors of said bank and the Bank Commissioners, and be prima facie evidence of the truth of the statements therein contained.

TRUST FUNDS—HOW LOANED OR INVESTED—We find in Section 495 of the General Statutes the following liberal provisions providing that trust funds may be loaned or invested in the same securities savings banks are authorized to invest in.

Sec. 495.—Trust funds, unless it is otherwise provided in the instrument creating the trust, may be loaned on the security of mortgages on unincumbered real estate in this State, double in value the amount loaned, or may be invested in such mortgages or in the bonds or loans of this State, or of any town, city, or borough of this State, or in any bonds, stocks, or other securities which the savings banks in this State are or may be authorized by law to invest in, or may be deposited in savings banks incorporated by this State.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CONNECTICUT

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

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

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

ANSONIA.—FRANKLIN BURTON, Mayor. FRED M. DREW, Treasurer. Ansonia is in New Haven County. By an act of the Connecticut Legislature of 1893 the borough, town and fire district of this name were consolidated to form the present city.

Table with columns: LOANS—When Due, Demand notes, Total debt Feb. 1, 1899, Sinking fund, Tax valuation 1899, Assessment about actual value, Tax rate (per \$1,000) '99, Population in 1890 was, Population in 1899 (est.).

BETHEL.—WILLIAM H. JUDSON, Treasurer.

Table with columns: LOANS—When Due, Total debt Oct. 1, 1898, Assessed valuation, real, Assessed valuation, per l., Total valuation 1898, Assessment about actual value, Tax rate (per \$1,000) 1898, Population in 1890 was.

BETHEL.—H. H. WOODMAN, Treasurer.

Table with columns: LOANS—When Due, Floating debt, Total debt Feb. 1, 1899, Tax valuation 1898, Estimated actual value, Borough tax rate (per \$1,000) '95-00, Population in 1890 was, Population in 1899 (est.).

BLOOMFIELD.—A. R. WELLS, Clerk.

Table with columns: LOANS—When Due, Sinking fund, Net debt Feb. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment from actual value, Tax rate (per \$1,000), Population in 1895 was, Population in 1890 was.

BRIDGEPORT.—BERNARD KEATING, Auditor.

Table with columns: LOANS—When Due, Bonded debt Apr. 1, '99, Floating debt, Total debt Apr. 1, '99, Sinking fund, Net debt Apr. 1, '99, Assessed valuation 1898, Assessment about actual value, Tax rate (per \$1,000) '99, Value city property, Population 1890, Population 1899 (est.).

BRISTOL.—C. S. TREADWAY, Treasurer.

Table with columns: LOANS—When Due, Floating debt, Total debt, Sinking funds, Net debt Jan. 1, 1899, Tax valuation 1899, Assessment is actual value, Town tax (per \$1,000) '99, Interest paid at Bristol Nat. Bk., Population in 1880 was.

BROOKLYN.—THEODORE D. POND, Clerk.

Table with columns: LOANS—When Due, Total debt Sept. 14, '98, Sinking fund, Net debt Sept. 14, 1898, Total valuation 1897, Tax rate (per \$1,000) 1897, Population in 1890 was.

CANTON.—J. H. BIDWELL, Treasurer.

Table with columns: LOANS—When Due, Cash, sinking fund, etc., Net debt, Sept. 15, 1898, Assessed valuation 1898, Assessment about 65% actual value, Tax rate (Town) per M., 1897, Population 1890, Population 1897 (est.).

CHATHAM.—A. H. CONKLIN, Auditor.

Table with columns: LOANS—When Due, Assets, Net debt Oct 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment from actual value, Tax rate (per \$1,000), Population in 1890 was.

OPTIONAL.—Ten thousand dollars of the 4 per cent bonds are subject to call after 10 years and \$10,000 after 15 years. TAX FREE.—All of the town's bonds are exempt from taxation. INTEREST payable at Central National Bank, Middletown, Conn.

CITY OF MERIDEN BONDS.

Table listing Meriden bonds including Loans, City Impr'm't Bonds, Funding Bonds, Sewer Bonds, and Water Bonds with their respective terms and amounts.

TOWN OF MERIDEN BONDS.

Table listing Meriden town bonds including War and High School bonds and assessed valuations.

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.

Table listing Middletown city debt including Loans, Funding Debt Bonds, Municipal Building, Sewer Bonds, and Town of Middletown Debt.

MILFORD.—This town is in New Haven County.

Table listing Milford town bonds including Loans, Town Bonds, and Assets.

NAUGATUCK.—JOHN M. PAGE, Treas.

Table listing Naugatuck town bonds including Loans, Refunding Bonds, and Town Bonds.

NEW BRITAIN.—MORRIS C. WEBSTER, Mayor.

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:

Table listing New Britain city debt including Loans, Sewer Bonds, Street Bonds, and Water Bonds.

TOWN OF NEW BRITAIN DEBT:

Table listing New Britain town debt including Town bonds, Total Debt, and Assessed Valuation.

NEW CANAAN.—FRANCIS M. BLISS, Treas.

New Canaan is in Fairfield County.

Table listing New Canaan town bonds including Loans, Railroad and War Bonds, and Assessed Valuation.

NEW HAVEN.—F. B. FARNSWORTH, Mayor.

This city is the county seat of New Haven County. By an act of the General Assembly the city, town and school district of New Haven were consolidated December 7, 1897, under one government, and the city assumes the assets and liabilities of the other two governments.

NEW HAVEN CITY BONDS

Table listing New Haven city bonds including Ridge Bonds, Boulevard Sewerage, Funding Bonds, and Library Bonds.

TOWN OF NEW HAVEN DEBT.

Table listing New Haven town debt including Air Line RR. bonds, East Haven, ref., Funding, Park bonds, do do, Quinipiac bridge, and War loan.

* Exempt from taxation. † Payment is provided for by sinking fund. For School District Debt see separate statement further below.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each except the town war bonds, part of which are for \$200 and \$500.

INTEREST on all issues is paid at the City Treasury, except that interest on the school district bonds is payable at the New Haven County National Bank at present.

TOTAL DEBT, SINKING FUND, ETC.—

Table showing total debt, sinking fund, and other financial metrics for New Haven.

The total indebtedness of the school district on December 1, 1895, was \$706,675. The district owns land appraised at \$1,191,298.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been approximately as follows, real estate being taken at "about 51 per cent actual value:"

Table showing assessed valuation and tax rates for New Haven from 1897 to 1899.

The Grand List does not include property estimated as follows on January 1, 1896:

Table listing property exemptions including Yale College, School-houses, Churches, State and city public property, and Railroad property.

POPULATION.—In 1890 population of the city was 85,981; in 1880 it was 62,882; in 1897 it was estimated at 110,000.

NEW HAVEN CITY SCHOOL DISTRICT.—Consolidated with the city of New Haven Dec. 7, 1897.

Table listing New Haven City School District bonds including Loans, Sewer Bonds, and Total Debt.

NEW HAVEN CO.—HIRAM JACOBS, Treasurer.

Table listing New Haven County bonds including Loans, Sewer Bonds, and Optional bonds.

NEW LONDON.—C. G. BECKWITH, Mayor.

The town and city are under one government and the following statement includes both.

Table listing New London town and city debt including Loans, Floating Debt Bonds, Park Bonds, School Bonds, and Sewer Bonds.

INTEREST on the bonds is payable at the office of the Treasurer.

NORWALK.—C. L. GLOVER, Mayor.

The town of Norwalk, in Fairfield County, contains the city of Norwalk, whose debt is included below. The city of South Norwalk whose statement is given under its own name is also in this town.

TOWN DEBT, VALUATION, ETC.

Table listing Norwalk town debt, valuation, and interest.

CITY DEBT, VALUATION, ETC.

Table listing Norwalk city debt, valuation, and interest.

INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank; other interest payable in Norwalk.

POPULATION.—Population of the town (including Norwalk and South Norwalk) was in 1890, 17,747; in 1880, 13,956; in 1870, 12,119.

NORWICH—H. W. TIBBITS, Treasurer.

Norwich is in New London County. The city and town have separate governments, keep separate accounts and have separate debts.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes entries for City of Norwich Debt, Court house, Funding bonds, Sinking fund bonds, Water fund bonds, Refunding water bonds.

Table for Town of Norwich Debt. Columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Court house bonds, Town debt bonds, Town deposit fund.

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.

Table showing Total Debt for a series of years (1898-1894). Columns: Year, Total bonded debt of city, Certificates outstanding, Total, Balance in treasury, Net debt on May 15, Water debt included above, The sinking fund receives yearly.

CITY PROPERTY.—The city owned property in 1898 valued at \$1,073,995. This included buildings, fire department, etc., as well as water works, which were held at \$800,000.

Table for Assessed Valuation. Columns: Years, Real Estate, Personal Property, Total, City Tax per \$1000. Shows data from 1899 down to 1880.

ASSESSED VALUATION.—Property assessed "at 3/4 cash value." The town grand list on Oct. 1, 1895, was \$13,769,187; tax rate per \$1,000 1898, \$6.50, this being additional to city tax as above given.

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

ORANGE.—WALTER A. MAIN, 1st Selectman. DONALDSON S. THOMPSON, Treasurer.

Table for Loans and Funding Bonds. Columns: When Due, Tax valuation 1899, Assessment, Total tax, Population 1890, Population 1880, Population 1899 (est.).

PLAINFIELD.—S. L. ADAMS, Treasurer.

Table for Loans. Columns: When Due, Total debt Sept. 1, 1897, Tax valuation 1898, Tax rate, Population 1890.

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

PORTLAND.—CHAS. H. EDWARDS, Treas'r

Table for Loans and Refunding Bonds. Columns: When Due, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population 1890.

PRESTON.—CHARLES H. BARNES, Treasurer.

Table for Loans and War and Bridge Bonds. Columns: When Due, Tax valuation, Total valuation, Tax valuation 1898, Assessment, Total tax, Population 1890.

PUTNAM.—JAMES W. MANNING, Treasurer.

Table for Loans. Columns: When Due, Tax rate, Population 1890, Population 1897 (est.), City Debt.

RIDGEFIELD.—Ridgefield is in Fairfield County.

Table for Loans and Funding Bonds. Columns: When Due, Tax valuation 1897, Total tax, Population 1897 (est.), Population 1890.

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

Table for Loans and Sewer Bonds. Columns: When Due, Total bond debt, Interest payable, Assessed valuation, Assessed valuation '98, Assesment '98, Tax rate.

SIMSBURY.—A. S. CHAPMAN, Treasurer.

Table for Loans and Railroad Bonds. Columns: When Due, Total debt, Tax valuation, Assessment, Total tax, Population 1890, Population in 1880, Floating debt, Tax Free, Interest.

SOUTHINGTON.—E. G. LEWIS, Treasurer

Table for Loans. Columns: When Due, Assessed valuation, Assessed valuation per \$1,000, Total valuation, Assessment, Tax rate, Population 1899 (est.), Population 1890.

SOUTH NORWALK.—DR. J. M. COBURN, Mayor. W. L. SMITH, Ch. F. Com.

Table for Loans and Water Bonds. Columns: When Due, Assessed valuation, Assessed valuation '97, Assessment, City & town tax, Population 1898 (est.), Pop. of town in 1890.

SPRAGUE.—PETER S. COTE, Treasurer.

Table for Loans and Town Bonds. Columns: When Due, Net debt, Tax valuation, Assessment, Total tax, Population 1890, Population 1895 (estimated).

STAMFORD (City).—This city is in Fairfield County.

Table for Loans and Sewer Bonds. Columns: When Due, Bonded debt, Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Assessment, City's tax rate, Population.

STAMFORD (Town).—W. D. DASKAM, Treas.

Table for Loans and Town Hall Bonds. Columns: When Due, Bonded debt, Floating debt, Total debt, Sinking funds, Net debt, Tax valuation, Assessment, Town tax, Population.

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

Table for Loans and War Bonds. Columns: When Due, Tax valuation, Tax rate, Population (local est.), Population 1890, Total debt, Tax valuation 1898, Borough tax, Population 1895 (estimated).

SUFFIELD.—WM. L. LOOMIS, Clerk.

Table for Loans. Columns: When Due, Total debt, Assessed valuation, Tax rate, Population 1890, Population 1898 (est.).

THOMASTON.—ARTHUR J. HINE, Treasurer.

Table for Loans and Town Hall Bonds. Columns: When Due, Tax valuation, Tax valuation personal, Tax valuation 1898, Assessment, Total tax, Population 1890, Population in 1897 (est.).

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES.

INDEX FOR THE MIDDLE STATES, CITIES, Etc.

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State of New York.

ITS
DEBT, RESOURCES, Etc.

Admitted as a State - - - - - One of Original Thirteen
 Total area of State (square miles) - - - - - 50,203
 State capital - - - - - Albany
 Governor (term expires January 1, 1901) - Theodore Roosevelt
 Sec'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 paid at the average of \$1,000,000 per year, and practically wiped out.

At the November election in 1895 the proposition to issue bonds of the State to the amount of \$9,000,000, for the purpose of enlarging and improving the Erie Canal, the Champlain Canal, and the Oswego Canal, was submitted to the voters and carried. These bonds have all been issued to date, but \$500,000 have been paid from the proceeds of the tax levied for a sinking fund, leaving outstanding March 1, 1899, \$8,500,660, which, with the \$440,000 Comptroller's Certificates and \$400,000 Adirondack Park Bonds and \$400,000 Defense Bonds, a total of \$9,685,666, constituted the State's indebtedness on March 1, 1899.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.		
Canal bonds, g., reg., 1896..	3g.	J&J	Jan. 1, 1906		\$1,270,000
Do do do 1897..	3g.	J&J	Jan. 1, 1912		4,000,000
Do do do 1898..	3g.	J&J	Jan. 1, 1913		3,230,000
Adirondack Pk. Bonds, 1898	3½	F&A	1907-1908		400,000
Public Defense Bonds, 1898	3½	M&N	{ Nov. 1, 1902-'05 } { \$100,000 yearly }		400,000
Comptroller's Certificates..			1900 to 1906		*385,000

* Due \$55,000 annually.

STATE DEBT FOR OVER FIFTY YEARS.—Below we give the amount of the State debt on Sept. 30 in the years named.

1898.....	\$9,340,660	1889.....	\$6,774,854	1863.....	\$29,784,124
1897.....	5,765,660	1888.....	6,965,354	1858.....	33,735,668
1893.....	660	1883.....	8,473,854	1853.....	24,288,568
1894.....	885,855	1878.....	9,154,054	1848.....	23,937,248
1891.....	2,927,655	1873.....	36,530,406	1843.....	25,257,268
1890.....	4,964,304	1868.....	44,968,786	1838.....	11,256,152

TAX VALUATION.—The following shows the State's valuation &c., for a series of years.

Year.	Valuation.		State Tax.		
	Real Estate.	Personal.	Total Equalized Rate per \$1,000.	Total Levied.	
1898.	\$4,349,801,526	\$548,809,493	\$4,898,611,019	\$2.08	\$10,189,111
1897.	4,041,826,586	465,159,108	4,506,985,694	2.67	12,033,652
1896.	3,908,853,377	459,859,526	4,368,712,903	2.69	11,751,358
1895.	3,841,582,748	450,499,419	4,292,082,167	3.24	13,906,346
1894.	3,761,679,384	438,202,694	4,199,882,058	2.18	9,155,742
1893.	3,626,645,093	411,413,856	4,038,058,949	2.58	10,418,192
1892.	3,526,645,815	405,095,684	3,931,741,499	1.98	7,784,848
1891.	3,298,323,931	382,159,067	3,779,393,746	1.37	5,196,666
1890.	2,899,899,062	324,783,281	3,224,682,343	2.34	8,619,748
1886.	1,960,352,703	407,427,399	2,367,780,102	2.95	9,512,812
1875.	1,532,720,907	434,280,278	1,967,001,185	6.00	14,206,680
1870.	1,418,132,885	441,987,915	1,860,120,770	7.26½	14,285,976
1859.	1,097,564,524	307,349,155	1,404,913,679	5.62½	10,463,179
1859.				2.50	3,512,284

DEBT LIMITATION—STATE.—The new Constitution has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the subject.

State credit not to be given.—SECTION 1. The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation.

State debts, power to contract.—SEC. 2. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed one million of dollars; and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained, or to repay the debt so contracted, and to no other purpose whatever.

State debts to repel invasions.—SEC. 3. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

Limitation of legislative power to create debts.—SEC. 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by a law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within eighteen years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law, shall remain in force and be irrevocable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability, shall be applied to the work or object specified in the act authorizing such debt or liability, or for the repayment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on, within three months after its passage, or at any general election when any other law, or any bill, or any amendment to the Constitution, shall be submitted to be voted for or against.

Sinking Fund, how kept and invested.—SEC. 5. The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.

DEBT LIMITATION.—CITIES, COUNTIES, TOWNS AND VILLAGES.—The new Constitution of New York State puts a general and uniform limit to the power of all counties and cities of the State to contract and put out their obligations, leaving to the Legislature to fix the debt-making power of villages and towns only. These provisions are found in Article 8, Section 10. We give that section in full. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need to refer to or use any particular portion can the more readily find the part desired. With that exception we give Section 10 of Article 8 as it reads, preserving even the punctuation.

(1) No county, city, town or village shall hereafter give any money or property, or loan its money or credit to or in aid of any individual, association or corporation, or become directly or indirectly the owner of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law.

(2) No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared by the assessment rolls of said county or city on the last assessment for State or county taxes prior to the incurring of such indebtedness; and

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW YORK

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

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

GENERAL BONDED DEBT.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, and Outstanding. Lists various bonds like P. O. site, Public Market, Public build'g bonds, etc.

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

STREET IMPROVEMENT BONDS

Principal and interest paid by holders of property benefited.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, and Outstanding. Lists street improvement bonds like Delaware Ave, Hawk St, etc.

The total amount of street improvement bonds outstanding on Mar. 1, 1899, was \$787,370

WATER DEBT.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, and Outstanding. Lists water debt for various streets like Water, do, do, etc.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The street improvement bonds, amounting to \$787,370 on Mar. 1, 1899, are not included.

Table with columns: Mar. 1, 1899, Nov. 1, 1898, Nov. 1, 1897, Nov. 1, 1896. Rows include General bonds, Water bonds, Total bonds, Sinking funds, Net debt.

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, \$6,852,750.

ASSESSED VALUATION.—Property is assessed about full value.

Table with columns: Years, Real, Assessed Valuation Personal, Total, Rate of Tax per \$1,000. Lists years from 1846 to 1898.

POPULATION.—In 1892 population was 97,120; in 1890 93,313; in 1880 90,758. The estimate for 1899 was 100,000.

ALBANY COUNTY.—E. L. BARCKLEY, Treas.

County seat is the city of Albany.

Table with columns: LOANS—When Due, LOANS—When Due. Includes CITY HALL, COUNTY COURT HOUSE, WAR LOAN, REFUNDING 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.

Table with columns: LOANS—When Due, Stock in Utica & Bl'k R., MORRISTOWN & PHILA. RR., etc.

INTEREST is payable at Jefferson County Nat. Bank, Watertown, N. Y.

AMSTERDAM.—{ Z. S. WESTBROOK, Mayor. NICHOLAS FLEIG, Treasurer.

This city is in Montgomery County.

Table with columns: LOANS—When Due, BRIDGE STR. IMP. BONDS, FUNDING BONDS, SCHOOL BONDS, SEWER BONDS, WATER BONDS.

INTEREST is paid at the National Park Bank of New York City.

ANDES.—J. F. SCOTT, Supervisor.

This town is in Delaware County. It contains village of same name.

Table with columns: LOANS—When Due, REPUNDED DEBT, Ass'd valuat'n, personal, etc.

AUBURN.—{ ORLANDO LEWIS, Mayor. J. P. JAECKEL, Treasurer.

This city is the county seat of Cayuga County. In 1894 the city purchased the plant of the Auburn W. W. Co. for \$425,000.

Table with columns: LOANS—When Due, LOCAL IMPROVEMENT BONDS, SOUTHERN CENTRAL RR., WATER BONDS 1894.

INTEREST on the railroad bonds is payable at City Treasurer's office; on school bonds by Board of Education; on water bonds at the office of the Mercantile Trust Co., New York.

TOTAL DEBT.—The city's total bonded debt on Mar. 1, 1898, was \$789,407, including a water debt of \$381,000.

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

CATTARAUGUS CO.—WM. ELY, Treasurer.

Little Valley is the county seat. REFUNDING BONDS—When Due. Assessed valuation '98. \$25,201,250

CAZENOVIA.—P. H. DONNELLY, President. A. E. FITCH, Village Clerk.

Cazenovia is in Madison County. LOANS—When Due. Tax valuation, real. \$796,075

CHARLOTTE.—P. M. SCHWARTZ, Clerk.

This village is in Monroe County. Sewer bonds, 4 1/2s. \$15,000. Assessed valuation per l. \$80,600

CHESTER.—J. E. NOONAN, Clerk. D. IRLAND, Treasurer.

This village is in Orange County. LOANS—When Due. Total valuation 1898. \$506,125

COBLESKILL.—IRVING VAN VARIC, Mayor. A. C. KILMER, Treasurer.

This village is in Schoharie County. LOANS—When Due. Village has no sinking fund.

COHOES.—MILLER HAY, Chamberlain.

This city is in Albany County. LOANS—When Due. WATER BONDS—7s, J&J, \$30,000. July 1, 1899

COLLEGE POINT—See New York City.

COLUMBIA CO.—GEORGE H. MACY, Treasurer.

County seat is Hudson. LOANS—When Due. REFUNDING BONDS—4 & 3 1/2s, Mar. 1, \$14,000. 1900-1901

CORNING.—F. J. BANTLEY, City Clerk.

This town, including the city of the same name, is in Steuben County. LOANS—When Due. CITY BRIDGE BONDS—4s, F&A, \$8,500. Feb., 1898-1908

CORTLANDVILLE.—

This town, including Cortland village, is in Cortland County. LOANS—When Due. Paving bonds 4s, \$14,776. 10-20yrs.

DELHI.—This town is in Delaware County.

LOANS—When Due. WATER LOAN—4s, M&N, \$60,000. Total debt Mar. 1, 1898. \$258,000

DEPEW.—This village is in Erie County.

LOANS—When Due. Net debt Jan. 1, 1898. \$83,200

DUNKIRK.—ALEXANDER WILLIAMS, Mayor. W. C. BAUMGARTNER, Clerk.

This city is in Chataqua County. LOANS—Amt. Outstand'g. School bonds. \$89,000

ELMIRA.—EDGAR DENTON Mayor. M. H. MURPHY, City Clerk.

Elmira is the capital of Chemung County. LOANS—When Due. PARK BONDS (ELD. PK.)—3s, r, M&S, \$3,500 b. Sept. 1, '99

a \$1,000 each. b \$500 each. f A single bond for \$4,000. g \$5,000 each. c Coupon r Registered.

The only provision for paying the city's indebtedness as it matures is direct taxation, excepting the cemetery bonds, which are paid from cemetery funds.

TOTAL DEBT.—The subjoined statement shows Elmira's total bonded debt on the dates indicated:

Assessed valuation.—Assessed valuation is about two-thirds actual value.

Table with columns: Years, Real Estate, Personal Property, Total, City Tax per \$1,000. Rows for years 1898, 1897, 1895, 1890, 1880.

POPULATION.—In 1892 population was 29,911; in 1890 it was 29,708; in 1880 it was 20,541. In 1898, estimated, 42,000.

ERIE COUNTY.—JNO. W. NEFF, Auditor. WADSWORTH J. ZITTEL, Treas.

County seat is Buffalo. LOANS—When Due. COUNTY BONDS—7s, J&J, \$300,000. 1899-1907

FAR ROCKAWAY.—See New York City.

FLATBUSH.—See New York City.

FLATLANDS.—See New York City.

FLUSHING.—See New York City.

FREDONIA.—{ GEO. R. MOORE, Mayor. H. L. CUMMING, Treasurer.

This village is in Chautauqua County.

Table with columns: LOANS—, When Due., Total debt Feb. 1, 1899., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Assessment abt. 80% actual value., Total tax (per \$1,000) '98., Population 1890, Population 1899 (estimated).

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

GENESEO.—W. W. KILLIP, Treasurer.

This village is in Livingston County.

Table with columns: LOANS—, When Due., Sinking fund., Net debt Feb. 1, 1899., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Assessment about 4/5 actual value., Total tax (per \$1,000) 1898., Population 1898 (est.), Population 1890 was.

Accrued interest on sinking fund not included in above figures. INTEREST on the sewer bonds is payable in Schenectady; on the water bonds in New York City.

GLENS FALLS.—{ WM. M. HASKELL, President. HERBERT HORTON, Treasurer.

This village is in Warren County.

Table with columns: LOANS—, When Due., Interest payable in Glens Falls., Bonded debt Jan. 1, 1899., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assess. valuation abt. 3/5 actual value., Vil. tax (per \$1,000) 1899., Population in 1890 was, Population in 1899 (est.).

GLENS FALLS UNION FREE SCHOOL DISTRICT.—

Table with columns: LOANS—, When Due., Bonded debt Jan. 1, '99., Assessed val'n '98 (est.), Population 1899 (est.).

GLOVERSVILLE.—{ C. S. CUMMINGS, Mayor. O. L. EVEREST, Chamberlain.

Gloversville, which is situated in Fulton County, was incorporated a city March 19, 1890, having theretofore formed part of the town of Johnstown. On the separation the city was assigned a portion of Johnstown's debt. (See Johnstown.)

Table with columns: LOANS—, When Due., LOANS—, When Due., RAILROAD BONDS—(Con.), SCHOOL BONDS—, WATER LOAN—.

INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Gloversville; on all other issues at the Fourth National Bank, New York.

TOTAL DEBT, ETC.—The city's total debt on Feb. 3, 1899 was \$344,900. Water debt (included) \$171,500. The city has no sinking fund.

WATER WORKS.—Net earnings from water works for year ending February 1, 1899, were \$17,329.74.

ASSESSED VALUATION was formerly 1/3 actual value, but in 1897 was greatly increased.

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

State and county tax rate in 1898 was \$6 00; city tax proper, \$9.80; average school tax, \$6.70; total, \$22.50.

POPULATION, according to State census of 1892, was 14,694. The population in 1890 was 13,845; in 1880 it was 7,133; in 1870 it was 4,518. According to local estimate population in 1899 was 18,500.

GOUVERNEUR.—M. P. ABBOTT, Clerk.

This village is in St. Lawrence County.

Table with columns: LOANS—, When Due., Equal'd valuation 1898., Assess't abt. 70 p. c. actual value., City tax rate (per \$1,000) '98., Population in 1890 was., Population 1898 (est.).

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.

Table with columns: LOANS—, When Due., Assessed valuation, per l. \$260,600, Total valuation 1898., Tax rate (per \$1,000) 1898., Bonded debt Jan. 2, '99., Assessed valuation, real.

GREENE COUNTY.—JUDSON A. BETTS, Tr.

County seat is Catskill.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Tax valuation 1898., Tax rate per (\$1,000) '98., Population in 1892 was., Population in 1890 was.

HAMDEN.—This town is in Delaware County.

Table with columns: LOANS—, When Due., Total debt Jan. 1, 1898., Assessed valuation, real., Assessed valuation, personal., Total valuation 1897., Total tax per \$1,000 1897., Population in 1892 was., Population in 1890 was.

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City.

HANCOCK.—This town is in Delaware County.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Assessed valuation 1897., Equalized valuation., Total tax per \$1,000 '97., Population in 1897 (est.), Population in 1890 was.

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, Lawrence, Rockaway Beach and Seaford villages.

On Jan. 1, 1898, that portion of the town lying "westerly of a straight line drawn from the southeasterly point of the town of Flushing through the middle of the channel between Rockaway Beach and Shelter Island, in the county of Queens, to the Atlantic Ocean," became part of New York City, under the Greater New York Charter. The amount of the outstanding bonds of this town which will be chargeable to the City of New York has not yet been judicially determined.

Table with columns: LOANS—, When Due., Stewart fund., Net debt Dec., 1896., Ass'd valuation, real., Ass'd valuation, personal., Total valuation 1897., State & Co. tax per \$1,000 '16 40, Present population about., Population in 1892 was., Population in 1890 was.

(For debts of Hempstead School Districts see "Additional Statements" 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 the sale of common lands to the late A. T. Stewart, the town owned Long Beach and some thousands of acres of meadow land.

HERKIMER.—{ JOHN METZLER, President. BENNETT MORRIS, Treas.

This village is in Herkimer County.

Table with columns: LOANS—, When Due., WATER WORKS—, ELECTRIC-LIGHT PLANT—, SEWER BONDS—, SCHOOL BONDS—.

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.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Assessment 75% of actual value., Village tax rate (per M.) '97, Population in 1890 was., Population in 1880 was., Population in 1898 (est.).

INTEREST is payable at the First National Bank of Hoosick Falls.

HORNELLSVILLE.—SIDNEY OSSOSKI, C. C'k.

This city is in Steuben County.

Table with columns: LOANS—, When Due., Bonded debt May 23, '98., Assessed valuation, real., Assessed valuation, per l., Total valuation 1898., Assessment about actual value., Tax rate (per \$1,000) 1898., Population in 1890 was., Population in 1898 (est.).

HUDSON.—{ ALEX. R. BENSON, Treasurer. WM. S. HALLENBECK, Clerk.

The city of Hudson was incorporated in 1785. It is the county seat of Columbia County.

Table with columns: LOANS—, When Due., 4s, M&N, \$6,000, CEMETERY BONDS—, DEFICIENCY BONDS—.

Greater New York Bonds—(Con.)

Table with columns: NAME AND PURPOSE, Rate, Payable, Interest, Principal, When Due, Outstand'g. Includes entries like 'Repaving streets', 'Dept. Correction bldgs', 'Health Dept. bldgs', etc.

BOROUGH OF MANHATTAN AND THE BRONX. DEBT OF OLD CITY OF NEW YORK.

In the following statement loans wholly in the sinking fund are distinguished by s. f. prefixed to the amount outstanding. Loans exempt from taxation have a paragraph mark (¶) added to the title of the loan.

Table with columns: NAME AND PURPOSE, Rate, Payable, Interest, Principal, When Due, Outstand'g. Includes entries like 'Additional Water Stock', 'Armory bonds', 'City Improvement', etc.

Boroughs of Manhattan and the Bronx—(Con.)

Table with columns: NAME AND PURPOSE, Rate, Payable, Interest, Principal, When Due, Outstand'g. Includes entries like 'Harlem R. Br. "Wash'n"', 'do do "Ship Canal"', 'do do do do', etc.

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ct. Payable), Principal (When Due), and Outstanding. Includes sections for CONSOLIDATED STOCK, LOANS, and a section secured by special sinking fund.

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ct. Payable), Principal (When Due), and Outstanding. Includes sections for LOANS, PAYABLE FROM ASSESSMENTS OR FROM THE SINKING FUND, ANNEXED TERRITORY BONDS, and PAR VALUE OF BONDS.

Boroughs of Manhattan and the Bronx.—(Con.)

The annexed table shows the old city's net debt as it was on the first day of January of each of the following years:

Table with 5 columns: Year, Net Debt (1899-1904), and Net Debt (1885-1888). Rows include years 1899 to 1894.

SINKING FUNDS.—The total sinking fund assets of the old city (Manhattan and the Bronx) on Jan. 1, 1899, were \$95,731,052.

Table with 3 columns: Sinking Fund Redemption I, Sinking Fund Redemption II, Total. Rows include N. Y. City bonds and Cash.

The totals of the various issues having a lien on these sinking funds, and the order of their lien, are shown in the following:

Table with 2 columns: Issue Description and Total Amount. Rows include total issues having a first lien, consolidated stock, and total issues payable.

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

Table with 4 columns: Years, Real Estate, Personal Estate, Total Assessed Value, Rate of Tax. Rows include years 1898 to 1887.

The total appropriations of the old city for 1896 amount to \$46,496,571, including \$4,402,009 for State taxes.

POPULATION.—Estimated by Health Department, August 28, 1897, at 1,999,801. In 1892 the population was 1,801,739.

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 on January 1, 1896.

Debt city of Brooklyn, including annexed towns, and debt of Kings County, as constituted prior to January 1, 1898:

Table with 2 columns: Description and Amount (Jan. 1, 1899). Rows include payable from sinking funds, investments, cash, and net debt.

LOANS

Table with 5 columns: Name and Purpose, Interest Rate, Payable, When Due, Principal, Outstanding. Rows include arrears, county taxes, bridge bonds, Brooklyn City bonds, New York Bridge, and various other loans.

Borough of Brooklyn.—City of Brooklyn.—(Con.)

Table with 5 columns: Name and Purpose, Interest Rate, Payable, When Due, Principal, Outstanding. Rows include loans for New York Bridge, terminal improvements, county deficiency, improvement bonds, park bonds, sewerage, and various municipal loans.

Borough of Queens.—(Con.)

LONG ISLAND CITY.

This was formerly a city in Queens County.

Table listing various bonds for Long Island City, including LOANS, STATION HOUSE BONDS, GENERAL IMPROVEMENT BONDS, WATER LOAN, REFUNDING WATER LOAN, ENGINE HOUSE BONDS, FUNDING DEBT BONDS, and REVENUE BONDS.

(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds. (*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents. PAR VALUE.—Bonds are in \$1,000 and \$500 pieces. INTEREST is payable by the city of New York. Arrangements will be made to pay coupons at a local bank.

TOWN OF FLUSHING.

Table listing bonds for Town of Flushing, including ROAD BONDS, DRAINAGE BONDS, BRIDGE BONDS, REFUNDING BONDS, CAUSEWAY BONDS, and SCHOOL DISTRICTS.

TOWN OF FLUSHING

Table listing bonds for Town of Flushing, including LOANS, DISTRICT NO. 1-4, and VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

Table listing bonds for Village College Point, including LOANS, IMPROVEMENT BONDS, FUNDING BONDS, WATER BONDS, and WATER BONDS.

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

Table listing bonds for Village of Flushing, including LOANS, ASSESSMENT BONDS, FUNDING BONDS, STREET BONDS, WATER BONDS, and WATER BONDS.

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

Table listing bonds for Village of Whitestone, including LOANS, WATER BONDS, FIRE DEPT. BONDS, IMPROVEMENT BONDS, and SEWER BONDS.

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 determined. (See debt under separate heads elsewhere.)

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

(See note above under Hempstead.)

Table listing bonds for Town of Hempstead School Districts, including LOANS, DISTRICT NO. 18-23, and DISTRICT NO. 27-29.

Borough of Queens.—(Con.)

VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD.

Table listing bonds for Village of Arverne-by-the-Sea, including LOANS, DRAINAGE BONDS, BUILDING BONDS, and IMPROVEMENT BONDS.

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

Table listing bonds for Village of Far Rockaway, including LOANS, IMPROVEMENT BONDS, SEWER BONDS, and SEWER BONDS.

VILLAGE OF ROCKAWAY BEACH—TOWN OF HEMPSTEAD.

Street Improvement Bonds—5s., 1902 to 1920.....\$57,000

TOWN OF JAMAICA.

Table listing bonds for Town of Jamaica, including LOANS, SCHOOL BONDS, and ROAD BONDS.

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

Table listing bonds for Village of Jamaica, including SEWER BONDS, STREET BONDS, and SCHOOL DISTRICTS.

TOWN OF JAMAICA SCHOOL DISTRICTS.

Table listing bonds for Town of Jamaica School Districts, including LOANS, DISTRICT NO. 1-11, and DISTRICT NO. 7—(Con.).

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

Table listing bonds for Village of Richmond Hill, including LOANS, STREET AND SIDEWALK BONDS, FIRE BONDS, and VILLAGE HALL BONDS.

TOWN OF NEWTOWN.

Table listing bonds for Town of Newtown, including LOANS, ROAD BONDS, BRIDGE BONDS, CAUSEWAY BONDS, and REFUNDING BONDS.

NEWTOWN SCHOOL DISTRICTS.

Table listing bonds for Newtown School Districts, including LOANS, DISTRICT NO. 1-14, and DISTRICT NO. 13-14.

BOROUGH OF RICHMOND.

COUNTY OF RICHMOND.

Table listing bonds for County of Richmond, including LOANS, COUNTY BONDS, FUNDING BONDS, ROAD BONDS, and ROAD BONDS.

CASTLETON SCHOOL DISTRICTS.

Table listing bonds for Castleton School Districts, including LOANS, DISTRICT NO. 1-5, and DISTRICT NO. 5-5.

VILLAGE OF EDGEWATER—TOWN OF CASTLETON.

Village Hall Bonds—4s. 1901.....\$15,000

VILLAGE OF PORT RICHMOND—TOWN OF CASTLETON.

Boulevard Certificates of Indebtedness—6s. 1899 to 1902.....\$5,952

VILLAGE OF TOTTEVILLE—TOWN OF CASTLETON.

Table listing bonds for Village of Totteville, including LOANS, WATER BONDS, SEWER BONDS, and ROAD BONDS.

Borough of Richmond.—(Con.)
TOWN OF MIDDLETOWN.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for REFUNDING BONDS and MIDDLETOWN SCHOOL DISTRICTS.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 1 and TOWN OF NORTHFIELD.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 2 and NORTHFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 1 and DISTRICT NO. 3.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 4 and DISTRICT NO. 5.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 6 and DISTRICT NO. 7.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 8 and DISTRICT NO. 9.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 10 and DISTRICT NO. 11.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 12 and DISTRICT NO. 13.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 14 and DISTRICT NO. 15.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 16 and DISTRICT NO. 17.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 18 and DISTRICT NO. 19.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 20 and DISTRICT NO. 21.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 22 and DISTRICT NO. 23.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 24 and DISTRICT NO. 25.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 26 and DISTRICT NO. 27.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 28 and DISTRICT NO. 29.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 30 and DISTRICT NO. 31.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 32 and DISTRICT NO. 33.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 34 and DISTRICT NO. 35.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 36 and DISTRICT NO. 37.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 38 and DISTRICT NO. 39.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 40 and DISTRICT NO. 41.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 42 and DISTRICT NO. 43.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 44 and DISTRICT NO. 45.

Table with columns: LOANS—When Due, ROAD BONDS—When Due. Includes entries for DISTRICT NO. 46 and DISTRICT NO. 47.

INTEREST is payable at the Ogdensburg Bank. TAX FREE.—All bonds are exempt from city taxes.

OLEAN.—{ G. HOWARD STRONG, Mayor.
CHAS. KEENAN, Clerk.

Olean is in Cattaraugus County and was incorporated as a city April 25, 1893, succeeding the village of Olean.

Table with columns: LOANS—When Due, SEWER BONDS—When Due. Includes entries for CITY BUILDING and PAVING BONDS.

Table with columns: LOANS—When Due, SEWER BONDS—When Due. Includes entries for WATER WORKS BONDS.

Table with columns: LOANS—When Due, SEWER BONDS—When Due. Includes entries for DISTRICT NO. 1 and DISTRICT NO. 2.

For debts of Olean School Districts see "Additional Statements" at end of New York State.

ONEONTA.—{ JOHN W. BREWER, President.
B. W. HOYE, Clerk.

This village is in Otsego County.

Table with columns: LOANS—When Due, SEWER BONDS—When Due. Includes entries for DISTRICT NO. 1 and DISTRICT NO. 2.

ONONDAGA CO.—N. GRUMBACH, Treas.

County seat is Syracuse.

Table with columns: LOANS—When Due, SEWER BONDS—When Due. Includes entries for VOLUNTEER BONDS.

OSWEGO.—A. H. FAILING, City Chamberlain.

This city is in Oswego County.

Table with columns: LOANS—When Due, RAILROAD BONDS—When Due. Includes entries for CITY BONDS.

INTEREST is payable at the Am. Exch. Nat. Bank of New York.

OSWEGO COUNTY.—THOMAS MOORE, Treas.

County seats are Oswego and Pulaski.

Table with columns: LOANS—When Due, RAILROAD BONDS—When Due. Includes entries for COUNTY BONDS.

INTEREST on the funding bonds is payable New York City.

OVID.—D. P. SEELEY, Clerk.

This town is in Seneca County.

Table with columns: LOANS—When Due, TAX VALUATION. Includes entries for PENN. & SODUS BAY RR.

OYSTER BAY.—WILLIAM H. JONES, Supervisor.

This town is in Nassau County.

Table with columns: LOANS—When Due, TAX VALUATION. Includes entries for DISTRICT NO. 1.

OGDENSBURG.—{ EDGAR A. NEWELL, Mayor.
WM. M. STEPHENS, Treasurer.

This city is in St. Lawrence County.

Table with columns: LOANS—When Due, TAX VALUATION. Includes entries for HIGHWAY BONDS.

PEEKSKILL.—EDWARD H. OSBORN, Treasurer.

This village is in Westchester County.

Table with columns: LOANS—When Due, TAX VALUATION. Includes entries for WATER BONDS.

PLATTSBURG.—A. GUIBORD, Mayor.

Table with columns: LOANS—Renewal Bonds, School Bonds, Water Bonds; When Due; Total debt Jan. 1, 1899; Assessed valuation, real; Tax rate; Population 1890 and 1892.

PORT CHESTER.—JOHN W. McCARTY, President. NICHOLAS DUFFY, Treasurer.

Table with columns: LOANS—Street-Improvement Bonds, Sewer Bonds, Building Bonds; When Due; Total debt Jan. 1, '99; Floating debt; Assessed valuation; Tax rate; Population 1890 and 1898.

PORT JERVIS.—Port Jervis is in Orange County.

Table with columns: LOANS—Sewer Bonds; When Due; Total debt Feb. 1, 1898; Total valuation 1897; Assessment about 3/4 actual value; Total tax; Population 1890 and 1898.

POTSDAM.—GEO. W. BIXBY, President. S. C. CRANE, Clerk.

Table with columns: LOANS—Water Bonds, Drainage Bonds; When Due; Total debt Jan. 17, 1898; Valuation, real; Valuation, personal; Total assessed valuation; Population 1890 and 1898.

INTEREST on the water bonds is payable at the United States Bank, New York City; on the others in Potsdam.

POUGHKEEPSIE.—ISAAC W. SHERRILL, Mayor. C. S. HOWLAND, Chamberlain.

Table with columns: LOANS—Water Bonds, Railroad Bonds, Falkkill Improvement Bonds, Deficiency Bonds, Sewer Bonds; When Due; Sewer Bonds (Con.); HIGH SCHOOL BONDS; BOUNTIES; Total debt; Assessed valuation; Tax rate; Population 1890 and 1898.

INTEREST is payable at Falkkill National Bank, Poughkeepsie.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—Tot. funded debt (incl. water debt); Water debt, included above.

CITY PROPERTY.—The city owns buildings valued at \$200,000.

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

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

POPULATION.—In 1892 population was 23,196; in 1890 it was 22,206; in 1880 it was 20,207; in 1870 it was 20,080.

QUEENS CO.—CHAS. L. PHIPPS, Treasurer.

County seat is Long Island City. A good part of the county is now included in the Greater New York, and a bill changing name to Nassau County has become a law. Act took effect January 1, 1899. The amount of the outstanding bonds of this county which will be chargeable to the city of New York has not yet been judicially determined.

Table with columns: LOANS—Flushing Highway, Gold Bonds, Funding Bonds, Building Bonds, Road Bonds; When Due; ROAD BONDS—Total debt Dec. 1897; Real val'n inside N. Y.; Real val'n outside N. Y.; Pers'l val'n inside N. Y.; Pers'l val'n outside N. Y.; Total val'n inside N. Y.; Total val'n outside N. Y.; Population 1892 and 1890.

RENSELAER.—JOHN F. MUNGER, Treas.

This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Rensselaer County.

Table with columns: LOANS—Broadway Bonds, Paving Bonds; When Due; SEWER BONDS—Total debt Mar. 8, 1899; Assessed valuation '98; Total tax (per \$1,000) '98; Population 1899 (est.) and 1890 was.

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSELAER CO.—JOHN DON, Treasurer.

Table with columns: LOANS—Court-House Bonds, House of Industry Bonds, Sinking Fund Bonds, War Bonds (renewal); When Due; WAR BONDS (renewal)—Total debt Jan. 1, 1899; Tax valuation, real; Tax valuation, pers'l; Total valuation, 1898; Population 1892 and 1890.

INTEREST on the court-house bonds is payable at the office of the County Treasurer; on all other bonds at National State Bank, Troy.

RICHFIELD SPRINGS.—A. MONROE FREEMAN, Treasurer.

This village is in Otsego County.

Table with columns: LOANS—Sewer Bonds, Water Bonds, Refunding Bonds; When Due; WATER BONDS—Total debt Nov. 1, 1898; Water debt (included); Tax valuation, real; Tax valuation, personal; Total valuation, 1897; Assessment about 1/2 actual value; Total tax rate (per \$1,000); Population 1890 and 1894.

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.—GEO. E. WARNER, Mayor. S. B. WILLIAMS, Treasurer.

Rochester is the county seat of Monroe county.

Table with columns: LOANS—NAME AND PURPOSE, Rate, Payable, When Due, Principal, Outstanding; Bridge bonds, City Hall commission, Consolidated loan, East side trunk sewer, Funding, Park bonds, Refunding RR, Water w'ks, Temporary loan.

* \$5,000 each. † \$1,000 each.

INTEREST—With the exception of the City Hall Commissioners' loan, which is payable at the office of the City Treasurer, all bonds and interest are payable at the office of the Union Trust Co. of New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Rochester's total bonded debt, including the water debt.

Table with columns: Aug. 1, '98, Jan., 1898, Jan., 1897, Jan., 1896, July, 1894. Bonded debt, Water debt.

On January 1, 1898, the city had a sinking fund of \$336,261. In addition to the above debt the city had on August 1, 1898, a floating debt of \$1,497,200, consisting of outstanding notes and "contractors' acceptances," payable largely by assessments.

Genesee Valley Railroad refunding loan, due from 1896 to 1903, is provided for by excess of receipts from lease to N. Y. L. E. & W. R.R. after interest on the loan is paid.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have at different periods been as follows, real estate being assessed at from 60 to 80 per cent of actual value.

Table with 4 columns: Years, Real Estate, Personal Property, Rate of Tax per \$1,000. Rows from 1898 to 1880.

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.

Table with 3 columns: Loans (When Due), Road Bonds (When Due), and other financial data.

ROME.—{ A. S. WHITE, Mayor. { J. H. CARROLL, Chamberlain.

Table with 3 columns: Loans (When Due), School Bonds (When Due), and other financial data.

The total tax rate given above includes State, county and town tax, \$8.29; city tax, \$8.40; school tax, \$4.37.

PAR VALUE.—The water and sewer bonds are for \$1,000 each; all others \$500 each.

ST. JOHNSVILLE.—{ HARRY WALRATH, Prest. { H. F. STICHEL, Clerk.

Table with 3 columns: Loans (When Due), Water Bonds (When Due), and other financial data.

INTEREST is payable at St. Johnsville and Kingston.

ST. LAWRENCE CO.—M. R. SACKETT, Treas.

Table with 3 columns: Loans (When Due), Court House Bonds (When Due), and other financial data.

INTEREST is payable at County Treasurer's office, Gouverneur.

SALINA.—G. BAXTER, Supervisor.

Table with 3 columns: Loans (When Due), Syracuse North RR Bonds (When Due), and other financial data.

INTEREST is payable by the Union Trust Co., New York City.

SARATOGA CO.—B. B. GRIPPIN, Treasurer.

Table with 3 columns: Loans (When Due), County Bonds (When Due), and other financial data.

The foregoing bonds are coupon bonds for \$1,000 each.

INTEREST is payable at the Co. Treasurer's office, Saratoga Springs.

SARATOGA SPRINGS.—JAS. D. McNULTY, Clerk.

Table with 3 columns: Loans (When Due), Floating Debt Bonds (When Due), and other financial data.

(For debt of Saratoga Springs "town," see additional statements end of New York State.)

TOTAL DEBT, ETC.—The bonded debt of the village on Feb. 1, 1899, was \$322,000; floating debt, \$10,000; total debt, \$332,000, water debt (included in total), \$184,000.

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 1/4 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 50,000.

SCHENECTADY.—{ JACOB W. CLUTE, Mayor. { JOS. H. BERNARDI, Treasurer.

This city is situated in the county of the same name, and was incorporated in 1798.

Table with 4 columns: Loans (Name and Purpose, Interest Rate, Principal When Due, Outstanding). Rows for School, Sewer, S. & S. RR, Street Improvements, Water, and Promissory notes.

Temporary loan for street improvements, \$8,824.

PAR VALUE OF BONDS.—These bonds are all in \$1,000 pieces.

INTEREST is payable at the office of the City Treasurer

TOTAL DEBT, ETC.—The city's total debt on March 1, 1897, was \$880,830. The net debt on June 1, 1894, was \$329,000; on July 1, 1893, it was \$352,766; on March 1, 1891, it was \$352,128.

ASSESSED VALUATION.—The city's assessed valuation (from 1/2 to 2/3 actual value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Assessed Valuation, Rate of Tax per \$1,000. Rows from 1898 to 1880.

POPULATION.—In 1892 population was 22,558; in 1890, 19,857; in 1880, 13,655; in 1870, 11,026.

SENECA FALLS.—M. C. GOULD, Supervisor.

Table with 3 columns: Loans (When Due), Refunding Bonds (When Due), and other financial data.

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SING SING.—This village is in Westchester County.

Table with 3 columns: Loans (When Due), Improvement Bonds (When Due), and other financial data.

SODUS.—This town is in Wayne County.

Table with 3 columns: Loans (When Due), Sinking fund assets, and other financial data.

SPRINGVILLE.—IRA W. SMITH, Clerk.

This village is in Erie County.

Table with columns: LOANS—, When Due., WATER BONDS—, Total debt, Assessed valuation, Total tax, Population.

SYRACUSE.—(JAMES K. MCGUIRE, Mayor. M. Z. HAVEN, City Clerk. E. F. ALLEN, City Treasurer.)

Syracuse is situated in Onondaga County.

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

PAR VALUE OF BONDS.—The bonds are in \$1,000, \$3,000 and \$5,000 pieces.

TAX FREE.—The local improvement bonds are exempt from taxation. INTEREST on the water bonds is payable at the office of the Metropolitan Trust Company, New York; on all other bonds at the office of the Union Trust Company, New York.

TOTAL DEBT, ETC.—The total bonded debt on Dec. 1, 1898, was \$6,225,100, including water debt, \$4,000,000, and local improvement bonds, \$611,600. The city has no floating debt and no sinking fund.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was \$67,531,651; of personal property, \$10,537,353; total, \$78,069,009; total tax rate 1896 (per \$1,000) \$19.904. Property is assessed at "about 75 per cent of its actual value."

POPULATION.—The population in 1890 was 88,143; in 1880 51,792; in 1877, estimated, 120,000.

TARRYTOWN.—F. A. RUSSELL, Treasurer.

This village is in Westchester County.

Table with columns: LOANS—, When Due., SEWER BONDS—, WATER BONDS—, Assessed valuation, Total valuation, Tax rate, Population.

THOMPSON.—This town is in Sullivan County.

Table with columns: LOANS—, When Due., RAILROAD BONDS—, Assessed valuation, Total valuation, Equalized valuation, Total tax, Population.

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.—D. C. BASCOM, Supervisor.

This village is in Essex County.

Table with columns: LOANS—, When Due., WATER BONDS—, Bonded debt, Assessed valuation, Total valuation, Tax rate, Village population.

TONAWANDA.—LEWIS GRANT, Treasurer.

This village is in Tonawanda Town, Erie County.

Table with columns: VILLAGE LOANS—, When Due., SEWER BONDS—, WATER BONDS—, STREET BONDS—, Total debt, Tax valuation, Assessed valuation, Population, Town debt, Town valuation, Town tax, Town population.

INTEREST is payable at the Seaboard Bank, New York City

TONAWANDA UNION FREE SCHOOL DISTRICT No. 3.—E. G. RIESTERER, Treasurer.

Table with columns: LOANS—, When Due., Assessed valuation, Total valuation, Assessment, Population.

TROY.—(FRANCIS J. MOLLOY, Mayor. JAMES W. COFFEY, Comptroller.)

Troy is situated in Rensselaer County.

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

WATER WORKS BONDS:—

Table with columns: Issue of, When Due., Maturity, Principal, Outstanding.

a Bonds for \$1,000 each. b Bonds for \$5,000 each. c Bonds for \$10,000 each. d Bonds for \$500, etc. y Bonds for \$1,000 and \$10,000

INTEREST is paid at office of City Chamberlain.

TOTAL DEBT, SINKING FUND, ETC.—

Table with columns: Total municipal debt, Sink. funds, Net municipal debt, Water debt additional, Sinking funds, Net water debt.

WATER BONDS.—The interest and principal of the water works bonds are provided for by the Water Commissioners from water rents.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being assessed at about full value.

Table with columns: LOANS—When Due., REDEMPTION BONDS—, PAVING BONDS—, STREET IMPROVEMENT—, PUBLIC BATH BONDS—, TAX RELIEF—, PUBLIC BUILDING AND DOCK—, WATER WORKS—, SCHOOL BUILDING—, NORTH BROADWAY BONDS—

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

INTEREST is paid at City Treasury.

BONDED DEBT, ETC.—The bonded debt of the city on July 1, 1898, was \$3,253,522, sinking fund assets, \$238,000; net debt, \$3,015,522.

CITY PROPERTY.—The city owns its water works, which prior to December 1, 1893, had cost it \$1,154,417 48.

DEBT LIMITATION.—The city's debt is limited by law to 10 per cent of the assessed valuation of real estate.

ASSESSED VALUATION.—The city's assessed valuation has been:

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

POPULATION.—In 1892 the population was 31,419; in 1890 it was 32,033; in 1880 it was 18,892; in 1898 (estimated) 43,000.

EXPLANATORY OF BONDS.—The redemption bonds were issued for purchase of lands bid in by the city at sales of property for non-payment of taxes and assessments, and the bonds are to be paid out of money received for redemption of lands so purchased.

ADDITIONAL STATEMENTS.

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

Main table with columns: City/Town, Total Debt, Interest, Maturity, Assessed Valuation, Population (1890). Lists numerous locations like Andover (V.), Angelica (T.), etc.

* Population estimated

By another act the banks also have the right to invest in railroad bonds under certain restrictions. The authorization was given by Section 2 of an act approved February 22, 1888. Subsequently (April 27, 1888,) this Section 2 was repealed. On March 27, 1889, however, it was again re-enacted. The section is as follows:

SECTION 2. That it shall be lawful for any savings bank in this State to invest its funds in first mortgage bonds of any railroad company which has paid dividends of not less than four per centum per annum regularly, on their entire capital stock, for a period of not less than five years next previous to the purchase of such bonds, or in any consolidated mortgage bonds of any such company authorized to be issued to retire the entire bonded debt of such company.

The other law referred to above passed in 1889 amending section 2 of the law of 1878 is as below. It relates to loans on collaterals:

SECTION 2. That hereafter it shall not be lawful for any saving institution in this State to loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, excepting upon the additional pledge of collateral security or securities, which collateral security or securities shall be of the same nature and character as those in which the money deposited may be invested, as directed in the first section of this act, or the capital stocks of national and State banks, or other corporations of this State, which have not defaulted in the payment of interest dividends within two years next proceeding the time of such loan, and then only to the extent of eighty per centum of the market value of such collaterals; provided, that the total amount of such loans shall not exceed fifteen per centum of the total deposits held by such institution.

In addition to the foregoing (according to section 27 of the general law of 1876) the managers can keep on hand or on deposit in any bank in the State, or in any trust or safe deposit company in New Jersey, New York or Pennsylvania, an available fund of not exceeding ten per cent of the whole amount of deposits with such corporation, or loan the same on pledge of the securities named in the first section cited above. Also (according to section 28 of the general law of 1876) they can deposit temporarily in banks the excess of current daily receipts over payments until such time as they may be judiciously invested.

The foregoing provisions leave the New Jersey law broad and liberal.

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

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

ASBURY PARK.—FRANK L. TEN BROECK, Mayor. WM. C. BURROUGHS, Clerk.

Table with columns for Loans (When Due), Interest payable at Treas. office, and various bond details for Asbury Park.

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

ASBURY PARK SCHOOL DISTRICT. This district is in Monmouth County and includes Asbury Park, Ocean Grove, Bradley Beach, West Asbury Park, and all of Neptune Township.

Table with columns for Loans (When due), Tax valuation, and population for Asbury Park School District.

ATLANTIC CITY.—JOSEPH THOMPSON, Mayor. A. M. HESLON, Comptroller.

Table with columns for Loans (When Due), City Bonds, City Improvement Bonds, and other financial details for Atlantic City.

ATLANTIC CO.—L. C. ALBERTSON, Collector. Mays Landing is the county seat.

Table with columns for Loans (When Due), Bridge Bonds, Road Bonds, and Refunding Bonds for Atlantic County.

ATLANTIC HIGHLANDS.—PETER S. CONOVER, Jr., Mayor; N. H. ROBERTS, Treasurer.

Table with columns for Loans (When Due), Refunding Water, Refunding Sewer, Electric-Light Bonds, and School District Bonds for Atlantic Highlands.

BAYONNE.—{ EGBERT SEYMOUR, Mayor. W. C. HAMILTON, Clerk.

This city is in Hudson County. The city issued the past year \$50,000 4 per cent street improvement bonds due in 1904 and \$100,000 4 1/2 per cent school bonds due in 1918. We are unable to obtain from the city officials any statement of the city's debt, but take the following from a report made May 1, 1898, to the New Jersey State authorities.

FINANCIAL STATEMENT.

Table with columns for Loans (Amount), Total debt, Sinking funds, and various financial metrics for Bayonne.

Of the bonded debt, \$4,000 bears 6 per cent; \$1,311,000 bears 5 per cent; \$158,500 bears 4 1/2 per cent; \$64,000 bears 4 per cent; \$500, 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, \$167,000; in 1903, \$101,000; in 1904, \$25,000; in 1905, \$3,000; in 1906, \$5,000; in 1907, \$20,500; in 1908, \$49,000; in 1911, \$340,000; in 1912, \$23,000; in 1913, \$41,000; in 1914, \$13,000; in 1915, \$48,000; in 1916, \$158,500; in 1917, \$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.

Table with columns for Loans (When Due), Total debt, Water debt, and various financial metrics for Belleville.

INTEREST on the Woodside bonds is payable at the Newark City National Bank; on the \$50,000 of improvement bonds at the Security Savings Bank, Newark, N. J.; on the \$65,000 of improvement bonds at the Howard Savings Institution, Newark, N. J.

BERGEN COUNTY.—C. I. BLAUVELT, Clerk.

The county seat is Hackensack.

Table with columns for Loans (When Due), Tax valuation, and various financial metrics for Bergen County.

INTEREST is payable at the Hackensack Bank, Hackensack, N. J.

BERNARDS.—JOHN A. LAYTON, Treasurer.

This township is in Somerset County.

Table with columns for Loans (When Due), Tax valuation, and various financial metrics for Bernards.

BLOOMFIELD.—WM. L. JOHNSON, Clerk.

This township is in Essex County.

Table with columns for Loans (When Due), Assessed valuation, and various financial metrics for Bloomfield.

TAX FREE.—All of the above bonds are exempt from taxation.

INTEREST is payable at the Bloomfield National Bank.

BRIDGETON.—{ E. M. APPELGATE, Mayor. S. HITCHNER, City Treasurer.

This city is situated in Cumberland County.

Table with columns for Loans (When Due), Interest payable at Bridgeton, and various financial metrics for Bridgeton.

BURLINGTON.—W. E. MCNEAL, Mayor.

This city is in Burlington County.

Table with columns for Loans (When Due), Water Bonds, Meadow Drainage, and various financial metrics for Burlington.

TAX FREE.—All bonds issued by this city are exempt from taxation.

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.—J. L. WESTCOTT, Mayor.

This city, which is in Camden County, in March, 1899, annexed the town of Stockton.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Lists various loans from 1864 to 1896.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Camden's total bonded debt and the floating debt on May 1 of the years 1894, 1895, 1896 and May 31, 1898.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Shows total bonded debt and sinking fund for 1894-1896.

The city water works in 1897 were valued at \$338,975, and the city hall, fire department property, etc., at \$345,330.

ASSESSED VALUATION—

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Shows assessed valuation for 1898-1900.

The assessments since 1893 have been made at full cash value. POPULATION—In 1890 population was 58,313; in 1880 it was 41,659; in 1870 it was 20,045.

CAPE MAY.—THOMAS W. MILLET, Mayor.

This city is in Cape May County.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Lists loans and assessed valuation for 1886-1900.

EAST ORANGE.—A. H. RYAN, President.

This township is in Essex County.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Lists loans and assessed valuation for 1898-1900.

ELIZABETH.—WILLIAM A. M. MACK, Mayor.

This city got into financial difficulties through making extensive local improvements. Interest was defaulted February 1, 1879, and a compromise was finally effected with the bondholders.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Lists loans and assessed valuation for 1898-1900.

A sinking fund of about \$75,000 per annum is applied to redemption of outstanding bonds.

INTEREST is paid by the Mercantile Trust Company of New York. TOTAL DEBT ETC.—Total bonded debt Feb. 1, 1899, was \$3,267,380.

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

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Shows assessed valuation for 1893-1900.

The tax rate in 1897 includes State tax, \$2.70; county tax, \$5.40; city tax, \$20.50; total, \$28.60 per \$1,000.

POPULATION—In 1895 was 43,765; in 1890 population was 37,764; in 1880 it was 28,229; in 1870 it was 20,832.

ESSEX COUNTY.—THOS. MCGOWAN, Director.

The county seat is Newark.

Table with columns: Loans, When Due, Bridge Bonds, When Due. Lists various bonds and loans for 1899-1900.

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.

FRANKLIN.—MAX P. KAUFMANN, Treasurer.

This township is in Essex County.

Table with columns: Loans, When Due, Bonded debt, Water debt, Tax valuation, Personal, Total valuation, Total tax, Population. Lists loans and assessed valuation for 1898-1900.

FREEHOLD.—DAVID D. DENISE, Commiss'r.

This town is in Monmouth County.

Table with columns: Loans, When Due, Floating debt, Total debt, Assessed valuation, Ass'd valuation, Personal, Total valuation, Total tax, Population. Lists loans and assessed valuation for 1898-1900.

The total tax as given above includes State, county and township tax, \$12.68; town tax, \$5.00. The school bonds noted above were issued by the township and not by the town of Freehold.

INTEREST payable at Treasurer's office.

TAX FREE—All of the town's bonds are exempt from taxation.

GLEN RIDGE.—ROBERT S. RUDD, Mayor.

This borough is in Essex County.

Table with columns: Loans, When Due, Floating debt, Assessed valuation, Ass'd valuation, Personal, Total valuation, Total tax, Population. Lists loans and assessed valuation for 1898-1900.

The total tax as given above includes State, county and township tax, \$12.68; town tax, \$5.00.

GLOUCESTER CITY.—JOHN BEASTON, Mayor.

This city is in Camden County.

Table with columns: Loans, When Due, Floating debt, Assessed valuation, Ass'd valuation, Personal, Total valuation, Total tax, Population. Lists loans and assessed valuation for 1898-1900.

The total tax as given above includes State, county and township tax, \$12.68; town tax, \$5.00.

GLOUCESTER CO.—C. W. STOW, Director.

County seat is Woodbury.

Table with columns: Loans, When Due, Floating debt, Tax valuation, Personal, Total valuation, Total tax, Population. Lists loans and assessed valuation for 1898-1900.

TAX FREE—All of the county's bonds are exempt from taxation.

GUTTENBERG.—HERMAN WALKER, Chairm'n.

This town is in Hudson County.

Table with columns: Loans, When Due, Tax valuation, Personal, Total valuation, Total tax, Population. Lists loans and assessed valuation for 1898-1900.

TAX FREE—All of the county's bonds are exempt from taxation.

HACKENSACK.—C. E. ECKERSON, Treasurer.

This town is in Bergen County.

Table with columns: Loans, When Due, Floating debt, Total debt, Assessed valuation, Ass'd valuation, Personal, Total valuation, Total tax, Population. Lists loans and assessed valuation for 1898-1900.

HACKETTSTOWN.—J. H. BEATTY, Mayor.

Table with financial data for Hackettstown, including assessed valuation, population, and bonded debt.

HARRISON.—JOHN J. MULLIGAN, President. E. J. GRACE, Treasurer.

Table with financial data for Harrison, including assessed valuation, population, and bonded debt.

HOBOKEN.—LAWRENCE FAGAN, Mayor. FRED. KAUFMANN, Comptroller.

Table with financial data for Hoboken, including assessed valuation, population, and bonded debt.

"c," coupon bonds; "r," registered bonds. PAR VALUE OF BONDS—A is \$1,000; B is \$5,000; C is \$10,000; D is \$500.

INTEREST on registered bonds is payable at the City Treasurer's office. Coupons are payable by the First National Bank of Hoboken, and interest on water bonds at Water Registrar's office.

Table with financial data for Hoboken, including assessed valuation, population, and bonded debt.

The sinking fund receives yearly a portion of the license fees and moneys collected from assessment after certificates are paid.

CITY PROPERTY—The city owns parks, public buildings, a water system and other assets amounting to over a million dollars.

ASSESSED VALUATION—The city's assessed valuation (about 66 per cent of the cash value) and tax rate have been as follows:

Table showing assessed valuation and tax rates for Hoboken from 1888 to 1898.

POPULATION—In 1890 population was 43,648; in 1880 it was 30,999; in 1870 it was 20,297; in 1898 (est.) 55,000.

HUDSON CO.—FRANK McNALLY, Director Board of Freeholders. EDWARD W. WOOLLEY, Co. Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

Table with financial data for Hudson County, including assessed valuation, population, and bonded debt.

INTEREST is payable by the First National Bank, Jersey City, N.J. TOTAL DEBT, ETC.—The bonded debt Dec. 1, 1898, was \$4,732,024; floating debt, \$65,300; total debt, \$4,797,324; sinking fund, \$1,116,436; net debt, \$3,680,888. The net debt in 1897 was \$3,591,106.

Table showing assessed valuation and tax rates for Hudson County from 1888 to 1898.

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. GEORGE R. HOUGH, Comptroller.

Jersey City formerly suffered greatly from difficulty in collecting taxes and assessments. Under the Martin Act, however, passed some years ago by the Legislature, arrears of taxes are made liens on the property, and if not paid within three years the property can be sold to satisfy them. The city has also succeeded in adjusting the taxes with the railroads, and the latter now pay into the treasury about \$225,000 annually. Jersey City is in Hudson County.

Table with financial data for Jersey City, including assessed valuation, population, and bonded debt.

Joint outlet sewer, 1897, \$3,800 yearly on July 1. Public library bonds, 1898, \$150,000.

Streets and sewers, 1892, \$2,548,000. Water loan, 1870, \$3,375,000. Streets and sewers, 1892, \$2,548,000.

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Table showing assessed valuation and tax rates for Jersey City from 1888 to 1898.

POPULATION—In 1890 population was 275,126; in 1880 it was 187,944; in 1870 it was 129,067.

HUDSON CO.—FRANK McNALLY, Director Board of Freeholders. EDWARD W. WOOLLEY, Co. Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

Table with financial data for Hudson County, including assessed valuation, population, and bonded debt.

INTEREST is payable by the First National Bank, Jersey City, N.J. TOTAL DEBT, ETC.—The bonded debt Dec. 1, 1898, was \$4,732,024; floating debt, \$65,300; total debt, \$4,797,324; sinking fund, \$1,116,436; net debt, \$3,680,888. The net debt in 1897 was \$3,591,106.

Table showing assessed valuation and tax rates for Hudson County from 1888 to 1898.

SINKING FUNDS—The sinking funds, all of which are invested in the city's bonds and certificates, on Dec. 1, 1898, were as follows:

Table showing sinking funds for Hudson County as of Dec. 1, 1898.

ASSESSED VALUATION.—

Table with columns: Year, Real, Personal, Total, Tax Rate. Rows for years 1899 to 1880.

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.—

{ WILLIAM BARDSLEY, Chairman. { BURTON E. CANFIELD, Treasurer.

This township is in Hudson County.

Table with columns: LOANS—When Due, LOANS—When Due. Includes Street Improvement, School Bonds, Water Bonds, Fire Department, Redemption R.R. Bonds, School Bonds.

INTEREST on the redemption bonds is payable by the Central Trust Company, New York; on the street improvement bonds by the National Newark Banking Company; on the sewer bonds due Sept. 1, 1901, and on \$5,000 due annually at the German National Bank; on all others at the Essex County National Bank.

LONG BRANCH.—

Table with columns: Bond, Floating debt, Total debt, Tax valuation, Tax valuation, person'l.

MADISON.—

J. BAKER, Chairman Finance Com. This borough is in Morris County.

Table with columns: LOANS—When Due, WATER BONDS—When Due. Includes Electric Light Bonds, Road Bonds, School Bonds.

INTEREST is payable at the First National Bank of Madison

MERCER CO.—

County seat is Trenton.

Table with columns: LOANS—When Due, WATER BONDS—When Due. Includes Bridge Bonds, Road Imp't. Bonds, Deficiency Bonds.

MIDDLESEX CO.—

{ JAMES M. PARSONS, Director. { DAVID SERVISS, Collector. County seat is New Brunswick.

Table with columns: LOANS—When Due, WATER BONDS—When Due. Includes Bridge Bonds, Renewal Bonds.

INTEREST is payable at the Co. Collector's office, New Brunswick

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

MONTCLAIR.—

{ JOHN H. PARSONS, Chairman. { SILAS STUART, Treasurer. This town is situated in Essex County.

Table with columns: LOANS—When Due, SCHOOL BONDS—When Due, SEWER BONDS—When Due. Includes Railroad Bonds, School Bonds, Sewer Bonds.

INTEREST on the railroad bonds is payable at the office of the Mutual Benefit Life Insurance Co., Newark, N. J.; on the \$150,000 of sewer bonds at the National Shoe & Leather Bank of New York City; on all other issues at the Bank of Montclair, Montclair, N. J.

TAX FREE.—All bonds are exempt from taxation.

NEPTUNE TOWNSHIP SCHOOL DISTRICT.—

Situated in Neptune Township, Monmouth Co.

Table with columns: LOANS—When Due, Principal—When Due. Includes School bonds, Road bonds, Bonded debt, Assessed valuation, Assess valua., personal.

NEWARK.—

JOHN S. GIBSON, Comptroller. Newark is situated in Essex County.

Table with columns: LOANS—When Due, Interest—Rate, Payable, Principal—When Due, Outstand'g. Includes Annexation, City improvement refunding, City tax, Corporate, Intersecting sewer, School bonds, Sewer, Street improvement, Street opening, Tax arrearage, Public Library, Water debt.

INTEREST is payable at office of City Treasurer and at local banks.

TAX FREE.—The city's bonds are all exempt from taxation.

TOTAL DEBT, SINKING FUNDS, Etc.—

Table with columns: Tot. bond debt, Sinking funds, Net bonded debt, Water debt, Temporary loans.

The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstanding. Temporary loan bonds are only issued against such assets as unpaid taxes of the last two years which are not applied to the payment of tax-arrearage bonds, and unpaid assessments for street paving and sewer improvements.

DEBT LIMITATION.—The city's debt is limited by law to 15 per cent of the total valuation.

ASSESSED VALUATION.—Property is assessed at about 70 per cent of actual value:

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

* Less indebtedness sworn off.

POPULATION.—In 1890 population was 181,830; in 1880 it was 136,508; in 1895, according to the State census, it was 215,807.

NEW BRUNSWICK.—

{ N. WILLIAMSON, Mayor. { J. B. KIRKPATRICK, T'r. This city is situated in Middlesex County.

Table with columns: LOANS—When Due, WATER BONDS—When Due, SEWER BONDS—When Due. Includes Revenue Bonds, Sinking Fund Bonds, School Bonds, Water Bonds, Sewer Bonds.

* The bond issues marked thus (*) are all held by the sinking fund.

TAX FREE.—The city's bonds are exempt from taxation.

INTEREST on all bonds payable at the National Bank of New Jersey, New Brunswick, where principal will be payable at maturity.

LOANS- ROAD AND SEWER BONDS- When Due. Tax valuation, real.....\$3,621,684

INTEREST is payable in gold at the Nat Bank of the Republic, N. Y.

SADDLE RIVER.—C. E. MARTIN, Chairman.

This township is in Bergen County.

LOANS- HIGHWAY BONDS- When Due. Bonds are exempt from taxation.

INTEREST at People's Bank & Trust Co., Passaic, N. J.

SOMERSET CO.—{ W. J. LOGAN, Director. E. B. ALLEN, Treasurer.

County seat is Somerville.

LOANS- COUNTY NOTES- When Due. Tax valuation, real.....\$15,927,980

INTEREST payable at County Collector's office.

SOUTH ORANGE.—{ E. V. CONNETT, Pres. T. G. CONWAY, Treas.

This village is in Essex County.

LOANS- BUILDING BONDS- When Due. Floating debt.....\$2,656

Principal and interest of bonds are payable in gold.

SUMMIT.—{ GEO. WILCOX, Chairman. J. F. HAAS, Treasurer.

This township is in Union County.

LOANS- SCHOOL BONDS- When Due. Floating debt (additional).\$10,120

TRENTON.—W. J. B. STOKES, Treasurer.

Trenton is in Mercer County. The sinking funds are well maintained

LOANS- NAME AND PURPOSE. Interest. Principal. When Due. Outstand'g.

SCHOOL BONDS- School house.....1891 5

CHAMBERSBURG BONDS, ASSUMED: Parks, 1888..... 5 A & O Apr. 20, 1913

WILBUR BONDS, ASSUMED: School.....1893 5 A & O 1899-1914

LOANS- NAME AND PURPOSE. Interest. Principal. When Due. Outstanding.

Assessed upon property benefited- Pavement.....1893 5

WATER LOANS REPORTED SEPARATELY: City water.....1893 4

INTEREST is payable at Treasurer's office in Trenton.

TOTAL DEBT, ETC.—The subjoined statement shows Trenton's total municipal debt,

Mar. 1, '99. Mar. 1, '98. Mar. 1, '97. Mar. 1, '96.

CITY PROPERTY.—The total value of property owned by the city is estimated at \$2,380,000,

ASSESSED VALUATION.—Property assessed "at about one-half actual value."

POPULATION.—In 1890 population was 57,458; in 1880 it was 29,910.

UNION.—RICHARD SCHLEMM, Chairman Council.

This town is in Hudson County.

LOANS- SCHOOL HOUSE BONDS- When Due. TOWN HALL CONSTRUCTION-

UNION CO.—{ J. F. HUBBARD, Director. E. M. WOOD, Collector.

LOANS- DEFICIENCY BONDS (freshet)- When Due. Sheridan House Pur. bds..\$28,000

WEEHAWKEN.—THOS. CARROLL, Clerk.

This township is in Hudson County. (P. O. Station 1, Hoboken.)

LOANS- ROAD AND SEWER BONDS- When Due. Bonded debt Mar. 15, '98 \$74,000

WESTFIELD.—{ IRVING I. ROSS, Clerk. W. MOOREHOUSE, Treasurer.

LOANS- SCHOOL BONDS- When Due. Bonded debt Feb. 15, '98. \$85,000

WEST HOBOKEN.—{ F. A. SCHWARTZ, Treasurer. JOHN P. MCMAHON, Clerk.

LOANS- ASSESSMENT BONDS- When Due. Redemption Bonds-(Con.)

INTEREST is payable at the First National Bank of Hoboken and Hudson Trust & Savings Institution.

TOTAL DEBT, ETC.—The total bonded debt on January 1, 1899, was \$326,250; floating debt, \$9,000; total debt, \$416,250.

ASSESSED VALUATION in 1898 of real estate was \$5,095,250 of personal property, \$319,280; total, \$5,414,530; total tax rate (per \$1,000), \$23.60.

POPULATION.—The population in 1890 was 11,665; in 1880 it was 5,441; in 1870 it was 4,132; in 1899 (estimated) 25,000.

WEST ORANGE.

FRED. CUMMINGS, Chairman. JOS. McDONOUGH, Clerk.

This town is situated in Essex Co.

Table with columns: LOANS, REDEMPTION BONDS, SCHOOL BONDS, ROAD BONDS. Includes details for various bond types and their values.

INTEREST is payable at the Orange National Bank, Orange, N. J. TAX FREE.—All of the West Orange bonds are exempt from taxation.

WOODBURY.

SAMUEL H. LADD, Mayor. D. T. MATHERS, Clerk.

This city is in Gloucester County.

Table with columns: LOANS, CITY BONDS, WATER BONDS. Includes details for various bond types and their values.

INTEREST is payable at the Orange National Bank, Orange, N. J. TAX FREE.—All of the above bonds are exempt from taxation.

WOODSTOWN.

This borough is in Salem County.

Table with columns: LOANS. Includes details for various bond types and their values.

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

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of New Jersey which have reported an indebtedness of over \$10,000, and which are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1890.

Large table with columns: Place, Total Debt, Assessed Valuation, Tax rate per \$1,000, Population in 1890. Lists various municipalities and their financial data.

Table with columns: Place, Total Debt, Assessed Valuation, Tax rate per \$1,000, Population in 1890. Lists municipalities like Sea Isle City, Somerville, etc.

* Population estimated.

State of Pennsylvania.

DEBT, RESOURCES, Etc.

Admitted as a State - One of Original Thirteen. Total area of State (square miles) - 45,215. State Capital - Harrisburg.

* Appointed by Governor, and holds his office at Governor's pleasure. HISTORY OF DEBT.—For a history of Pennsylvania's State debt from 1789 to the present time, see the STATE AND CITY SUPPLEMENT of 1893, pages 63 and 64.

Table with columns: NAME AND PURPOSE, Interest, Principal. Lists various loans like Agricultural College b'ds, Funding loan, etc.

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.

Table with columns: Total public debt, Sinking funds, Unfunded debt, Amount of debt redeemed. Includes dates Dec. 1, 1898, Dec. 1, 1897, Dec. 1, 1896.

The sinking fund on December 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.

Table with columns: Years, Real, Personal, Total. Shows Assessed Valuation from 1898 to 1888.

The above does not include valuation of railroad property.

DEBT LIMITATION—In Pennsylvania the limit to the indebtedness of the State, and to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State Constitution.

1. State indebtedness.—With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the Constitution and are as follows.

ARTICLE IX, Sec. 4. No debt shall be created by, or on behalf of, the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars.

SECTION 5. All laws authorizing the borrowing of money by, and on behalf of, the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose specified and no other.

SECTION 6. The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation.

SECTION 11. To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sale of any stocks owned by the Commonwealth, together with other funds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or

other revenue of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurrection, no part of the said sinking fund shall be used or applied otherwise than in the extinguishment of the public debt.

SECTION 12. The moneys of the State, over and above the necessary reserve, shall be used in the payment of the debt of the State, either directly or through the sinking fund, and the moneys of the sinking fund shall never be invested in or loaned upon the security of anything except the bonds of the United States or of this State.

SECTION 13. The moneys held as necessary reserve shall be limited by law to the amount required for current expenses, and shall be secured and kept as may be provided by law. Monthly statements shall be published, showing the amount of such moneys, where the same are deposited, and how secured.

SECTION 14. The making of profit out of the public moneys, or using the same for any purpose not authorized by law, by any officer of the State, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be provided by law; but part of such punishment shall be disqualification to hold office for a period of not less than five years.

State loans in Pennsylvania, whether created for original indebtedness or authorized to fund existing indebtedness, are usually negotiated through the Governor and Commissioners of the sinking fund.

The last act of the Pennsylvania Legislature authorizing a public loan was the act of June 8, 1881, when a thirty-year loan was effected to fund existing indebtedness at a lower rate of interest.

The earliest date at which the last of the existing indebtedness of Pennsylvania will mature is February 1, 1912, and under existing arrangements the accumulations in the sinking fund will at that time pay the total State indebtedness.

(2) County and Municipal Indebtedness.—Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each county of three persons, elected tri-ennially under the minority system of voting, by which the minority party in each County usually has one member of the Board

In cities and boroughs the power to create indebtedness is vested in councils, municipal debts being created by ordinance.

The creation of county, city and other municipal indebtedness is subject to the following constitutional limitations.

ARTICLE IX, Sec. 7. The General Assembly shall not authorize any county, city, borough, township or incorporated district to become a stockholder in any company, association or corporation, or to obtain or appropriate money for, or to loan its credit to, any corporation, association, institution or individual.

SECTION 8. The debt of any county, city, borough, township, school district, or other municipality or incorporated district, except as herein provided, shall never exceed seven per centum upon the assessed value of the taxable property therein, nor shall any such municipality or district incur any new debt, or increase its indebtedness to an amount exceeding two per centum upon such assessed valuation of property, without the assent of the electors thereof at a public election in such manner as shall be provided by law; but any city the debt of which now exceeds seven per centum of such assessed valuation may be authorized by law to increase the same three per centum, in the aggregate at any one time, upon such valuation.

SECTION 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, borough or township, unless such debt shall have been contracted to enable the State to repeal invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebtedness.

SECTION 10. Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

(3) Townships and School Districts.—In the various school districts of the State the school directors have the power to create loans, subject to the limitations of Section 10 above quoted, to provide for the redemption of the same within thirty years.

In townships, the only authority, except that of the school directors to borrow money, is in the road supervisors, who have no power to create bonded indebtedness, but simply to make a temporary loan for necessary expenses, which must be provided for by an assessment of sufficient township tax rate, known as road tax.

POPULATION OF STATE.—The population of Pennsylvania has been reported as follows in the years named.

Table with 3 columns: Year, Population, and Year. Rows for 1890-1899 showing population figures for Pennsylvania.

SAVINGS BANKS INVESTMENTS—POWERS AND RESTRICTIONS.—Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The date of the organization was November 27, 1816, and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that, the oldest ledger of the company goes back to the time of opening, and shows a deposit on that day December 2, 1816) of five dollars. The company was not incorporated until February 25, 1819.

It is surprising that Pennsylvania, although engaged in such an early venture in the department of savings institutions, should have made so little progress in the same department since. Indeed, the second organization does not bear date until 1847, and we think there had only been 10 mutual savings institutions organized in the whole State from 1816 down to the early part of 1890. We may assume, however, that this slow development was in no measure due to a lack of desire for savings banks on the part of the people of that commonwealth. That such institutions were sought and needed is sufficiently evident from the fact that nine of the ten companies referred to above reported in 1890 that they held \$63,957,341 of deposits. In 1889 a general law, facilitating the incorporation of savings banks, was passed by the Legislature. Since then there has been a small addition to the number of institutions, the total doing business in the State on Nov. 3, 1898, being 16, with deposits aggregating \$88,728,071.

The provisions of the special charters are all liberal as to investments. A law passed in 1885, and a supplement of the same passed

in 1889, authorizing the extension for twenty years of special charters, contains the following.

"Provided also, that no * * * Savings Institution or Savings Bank having no capital stock, renewing or extending its charter, corporate rights and franchises, under the provision of this act, shall thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, EXCEPT first mortgage or lien upon real estate within this commonwealth, upon the bonds or securities of the United States or of this State, or upon county, city, borough, township or school bonds of any county, city, borough, township or school district within this commonwealth, or any other good and valid securities."

Authority to loan on any "good and valid security" appears to confer about as broad a discretion upon the managers as could be expressed in a statute.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

(1) In the stocks or bonds or interest-bearing notes or the obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and the principal.

(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.

(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.

(4) In the stocks or bonds of any city, county, town or village of any State of the United States, issued pursuant to the authority of any law of the State, or in any interest-bearing 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 deposits of funds in banks and trust companies. The form of the section is almost precisely the same as the similar section in the New York statute, and it is consequently unnecessary to cite it in full here.

CITIES, COUNTIES AND TOWNS IN THE STATE OF PENNSYLVANIA.

NOTE.—For debt of counties not mentioned below see "Additional Statements" at the end of this State.

ABINGTON.—This township is in Montgomery County.

Table for Abington listing loans with columns: Loan Description, Interest, When Due, and Principal/Outstanding.

INTEREST 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. JAMES BROWN, Comptroller.)

Allegheny is situated in the county of the same name.

Table for Allegheny listing loans with columns: Name and Purpose, Interest Rate, When Due, and Principal/Outstanding.

Table for Sewer Bonds listing bonds with columns: Bond Description, Interest, When Due, and Principal/Outstanding.

Table for Street Improvement Bonds listing bonds with columns: Bond Description, Interest, When Due, and Principal/Outstanding.

Table of loans for various streets and water bonds in Le Street, including interest rates and principal amounts.

INTEREST is payable at the office of T. Whelen & Co., Philadelphia and in Allegheny, and checks will be mailed to holders of bonds when requested.

Table showing total debt, sinking funds, and net debt for Le Street.

TAX FREE.—All bonds of this city are exempt from taxation. CITY PROPERTY.—The estimated value of all the city's property is \$8,000,000, including water property valued at \$3,439,333.

Table of assessed valuation and tax rate for Le Street, showing years 1898, 1897, and 1896.

POPULATION.—In 1890 population was 105,287; in 1880 it was 78,682; in 1870 it was 53,180. The population for 1897 (est.) is 125,000.

ALLEGHENY CO.—{ JOHN M. ANDERSON, Treas. { W. E. THOMPSON, Comptroller.

Table of loans for Allegheny County, including compromise bonds, court house bonds, and riot bonds.

PAR VALUE.—Bonds are for \$500, \$1,000 and \$10,000. INTEREST on the compromise bonds is payable at the Commercial National Bank, Philadelphia; on the 4 per cent riot bonds by the County Treasurer and at the office of Townsend, Whelen & Co., Philadelphia; on the Insane Asylum bonds at the Pittsburgh Trust Co. on all other bonds by the County Treasurer only.

TAX EXEMPT.—Of the compromise bonds, \$1,054,000 are tax free.

ALLENTOWN.—{ JAMES L. SCHAADT, Mayor. { A. L. REICHENBACH, Treasurer.

Table of loans for Allentown, including city bonds, interest payable by City Treasurer, and refunding bonds.

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.—{ E. F. GILES, Mayor. { FRED. SCHEFFIELD, Treasurer.

Table of loans for Altoona, including improvement bonds, water bonds, and sinking fund assets.

TAX FREE.—The bonds of this city are exempt from taxation. INTEREST on the bonds due from 1901 to 1906 is paid by Townsend Whelen & Co., Philadelphia, Pa.; on others at the City Treasurer's office.

CITY PROPERTY.—The estimated value of real estate and personal property owned by the city Aug. 1, 1898, was \$1,150,000.

ALTOONA SCHOOL DISTRICT.— Total debt Feb. 1, 1898. \$256,500 Tax valuation 1897. \$15,500,000 Interest payable in Altoona. Population 1897 (est.) 43,000

ASHLAND.—{ M. T. DONAHOE, Burgess. { GEORGE F. RENTZ, Town Clerk.

This borough is in Schuylkill County. Table of loans for Ashland, including common bonds and water bonds.

BEAVER FALLS.—

This borough is in Beaver County. Table of loans for Beaver Falls, including general improvement bonds and street improvement bonds.

BELLEFONTE.—ISAAC MITCHELL, Clerk of Council.—This borough is in Centre County.

Table of loans for Bellefonte, including refunding bonds and interest payable in Philadelphia.

BELLEVEUE.—J. M. SIMERAL, Sec. of Council.

This borough is in Allegheny County. Table of loans for Belleveue, including sewer bonds and interest payable at Co. Treas. office.

BETHLEHEM.—H. A. GROMAN, Secretary.

This borough is in Northampton County. Table of loans for Bethlehem, including interest payable at Co. Treas. office.

BLAIR CO.—{ M. H. FAGLEY, Pres. Board Commissioners. { W. S. HOSTLER, Clerk.

County seat is Hollidaysburgh. Table of loans for Blair County, including county bonds and interest payable at Co. Treas. office.

BLOOMSBURG.—W. O. HOLMES, Mayor.

This town is in Columbia County. Table of loans for Bloomsburg, including city hall and sewer bonds.

BRADDOCK.—P. S. TODD, City Treasurer.

This borough is in Allegheny County. Table of loans for Braddock, including sewer and street bonds.

BRADFORD.—{ GEO. C. FAGNAN, Mayor. { A. D. SLOAN, Comptroller.

This city is in McKean County. Table of loans for Bradford, including building bonds, water works bonds, and school district bonds.

BRADFORD CO.—J. G. WALDRON, Treas'r.

Tonawanda is the county seat. Table of loans for Bradford County, including building bonds and school district bonds.

CARLISLE.—W. E. FINGHT, Burgess.

Carlisle is in Cumberland County. The borough owns (1898) gas, water and electric light stock valued at \$65,000, besides real estate worth \$7,000, and the market, from which a revenue of \$5,000 a year is derived.

FAYETTE CO.—O. R. BROWNFIELD Com. Clerk.

County seat is Uniontown.
LOANS— When Due. Total debt Jan. 1, '99... \$170,900
COURT HOUSE BONDS— Total valuation 1898.. 33,516,994
4s, M&N, \$149,900..... 1899 Assessment about 1/3 actual value.
(\$9,000 due yearly) to 1915 State tax (per \$1,000) 1899.. \$4.00
4s, J&D, \$21,000..... \$5,000 y'ly County tax (per \$1,000) '99.. 4.00
Interest payable in Uniontown. Population in 1890 was..... 80,006

HARRISBURG.—{ JOHN A. FRITCHY, Mayor.
CHAS. A. MILLER, Clerk.

Harrisburg, the capital of the State, is situated in Dauphin County.

Table with columns: NAME AND PURPOSE, Interest, Rate Payable, When Due, Principal, Outstanding. Lists various water and city bonds.

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.

CITY PROPERTY.—The city owns a water works and other available assets amounting to over \$2,000,000

ASSESSED VALUATION.—The city's assessed valuation (estimated to be about the full value) and tax rate have been as follows:

Table with columns: Years, Valuation, Rate of Tax per \$1,000. Shows data for 1898, 1896, and 1894.

The city's tax rate for 1896 is \$7.00 per \$1,000.

POPULATION.—In 1890 population was 39,385; in 1880 it was 30,762; in 1870 it was 23,104. The population at present, according to local estimate, is over 57,000

HARRISBURG SCHOOL DISTRICT.—D. D. HAMMEL-BAUGH, Secretary.

This district, comprising the city of the same name, is in Dauphin County.

Table with columns: LOANS— When Due. Bonded debt, Jan. 1, 1899. \$442,100. Lists various bonds and valuations.

OPTIONAL—Bonds are subject to call as follows: *At any time; †10 years before maturity, and ‡15 years before maturity.

HOLLIDAYSBURG.—{ JOS. VAN ALLMAN, Ch'f Bur.
W. L. BALDRIGE, Treasurer

This borough is the county seat of Blair County.

Table with columns: LOANS— When Due. Bond. debt Feb. 15, '99.. \$54,700. Lists various bonds and valuations.

INTEREST on the borough bonds and on the \$2,500 of water bonds is payable at Hollidaysburg; on the 4 1/2s of 1913 at Philadelphia, Pa.

HOMESTEAD.—{ R. KENNEDY, Burgess.
LOUIS ROTT, Treasurer.

This borough is in Allegheny County.

Table with columns: LOANS— When Due. SCHOOL BONDS—(Con.) 5s, M&N, \$10,000..... 277,500. Lists various bonds and valuations.

HUNTINGDON CO.—County seat is Huntingdon.

Table with columns: LOANS— When Due. Floating debt..... \$32,122. Lists various bonds and valuations.

HUNTINGDON.—{ R. A. ORBISON, Burgess.
J. R. PATTON, Secretary.

This borough is the county seat of Huntingdon County.

Table with columns: LOANS— When Due. Bonded debt Sept. 1, '98... \$58,300. Lists various bonds and valuations.

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.

Table with columns: LOANS— When Due. Tax valuation, real.... \$8,221,806. Lists various bonds and valuations.

JENKINTOWN.—{ WILLIAM H. FRETZ, Mayor.
BYRON MCCRACKEN, Secretary.

This borough is in Montgomery County.

Table with columns: LOANS— When Due. Tax valuation 1897.... \$1,148,790. Lists various bonds and valuations.

JOHNSTOWN.—LUCIAN D. WOODRUFF, Mayor.

This city is in Cambria County.

Table with columns: LOANS— When Due. FIRE ALARM— Jan. 1, 1924. STREET IMPROVEMENT—(Con.)— 4 1/2s, A&F, \$50,000... Aug. 1, 1924. Lists various bonds and valuations.

JUNIATA CO.—County seat is Mifflintown.

Table with columns: LOANS— When Due. Tax valuation, real.... \$4,573,910. Lists various bonds and valuations.

KENNETT SQUARE.—This borough is in Chester Co.

Table with columns: LOANS— When Due. Tax valuation, personal... \$374,332. Lists various bonds and valuations.

The borough pays all taxes on its bonds.

LACKAWANNA CO.—C. F. WAGNER, Clerk.

County seat is Scranton.

Table with columns: LOANS— When Due. Total debt Jan. 1, 1899... \$235,000. Lists various bonds and valuations.

TAXES on the above securities are paid by the County.

LANCASTER.—{ SIMON SHISSLER, Mayor.
J. H. RATHFON, Treasurer.

This city is the capital of Lancaster County.

Table with columns: LOANS— Interest, Rate Payable, When Due, Principal, Outstanding. Lists various bonds and valuations.

INTEREST is payable in Lancaster.
BONDED DEBT.—The city's bonded debt on April 1, 1899, was \$1,134,958; sinking funds, \$515,458 06.

TAX FREE.—All bonds of this city are exempt from taxation.
CITY PROPERTY.—The city owns its water works valued at \$750,000 and other buildings and available assets, besides the sinking fund mentioned above, in all amounting to \$1,022,461.

ASSESSED VALUATION.—In 1899 the total valuation was \$15,553,660. Real valuation about \$25,000,000. In 1889 total assessed valuation was \$13,451,038; in 1880 it was \$12,449,480. In 1898 the 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.

Table with columns: LOANS— When Due. Bonded debt Apr. 1, 1899. \$270,800. Lists various bonds and valuations.

TAX FREE.—All bonds of this county are exempt from taxation.

LEBANON.—GEO. B. MARQUART, Treasurer.

This city is in Lebanon County.
LOANS—
CITY BONDS—
4s, April, \$36,000.....

Sinking fund and cash... \$33,100
Net debt March 1, 1898... 181,900
Tax valuation, real... 8,070,400

MEDIA.—{C. D. M. BROOMHALE, Treasurer.
{W. H. TRICKER, Clerk.

This borough is in Delaware County.
LOANS—
REGISTERED BONDS—
4s, A&O, \$55,600.....Apr. 1, 1901

REFUNDING & WATER BONDS—
3 1/2s, M&N, \$100,000 1904 to 1929
Int. payable by Borough Treas.

LOCKHAVEN.—{WM. F. ELLIOTT, Mayor.
{C. H. SHOEMAKER, Treasurer.

This city is in Clinton County.
LOANS—
CITY BONDS—
6s, \$25,000.....Nov. 1, 1910

REFUNDING BONDS—
4s, \$25,000.....Dec. 1, 1918
(Subject to call after 1908.)

MILLVALE.—W. A. YOUNG, Burgess.

This borough is in Allegheny County.
Bonded debt Jan. 1, '99.. \$100,100
Floating debt..... 9,200

Assessment abt. 70% actual value.
Boro. tax (per \$1,000) 1898...\$17.00

LUZERNE CO.—R. P. ROBINSON, Treasurer.

The county seat is Wilkes-Barre.
LOANS—
COUNTY BONDS—
4s, F&A, \$37,500, g... Feb. 1, 1903

Tax valuation, real...\$27,942,641
Tax valuation, person'l. 2,570,272
Total valuation. 1898...30,512,913

MONONGAHELA.—C. CARSON, Mayor.

Monongahela is in Washington County
LOANS—
SEWER & ST. IMP. BONDS, '92 & 4:

Tax valuation, personal. \$134,145
Total valuation 1897.....1,455,522
Assessment about 2/3 actual value.

LYCOMING CO.—A. D. UPDEGRAFF, Treas.

County seat is Williamsport.
LOANS—
REFUNDING BONDS
3 1/2, M&N, \$40,000 yearly.. Nov. 1, '08 '13

Total debt Aug. 1, 1897. \$545,475
Tax valuation.....20,656,822
Population in 1890 was...70,579

MONROE CO.—{J. MILTON SHICK, Treasurer.
{HARVEY HUFFMAN, Clerk.

County seat is Stroudsburg.
LOANS—
COURT HOUSE BONDS—
4s, M&S, \$66,600.....1909

Total valuation 1898.. \$7,000,000
Assessment same as actual value.
Total tax (per \$1,000) '98...\$14.00

MAHANAOY CITY.—{ROBERT J. BOWMAN, Burgess.
{ABNER I. MORRIS, Sec. Coun'l

Borough in Schuylkill County.
LOANS—
BOROUGH BONDS—
4s, A&O, \$2,500.....Oct. 1, 1902

Total debt Feb. 1, 1898.. \$34,500
Sinking fund..... 2,000
Net debt Feb. 1, 1898... 32,500

MONTGOMERY CO.—D. H. HITNER, Clerk.

County seat is Norristown.
LOANS—
COUNTY BONDS—
4s, A&O, \$77,000....Apr. 1, 1900

Total debt March 1, 1899.. \$77,000
Tax valuation 1898.....79,176,985
Tax rate (per \$1,000) 1898...\$6.00

M KEESPORT.—R. A. HITCHENS, Comptroller

This city is in Allegheny County and has annexed the borough of Reynolds, assuming a bonded debt of \$25,500.

LOANS—
FUNDING BONDS—
4 1/2s, J&J, \$42,000...July 1, 1920
4s, M&S, 121,000.....

Water debt (included) ... \$102,000
Floating debt..... 18,694
Total debt Jan. 1, 1899.. 413,794

NEW CASTLE.—{S. W. SMITH, Mayor.
{WM. E. MARSHALL, Clerk.

This city is the capital of Lawrence County. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city.

LOANS—
CITY FUNDING BONDS—
4s, F&A, \$24,000.....Aug. 1, 1906

4s, F&A, \$35,000Aug. 1, 1918
(Subject to call after Aug. 1, 1903.)
Interest payable at city treasury.

McKEESPORT SCHOOL DISTRICT.—D. P. SMITH, Sec'y.

This district is located in Allegheny County.
LOANS—
3 1/2, \$100,000
Bonded debt Nov. 1, '98...\$152,000

Net debt Nov. 1, 1898.. \$123,800
Asses'd valuation '98..15,500,000
Population in 1890 was...22,000

NORRISTOWN.—This borough is the capital of Montgomery County.

LOANS—
BOROUGH BONDS—(reg.)
4s, J&J, \$29,400.....July 1, 1904

4s, J&J, \$59,500.....Jan. 1, 1915
Bond. debt Feb. 15, '98. \$370,200
Tax valuation 1897.....9,273,490

MEADVILLE.—{E. W. McARTHUR, Mayor.
{D. T. McKAY, Jr., Clerk.

This city is in Crawford County.
LOANS—
CITY BONDS—
4 1/2s, J&J, \$6,000.....July 1, 1902

Floating debt..... \$4,258
Total debt..... 79,958
Sinking fund..... 24,515

NORTHAMPTON CO.—ALFRED P. LAUBACH, Treasurer.

Easton is the county seat.
LOANS—
4s, A&O, \$100,00010-20 years

Net debt Sept. 1, 1898.. \$80,000
Tax valuation, real ... 39,433,753
Tax valuation, person'l 4,567,251

MECHANICSBURG.—{E. C. GARDNER, Burgess.
{F. L. COOVER, Secretary.

This borough is in Cumberland County.
LOANS—
Reg'd bds. due July 1, 1901. \$3,000

interest 4%. Payable at Treasurer's office.
Bonded debt March 1, 1899...\$33,575
Assessed valuation '98..1,519,293

OIL CITY.—{JOHN M. REED, Mayor.
{W. H. WISE, Treasurer.

This city is in Venango County.
LOANS—
CITY BUILDING BONDS—
1s, M&S, \$16,000...Sept. 1, 1899 to (\$1,000 due yearly) Sept. 1, 1914

Total debt Apr. 1, 1899.. \$61,500
Sinking fund assets..... 25,500
Water debt (included)... 45,000

OXFORD.—{ T. F. GRIER, Burgess. J. C. KERR, Secretary.

This borough is in Chester County

Table with columns: LOANS—, FUNDED LOAN BONDS—, GAS AND WATER RBD. BONDS—, Total debt Mar. 1, 1899, Water debt (included).

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 Bloomfield is the county seat.

Table with columns: Bonded debt Jan. 1, 1899, Assets, &c., Net debt Jan. 1, 1899, Assessed valuation, Assessed valuation, per 1.

PHILADELPHIA.—{ S. H. ASHBURIDGE, Mayor. JOHN M. WALTON, Comptrol'r.

Philadelphia, co-extensive with the county of the same name, is the third city of the United States, has an area of over 130 square miles, and includes a number of places which have almost the character of separate towns.

The city, in November, 1897, voted in favor of \$11,200,000 bonds for various improvements, (the actual amount voted was \$12,200,000, but the lease of the city's gas works obviated the necessity for issuing the \$1,000,000 included for the improvement of the gas plant, thus reducing the amount to \$11,200,000), and the City Councils, in June, 1898, took the necessary steps to authorize the bonds, but their issue has been thus far (Apr. 1) defeated by litigation.

Large table with columns: LOANS—, NAME AND PURPOSE—, Rate, Interest, Payable, When Due, Principal, Outstanding.

PAR OF BONDS—Bonds are in pieces of \$25, \$50, \$100 and \$1,000.

INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.

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

Table with columns: Bonded debt, Outstanding warrants, Total debt, City loans held in sink. fds., Net debt on dates named.

The city held on January 1, 1899, in addition to the sinking fund given above assets amounting to \$9,892,061.

The sinking fund holds the following securities: City loan, at par \$16,078,000 and United States loan, at par, \$413,000. The amount of bonded debt redeemed by the Sinking Fund Commission during the year 1898 was \$7,843,000.

CITY PROPERTY—The real estate owned by the city is valued at \$55,975,494, an increase over the appraisalment of Jan. 1, 1898, of \$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 indicated. Property in this city is assessed at about 3/4 of its actual value.

Table with columns: Years, Paym'ts to Sink. Fund, Total Municipal Debt Jan. 1, Assessed real and Personal Valuat'n, Tax rate.

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 County.

Table with columns: LOANS—, WATER BONDS—, Net debt Mar. 1, 1899, Tax valuation 1898, Assessment about 3/4 actual value, Total tax (per \$1,000) 1898, Population in 1890 was, Population in 1897 (est.).

PITTSBURG.—{ WILLIAM J. DIEHL, Mayor. H. I. GOURLEY, Comptroller.

This city is situated in Allegheny County.

Large table with columns: LOANS—, NAME AND PURPOSE—, Rate, Interest, Payable, When Due, Principal, Outstanding.

(c) Coupon bonds. (r) Registered bonds. (g) Payable in gold * These issues form parts of the \$6,250,000 loan authorized in 1895, and the amounts here given represent the portion thus far issued.

PAR VALUE OF BONDS.—Bonds are for \$100 and multiples.

TAX FREE.—All issues of this city's bonds are exempt from taxation except the refunding water extension loan.

INTEREST is payable at the City Treasurer's office in Pittsburgh, at the Bank of America in New York and at the Pittsburgh Trust Co.

TOTAL DEBT, SINKING FUND, ETC.—

Table with columns: Total bonded debt, Sinking funds, Net debt.

† Including \$7,000 still outstanding. The sinking fund receives yearly \$300,000 from appropriations and investments.

DEBT LIMITATION.—Pittsburg's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION.—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:

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

For the year 1898 the assessed valuation of real estate includes the valuation of property to the amount of \$103,669,412 which paid a rural tax (two-thirds of full tax), and \$11,538,978 which paid a so-called agricultural tax, or one-third of the full tax rate. The taxable valuation of all property for 1898, after making some slight deductions for exemptions, 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.

Table of Loans—When Due. PAVING AND SEWER BONDS— 4 1/2s, J&J, \$33,300, Jan. 15, 1915

TAX FREE—All bonds exempt from taxation. INTEREST is payable at the Treasurer's office, Pittston.

POTTSVILLE.—S. M. MORTIMER, Treasurer.

This borough is in Schuylkill County.

Table of Loans—When Due. FUNDING BONDS— 4s, A&O, \$10,000, Oct. 1, 1900

The bonds due in 1907, 1911 and 1914 are subject to call after five years from date of issue; those due in 1913 after 10 years, and those in 1903 after one year. All are exempt from local taxation.

PUNXSUTAWNEY.—T. M. KURTZ, Burgess. J. R. LOWRY, Secretary.

This borough is in Jefferson County.

Table of Loans—When Due. PAVING BONDS— 4s, J&J, \$8,000, Jan. 1, 1927

INTEREST on paying bonds payable at Borough Treasurer's office, and on the refunding bonds at the First National Bank, Punxsutawney.

READING.—ADAM H. LEADER, Mayor. H. H. HAMMER, Clerk.

This city is the County seat of Berks County.

Table of Loans—When Due. REFUNDING WATER BONDS— 4s, J&J, \$75,000, Jan. 1, 1902

INTEREST is payable at the office of the City Treasurer.

Table of TOTAL DEBT.—Bonded debt (including water debt), \$1,352,500

TAX FREE.—All issues of the city's bonds are exempt from taxation. CITY PROPERTY.—The city owns its water works, valued at \$1,250,000, real estate worth \$225,000, and other property to the amount of \$101,194; making a total of \$1,576,194.

Table of ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of cash value) and tax rate have been as follows:

POPULATION.—In 1890 population was 58,661; in 1880 it was 43,278; in 1870 it was 33,930; in 1898 (estimated), 87,984.

READING SCHOOL DISTRICT.—A. R. Hoover, Treas.

This district, comprising the city of the same name, is in Berks County.

Table of Bonded debt Feb. 1, '99, \$91,000

RENOVO.—JAMES A. SMYTH, Mayor. JOHN SMITH, Treasurer.

This borough is in Clinton County.

Table of Loans—When Due. REFUNDING WATER BONDS— 4 1/2s, J & J, \$30,000, July 1, 1906

TAXES on the above securities are paid by the borough.

SCHUYLKILL CO.—HARRY MULDOON, Cont'ler. ELIAS DAVIS, Treasurer.

County seat is Pottsville.

Table of Loans—When Due. Floating debt, \$292,965

SCRANTON.—JAMES MOIR, Mayor. E. HOWELLS, Comptroller.

This city is in Lackawanna County.

Table of Loans—Interest. NAME AND PURPOSE. Bridge loans—1894 4 1/2 J & D

TAX FREE.—All bonds issued by this city are tax exempt. TOTAL DEBT.—The subjoined statement shows Scranton's indebtedness on the dates mentioned.

Table of Total bonded debt, Floating debt, Total municip. debt, Less sinking funds, &c.

In addition to the above-stated assets, the city purchased bonds of the redemption loan series of 1893, amounting to \$104,000, for investment for the benefit of its several sinking funds.

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Table of Assessed Valuation with columns for Years, Real Estate, Personal Property, Total Assessed Valuation, and Rate of Tax per \$1,000

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. CHAPLIN, Chairman Fin. Com. J. A. KNOX, Clerk.

Sewickley is in Allegheny County.

Table of Loans—When Due. STREET IMP. BONDS— 4 1/2s, F&A, \$3,500, Var.

INTEREST is payable at the First National Bank of Sewickley. CITY PROPERTY.—The borough owns a water plant and other available assets amounting to about \$150,000.

SHAMOKIN.—M. C. FARROW, Burgess.

This borough is in Northumberland County.

Table of Loans—When Due. BOROUGH PURPOSES— 4 1/2s, M&S, \$10,000, Sept. 9, 1905

TAXES on the above securities are all paid by the borough. OPTIONAL.—All of the borough's bonds except the \$65,000 issue are subject to call after five years from date of issue.

INTEREST is payable at the office of the borough treasurer.

SHARON.—MALIN EWING, Secretary.

This borough is in Mercer County.

Table of Loans—When Due. REFUNDING.— 4s, M&N, \$100,000, Nov. 1, 1915

OPTIONAL.—All bonds subject to call at the option of the Council.

SHARPSBURG.—H. S. AYERS, Treasurer.

This borough is in Allegheny County.

Table of Loans—When Due. WATER BONDS— 5s, M&S, \$35,500, \$2,500 yearly

INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg.

TAX FREE.—All bonds are exempt from taxation.

SHENANDOAH.—ADOLPH P. TABER, Burgess. T. J. MULLOHEY, Treasurer.

Shenandoah is in Schuylkill County.

Table of Loans—When Due. REFUNDING BONDS— 4s, J&J, \$20,000, 1926

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.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Assesment, Tax rate, Population in 1890, Population in 1898.

SOUDERTON.—HENRY B. FREED, Burgess. This borough is in Montgomery County.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Tax rate, Population in 1890, Population in 1898.

SOUTH BETHLEHEM.—THOS. GANEY, Clk. This borough is in Northampton County.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, MARKET BUILDING BONDS—When Due, Bonded debt, Assessed valuation, Tax rate, Population in 1890, Population in 1898.

OPTIONAL.—The \$15,000 of market building bonds are subject to call ten years from date of issue, at the option of the borough; all other issues fifteen years.

SUNBURY.—P. H. MOORE, Chief Burgess. I. T. C. DISSINGER, Clerk.

This borough is the county seat of Northumberland County. The borough of East Sunbury was annexed March 3, 1896.

Table with columns: Bonded debt, Assessed valuation, Assesment, Tax rate, Population in 1890, Population in 1898.

TARENTUM.—F. A. READY, Clerk. This borough is in Allegheny County.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, INTEREST, PAVING BONDS—When Due, Bonded debt, Assessed valuation, Tax rate, Population in 1890, Population in 1898.

TIOGA COUNTY.—RICHARD H. SMITH, Treas. County seat is Wellsboro.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Tax valuation, Total valuation, State & co. tax, Population in 1890, Population in 1898.

TITUSVILLE.—This city is in Crawford County. The city is refunding its entire debt by 3 per cent 10-20 year (optional) bonds.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, WATER BONDS—When Due, Bonded debt, Assessed valuation, SEWER BONDS—When Due, Bonded debt, Assessed valuation, SINKING FUND BONDS—When Due, Bonded debt, Assessed valuation.

INTEREST is payable by the City Treasurer. CITY PROPERTY.—The city owns a water works and electric light plant, and other property and assets amounting to about \$278,992.

POPULATION.—The population in 1890 was 8,073.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Tax rate.

TURTLE CREEK.—This borough is in Allegheny Co.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Borough debt, Assessed valuation, Tax rate, Population in 1890, Population in 1898.

INTEREST on the borough bonds is payable at the Chemical National Bank, New York City, and on the school bonds at the Citizens' Bank of Turtle Creek.

TYRONE.—T. J. GATES, Treasurer. This borough is in Blair County.

Table with columns: Bonded debt, Assessed valuation, Assesment, Tax rate, Population in 1890, Population in 1897.

UNION COUNTY.—D. R. SMITH, Treasurer. County seat is Lewisburg.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Total debt, Assessed valuation, Total valuation, Real assessment, Co. tax, Population in 1890.

WASHINGTON.—J. N. WHITE, Secretary.

This borough is in Washington County.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Floating debt, Total debt, Tax valuation, Tax rate, Population in 1890, Population in 1898.

WASHINGTON CO.—GEO. E. LOCKHART, Clerk County Commissioners.

Washington is the county seat.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Population in 1890, Population in 1898.

WEST CHESTER.—W. S. UNDERWOOD, Treas.

This borough is the capital of Chester County.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, WATER BONDS—When Due, Bonded debt, Assessed valuation, REDEMPTION BONDS—When Due, Bonded debt, Assessed valuation, Total debt, Sinking fund, Net debt, Tax valuation, Personal, Assessment, Total tax, Population in 1890, Population in 1898.

All taxes on bonds are paid by the borough.

WATER WORKS, ETC.—The borough in 1898 owned water works, school houses and other buildings valued at \$275,000.

WESTMORELAND CO.—W. D. REAMER, Commissioner.

County seat is Greensburg. The remaining \$60,500 bonds will be redeemed during the next 6 months, after which the county will be free of debt.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, Tax valuation, State & Co. tax, Population in 1890, Population in 1898.

WILKES-BARRE.—FRANK DEITRICK, Clerk. Wilkesbarre is in Luzerne County.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, EXTENSION BONDS, REFUNDING BONDS, Total debt, Tax valuation, Actual valuation, Total tax, Population in 1890, Population in 1898.

TOTAL DEBT, ETC.—The city's bonded debt on Dec. 1, 1898, was \$460,000; floating debt, \$47,287; total debt, \$507,287; sinking fund assets, \$63,128; net debt, \$444,159. The city has no water debt.

CITY PROPERTY.—The city owns property valued at \$246,721.

WILKES-BARRE SCHOOL DISTRICT.—J. B. HOUSER, Pres. A. W. MOSS, Clerk.

Table with columns: BUILDING BONDS—When Due, Bonded debt, Assessed valuation, Total tax rate, Population in 1898.

WILKINSBURG.—JAMES G. STORER, Secy.

This borough is in Allegheny County.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, SINKING FUND ASSETS, NET DEBT, TAX VALUATION, ASSESSMENT, TOTAL TAX, POPULATION IN 1890, POPULATION IN 1898.

TAX FREE.—The sewer bonds are exempt from taxation.

INTEREST is payable at the First National Bank of Wilkesburg.

WILLIAMSPORT.—S. N. WILLIAMS, Mayor. EDWARD TAYLOR, Treas.

Williamsport is the capital of Lycoming County. Bonds all tax exempt.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, CITY BONDS—When Due, Bonded debt, Assessed valuation, SUBJECT TO CALL, CITY HALL BONDS—When Due, Bonded debt, Assessed valuation, SUBJECT TO CALL.

A sinking fund tax of \$1.50 per \$1,000 is levied on all taxable property in this city and bonds to the amount raised by this tax are called and paid (par and accrued interest) each year.

TAX FREE.—All bonds are exempt from taxation.

WILMERDING.—

This borough, organized in 1890, is in Allegheny County.

Table with columns: LOANS—When Due, Bonded debt, Assessed valuation, BUILDING BONDS—When Due, Bonded debt, Assessed valuation, SCHOOL BONDS—When Due, Bonded debt, Assessed valuation, STREET IMPROVEMENT BONDS—When Due, Bonded debt, Assessed valuation.

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. GEO. M. BOLLINGER, Comptroller. York is the capital of York County.

and remaining Western Maryland bonds at the National Bank of Baltimore; on internal improvement loan, Harford Run loans, paying bonds of 1881 and the funding loan of 1873, at the Farmers' & Merchants' National Bank of Baltimore; on water loans at the National Mechanics' Bank of Baltimore.

TAX EXEMPT.—The issues marked with an x above are exempt from State of Maryland taxes. Holders residing in other States are exempt on all issues. None of the bonds are liable for city taxes.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Baltimore's total debt and the sinking fund and other assets held by the city against the same.

Table with columns: Dec. 31, 1898, Dec. 31, '97, Dec. 31, '96. Rows: Bonded debt (water debt incl.), Sinking fund and other assets.

Net debt. 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 stock and mortgages, with accrued interest thereon, of the Western Maryland RR. Co.; also stock of the Valley RR. Co. The value of city property was \$11,500,000.

INTEREST CHARGE.—Of total debt as above (\$37,570,683) interest is payable from taxation on only \$24,375,800.

ASSESSED VALUATION, ETC.—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows: 1899, 1898, 1897, 1895, 1890 (about), 1886, 1880.

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.

County seat is Elkton. LOANS—When Due. Tax valuation 1898. \$12,904,124 State & Co. tax per \$1,000 '98. \$9.73 County tax per \$1,000 '98. \$9.00 Population in 1890 was. 30,000 Population in 1898 was. 35,000

CUMBERLAND.—GEO. A. KEAN, Mayor. HOWARD M. FULLER, City Clerk.

Cumberland is the capital of Allegheny County. Bonds are tax free.

Table with columns: NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g. Rows: Consolidated debt bonds, Electric Light bonds, Water Improvement bonds, Water extension bonds, Funding bonds, Water bonds.

INTEREST is payable at Cumberland. TOTAL DEBT, ETC.—The total bonded debt on June 1, 1898, was \$533,000; deduct sinking fund assets, \$44,575; net bonded debt, \$488,425; the floating debt on the same date was \$3,000.

DEBT LIMITATION.—This city cannot issue indebtedness over \$10,000 without act of Legislature and vote of people.

ASSESSED VALUATION.—In 1898 the total assessed valuation was 7,534,000; in 1897 it was \$7,377,000; in 1895 it was \$7,080,572; in 1893, \$7,121,422; and in 1890, \$6,461,823. Property is assessed at about 85 per cent of its actual value, and the total tax rate (per \$1,000) in 1897 was \$19.87.

POPULATION.—The population in 1890, according to United States Census, was 12,729; in 1880 was 10,693; in 1870 was 8,056. In 1898 local estimates place the population at about 18,000.

FREDERICK.—W. F. CHILTON, Mayor. E. A. GITTINGER, City Register.

Table with columns: REFUNDING BONDS—When Due, Sinking funds, Net debt Jan. 1, 1899, Tax valuation 1898, Assessment about 3/4 actual value, City tax (per \$1,000) '99, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.).

FROSTBURG.—C. F. NICKLE, Mayor. ROBERT P. MASON, Clerk.

Table with columns: LOANS—When Due, Bonded debt Jan. 1, 1899, Tax valuation 1899, Tax rate (per M.) 1899, Assessment about 2/3 actual value, Population in 1890 was, Population in 1899 was.

HAGERSTOWN.—E. M. SCHINDEL, Mayor. Lieut. M. R. HAWKEN, Tax Col.

Table with columns: LOANS—When Due, Interest payable in Hagerstown, Bonded debt Apr. 1, 1899, Tax valuation 1897, Assessment about 2/3 actual value, Total tax (per \$1,000) 1897, Population in 1890 was, Population 1894 (estimated).

LAUREL.—EDWARD PHELPS, Mayor.

Table with columns: LOANS—When Due, Net debt Feb. 15, 1899, Tax valuation 1898, Assessment is 1/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1895 (est.).

MONTGOMERY CO.—W. W. WELSH, Clerk.

County seat is Rockville.

Table with columns: LOANS—When Due, Total debt Jan. 1, 1899, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 3/4 actual value, State & Co tax (per M) '98, Population in 1890 was, Population in 1899 (est.).

TAX FREE—The above issue of bonds is exempt from taxation. INTEREST is payable at the Montgomery Co. Nat. Bank, Rockville.

PRINCE GEORGE'S COUNTY.

County seat is Upper Marlborough.

Table with columns: LOANS—When Due, Total debt Feb. 1, 1897, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Total valuation 1898, Assessment is 2/3 actual value, County tax (per \$1,000) '99, Population 1890 was.

INTEREST is payable at the National Bank of Baltimore. TAX FREE—All of the bonds issued by this county are tax exempt.

SOMERSET CO.—Princess Anne is the county seat.

Table with columns: LOANS—When Due, 5s, semi-an., Bonded debt July 20, '98, Assess'd valuation 1898, Assessment about 3/4 actual value, Population in 1890 was.

TALBOT COUNTY.—CHARLES F. STEWART, Clerk.

County seat is Easton. All bonds are tax exempt.

Table with columns: LOANS—When Due, Total debt Feb. 1, 1899, Sinking fund, Net debt Feb. 1, 1899, Tax valuation, real, Tax valuation, personal, Total valuation 1898, State & Co. tax (per M) '98, Population in 1890 was, Population in 1880 was.

WASHINGTON CO.—M. F. SMITH, Clerk.

Hagerstown is the county seat.

Table with columns: LOANS—When Due, Assets—RR. & Turnp. Stk., Assessed valuation '98, Assessment about 3/4 actual value, State & Co. tax (per M.) 1898, Population in 1890 was, Population in 1899 (est.).

TAX EXEMPT.—Refunding bonds are exempt from county and municipal 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 sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3-65 per cent loan, in 1924. Bonds are tax exempt.

Table with columns: LOANS—When Due, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g. Rows: DISTRICT OF COLUMBIA—Fifty-yr. funding 1874 c & r, Twenty-yr fund, Water stock, LATE CORPORATION OF WASHINGTON—Thirty-year funding, Overdue bond.

*The faith of the United States was pledged to secure the payment of the interest on these bonds and to maintain a sinking fund sufficient to redeem them all by maturity. The issue is limited to \$15,000,000 and is exempt from taxation by Federal, State or municipal authority. The coupon bonds are for \$50 and \$500 each, the registered bonds \$1,000 and \$5,000 each.

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 total debt on the dates named:

Table with columns: Jan. 1, 1899, Jan. 1, 1897, Jan. 1, 1896, Jan. 1, 1895. Rows: Total fund, Total fund, Total fund.

On July 1, 1878, when the duties of the Sinking Fund Commissioners of the District were transferred to the Treasurer of the United States the total debt was \$22,106,650.

On Jan 1, 1899, stock and bonds to the amount of \$5,320 on which interest has ceased were still outstanding; funds for the payment of principal and interest are deposited in the United States Treasury.

ASSESSED VALUATION.—The District's assessed valuation and tax rate at different periods have been as follows:

Table with columns: Year, Real Estate, Personal Property, Total Ass'd. Valuation, Rate of Tax per \$1,000. Rows: 1898, 1897, 1896, 1895, 1890, 1885.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN MIDDLE STATES.

INDEX FOR THE WESTERN MIDDLE STATES, CITIES, Etc.

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State of Ohio.

ITS DEBT, RESOURCES, Etc.

Admitted as a State (Act April 30, 1802) - Feb. 19, 1803 Total area of State (square miles) - - - - 41,060 State Capital - - - - - Columbus Governor (term exp. 2d Mon. Jan. 1900) - Asa S. Bushnell. Secretary of State (term ends 2d Mon. Jan. '01) Charles Kinney. Auditor (term exp. 2d Mon. Jan. 1900) - W. D. Guilbert. Treasurer (term exp. 2d Mon. Jan. 1900) - S. B. Campbell. Legislature meets biennially in even years, on the first Monday in January. There is no limit to length of sessions.

HISTORY OF DEBT.—The historical details of Ohio's State debt from 1825 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 75. The State debt on November 15, 1898, was as follows:

Table with columns: NAME AND PURPOSE, Interest, P. Ct. Payable, When Due, Principal, Outstand'g. Rows include Sinking fund loan, War loan, Domestic loan.

TOTAL DEBT, ETC.—The total bonded debt on Nov. 15, 1898, 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 AND 1897.

Table comparing State debt (loans) and Irreducible State debt (trust funds) for 1898 and 1897.

Table for Local Debts showing Debts of counties, Debts of cities, Debts of incorporated villages, Debts of townships, and Debts of special school districts for 1898 and 1897.

Total local debts.....\$97,002,588 \$94,727,256

ASSESSED VALUATION.—The assessed valuation of real and personal property in the State has been as follows:

Table showing Assessed Valuation from 1830 to 1898, categorized by Real Estate, Personal Property, and Total.

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. But since the

adoption of the Constitution of 1851 the whole situation in these particulars has changed, the legislative power with respect to the State having been limited. The same is in large measure true also of the municipalities.

FIRST, As to the State's power to contract debt, this is regulated under the first five sections of article 8 of the Constitution. Section 1 limits the power to the supply of "casual deficits in revenues or to meet expenses not otherwise provided for," but in the aggregate debts for even the purposes named cannot exceed \$750,000. Section 2 contains an exception to the foregoing; it grants the power to contract debt in case of invasion, of insurrection, of war or of the redemption of the then existing indebtedness. Section 3 reaffirms the limit, except as above specified. Section 4 forbids the loaning of the State credit. Section 5 further forbids the assumption of debts by States. We insert these five sections in full.

SECTION 1. [Debt limited to seven hundred and fifty thousand dollars.] The State may contract debts to supply casual deficits or failures in revenues or to meet expenses not otherwise provided for; but the aggregate amount of such debts direct and contingent whether contracted by virtue of one or more acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to re-pay the debts so contracted and to no other purpose whatever.

SECTION 2. [Additional and for what purpose.] In addition to the above limited power the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebtedness of the State; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to re-pay such debts, and [to no other purpose whatever; and all debts incurred to redeem the present outstanding indebtedness of the State shall be so contracted as to be payable by the sinking fund hereinafter provided for as the same shall accumulate

SECTION 3. [The State to create no other debt.] Except the debts above specified in Sections 1 and 2 of this article, no debt whatever shall hereafter be created by or on behalf of the State.

SECTION 4. [Credit of State; the State shall not become joint owner or stockholder.] The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation whatever; nor shall the State ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere formed for any purpose whatever.

SECTION 5. [No assumption of debts by the State.] The State shall never assume the debts of any county, city, town or township, or of any corporation whatever, unless such debt shall have been created to repel invasion, suppress insurrection or defend the State in war.

The foregoing sections complete the limitation as to State debt and credit. Sections 7, 8, 9, 10 and 11 of Article 8 cover the matter of sinking funds referred to in Section 2 above. But they need not be published here.

SECOND, As to Cities, Towns, Counties, &c., so far as the Constitution affects the power of the Legislature to authorize these municipalities to create debt, the limitations are found in section 6 of article 8 and in sections 1, 2 and 6 of article 13. (1) Section 6 of article 8 forbids the General Assembly to authorize cities, &c., to become stockholders in or to raise money or loan credit to aid corporations, &c. (2) Sections 1 and 2 of article 13 forbid the passing of special acts and require general acts for conferring corporate powers. (3) Section 6 of article 13 provides that the General Assembly make provision for the organization of cities, &c., by general laws and restrict their debt-making power. These sections are as follows:

ARTICLE 8, Section 6. [Counties, cities, towns or townships not authorized to become stockholders, &c.] The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholder in any joint stock company, corporation or association whatever; or to raise money for, or loan its credit to, or in aid of, any such company, corporation or association.

ARTICLE 13, Section 1. [Corporate powers.] The General Assembly shall pass no special act conferring corporate powers. Section 2. [Corporations how formed.] Corporations may be formed under general laws; but all such laws may from time to time be altered or repealed.

Section 6. [Organization of cities, &c.] The General Assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent the abuse of such power.

One at first sight would infer from section 6 article 8 above cited that cities could not subscribe to the stock of or loan money to railroads, as railroads are corporations and joint-stock companies. That, however, is not a correct conclusion, as was decided in the case of Walker vs. The City of Cincinnati, a case which arose under an act of the General Assembly of Ohio entitled "An Act relating to cities of the first class," authorizing any such city to construct a line of railroad therefrom to any other terminus in that State or in any other State. In pursuance of the authority that act purports to give, Cincinnati undertook to build the Cincinnati Southern Railroad. To test the legality of that proceeding this action was brought. The Court's opinion is very full and explicit, the conclusion being that from "the language of the section it is quite evident that it was not intended to prohibit the construction of railroads nor indeed to prohibit any species of public improvements. The section contains no direct reference to railroads nor to any other special classes of improvements or enterprises. The prohibitions are directed only against a particular manner or means by which under the Constitution of 1802 many public improvements had been accomplished."

In compliance with section 6, article 13 (cited above), which provides for the organization of cities etc. by general law, the Legislature has made an elaborate classification of municipal corporations. First they are divided into cities, villages and hamlets. Then cities are divided into two classes, the first class being subdivided into three grades and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census.

CITIES IN THE FIRST CLASS—First grade includes all cities of more than 200,000 inhabitants; second grade all less than 200,000 and more than 90,000 inhabitants; third grade all less than 90,000 and more than 31,500 inhabitants.

CITIES IN THE SECOND CLASS—First grade includes all cities of less than 31,500 and more than 30,500 inhabitants; second grade all less than 30,500 and more than 20,000 inhabitants; third grade all less than 20,000 and more than 10,000 inhabitants; fourth grade all less than 10,000 and more than 5,000 inhabitants.

VILLAGES—Of the first class include all having less than 5,000 and more than 3,000 inhabitants; the second class includes all having less than 3,000 and more than 200 inhabitants.

HAMLETS—According to section 1550 of the Revised Statutes all existing corporations organized as "incorporated villages for special purposes shall be hamlets until advanced to villages."

It is impossible to make any satisfactory generalization with regard to the bonding power the Legislature has granted these municipalities. There are a few sections of the Revised Statutes authorizing bond issues which have a universal application, such as the provision granting power to issue bonds in anticipation of special assessments but most of the laws for that purpose cover only one class of cities, and many of them are so worded as to apply only to one city, and granting an issue of bonds for a specific purpose. No general laws limiting the powers of municipalities to incur indebtedness have been passed, although section 6, article 13, appears to require it. And yet is it not a question whether that section calls for any legislation of a general nature except a general law "for the organization of cities, &c."?

POPULATION OF STATE—The population of Ohio has been as follows in the years named.

Table with 4 columns: Year, Population, Year, Population. Rows: 1890-1893, 1880-1883, 1870-1873.

CITIES, COUNTIES AND TOWNS IN THE STATE OF OHIO.

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

ADAMS COUNTY.—J. M. WITTENMYER, Aud.

Table with columns: Loans (When Due), Turnpike Bonds (When Due), Funding Bonds, Jail Bonds, Redemption Bonds.

AKRON.—W. E. YOUNG, Mayor. CHAS. H. ISBELL, City Clerk.

Table with columns: Loans (When Due), Sewer and Paving Bonds, Street Improvement Bonds, Fire and Bridge Bonds, Refunding Bonds, Sewer Bonds.

INTEREST is payable at the office of the City Treasurer in Akron and at the National Park Bank in New York.

ASSESSED VALUATION.—The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows:

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

AKRON SCHOOL DISTRICT.—Samuel Findley, Clerk Board of Education.

Table with columns: Refunding Bonds (When Due), Total debt, School tax.

ALLIANCE.—J. H. MCCONNELL, City Clerk.

Table with columns: Loans (When Due), Sewer Bonds, Water Works Bonds, Refunding Bonds.

ASHLAND COUNTY.—C. W. MCCOOL, Aud'r.

Table with columns: Loans (When Due), Infirmity Bonds, Bonded debt, Assessed valuation, Assessment, Population.

ASHTABULA.—CLARENCE E. RICHARDSON, Mayor. FRANK W. WAGNER, Clerk.

Table with columns: Loans (When Due), Refunding Electric Bonds, Valuation (City), Valuation (Sch. Dist.), Tax rate (City), Tax rate (School Dist.), Population (City).

ATHENS.—O. E. DAVIS, Mayor. W. B. GOLDEN, Clerk.

Table with columns: Loans (When Due), Refunding Bonds, Bonded debt, Total valuation, Assessment, Tax rate, Population.

ATHENS CO.—WILBUR F. SCOTT, Auditor.

Table with columns: Loans (When Due), County Bonds, Road Improvement Bonds, Deficiency Bonds, City Hall Improv Bonds.

AUGLAIZE CO.—G. A. ORPHAL, Auditor. D. A. CLARK, Treasurer.

Table with columns: Loans (When Due), Bridge Bonds, Court House Bonds, Bonded debt, Spec'l ass't bonds, Total valuation, Assessment, Tax rate, Population.

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk.

Table with columns: Loans (When Due), Fire department bonds, Street opening bonds, Street paving bonds, Street Imp. Bonds, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population.

BELLAIRE.—ISAAC FREEZE, Mayor. F. A. JACKSON, City Clerk.

Table with columns: Loans (When Due), City Notes, Sewer Bonds, Street Paving Bonds, Water Bonds, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population, Interest.

BELLEFONTAINE.—M. J. NICHOLS, Clerk.

Table with columns: Loans (When Due), Electric Light and Paving, Refunding Bonds, Water Works, Bonded debt, Total debt, Tax valuation, Assessment, Tax rate, Population, Interest.

BELMONT CO.—MADISON ALDREDGE, Auditor.

Table with columns: Loans (When Due), County Bonds, Bridge Bonds, Water Works, Bonded debt, Total debt, Tax valuation, Assessment, Tax rate, Population.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, Outstanding. Includes sections for AVONDALE, CLIFTON, LINWOOD, RIVERSIDE, and WESTWOOD.

Table with columns: LOANS, When Due. Includes sections for SEWER BONDS, STREET IMPROVEMENT BONDS, GARBAGE PLANT BONDS, WATER WORKS, and STREET OPENING BONDS.

Table with columns: LOANS, When Due. Includes sections for STREET IMPROVEMENT NOTES, BROOKLYN BONDS, VIADUCT BONDS, WATER WORKS, and STREET OPENING BONDS.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, Outstanding. Includes sections for CLIFTON, LINWOOD, RIVERSIDE, and WESTWOOD.

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

INTEREST is payable at American Exchange Nat. Bank, New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Cleveland's total municipal debt, the sinking fund, &c.

Table showing Bonds and notes Jan. 1, 1899; Water debt included in above; All sinking funds; Net debt Jan. 1, 1899; Cleveland debt limit (7 p. c. of ass. val.); Reserve under Ohio (Cleveland) debt limit.

WATER WORKS.—The city owns its water works. The income from water rents and fees in 1898 amounted to \$701,853 41.

ASSESSED VALUATION ETC.—Assessed at about 35 per cent of its actual value.

Table with columns: Years, Assessed Valuation, Tax Rate per \$1,000. Shows data for 1898, 1897, 1895, and 1880.

POPULATION.—In 1890 population was 261,353; in 1880 it was 160,146; in 1870 it was 92,829. Population in 1899 (local est.), 400,000.

CLEVELAND SCHOOL DISTRICT.—H. L. ROSSITER, Auditor; A. F. CROSBY, Deputy Auditor.

Table with columns: LOANS, When Due, Net debt Jan. 1, '99, Tax valuation 1898, Total debt Jan. 1, '99, Sinking fund. Includes data for M&N \$300,000 and \$1,201,000.

CLIFTON.—See the City of Cincinnati.

CLYDE.—This village is in Sandusky County.

Table with columns: LOANS, Amount outstanding, Bonded debt Sept. 1, '98, Water debt included above, Street 6s, F&A, 1913, RFD'g water 5s, F&A, 1910, Water works 6s, M&S, '07, Sewer 6s, M&S, 1902-1909, Interest paid at 4th Nat. Bk., N.Y.

COLUMBUS.—SAMUEL J. SWARTZ, Mayor. M. A. GEMUENDER, Clerk Trust S. F. This city is in Franklin County.

Table with columns: LOANS, Interest, Payable, Principal, When Due, Outstanding. Includes sections for City Hall refunding, City Prison refunding, Deficiency, Gas and light, Police and fire, Police, Fire Dep. and gas, Poor Fund, Fourth St. Bridge, Franklin Park, Front St. Viaduct, High St. Viaduct, Levee, Market House, Steam Fire Dep't, Electric light, Sewer farm claim, Refunding bonds.

Table with columns: LOANS, When Due. Includes sections for SEWER BONDS, WATER BONDS, STREET IMPROVEMENT BONDS, and PARK BONDS.

PAR VALUE OF BONDS.—The bonds in the above table marked thus * are, in whole or in part, \$500 pieces. Bonds marked thus ** are in whole or in part, \$100 pieces, or uneven amounts. All others, \$1,000.

INTEREST on bonds is payable at the American Exchange National Bank of New York and the Third National Bank of Cincinnati, which are the authorized agents of the trustees of the sinking fund.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Cincinnati's total outstanding municipal debt (inclusive of water debt), the sinking fund held by the city against the same, and the water debt, on the 1st of January of each of the last four years.

Table with columns: 1899, 1898, 1897, 1896. Tot. bonded debt, Sinking fund, Net debt, Water debt (incl'd).

There were outstanding on Jan. 1, 1899, street bonds to the amount of \$1,478,832.55 payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of \$1,242,937.67, together with \$92,500 bonds of the Board of Education, were held by the sinking fund, these, and the cash on hand amounting to \$680,730.17, being applicable to the payment of the general bonds.

CITY PROPERTY.—The city owns the Cincinnati Southern Railroad. The rental received for the road is \$1,090,000 till 1901 and then \$1,250,000 till 1906, when lease expires. The 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-works pay the interest and sinking fund on all water bonds.

ASSESSED VALUATION, ETC.—The net debt, assessed valuation and tax rate have been as follows.

Table with columns: Years, Net Debt, Assessed Val'n, Tax per \$1,000. Shows data for 1898, 1897, 1896, 1895, 1890, 1885, 1880.

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.

Table with columns: LOANS, When Due, Interest payable at City treasury, Hall and Library, Refunding Bonds.

CLERMONT COUNTY.—JOHN W. DAVIS, Auditor.—County seat is Batavia.

Table with columns: LOANS, When Due, Total debt Feb. 1, 1899, Assessed valuation, Total valuation 1898, Tax rate (per \$1,000), '98, Population in 1890 was, Population in 1899 (est.).

CLEVELAND.—JOHN H. FARLEY, Mayor. H. L. ROSSITER, Auditor. Cleveland is situated in Cuyahoga County.

Table with columns: LOANS, When Due. Includes sections for BRIDGE BONDS, CANAL BONDS, FIRE DEPARTMENT, ELEVATED ROADWAY, PARK BONDS.

INTEREST on police deficiency bonds of 1888 and on assessment bonds is payable at the City Treasurer's office; all other interest at the National Park Bank, New York City.

Table with columns: Jan. 1, '99, Jan. 1, '98, Jan. 1, '97, Jan. 1, '96. Rows: Total bonded debt, Sinking funds, Net debt, Water debt, Floating debt.

* 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.

ASSESSED VALUATION, ETC.—The city's net debt on December 31, assessed valuation (about 1/2 of actual) and tax rate have been:

Table with columns: Years, Net Debt, Asses'd Val., Tax p. \$1,000. Rows: 1898, 1897, 1896, 1895, 1894, 1890, 1885.

POPULATION.—In 1890 population was 88,150; in 1880 it was 51,647; in 1870 it was 31,274; in 1899 (est.) 130,000.

COLUMBUS SCHOOL DISTRICT.—J. A. Williams, Clerk.

Table with columns: LOANS—When Due, LOANS—When Due. Rows: 5s, A&O, 25,000... Oct. 1, 1899; 4s, M&S, 75,000... Mar. 1, 1917; etc.

COSHOCTON.—FRED. WAGNER, Clerk.

This village is in Coshocton County.

Table with columns: LOANS—When Due, STREET-PAVING BONDS—When Due. Rows: 6s, M&S, \$49,000... (\$2,500 y'rly) '99; 6s, M&S, \$5,000... 1901-1903; etc.

CRESTLINE.—Sited in Crawford County.

Table with columns: LOANS—When Due, SEWER BONDS—(Con.) When Due. Rows: 5s, M&S, \$9,000... Sept. 1, 1905-08; 6s, M&S, \$2,100... Sept. '99-'01; etc.

CUYAHOGA CO.—A. E. AKINS, Auditor.

County seat is Cleveland. The State Supreme Court has declared illegal an act passed April 27, 1893, authorizing the issuance of bonds by a county containing a city of the first class, second grade, for the purpose of building an armory in such city.

Table with columns: LOANS—When Due, So. ROCKY RIVER BRIDGE—When Due. Rows: 5s, M&N, \$225,000... July 1, 1918; 5s, M&N, \$150,000... Nov. 1, 1904; etc.

DARKE CO.—GEORGE W. SIGAFOOS, Auditor.

County seat is Greenville.

Table with columns: LOANS—When Due, Tax valuation, personal. Rows: 6s, \$40,000... 1899-1900; 6s, \$3,500... Sept. 1, 1900; etc.

DAYTON—J. LINKWEILER, Mayor.

Dayton is the county seat of Montgomery County.

Table with columns: LOANS—When Due, LOANS—When Due. Rows: 5s, M&S, \$12,000... Sept. 1, 1899; 5s, A&O, \$50,000... Apr. 1, 1903; etc.

LOANS—When Due.

Table with columns: POLICE DEFICIENCY BONDS—When Due, STREET PAVING BONDS—When Due, FIRE DEPARTMENT BONDS—When Due, GARBAGE CREMATORY BONDS—When Due, STREET IMPROVEMENT BONDS—When Due.

SOUTHWESTERN SEWER BONDS—

Table with columns: 4s, M&S, \$6,000... Sept. 1, 1899; 4s, M&N, \$505,000... May 1, 1905; etc.

TOTAL DEBT, ETC.—The subjoined statement shows Dayton's municipal debt, the tax rate levied for all purposes (State, county, city and school), etc.

Table with columns: Years, Total Debt Mar. 1, Assessed Val., Tax p. \$1,000. Rows: 1899, 1898, 1897, 1895, 1890, 1885, 1880, 1875, 1870.

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 outstanding on March 1, 1899, special assessment bonds to the amount of \$889,400; principal and interest payable from assessments upon abutting or benefited property. All of said bonds are due and payable in from one to ten years.

The sinking fund assets on March 1, 1899, amounted to \$569,963. The actual valuation of property is estimated at about \$100,000,000.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each, interest payable at the American Exchange National Bank, New York City.

POPULATION.—According to a local census taken in February, 1896, it was 79,331; in 1890 it was 61,220; in 1880 it was 38,678. [50,000 bonds are advertised to be sold April 13.]

DAYTON SCHOOL DISTRICT.—William G. Haevssier, Clerk Board of Education.

Table with columns: DEFICIENCY BONDS—When Due, Bond. debt Sept. 1, '98., Assessed valuation, real, etc. Rows: 4s, J&J, \$83,000... 1911-12; 4s, J&J, \$30,000... July 20, 1909; etc.

DEFIANCE.—J. J. MALLEY, Clerk.

County seat of Defiance County.

Table with columns: LOANS—When Due, STREET IMPROVEMENT BONDS—When Due. Rows: 5 1/2s, J&D, \$1,000... June 1, 1899; 5s, \$1,000... 1902; etc.

EAST LIVERPOOL.—C. F. BAUGH, Mayor.

This city is in Columbiana County.

Table with columns: LOANS—When Due, WATER BONDS—When Due. Rows: 5 1/2s, \$86, \$79,312...; 4s, M&N, \$15,000... May 1, 1903; etc.

EAST LIVERPOOL SCHOOL DISTRICT.—W. T. NORRIS, Clerk.

Table with columns: SCHOOL BONDS—When Due, Total debt Feb. 3, 1899., School tax (per \$1,000), Assessed valuation, etc. Rows: 5s, \$18,000... 1899 to 1908; 5s, \$50,000... 1909 to 1933; etc.

EATON.—R. E. LOWRY, Mayor.

This village is in Preble County.

Table with columns: LOANS—When Due, Tax valuation 1898., Total tax (per \$1,000), Population in 1890, etc. Rows: 6s, \$55,000... 1911; Total debt Feb. 1, '99... \$55,000.

ELYRIA CITY.—This city is situated in Lorain Co.

Table with columns: LOANS—When Due, STREET IMPROVEMENT BONDS—When Due, WATER WORKS BONDS—When Due. Rows: 6s, J&J, \$6,000... Sept., 1909; 6s, \$5,400...; 4 1/2s, J&J, \$150,000... July 1, 1909.

LOANS—When Due. IMPROVEMENT BONDS—(Con.)—5s, J&J, \$30,000, July 15, 1925 (\$5,000 due yearly.) to July 15, '30

HIGHWAY BONDS—5s, \$30,000, July 15, 1925 Total debt Feb. 1, 1899, \$523,000 Water debt (included), 230,000 Spec. assess. bds. (incl.), 93,000

LOANS, PAVING AND SEWERS—When Due. 5s, F&A, \$20,000, Aug., 1912 5s, J&D, 20,000, June, 1913 5s, F&A, 11,000, Aug., 1899 (\$1,000 due yearly.)

SPECIAL ASSESSMENT BONDS—6s, semi-ann., \$94,678, 1899 to 1907 (Part due semi-annually.) Interest is payable in Marietta.

LORAIN CO.—G. H. LEWIS, County Auditor. Elyria is the county seat.

LOANS—When Due. CHILDREN'S HOME BONDS—4 1/2s, F&A, \$35,000, Aug. 15, 1899 (to Aug. 15, 1910

Bonded debt Oct. 21, '98, \$210,000 Asses'd valuation, real, 12,404,478 Asses'd valuation, per l., 6,649,555

MARION.—This city is in Marion County.

LOANS—When Due. STREET IMPROVEMENT BONDS—6s & 5s, \$334,713, Sept. 1, 1917 Bonded debt Sept. 1, '98, \$334,713

Tax valuation 1898, \$4,603,110 Real valuation 1894, 12,000,000 Total tax (per \$1,000) 1898, \$27.60

LUCAS COUNTY.—WM. M. GODFREY, Auditor. JOSEPH L. YOST, Treasurer. County seat is Toledo.

LOANS—When Due. ARMORY BONDS—4 1/2s, var., \$73,000, 1941-1942 BRIDGE BONDS—5s, \$10,000, 1900 BUILDING BONDS—5s, M&N, \$15,000, 1901

GENERAL BONDS—4 1/2s, M&S, \$20,000, 1903 (\$4,000 due yearly) to 1907 ROAD BONDS—5s, \$52,000, 1899-1906 5s, M&S, 15,000, 1911

MASSILLON.—TOBIAS SCHOTT, Mayor. J. C. HARING, City Clerk. This city is in Stark County.

LOANS—When Due. PUBLIC LIBRARY BONDS—6s, Apr., \$4,000, April, 1899-'14 SEWER BONDS—6s, M&N, \$1,200, Nov., 1899-'03

Total debt Mar. 15, 1898, \$91,200 Floating debt, 3,800 Total debt, 95,000 Cash assets, 7,600

*\$220,000 coupon; \$280,000 registered.

MADISON COUNTY.—W. D. WILSON, Auditor. County seat is London.

LOANS—When Due. CHILDREN'S HOME BONDS—6s, \$23,000, part y'rly to 1911 COURT HOUSE AND JAIL—6s, \$110,000, part y'rly to 1906

ROAD IMPROVEMENT—6s, \$8,680, part y'rly to 1901 6s, M&N, 17,200, 1899-1903 (\$1,720 due each M&N.)

MEIGS CO.—CLINTON A. ROBERTS, Auditor. County seat is Pomeroy.

LOANS—When Due. BRIDGE BONDS—5s, \$4,000, 1899 to 1902 DEFICIENCY BONDS—5s, \$16,000, 1906 to 1916

JAIL BONDS—5s, \$21,000, 1899 to 1902 Bonded debt Feb. 1, '99, \$76,000

MADISONVILLE.—BENNETT CARTER, Clerk. Madisonville is in Hamilton County.

LOANS—When Due. ELECTRIC-LIGHT AND WATER-WORKS BONDS—5s, \$15,000, 1923 5s, \$10,000, 1924 STREET IMPROV. BONDS—6s, \$46,975, Part due y'rly

TOWN HALL BONDS—6s, \$5,500, \$500 ann. 5s, 4,000, 1910 SCHOOL BONDS—5s, J&D, \$2,500, June 30, '01 to '05

MIAMI COUNTY.—J. T. BARTMESS, Auditor County seat is Troy.

LOANS—When Due. COURT HOUSE BONDS—6s, \$185,000, 1907 DITCH BONDS—6s, J&J, \$11,000, 1899-1900

Interest payable at Treas. office. Total debt Sept. 1, '98, \$244,200 Tax valuation, real, 15,148,470

MAHONING CO.—C. F. BRENNER, Auditor. County seat is Youngstown.

LOANS—When Due. BRIDGE BONDS—5s, M&S, \$47,500, 1900 to 1909 (\$5,000 annually.) 4 1/2s, M&S, \$90,000, Sept. 1, 1900

INFIRMARY BONDS—5s, M&S, \$87,500, 1901 to 1917 (\$5,000 in 1901 and \$5,000 annually thereafter.) 4 1/2s, M&S, \$54,000, Sept. 1, 1900

MIAMISBURG.—A. R. STOCKER, Mayor. A. C. SCHELL, Clerk. Located in Montgomery County.

LOANS—4 mt. Outst'd'g. Electric-light 5s, 1910, \$8,800 Fire and light imp. 5s, 1902, 2,000

Tax valuation, real, \$820,670 Tax valuation, pers'l., 1,109,530 Total valuation 1898, 1,930,200

MANSFIELD.—HUNTINGTON BROWN, Mayor. F. M. REMY, City Clerk. This city is in Richland County.

LOANS—When Due. GENERAL IMPROVEMENT BONDS—6s, Nov., \$12,000, Nov. 1, '99 to '02 STREET IMPROVEMENT BONDS—6s, \$50,600, 1899 to 1902

DEBT EXTENSION BONDS—6s, \$10,000, Dec. 1, 1899 Interest is payable at City Treas'y Total debt Feb. 1, 1899, \$173,750

MIDDLEPORT.—JAMES H. WILLIAMS, Mayor. E. P. CARTWRIGHT, Clerk. This village is situated in Meigs County.

LOANS—When Due. PAVING BONDS—5s, M&S, \$7,414.65, Mar. 30, '00 Net debt Sept. 1, 1898, 106,220

Interest payable at Middleport. Bonded debt Mar. 1, '99, \$52,000 Total valuation 1898, 624,000

MARIETTA.—Marietta is in Washington County.

LOANS—When Due. CITY HALL IMPROVEMENT—5s, F&A, \$3,000, 1899-1904 (\$500 due yearly on Aug. 1.)

LOANS—When Due. REFUNDING BONDS—4 1/2s, F&A, \$74,000, Aug., 1912 STREET IMP. & ELEC. L'T BONDS—4 1/2s, M&S, \$12,000, Mar. & Sept. (\$500 due semi-annually.)

MIDDLETOWN.—HENRY ERB, Treasurer. This city is in Butler County.

LOANS—When Due. BRIDGE BONDS—5 1/2s, \$35,000, Sept. 1, 1900 4s, M&S, 71,000, Sept. 1, 1901

Total debt Sept. 1, '98, \$131,000 Tax valuation, real, 46,181,760 Tax valuation, personal, 17,410,540

MONTGOMERY CO.—ALFRED G. FREIGHT, Auditor. County seat is Dayton.

LOANS—When Due. BRIDGE BONDS—5 1/2s, \$35,000, Sept. 1, 1900 4s, M&S, 71,000, Sept. 1, 1901

DEBT EXTENSION BONDS—5s, \$15,000, 1927

Total debt Sept. 1, '98, \$131,000 Tax valuation, real, 46,181,760 Tax valuation, personal, 17,410,540

PREBLE COUNTY.—W. A. EIDSON, Auditor.

Eaton is the county seat.

Table with columns: LOANS—, When Due., Assessed valuat'n real, Assessed valuat'n, per., Total valuation, Assessm't about 75% actual value, State & Co. tax rate, Population in 1890, Population in 1898.

INTEREST is payable at County Treasurer's office.

PUTNAM COUNTY.—J. C. JONES, Auditor.

County seat is Ottawa.

Table with columns: LOANS—, When Due., Total debt Sept. 1, '98, Tax valuation, real., Tax valuation, personal, Total valuation, Assessment is, Total tax, Population in 1890, Population in 1880, Population in 1896.

RAVENNA.—Ravenna is situated in Portage County.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, '98, Water debt (included), Sinking fund, Net debt Feb. 1, 1898, Tax valuation, real., Tax valuation, personal, Total valuation, Assessment is, Total tax, Population in 1890.

INTEREST on the park improvement and water-works construction bonds is payable at the Chemical National Bank, New York; on the water-works extension and street improvement bonds in Ravenna.

RIDGE TOWNSHIP.—J. R. MORRIS, Clerk.

This township is in Van Wert County.

Table with columns: LOANS—, When Due., Tax valuation 1897, Total tax, Population in 1890, Population in 1880.

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.

County seat is Chillicothe.

Table with columns: LOANS—, When Due., Floating debt, Total debt March 1, 1899, Tax valuation 1898, State & Co. tax, Population in 1890, Population 1894.

SALEM.—{ J. D. FOUNTAIN, Mayor. { GEO. HOLMES, Clerk.

This city is in Columbiana County. The railroad-aid bonds have been declared unconstitutional but are included in the total debt.

Table with columns: LOANS—, When Due., LOANS—, When Due., Floating debt, Total debt March 1, 1899, Tax valuation 1898, State & Co. tax, Population in 1890, Population 1894.

INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.—{ CHRISTIAN ZIMMERMAN, Mayor. { A. W. MILLER, Clerk.

This city is situated in Erie County on Sandusky Bay. [\$10,000 refunding water bonds will be sold April 29.]

Table with columns: LOANS—, When Due., LOANS—, When Due., Floating debt, Total debt March 1, 1899, Tax valuation 1898, State & Co. tax, Population in 1890, Population 1894.

INTEREST on the water bonds and on the dock improvement bonds is payable in New York City; on the \$21,000 of sewer bonds, due from 1898 to 1904, in Boston, Mass.; on all other bonds by the City Treasurer.

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

Table with columns: Feb. 1, '99, Aug. 1 '98, Mar. 15 '97, Nov. 15 '96. Rows: Total bonded debt, Sinking funds.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Table with columns: Years—, Real Est., Personal, Total, Tax rate. Rows: 1898, 1897, 1896, 1895, 1893, 1890, 1887, 1883.

POPULATION.—In 1890 population was 18,471; in 1880 it was 15,838; in 1870 it was 13,000. The population (est.) in 1899 was 25,000.

SANDUSKY COUNTY.—SAMUEL J. HIRT, Auditor.—County seat is Fremont.

Table with columns: LOANS—, When Due., Interest paid by County Treasurer, Total debt Feb. 6, 1897, Tax valuation, real., Tax valuation, personal, Total valuation 1898, Assess. about 35% of actual value, Total tax rate, Population in 1890, Population in 1897.

SCIOTO COUNTY.—JOS. T. TRACY, Auditor.

County seat is Portsmouth.

Table with columns: LOANS—, When Due., Total debt Sept. 1, 1898, Tax valuation, real., Tax valuation, personal, Total valuation 1898, Assessment about, Av. tax rate, Population 1897, Population in 1890.

INTEREST is payable at the Fourth National Bank of New York.

SHELBY.—W. F. SONNANSTINE, Clerk.

This village is in Richland County.

Table with columns: LOANS—, When Due., SCHOOL BONDS—, Electric Light Bonds, Sewer Bonds, Refunding Bonds.

SIDNEY.—This city is in Shelby County.

Table with columns: LOANS—, When Due., Total debt Sept. 1, 1898, Improvement bonds, Water, do.

SPRINGFIELD.—{ CHAS. K. BOWLUS, Mayor. { P. HUONKER, Clerk.

This city is in Clark County.

Table with columns: LOANS—, When Due., LOANS—, When Due., Bridge Bonds, Market House & City Bld'g, Water Bonds.

INTEREST is payable at Springfield and New York.

SPRINGFIELD SCHOOL DISTRICT.—

OLIVER H. MILLER, Clerk of Board of Education.

Table with columns: LOANS—, When Due., FLOATING DEBT—, Buildings and Sites, Market House Bonds, Sewer Bonds.

STARK COUNTY.—W. M. REED, Auditor.

County seat is Canton.

Table with columns: LOANS—, When Due., WORK HOUSE BONDS—, Court-House Bonds, Refunding Bonds, Poor Relief Bonds, Infirmary Bonds.

STEUBENVILLE.—GEO. P. McCracken, Clk

This city is in Jefferson County.

Table with columns: LOANS—When Due, Tax valuation 1898, Real val'tion (abt.) '94, Total tax (per \$1,000) '98, Population in 1890, Population in 1880, Population in 1899 (est.)

TIFFIN.—J. B. EHRENFRIED, Clerk.

This city is in Seneca County.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, SEWER BONDS—When Due, STREET IMP'V'T BONDS—When Due, NATURAL GAS—When Due, PARK BONDS—When Due

The street improvement bonds (marked thus *) and sewer bonds are payable by special assessment.

TOLEDO.—GEO. V. ROULET, Auditor.

Toledo is situated in Lucas County.

Large table with columns: LOANS—When Due, STREET AND SEWER IMPROV'EMENTS—When Due, WATER WORKS EXTENSION—When Due, WATER WORKS REFUNDING—When Due, PARK BONDS—When Due, SANITARY BONDS—When Due, REFUNDING BONDS—When Due, NATURAL GAS—When Due, SCHOOL BONDS—When Due, IMPROVEMENT DEFICIENCY—When Due, MEMORIAL HALL—When Due, REFUNDING UNIVERSITY BONDS—When Due, MARKET, PATROL AND DREDGING—When Due

INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers & Traders' National Bank, New York City—excepting the general fund refunding issue dated December 1, 1884, and due December 1, 1899, and the Memorial Hall and University bonds, which are payable at the office of the Trustees of the Sinking Fund, Toledo, O.

BONDED DEBT, ETC.—The city debt has been as follows:

Table with columns: Jan. 1, '98, Feb. 1, '96, Jan. 1, '95, Total bonded debt, Sinking funds, Net debt, Water debt (included above), Spec. assess't debt (additional)

The sinking fund is invested in city bonds.

CITY PROPERTY.—The city owns its water works, the original cost of which was \$1,000,000.

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

Table with columns: Years, Real Estate, Personal, Total, Tax Rate

The actual valuation in 1897 was estimated at \$175,000,000.

POPULATION.—In 1890 the population was 81,434; in 1880 it was 50,137; in 1870 it was 31,584. In 1898 the population according to local figures was 137,700.

TORONTO.—E. E. FRANCY, Mayor.

M. B. EDWARDS, JR., City Clerk.

This village is in Jefferson County.

Table with columns: LOANS—When Due, Net debt Jan. 1, 1899, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is 1/2 actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1896 (est.)

INTEREST on the water-works bonds is payable at New York.

TAX FREE.—All bonds are exempt from taxation.

TROY.—A. L. McKINNEY, Mayor.

P. J. GOODRICH, City Clerk.

Troy is the county seat of Miami County.

Table with columns: LOANS—When Due, REAL ESTATE—When Due

Table with columns: LOANS—When Due, CITY HALL REFUNDING—When Due, REAL ESTATE REFUNDING—When Due, WATER BONDS—When Due, ELECTRIC LIGHT BONDS—When Due, IMPROVEMENT BONDS—When Due

TRUMBULL CO.—L. W. SANFORD, Treasurer.

Warren is the County seat.

Table with columns: LOANS—When Due, Assessed val'tion, real, Assessed valuation, per \$,020,494, Total valuation 1898, State & co. tax (per M.) '98, Population in 1890, Population 1899 (est.)

UHRICHSVILLE.—R. W. WALTON, Clerk.

This village is in Tuscarawas County.

Table with columns: LOANS—When Due, Fire and imp'm't bds., C. L. & W. RR bonds, Paving and sewer bds., Refunding bonds, Bonded debt Jan. 1, 1899, Sinking fund assets

UPPER SANDUSKY.—T. P. SYLVAN, Mayor.

O. A. HALBEDEL, Clerk.

Table with columns: Upper Sandusky is in Wyandot County, LOANS—When Due, REFUNDING BONDS—When Due

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.—M. H. OSBORN, Mayor.

C. F. MANSHIP, Village Clerk.

County seat of Van Wert County. [\$116,000 street bonds are advertised for sale April 24.]

Table with columns: LOANS—When Due, CITY HALL BONDS—When Due, CURBING BONDS, SPCL IMP.—When Due, MACADAMIZING BONDS, SPCL IMP.—When Due, PAVING BONDS, SPCL IMP.—When Due

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 Auglaize County

Table with columns: LOANS—When Due, BUILDING BONDS—When Due, ELECTRIC LIGHT BONDS—When Due, STREET IMPROVEMENT BONDS—When Due, WATER WORKS BONDS—When Due

WARREN CO.—I. N. WALKER, Auditor.

County seat is Lebanon.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, ELECTRIC LIGHT BONDS—When Due, STREET IMPROVEMENT BONDS—When Due

TAX FREE.—Bonds are exempt from taxation if owned by parties not residing in the State.

WASHINGTON C. H.—J. L. ZIMMERMAN, Mayor.

ADD. BURNETT, Clerk.

Table with columns: LOANS—When Due, EXTENDING CITY DEBT—When Due, STREET IMP. SPEC. ACT.—When Due, IMPROVING STREETS—assessed on property benefited—When Due

The sinking fund receives over \$3,500 yearly from the tax levy.

WELLSTON.—{ JOHN F. DAY, Mayor. T. P. WANGLER, Clerk.

This city is in Jackson County.

Table with columns: LOANS—, When Due., Improve'nt 6s, \$8,000, 1899-1906, etc.

WELLSVILLE.—{ A. P. DENNIS, Mayor. T. R. ANDREWS, Treasurer.

This city is in Columbiana County. [City advertises for sale May 1 \$30,000 bonds.]

Table with columns: LOANS—, When Due., CEMETERY BONDS—, WATER-WORKS IMPROV'T BDS.—, etc.

WILLIAMS CO.—JNO. F. VON BEHREN, Aud'r.

County seat is Bryan.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, 6s, \$65,000, 1899-1909

WOOD COUNTY.—G. W. GAGHAN, Auditor.

County seat is Bowling Green.

Table with columns: LOANS—, When Due., COURT HOUSE—, 6s, \$18,000, Sept. 1, 1899, etc.

WOOSTER.—{ R. J. SMITH, Mayor. W. T. PECKINPAUGH, Clerk.

This city is the county seat of Wayne County.

Table with columns: LOANS—, When Due., CITY HALL BONDS—, 5 1/2s, Mar., \$20,000, Mar. 16, 1913, etc.

XENIA.—{ C. W. LINKHART, Mayor. C. F. LOGAN, Clerk.

This city is in Greene County.

Table with columns: LOANS—, When Due., FRESHET BONDS—1887-1892, GENERAL FUND—, etc.

YOUNGSTOWN.—{ E. H. MOORE, Mayor. F. C. BROWN, City Clerk.

Youngstown is in Mahoning County.

Table with columns: LOANS—, When Due., FIRE DEPARTMENT—, SEWER BONDS—, etc.

INTEREST on the water-works bonds of 1901 is payable at the Park National Bank, New York City; on all other bonds at the office of the City Treasurer.

YOUNGSTOWN SCHOOL DISTRICT.—W. N. ASHBAUGH, Clerk.

Table with columns: LOANS—, When Due., Assessment about 1/3 actual value, School tax (per \$1,000) '98, \$10.00, etc.

ZANESVILLE.—C. N. BAINTER, City Clerk.

This city is the capital of Muskingum County.

Table with columns: LOANS—, When Due., WATER WORKS BONDS—(Con.), CEMETERY BONDS—, etc.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of Ohio which have reported an indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. We have added in each case the population from the Census of 1890.

Large table with columns: Place—, Total Debt., Interest Rate., Maturity., Assessed Valuation., Population 1890.

Table with 5 columns: Place, Total Debt, Interest Rate, Maturity, Assessed Valuation, and Population in 1890. Lists various counties and districts such as Reading, Hamilton, Riley, Brown, etc.

fund tax \$0.30, and Educational Institution tax \$0.16 2/3, in addition to the general fund tax of \$0.90 as given above.

DEBT LIMITATION.—In the present Constitution of Indiana, which went into effect November 1, 1851, superseding the Constitution adopted in 1816, there are explicit provisions limiting the power of both the State and its municipalities to contract debt.

FIRST, as to the State, Section 5 of article 10 provides that no debt except to meet casual deficits in revenue, to pay interest, to repel invasion &c. can be contracted. The section in full is subjoined.

CREATION OF DEBT FORBIDDEN.—No law shall authorize any debt to be contracted on behalf of the State except in the following cases: To meet casual deficits in the revenue; to pay interest on the State debt; to repel invasion, suppress insurrection, or, if hostilities be threatened, provide for the public defense.

In the sixth section of the same article the last clause prohibits the assumption by the State of the debts of any municipality or corporation. The clause referred to reads as follows.

Nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

SECOND, as to municipalities, the provision contained in the Constitution seems to be equally clear and emphatic, and, as will be found, fixes the limit at 2 per cent of the valuation. It is article 13 of that instrument which relates to this subject, and we give the article in full below.

LIMITED—EXCESS VOID.—No political or municipal corporation in this State shall ever become indebted in any manner or for any purpose to an amount in the aggregate exceeding two per centum on the valuation of the taxable property within such corporation, to be ascertained by the last assessment for State and County taxes previous to the incurring of such indebtedness; and all bonds or obligations in excess of such amount given by such corporation shall be void; Provided, That in time of war, foreign invasion, or other great public calamity, on petition of a majority of the property owners in number and value, within the limits of such corporation, the public authorities in their discretion may incur obligations necessary for the public protection and defense to such an amount as may be requested in such petition.

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 2 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 29 1899 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 subscription. The section which covers this subject is section 6 of article 10, and is as follows.

Counties cannot take stock. No county shall subscribe for stock in any incorporated company unless the same be paid for at the time of such subscription; nor shall any county loan its credit to any incorporated company, nor borrow money for the purpose of taking stock in any such company; nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

The prohibition which this section contains applies, as already stated, only to counties. Consequently the Legislature was at liberty to authorize cities to subscribe to the stock of railroads, as it did by a general law passed in 1867 granting the power to subscribe to the stock of any railroad running into or through any city or near its corporate limits. Other laws of a somewhat similar character have been passed at other dates. We notice one law too which authorizes counties bordering on the State line to subscribe for railroad stock and to issue bonds for the purpose of paying the subscription. In view of the above section this grant of power extended to counties would seem to be at least questionable.

COUNTIES are apparently restricted by statute to a lower than the Constitutional limit of 2 per cent in the matter of creating certain kinds of debt. For instance, Section 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 purposes 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 Constitutional limit of 2 per cent on valuation. But we have not the space to set out here the details, or the details of the other legislation applicable to cities of larger and smaller population, and covering specific purposes, such as water works, &c.

POPULATION OF STATE.—The population of Indiana has been as follows in the years named.

Table with 4 columns: Year, Population, Year, Population. Shows population growth from 1890 to 1880.

Between 1860 and 1870 the increase was 330,209, or 24.45 per cent, between 1870 and 1880 297,664, or 17.71 per cent, and between 1880, and 1890 214,103, or 10.82 per cent.

State of Indiana.

ITS

DEBT, RESOURCES, Etc.

Table with 2 columns: Description and Date/Value. Includes 'Organized as a Territory (Act May 7, 1800) - July 4, 1800', 'Admitted as a State (Act Apr. 19, 1816) - Dec. 11, 1816', etc.

HISTORY OF DEBT.—The historical details of Indiana's State debt from 1832 up to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, pages 85 and 86.

Indiana's credit stands high now, about all of its debt being in 3 and 3 1/2 per cent bonds; the details of the State's outstanding obligations are as follows:

FOREIGN DEBT.

Table with 4 columns: NAME AND PURPOSE, Interest, Principal, and Outstanding. Lists 'LOANS—' including School fund refunding, Stock certificates, and Temporary loan.

DOMESTIC DEBT—NON-NEGOTIABLE.

Table with 2 columns: Description and Amount. Lists 'Held by Purdue University.. \$340,000' and 'Held by Indiana University.. 144,000'.

OPTIONAL.—The foreign debt bonds are all subject to call.

INTEREST and principal of foreign debt bonds are payable at the office of Winslow, Lanier & Co., New York. Interest on the \$144,000 at Bloomington, Ind.

TOTAL DEBT, ETC.—The following statement shows Indiana's total debt, the foreign and domestic debt, and the annual interest, etc.

Table with 5 columns: Description, Mar. 1, '99, Mar. 1, '98, Nov. 1, '97, Nov. 1, '96. Shows total debt, interest on foreign and domestic debt, and total annual interest.

ASSESSED VALUATION.—The following table shows the total valuation of real and personal property and the State tax rate (per \$1,000) for the general fund for the years indicated.

Table with 6 columns: Years, Valuation, State tax, Years, Valuation, State tax. Shows property valuation and tax rates from 1885 to 1898.

The total tax rate (per \$1,000) for 1899 was \$2.96 2/3, including Benevolent Institution tax \$0.50, school tax \$1.10, State debt sinking

CITIES, COUNTIES AND TOWNS

IN THE STATE OF INDIANA.

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

ADAMS CO.—County seat is Decatur.

Table with columns: LOANS—When Due, Bonded debt, Floating debt, Total debt, Gravel road bonds, Sinking fund, Assessed val'n, Assessed val'n, pers'l., Railroads, Total valuation, Total tax rate, Population.

INTEREST on the redemption bonds is payable at New York.

ALEXANDRIA.—This city is in Madison County.

Table with columns: Total debt, Tax valuation, Real valuation, Population in 1890, Population in 1880, Population in 1896 (est.).

ALLEN COUNTY.—Wm. MEYER, Jr., Auditor.

Table with columns: Court House Bonds, Bonded debt, Tax valuation, Tax valuation, person'l., Total valuation, Assessment abt. 60% actual value, State & Co. tax, Population.

INTEREST is payable by Winslow, Lanier & Co., New York City.

ANDERSON.—{ M. M. DUNLAP, Mayor. FRANK G. EPPLY, City Clerk.

This city is the county seat of Madison County.

Table with columns: LOANS—When Due, FUNDING BONDS, 6s, semi-an., 6s, semi-an., 5s, M&N, SCHOOL BONDS, REFUNDING WATER BONDS, Assessed val'n, Assessed val'n, pers'l., Railroads, Total valuation, City tax rate, Population.

OPTIONAL.—The school bonds, and the funding bonds due in 1913, are subject to call ten years from date of issue.

INTEREST is payable at Fourth National Bank of New York City

BARTHOLOMEW CO.—I. B. BARRETT, Auditor. County seat is Columbus.

Table with columns: LOANS—When Due, COUNTY FUNDING BONDS, BRIDGE FUNDING BONDS, Total debt, Gravel road bonds, Total valuation, Assessment about actual value, County tax rate, Population.

INTEREST on 5 1/2 per cent bonds is payable at Nat. Branch Bank of Madison and on 5s at First Nat. Bank of Columbus, Ind.

BLACKFORD CO.—J. P. RAWLINGS, Treas. County seat is Hartford City.

Table with columns: LOANS—When Due, COURT HOUSE BONDS, 5s, J&J, 5s, A&O, Bonded debt, Assessed val'n, Assessed val'n, pers'l., Total valuation, Assessment is 3/4 actual value, State & Co. tax, Population.

INTEREST is payable by Winslow, Lanier & Co., New York.

BRAZIL.—{ HOMER M. BAILY, Mayor. JOSEPH W. WILLIAMS, City Clerk.

This city is in Clay County.

Table with columns: LOANS—When Due, SCHOOL HOUSE, 6s, J&J, 6s, M&N, 6s, M&N, 6s, M&N, 6s, M&N, WATER WORKS, REFUNDING WATER WORKS, Bonded debt, Net floating debt, Total debt, Sinking fund accounts, Net debt, Water debt, Tax valuation, Tax valuation, personal, Total valuation, Assessment about 7/10 actual value, Tax rate, Population.

TAX FREE.—All bonds are exempt from taxation since 1893.

CLARK CO.—HERMAN H. HEATON, Auditor.

County seat is Jeffersonville.

Table with columns: LOANS—When Due, FUNDING BONDS, Total valuation, Assessment about 3/4 actual value, State & Co. tax, Population.

CLAY CO.—County seat is Brazil.

Table with columns: LOANS—When Due, GRAVEL ROAD BONDS, Jail bonds, Funding bonds, Total debt, Gravel road bonds, Assessed val'n, Assessed val'n, pers'l., Total valuation, Assessment about 1/2 of actual value, State & Co. tax, Tax rate, Population.

INTEREST on the bonds is payable at the Third National Bank New York.

COLUMBUS.—J. W. SUVERKRUP, Clerk.

This city is in Bartholomew County.

Table with columns: LOANS—When Due, CONSOL. FUNDING, SERIES A & B, FUNDING BONDS, REFUNDING BONDS, WATER WORKS BONDS, Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Total valuation, person'l., Assessment about 2/3 actual value, Total tax rate, Population.

All bonds are subject to call after 10 years from date of issue. INTEREST on the consol. funding bonds is payable at Winslow Lanier & Co., New York.

CRAWFORDSVILLE.—

This city is in Montgomery County.

Table with columns: LOANS—When Due, REFUNDING BONDS, Bonded debt, Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Tax valuation, person'l., Total valuation, Assessment about 3/4 actual value, Tax rate, Population.

TAX FREE.—The bonds of this city are exempt from taxation.

DAVISS COUNTY.—County seat is Washington.

Table with columns: LOANS—When Due, COUNTY BONDS, Total debt, Assessed val'n, State & Co. tax, Population.

DEARBORN CO.—County seat is Lawrenceburgh

Table with columns: LOANS—When Due, FUNDING BONDS, Bonded debt, Total debt, Tax valuation, Tax valuation, person'l., Total valuation, Actual valuation, Population.

DECATUR.—J. W. TEEPLE, Chairman Fin. Com.

This city is in Adams County.

Table with columns: LOANS—When Due, STREET IMP. BONDS, 6s, Dec., Total gen. debt, Water debt, Elec.-Light Plant, School debt, Assessed val'n, Assessed val'n, pers'l., Total valuation, Tax rate, Real valuation, Population.

DECATUR CO.—County seat is Greensburgh.

Table with columns: LOANS—When Due, COURT HOUSE BONDS, FUNDING BONDS, Total debt, Assessed val'n, Assessed val'n, pers'l., Total valuation, Tax rate, Population.

DELAWARE CO.—D. A. LAMBERT, Treas.

County seat is Muncie.

Table with columns: LOANS—When Due, COURT HOUSE BONDS, 5s, M&N, Interest is payable in New York, Bonded debt, Sinking fund, Net debt, Tax valuation, Tax valuation, person'l., Total valuation, Assess. about 2/3 of actual value, State & Co. tax, Population.

DELPHI.—{ FRANK ROBISON, Mayor. JAS. M. RAMEY, Treasurer.

This city is in Carroll County.

Table with columns: LOANS—When Due, RAILROAD BONDS, 7s, g. A&O, SCHOOL BONDS, 5s, M&N, WATER BONDS, 7s, g. J&J, Bonded debt, Water debt, Tax valuation, Tax valuation, personal, Total valuation, Assessment is about 3/4 actual value, Total tax per \$1,000, Population.

TAX FREE.—All of the city's bonds are exempt from taxation.

INTEREST on the railroad and school bonds is payable at Delphi on the water bonds at Chicago.

DUNKIRK.—This city is in Jay County.

Table with columns: LOANS—When Due, PURCHASING AND STREET BDS., 6s, J&J, 6s, A&O, SCHOOL BONDS, 6s, M&S, WATER WORKS BONDS, 6s, M&S, Bonded debt, Floating debt, Total debt, Tax valuation, Tax valuation, personal, Assessment about 5/8 actual value, Total tax rate, Population.

INTEREST on \$13,000 school bonds is payable at Dunkirk; on all others at New York.

ELKHART.—{ PETER TURNER, Mayor. P. P. ABEL, Treasurer.

This city is in Elkhart County.

Table with columns: LOANS—When Due, FUNDING BONDS, 5s, M&N, 5s, M&S, 4 1/2s, J&D, HIGH SCHOOL BONDS, 5s, J&J, Bonded debt, City has no floating debt, Tax valuation, Tax valuation, personal, Total valuation, Assessment about 5/8 actual value, Total tax rate, Population.

INTEREST on the funding bonds of 1915 is payable in New York City; on all other bonds at the Treasurer's office.

TAX FREE All city bonds are exempt from taxation.

ELKHART CO.—E. L. D. FOSTER, Auditor.

Table with columns: LOANS—, COUNTY BONDS—, FUNDING BONDS—, INTEREST on funding bonds is payable at County Treasurer's office.

ELWOOD.—WILLIAM A. HUPP, Treasurer.

Table with columns: Bonded debt Feb. 1, '99, Sinking fund assets, Net debt Feb. 1, 1899, Assessed valuation, real, Assessed valuation, per'l.

EVANSVILLE.—WM M. AKIN, JR., Mayor.

Evansville is the County seat of Vanderburgh County. This city has entered into a contract to refund the bonds maturing in 1912, provided that all of these issues may be secured by the contracting firm.

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

INTEREST is payable by Winslow, Lanier & Co., New York. TOTAL DEBT, ETC.—The total bonded debt January 1, 1899, was \$2,155,000, including water debt of \$400,000.

ASSESSED VALUATION (total) in 1898 was \$27,476,487, including \$20,953,950 for real estate and \$6,522,537 for personal property; the city tax rate (per \$1,000) was \$10.70.

TAX-RECEIVABLE COUPONS.—All issues of Evansville city bonds carry tax-receivable coupons.

POPULATION.—The population in 1890 was 50,756; in 1880 was 29,280; in 1895 (estimated) 65,000.

FLOYD CO.—County seat is New Albany.

Table with columns: Total debt June 1, 1898, Assessed valuation, real, Ass'd valuation, pers'al.

FORT WAYNE.—HENRY P. SCHERER, Mayor.

This city is the county seat of Allen County. The \$15,800 of water-works bonds due in 1914 were issued by the town of South Wayne and assumed by the city upon annexation of the town.

Table with columns: LOANS—, FUNDING LOAN—, REFUNDING RAILROAD LOANS—, WATER WORKS—, When Due.

INTEREST on 5% funding bonds is payable at the Hamilton Bank, New York; on all other bonds in New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows municipal debt on date named.

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

The sinking fund receives yearly about 5 per cent of the taxes collected. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of actual value) and tax rate have been as follows:

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

The tax rate for 1898 includes county tax, 5.30; city tax, \$9.50; special school fund tax, \$1.80. The city tax in 1897 was \$9.25.

POPULATION.—In 1890 population was 35,393; in 1880 it was 26,880; in 1870 it was 17,718. In 1899 it was estimated at 52,000.

FRANKFORT.—This city is in Clinton County.

Table with columns: LOANS—, HIGH SCHOOL BONDS—, SEWERAGE BONDS—, Tax valuation, real, Tax valuation, person'l, Total valuation 1897, City tax (per \$1,000)'97, Average school tax '96, Population in 1890 was, Population in 1880 was, Population 1897 (est.).

INTEREST is payable at the First Nat. Bank, New York City.

FULTON COUNTY.—Rochester is the county seat.

Table with columns: Court-house bonds, Refunding bonds, Bonded debt Jan. 1, 1899, Assessed valuation, real.

GOSHEN.—I. D. WOLFE, City Clerk.

Table with columns: Bonded debt Sept. 1, '98, Floating debt, Total debt Sept. 1, 1898, Assessed valuation '98.

GRANT COUNTY.—County seat is Marion.

Table with columns: Tot. gen. debt June 1, '98, Gravel r'd bonds (add'l), Tax valuation 1897.

GREENE COUNTY.—County seat is Bloomfield.

Table with columns: LOANS—, ASSESSMENT BONDS—, GRAVEL ROAD BONDS—, When Due.

INTEREST is payable at the Continental Nat. Bank, New York City

GREENFIELD.—Greenfield is in Hancock County.

Table with columns: Total debt Jan. 1, 1898, Water debt (included), Tax valuation 1897, Real valuation, Population in 1890 was, Population in 1897 (est.).

HAMILTON COUNTY.—A. J. GIBBS, Treasurer.—County seat is Noblesville.

Table with columns: LOANS—, FUNDING BONDS—, ROAD BONDS—, When Due.

INTEREST on \$40,000 funding bonds is payable at Indianapolis; on \$35,000 at Noblesville; on the remaining bonds in New York.

HAMMOND.—This city is in Lake County.

Table with columns: Total debt 1896, Water debt (included), Tax valuation 1896, Real valuation, Population in 1890 was, Population in 1896 about.

HARRISON CO.—T. S. GETZENDANNER, Aud'r.

Table with columns: LOANS—, FUNDING BONDS—, ROAD BONDS—, When Due.

HOWARD COUNTY.—JOHN A. MORRISON, Treasurer.—County seat is Kokomo.

Table with columns: Bonded debt Jan. 1, 1899, Gravel r'd bonds (add'l), Assessed valuation, real, Ass'd valuation, pers'l.

HUNTINGTON.—Huntington is in Huntington County.

Table with columns: Net debt (last returns), Tax valuation 1894, Real valuation.

HUNTINGTON CO.—W. F. SWAIM, Auditor.

Table with columns: FUNDING BONDS—, Total valuation 1897, Assesment 1/2 to 3/4 of actual value, State & Co. tax (per \$1,000) '96-'00, Population 1890 was.

INDIANAPOLIS.—E. M. JOHNSON, Comptroller.

Indianapolis is the county seat of Marion County.

Table with columns: LOANS—, FUNDING BONDS—, IMPROVEMENTS—, PARK IMPROVEMENT BONDS—, STATION HOUSE BONDS—, REFUNDING BONDS—, PAR VALUE OF BONDS.—

INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—The subjoined statement shows the total bonded debt of Indianapolis and the city's temporary loans on each of the dates indicated.

Table with columns: Total funded debt, Debt assu. by annex'n, Total liabilities, The city has no sinking fund.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

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

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.—FRANK L. REISSNER, Asst. Sec. Bd. of Sch. Com.

This district includes the whole of the city of Indianapolis and reports the same assessed valuation.

MONROE CO.—J. S. WOODWARD, Treasurer.

Table with columns: LOANS—When Due, Bonded debt July 1, 1898, Floating debt, Total debt July 1, 1898, Road bonds (add'l), Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment nearly actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1898 (est.).

INTEREST is payable at the office of Winslow, Lanier & Co., N. Y.

MONTGOMERY CO.—WM. JOHNSON, Treas.

Table with columns: LOANS—When Due, Tax valuation, pers'al., Bonded debt June 1, '98, Total valuation 1898, Assessment is 3/4 actual value, State & co. tax (per M.) 1898, Population in 1890 was, Population 1899 about.

MORGAN COUNTY.—County seat is Martinsville.

Table with columns: LOANS—When Due, Bonded debt June 1, '98, Tax valuation, real, Total valuation 1897, Assessment about 3/4 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1896 (est.).

MT. VERNON.—This city is the county seat of Posey Co.

Table with columns: LOANS—When Due, Sinking fund, Net debt Jan. 15, 1898, Total valuation 1897, Assessment about 2/3 actual value, City tax (per \$1,000), Population in 1890 was.

INTEREST is payable at the office of the City Treasurer.

MUNCIE.—This city is the county seat of Delaware County.

Table with columns: LOANS—When Due, Total general city debt, Tax valuation, real, Total valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000) '97, Population 1890 was, Population 1897 (est.).

INTEREST is payable in New York.

NEW ALBANY.—{ EDWARD CRUMBO, Mayor. T. M. McCULLOCH, Clerk.

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

* The Kentucky and Indiana bridge bonds were issued by the bridge company and are endorsed by the city of New Albany.

INTEREST on the railroad bonds and on the funding bonds of 1893 is payable in New York; on all others by the City Treasurer.

TOTAL DEBT, ETC.—The subjoined statement shows New Albany's total bonded debt and the sinking fund held by the city against the same on the dates named.

Table with columns: Jan. 1, '99, Jan. 1, '97, Jan. 1, '96, Jan. 1, '95, Total bonded debt, Sinking funds, etc., Net debt.

TAX-RECEIVABLE COUPONS.—All issues of New Albany bonds carry tax-receivable coupons.

ASSESSED VALUATION.—The city's assessed valuation (from 1/2 to 3/4 cash value) and tax rate have been as follows:

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

POPULATION.—In 1890 population was 21,059; in 1880 it was 16,423; in 1870 it was 15,396.

PERRY COUNTY.—{ JOHN CONWAY, Treasurer. A. P. FENN, Auditor.

Table with columns: Total debt June 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is 3/5 actual value, State & Co. tax (per M) '98, Population in 1890 was, Population in 1896 (est.).

PERU.—{ ORSAND DURAND, Mayor. DAVID IRWIN, Clerk.

Table with columns: LOANS—When Due, Total debt July 1, 1898, Sinking fund, Net debt July 1, 1898, Total water debt (incl.), Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 3/4 actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1898 about.

INTEREST is payable in New York on all bonds except gravel road bonds, which is payable in Peru.

TAX FREE.—All bonds of this city are exempt from taxation.

PORTER CO.—M. J. STICHFIELD, Auditor.

Table with columns: LOANS—When Due, Sinking fund, Net debt June 1, 1898, Total valuation 1898, Assessment is 3/4 actual value, Tax & co. tax (per M.) '98, Population in 1890 was, Population in 1898 (est.).

PULASKI COUNTY.—County seat is Winamac.

Table with columns: LOANS—When Due, Ass'd valuation, real, Ass'd valuation, pers'l., Railroad, Total valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000) '95, Population in 1890 was, Population in 1896 (est.).

RICHMOND.—{ WM. W. ZIMMERMAN, Mayor. GEO. J. KNOLLENBERG, Clerk.

Table with columns: LOANS—When Due, CITY BONDS—When Due, IMPROVEMENT BONDS—When Due, PARK BONDS—When Due, PARK BONDS—(Con.)—When Due, Total debt May 1, 1898, Cash, Net debt Feb. 1, 1898, Street Impt. bonds (add'l), Total valuation 1898, Assessment about 1/2 actual value, Population 1890 was, Population 1895 was, INTEREST is payable in New York City.

SOUTH BEND.—This is the county seat of St. Joseph Co.

Table with columns: REFUNDING BONDS—When Due, Net debt Jan. 1, 1898, City's proportion of county debt, Assessed valuation '97, True valuation (est.), City tax rate (per M) '98, Population 1897 (est.), Population 1890.

SPENCER COUNTY.—J. G. RIMSTIDT, Aud'r.

Table with columns: County seat is Rockport, Floating debt Feb. 15, '99, Tax valuation, real, Tax valuation, personal, Total valuation 1898, State and Co. tax (per M) '98, Population in 1890 was.

SULLIVAN COUNTY.—J. R. RIGGS, Aud'r.

Table with columns: County seat is Sullivan, Gravel road bonds, Ditch and levee, Infirmary bonds, Bonded debt Sep. 15, '98, Tax valuation 1898, Actual valuation abt., State and Co. tax (per M) '98, Population in 1890 was, Population in 1898 (est.).

TERRE HAUTE.—{ FRED. A. ROSS, Mayor. F. T. BORGSTROM, Treasurer.

Table with columns: LOANS—When Due, STREET RY. BONDS—When Due, FUNDING BONDS (1890-1895)—When Due, REFUNDING BONDS—When Due, SEWER BONDS—When Due, STREET IMPROVEMENT BONDS—When Due, Actual valuation abt., State and Co. tax (per M) '98, Population in 1890 was, Population in 1898 (est.).

TIPPECANOE CO.—G. A. JAMISON, Auditor.

Table with columns: LOANS—When Due, Sinking fund assets, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is 2/3 actual value, State & Co. tax (per M) '99, Population 1890 was, Population 1899 (est.).

INTEREST on the court house bonds is payable in New York; on the gravel road bonds at the County Treasury.

TIPTON COUNTY.—County seat is Tipton.

Table with columns: LOANS—When Due, Total debt June 1, 1898, Gravel road bonds (add'l), Asses'd valuation 1897, Real valuation (est.), Population in 1890 was.

INTEREST is payable at the Third National Bank, New York.

UNION CO.—County seat is Liberty.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment is 60 p. c. actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1880 was.

INTEREST on the \$10,000 bonds is payable in New York; on others at Liberty, Ind.

VALPARAISO.—J. W. HALLADAY, Clerk.

This city is the county seat of Porter County.

Table with columns for Bonded Debt, Floating Debt, Sinking Fund, and Population. Includes entries for Refunding Bonds and Total Debt.

VANDERBURGH CO.—L. H. LEGLER, Aud.

County seat is Evansville.

Table with columns for Loans, Court House Bonds, Refunding Bonds, and Tax Valuation. Includes entries for 5s, 3 1/2s, and M&N bonds.

INTEREST is payable in New York.

VIGO COUNTY.—County seat is Terre Haute.

Table with columns for Loans, Court House Bonds, Refunding Bonds, and Assessed Valuation. Includes entries for 5s, M & N, and M & S bonds.

INTEREST is payable by the Central Trust Company, New York.

VINCENNES.—This city is in Knox County.

Table with columns for Loans, County Bonds, Refunding Bonds, and School Bonds. Includes entries for 3 1/2s, 5s, and 4s bonds.

INTEREST on 5s payable in New York; on 4s in Vincennes.

WARRICK CO.—C. P. McCLARY, Treasurer.

County seat is Booneville.

Table with columns for Loans, County Bonds, Refunding Bonds, and State Tax. Includes entries for Floating Debt and Total Valuation.

WARSAW.—This city is in Kosciusko County.

Table with columns for Loans, County Bonds, Refunding Bonds, and Tax Valuation. Includes entries for Total Debt and Sinking Fund.

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

This city is in Daviess County.

Table with columns for Loans, Street Shop, etc., Refunding Bonds, and School Bonds. Includes entries for 6s, 6s, and 6s bonds.

INTEREST is payable in New York City.

TAX FREE—All bonds are exempt from taxation.

WAYNE COUNTY.—ALONZO MARSHALL, Aud.

County seat is Richmond.

Table with columns for Loans, Court House Bonds, Refunding Bonds, and School Bonds. Includes entries for 5s, 5s, and 4 1/2s bonds.

WELLS CO.—County seat is Bluffton.

Table with columns for Loans, County Bonds, Refunding Bonds, and Assessed Valuation. Includes entries for Bonded Debt and Gravel Road Bds.

WEST INDIANAPOLIS.—Marion County.

This city has been annexed to Indianapolis and debt assumed by it.

WHITLEY COUNTY.—W. E. MEYERS, Treas.

County seat is Columbia City.

Table with columns for Loans, Court House Bonds, Refunding Bonds, and Sinking Fund. Includes entries for 5s, 5s, and Bonded Debt.

ADDITIONAL STATEMENTS.

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

Large table with columns for Location, Bonded Debt, Floating Debt, Sinking Fund, Free Gravel, and Population. Lists various counties and their financial data.

* This includes \$33,000 water debt.

State of Illinois.

ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act Feb. 3, 1809) - March 1, 1809
Admitted as a State (Act April 18, 1818) - Dec. 3, 1818
Total area of State (square miles) - 56,650
State Capital - Springfield
Governor (term ends 2d Monday Jan. 1901) - John R. Tanner
Sec. of State (term ends 2d Mon. Jan. 1901) - James A. Rose
Treasurer (term ends 2d Mon. Jan. 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 STATE 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 \$5.60.

Table with columns for Years, Assessed Val., and Assessed Val. Lists years from 1898 to 1892 and corresponding assessed values.

Under a law passed Feb. 25, 1898, there will be a general assessment of real estate but once in every four years instead of annually; personal 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 reference to municipalities, but has in it stringent restrictions limiting to \$50,000 the power of the Legislature to create State debt, except in case of war, invasion, etc., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the Constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basis settled.

BEARDSTOWN.—W. G. SMITH, Clerk.

Table with columns: LOANS—, When Due., Total debt Aug. 15, 1898. \$105,182. Includes sub-sections for REFUNDING BONDS and WATER BONDS.

INTEREST on the refunding bonds is payable by the State Treasurer; on the water bonds at the First National Bank of Beardstown.

BELLEVILLE.—This city is in St. Clair County.

Table with columns: LOANS—, When Due., Total debt Aug. 1, 1897. \$124,000. Includes sub-sections for RAILROAD AID BONDS and REFUNDING BONDS.

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.

Table with columns: LOANS—, When Due., Assessed valuation '97. \$2,038,298. Includes sub-sections for REFUNDING BONDS and FUNDING BONDS.

BEMENT.—This township is in Piatt County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., Bonded debt Oct. 1, 1898. \$27,000. Includes sub-sections for FUNDING BONDS and REFUNDING BONDS.

INTEREST is payable by the State Treasurer, Springfield.

BIG LAKE SPECIAL DRAINAGE DISTRICT.—This district is in Jackson County.

Table with columns: LOANS—, When Due., 6s, F, \$8,250. Total debt Feb. 15, 1898. \$68,500.

BLOOMINGTON.—C. F. KOCH, Mayor. C. C. HASSLER, Treasurer.

This city is in McLean County. The city owns its water works and electric-light plant.

Table with columns: LOANS—, When Due., Bonded debt Oct. 3, 1898. \$90,000. Includes sub-sections for RAILROAD BONDS, WATER BONDS, and IMPROVEMENT BONDS.

INTEREST on railroad bonds is payable in New York by the American Exchange National Bank; on water works bonds by City Treasurer.

BLOOMINGTON SCHOOL DISTRICT.—E. R. MORGAN, Treasurer Board of Education.

Table with columns: LOANS—, When Due., 4s, \$35,000. Total debt Mar. 1, 1900. \$90,000.

BLUE ISLAND.—Blue Island is in Cook County.

Table with columns: Total debt Feb. 15, 1898. \$25,000. Assessment about 1/2 actual value.

BRIMFIELD.—W. L. WILEY.

This township is in Peoria County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., 5s, J&J, \$25,000. Total debt Feb. 1, 1899. \$57,000.

INTEREST is payable by the State Treasurer, Springfield.

CAIRO.—N. B. THISTLEWOOD, Mayor. J. S. REARDEN, Comptroller.

This city is in Alexandria County. The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after adding due coupons and interest on them to date of compromise.

Table with columns: LOANS—, When Due., Bonded debt July 1, '98. \$61,626. Includes sub-sections for FUNDING RAILROAD BONDS and LEVEE IMPROVEMENT.

INTEREST on reg. bonds is paid by State Treasurer, Springfield.

CANTON UNION SCHOOL DISTRICT.

This district comprises about ten square miles of Fulton County, including the whole city of Canton.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, 98. \$38,000. Includes sub-sections for SCHOOL BONDS and IMPROVEMENT BONDS.

CHAMPAIGN.—JAMES R. SCOTT, Mayor. FRANK G. CARNAHAN, Clerk.

This city is in Champaign County.

Table with columns: LOANS—, When Due., Bonded debt Mar. 1, '98. \$38,500. Includes sub-sections for SEWER BONDS and IMPROVEMENT BONDS.

CHARLESTON.—C. O. SKIDMORE, Mayor of City. J. K. RARDIN, Supervisor of Town.

This city is in Coles County and is part of the town of Charleston. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., 5s, \$18,000. Total debt Feb. 4, 1899. \$74,000.

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.

CHICAGO.—CARTER H. HARRISON, Mayor. ROBERT A. WALLER, Comptroller.

This city is in Cook County.

Large table with columns: LOANS—, When Due., 7s, J&J, \$150,000. Includes sub-sections for RIVER IMPROVEMENT BONDS, SCHOOL BONDS, SEWERAGE BONDS, and TUNNEL BONDS.

* Not included in city's debt. Bonds of 1893 and all subsequent issues are payable in gold.

INTEREST.—Interest on the Chicago city bonds is paid in New York by the American Exchange National Bank.

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

Table with columns: Jan. 1, 1899, Jan. 1, 1898, Jan. 1, 1897, Jan. 1, 1896. Tot. bonded debt, sinking funds, etc.

Net debt. \$15,104,636. The floating debt of the city on January 1, 1899, was \$2,535,454, and judgments amounting to \$1,796,740 74 are standing agst. the city.

CITY PROPERTY.—The city owns buildings and real estate of the value of \$63,947,452, including water works which cost \$28,345,652, and an electric-light system.

EQUALIZED VALUATION.—The city's equalized valuation (which is about one-tenth its cash value) and tax rate for city purposes are:

Table with columns: Years, Real Estate, Per. Property, Total Val., City Tax Rate. 1898-1888.

* Includes valuation of railroad property, which for 1898 was \$12,563,882. † Assessed valuation.

The tax rate above given is that for city purposes only. In addition to this the three districts of which the city is composed are assessed for their proportion of State and county taxes, and for certain improvements, the city in its corporate capacity not being assessable for these purposes.

CITY'S GROWTH.—The city's growth in population, wealth and indebtedness appears from the following:

Table with columns: Year, Population, Valuation, City tax raised, Bonded debt. 1898-1850.

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.

Table with columns: LOANS—, When Due., and amounts. Includes entries for M&N, J&J, and A&O bonds.

LINCOLN PARK BONDS.—Located in towns, North Chicago, and Lake View.

Table with columns: Bond type, amount, and due date. Includes entries for A&O, F&A, and J&J bonds.

SOUTH PARK BONDS.—Located in towns, So. Chicago, Hyde Park and Lake.

Table with columns: Bond type, amount, and due date. Includes entries for M&N and J&J bonds.

WEST CHICAGO PARK BONDS—

Table with columns: Bond type, amount, and due date. Includes entries for Special ass'tmt warrants and Warr'nts agst. '98 tax levy.

WEST CHICAGO TOWN BONDS.—

Table with columns: Bond type, amount, and due date. Includes entry for Refunding 4s.

CLARK COUNTY.—HENRY H. KNIPE, Treas.

County seat is Marshall.

Table with columns: LOANS—, COURT HOUSE WARRANTS—, FUNDED BONDS—, and TOWNSHIP REGIS. BONDS—.

INTEREST on funded and township bonds is payable at the State Treasurer's office; on all other bonds at the County Treasurer's office.

COOK CO.—{ J. C. IRWIN, President Board of Commiss'ers. SAMUEL B. RAYMOND, Treasurer.

Cook County contains the City of Chicago.

Table with columns: LOANS—, FUNDING BONDS—, and REFUNDING BONDS—.

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, \$29,903,822; railroads, \$17,325,815; capital stock, \$1,389,777; total, \$249,775,351.

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.

Table with columns: NAME AND PURPOSE., Interest., When Due., and Principal.

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 valuation of real estate was \$1,364,322; personal property, \$321,228; total, \$1,685,550.

POPULATION in 1890 was 17,283 in 1880 was 16,197.

DANVILLE.—{ E. R. E. KIMBROUGH, Mayor. R. E. LLOYD, Clerk.

This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

Table with columns: LOANS—, BRIDGE AND PARK BONDS—, SEWER BONDS—, and amounts.

INTEREST on the park bonds due from 1899 to 1900 and on sewer bonds due from 1902 to 1911 is payable at the City Treasurer's office; on other bonds at the First National Bank of Chicago.

DECATUR.—{ B. F. TAYLOR, Mayor. H. F. ROBBINS, Comptroller.

Decatur is the county seat of Macon County.

Table with columns: LOANS—, REFUNDING BONDS—, WATER WORKS BONDS—, and amounts.

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 refunding bonds of 1904 by N. W. Harris & Co., Chicago.

DIXON.—Dixon is in Lee County.

Table with columns: LOANS—, REFUNDING BRIDGE BONDS—, and amounts.

DOUGLAS.—This township is in Effingham County.

Table with columns: LOANS—, FUNDING BONDS—, and amounts.

DRUMMER.—AMOS BALL, Assessor.

This township is in Ford County.

Table with columns: Bond type, amount, and due date. Includes entries for 5s, 6s, and 10s bonds.

EAST LINCOLN.—This township is in Logan County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, REFUNDING BONDS—, and amounts.

INTEREST is payable by the State Treasurer, Springfield.

EAST OAKLAND.—C. C. ASHMORE, Sup'vr.

This township is in Coles County. The bonds below have been declared illegal by the courts.

Table with columns: LOANS—, RAILROAD AID BONDS—, and amounts.

EAST ST. LOUIS.—{ M. M. STEPHENS, Mayor. G. H. KEMPER, Treasurer.

This city is in St. Clair County.

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

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 property 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, \$731,278; total, \$4,984,720; total tax (per \$1,000) \$56.00. Property is assessed at about 10 per cent of its actual value.

POPULATION.—The population in 1890 was 15,169; in 1880, 9,185; in 1899 (local estimate) 40,000.

EAST ST. LOUIS SCHOOL DISTRICT.—

Table with columns: Bond type, amount, and due date. Includes entries for Total debt and Tax valuation.

ELGIN.—WM. F. SYLLA, Clerk.

This city is in Kane County.

Table with columns: LOANS—, WATER WORKS BONDS—, and amounts.

ELGIN SCHOOL DISTRICT.—H. L. Given, Treas.

This district is in Kane County.

Table with columns: LOANS—, SCHOOL BONDS—, and amounts.

ELMWOOD.—This township is in Peoria County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, FUNDING BONDS—, and amounts.

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.—{ WM. A. DYCHE, Mayor. GEORGE RHODES, Comptroller.

Evanston is in Cook County.

Table with columns: LOANS—, PUBLIC IMPROVEMENT BONDS—, REFUNDING BONDS—, and amounts.

EVANSTON SCHOOL DISTRICT.—Homer H. Kingsley, Superintendent.

Table with columns: LOANS—, and amounts.

MATTOON CITY.—This city is in Coles County.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Railroad Aid Bonds and assessed valuation.

MATTOON TOWNSHIP.—This township is in Coles County. The bonds described are registered with the State Auditor.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Funding Bonds and assessed valuation.

INTEREST is payable by the State Treasurer, Springfield.

MELROSE PARK.—G. F. GEHOKE, President. Melrose Park is in Cook County.

Table with columns for Bonded debt, Ass'd valuation, Assessment, Tax rate, and Population. Includes Water debt and assessed valuation.

MOLINE.—CHAS. G. CARLSON, Clerk.

This city is in Rock Island County.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Bridge Bonds, Street Improvement, and Water Works.

INTEREST on \$3,000 bridge bonds is payable in New York City on all other bonds in Moline.

TAX FREE.—All bonds of this city are exempt from taxation.

MORGAN CO.—HENRY J. RODGERS, Treasurer. FRANK J. HEINL, Clerk. County seat is Jacksonville. The bonds below described are registered with the State Auditor.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Refund'g Court House and assessed valuation.

INTEREST on bonds is payable at New York City.

MOULTRIE CO.—LOUIS K. SCOTT, Co. Clerk.

County seat is Sullivan.

The bonds below described are registered with the State Auditor.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Funding Bonds 1882-1898 and assessed valuation.

INTEREST is payable at State Treasury, Springfield.

OREGON.—FRANK E. THAYER, Clerk.

This township is in Ogle County.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Refunding Bonds and assessed valuation.

INTEREST is payable at the First National Bank, Chicago.

PANA.—(City.)—This city is in Christian County.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Water Works Bonds and assessed valuation.

PANA.—(Township.)—This township is in Christian Co. The bonds below described are registered with the State Auditor.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Refunding Bonds and assessed valuation.

PARIS.—This city is in Edgar County. The bonds are registered with the State Auditor. The railroad-aid bonds issued by the township have been declared illegal by the United States Court.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes RR. Aid (Township) Bonds and assessed valuation.

INTEREST is payable by the State Treasurer, Springfield.

PEKIN.—This city is in Tazewell County. The bonds described below are registered with the State Auditor.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Refunding Bonds and assessed valuation.

INTEREST on registered bonds is payable at State Treasury.

ASSESSED VALUATION.—The total assessed valuation in 1896 was \$956,425. Tax rate (per \$1,000) \$45.70.

POPULATION.—The population in 1890 was 6,347; in 1880 was 5,993. In 1895 it was 9,651.

PEORIA.—JOHN WARNER, Mayor. W. D. MEISSER, Comptroller.

This city is in Peoria County.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Bounty Bonds, Refunding School Bonds, and Water Works Bonds.

INTEREST—Interest on refunding school bonds is payable in Peoria; on all other bonds at the Chase National Bank, New York.

TOTAL DEBT ETC.—The city's bonded debt on January 1, 1899, 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 street and sewer bonds in the table are not included in the total bonded debt.

WATER WORKS.—In 1889 the city's water works were sold to the Peoria Water Company on the agreement that they should be enlarged and improved. The city retains the right to re-purchase the property after a certain time, and on January 1, 1894, held \$450,000 securities against the outstanding water debt.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was \$6,408,671; of personal property, \$1,359,370; total \$7,768,041. Property is assessed at one-tenth its actual value. Total tax rate (per \$1,000) 1898, \$88.50.

POPULATION.—The population in 1890 was 41,024; in 1880 was 29,259; in 1898 (estimated) 70,259.

PEORIA CO.—J. T. KNAPP, Treasurer.

This county, by paying off its bonds as they matured, has reduced its debt to small proportions. The county seat is Peoria.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Alms House Bonds and assessed valuation.

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 Auditor. The United States Supreme Court has established the validity of Chester & Tamaroa railroad-aid bonds of this county to the amount of \$97,000, 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.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Alms House Bonds and assessed valuation.

INTEREST is payable by State Treasurer, Springfield, Ill.

EQUALIZED VALUATION in 1898 was \$1,796,964, property being assessed at about one-third actual value; State tax (per \$1,000), 1897 was \$5.50. In 1894 State tax (per \$1,000), \$3.10; county tax (per \$1,000), \$7.40; and average school tax about \$12.50.

POPULATION in 1890 was 17,529; in 1880 was 16,007; in 1894 (local estimate), was 25,000.

PIKE COUNTY.—County seat is Pittsfield. Bonds are registered with State Auditor.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Railroad aid bonds and assessed valuation.

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT on Jan. 1, 1898, was \$102,000, of which \$52,000 was bonded and \$50,000 was floating debt.

ASSESSED VALUATION of real estate (about 1/2 actual value) in 1898 was \$3,584,769; personal property, \$1,044,348; total, \$4,629,117. State tax (per M.) '97 was \$6.60; county tax (per \$1,000), \$7.50.

POPULATION in 1890 was 31,000; in 1880 was 33,751.

PONTIAC.—

This township is in Livingston County. The bonds below described are registered with the State Auditor.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes School Bonds and Refunding Bonds.

INTEREST is payable by the State Treasurer, Springfield.

PRAIRIE TOWNSHIP.—Wm. FRBDE, Clerk.

This township is in Shelby Co. and includes the town of Stewardsen.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Funding Bonds and assessed valuation.

INTEREST is payable at the State Treasurer's office.

PULASKI CO.—E. W. McCLELLAND, Clerk.

County seat is Mound City. The bonds described are registered with the State Auditor. The \$29,000 C. & V. RR. bonds have been in litigation for some years. The bonds were first declared void by the United States District Court, but the decision was reversed on a rehearing of the case.

Table with columns for Loans (When Due, Amount), Ass'd valuation, and Population. Includes Funding Bonds and assessed valuation.

INTEREST is payable by the State Treasurer, Springfield.

QUINCY.—{JOHN A. STEINBACH, Mayor. L. J. HARRIS, Comptroller.

Quincy is in Adams County. The sinking fund as now established receives "\$50,000 annually", and it is in contemplation to so shape this fund that it will be ample to meet the indebtedness as it matures and do away with any future refunding.

Table with columns: LOANS—When Due, a FUNDING BONDS, b REFUNDING BONDS, c MISS. & MO. RIV. A. L. R. R.—When Due, d REFUNDING BONDS.

INTEREST on all bonds registered with the State Treasurer (i. e. on all issues excepting the Miss. & Mo. River Air Line bonds) is paid either at the State Treasury in Springfield or at the American Exchange National Bank of New York.

TOTAL DEBT.—The subjoined shows Quincy's total debt, &c. Table with columns: Feb. 6, '99, Feb. 23, '98, Feb. 13, '97, Jan. 1, '96.

ASSESSED VALUATION.—The city's assessed valuation ("about 25 per cent of actual value") and tax rate have been as follows:

Table with columns: Years, Real Estate, Per. Property, Total Ass. Val., Tax Rate.

*Equalized valuation.

THE POPULATION in 1890 was 31,494; in 1880 it was 27,268. The population in 1898 was estimated at 45,000.

RICHLAND COUNTY.—HOLLISTER, Treas.

County seat is Olney. The bonds described below are registered with the State Auditor.

Table with columns: LOANS—When Due, REFUNDING RR. BONDS—When Due, Total debt July 1, 1898.

INTEREST is payable by State Treasurer, Springfield.

ROCKFORD.—{E. W. BROWN, Mayor. H. C. SCOVILL, Clerk.

This city is in Winnebago County.

Table with columns: LOANS—When Due, CITY BONDS—When Due, REFUNDING BONDS.—(Con.)—When Due.

ROCK ISLAND.—{T. J. MEDILL, Jr., Mayor. A. D. HUESING, City Clerk.

In Rock Island County.

Table with columns: LOANS—When Due, NAME AND PURPOSE, P. Ct. Payable, When Due, Principal, Outstand'g.

INTEREST on bonds is payable in Chicago at the First National Bank and on water 5s at the office of Winslow, Lanier & Co.

TOTAL BONDED DEBT on Aug. 15, 1898, was \$210,000; water debt, included, \$25,000.

ASSESSED VALUATION in 1897 of real estate was \$1,286,557; personal property, \$458,369; railroads, \$159,800; total, \$1,904,726.

POPULATION.—The population in 1890 was 13,634; in 1880 was 11,659. School census 1891, 15,211. In 1898 the population, according to local figures, was 23,000.

ROCK ISLAND SCHOOL DISTRICT.—C. B. Marshall, Clerk.

Table with columns: Bonded debt Feb. 1, 1898, Floating debt, Total debt Feb. 1, 1898, Cash assets.

ROCK ISLAND COUNTY.—PLEASANT F. Cox, Treasurer.—County seat is Rock Island.

Table with columns: LOANS—When Due, COURT HOUSE BONDS—When Due, Sinking fund, Net debt Feb. 4, 1899, Ass'd valuation 1898, Assessment 1/4 of actual value, Bonded debt Feb. 4, '99, Floating debt, Total debt Feb. 4, '99.

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 Bank of Chicago, Ill.

RUSHVILLE.—Rushville is the county seat of Schuyler County.

Table with columns: Total debt April 1, 1898, (Water debt included), Tax valuation 1897, Real valuation, Population in 1890 was, Population 1898 (est.).

SALINE COUNTY.—County seat is Harrisburg. The bonds are all registered with the State Auditor.

Table with columns: LOANS—NAME AND PURPOSE, P. Ct. Payable, When Due, Principal, Outstand'g.

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, \$201,000.

ASSESSED VALUATION in 1898 was \$1,437,525, consisting of real estate \$869,064; personal property, \$357,240, and railroads, \$211,211; total tax rate (per \$1,000) '98, \$29.40. 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.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, REFUNDING BONDS—When Due, Total debt Feb. 1, '99, Tax valuation, real, Tax valuation personal, Tax valuation RR, Total valuation 1898, Assessment about 1/4 actual value, State & co. tax (per M.) '98, Population in 1890 was, Population in 1898 (est.).

SANTA ANNA.—J. F. CASE, Clerk.

This township (P. O. Farmer City) is in Dewitt County.

Table with columns: LOANS—When Due, RAILROAD AID BONDS—When Due, 6s, July 1, \$12,000, July 1, 1904-5, 6s, July 1, 7,000, July 1, 1906, Total debt Sept. 15, 1898, Assessed valuation 1897, Assessment about 1/4 actual value, Population in 1890 was.

INTEREST is payable by the State Treasurer, Springfield.

SCHUYLER CO.—ISAAC LEWIS, Clerk.

County seat is Rushville. Bonds are registered with State Auditor.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, 5s, J&J, \$40,000, July 1, '99, '03 & '08, Bonded debt Feb. 1, 1899, Assessed valuation, Population in 1890 was.

INTEREST is payable at National Park Bank, New York City.

SEVEN HICKORY.—This township is in Coles Co.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, 6s, July 10, \$55,000, July 10, 1904, Total debt Oct. 1, 1898, Assessed valuation, Population in 1890 was.

INTEREST is payable at the First National Bank Chicago, Ill.

SHAWNEETOWN.—This city is in Gallatin County.

The bonds are registered with the State Auditor.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, 5s, J&J, \$37,000, July 1, 1918, (Subject to call after July 1, 1903), Bonded debt Feb. 20, 1899, Floating debt, Total debt Feb. 1, 1899, Assessed valuation 1898, Population in 1890 was.

INTEREST is payable at the Amer. Exch. Nat. Bank, New York.

SNY ISLAND LEVEE DRAINAGE DISTRICT.—Situating in Pike and Calhoun Counties.

This district has no bonds outstanding. A levee district was organized in 1870 and \$650,000 of bonds were issued, which the Supreme Court of Illinois has declared illegal. See CHRONICLE, V. 64, p. 343.

SPRINGFIELD.—{LOREN E. WHEELER, Mayor. WM. H. CONKLIN, Comptroller.

This city is in Sangamon County. Only the 5s are registered with the State Auditor. No further indebtedness of any description will be incurred by this city until the valuation exceeds \$18,000,000, or the present debt is largely reduced by payment.

Table with columns: LOANS—When Due, REFUNDING—When Due, 5s, Sept. 1, \$206,900, Sept. 1, 1900, 5s, Sept. 1, 294,600, Sept. 1, 1901, 5s, Sept. 1, 17,700, Sept. 1, 1902, 5s, Sept. 1, 155,800, Sept. 1, 1903, 5s, Sept. 1, 3,100, Sept. 1, 1904, 5s, Sept. 1, \$128,000, Sept. 1, 1905, 5s, Sept. 1, 75,000, Sept. 1, 1906, 5s, Sept. 1, 17,000, Sept. 1, 1907, SCHOOL BONDS—5s, annual, \$1,000, Mar. 1, 1900.

INTEREST on the refunding bonds is paid at the State Treasury in Springfield; on the school bonds at the City Treasury.

TOTAL DEBT.—The subjoined statement shows the city's total bonded debt on the first of March of the years named:

Table with columns: 1899, 1898, 1894, 1893, 1892, Total bonded debt, On March 1, 1899, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to \$136,868 53.

CITY PROPERTY.—The estimated value of city property on March 1, 1897, was \$953,250.

ASSESSED VALUATION.—The city's equalized valuation (about one-fifth cash value) and the tax rate have been as follows:

Table with columns: Years, Real Estate, Per. Property, Total Valuation, Tax Rate.

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.

Table with columns: LOANS—NAME AND PURPOSE, P. Ct. Payable, When Due, Principal, Outstand'g.

* But subject to call on and after July 1, 1901, to the amount of \$20,000 annually until paid.

INTEREST is payable at the Am. Ex. Nat. Bank of New York City.

TOTAL DEBT on February 1, 1898, was \$194,000.

ASSESSED VALUATION of real estate in 1898 was \$5,463,124; personal property, \$1,124,254; total, \$6,587,378. State tax (per \$1,000), \$5.50; county tax (per \$1,000), \$7.50. Property is assessed at 15 per cent of its actual value.

POPULATION in 1890 was 29,556; in 1880 was 29,666. In 1897, according to local figures, the population was 35,000.

URBANA.—{ F. E. ENBELING, Supervisor.
{ F. A. INGALLS, Clerk.

This town is situated in Champaign County.

Total debt April 1, 1899...\$55,000 Tax rate (per \$1,000).....\$68.00
Tax valuation 1898.....\$72,210 Population in 1890 was.....4,488
Assessment about 1/5 actual value. Population in 1899 (est).....7,500

WADE TOWNSHIP.--J. C. VANDERHOOF, Town Clerk.

This township is in Jasper County and includes Newton City.

LOANS— When Due. Tax valuation, real.....\$296,151
REFUNDING BONDS— Tax valuation, per l..... 69,524
4 1/2s, July 1, \$23,500... '99 to 1914 Total valuation 1898.... 365,675
\$1,000 due July 1, 1899, and Assessment about 1/4 actual value.
\$1,500 yearly thereafter. Tax rate (per \$1,000) 1898, \$58.76
Bonded debt Feb. 10, '99 \$23,500 Newton City tax (per M)... 22.50
Interest on the bonds is payable Population in 1890 was.... 3,915
at the Chase Nat. Bank, N. Y. C. Population in 1896 was.....2,631

WARSAW.—This city is in Hancock County.

LOANS. When Due. Tax valuation, real.....\$181,299
RAILROAD AID BONDS— Tax valuation, personal.. 90,162
6s, July, \$23,600..... Past due. Total valuation 1897.... 271,461
Bonded debt Jan. 17, 1898, \$23,000 Population in 1890 was.....2,721
Population 1896 was.....2,631

INTEREST is payable by the State Treasurer, Springfield.

WASHINGTON CO.—H. F. REUTER, Co. Clerk.

County seat is Nashville. The bonds below described are registered with the State Auditor.

LOANS— When Due. Assess. valuation, pers l \$543,124
RAILROAD BONDS— Total valuation 1898... 2,961,009
6s, Mar., \$100,000... Mar. 1, 1900 State & Co. tax (per M) '98, \$16.80
\$10,000 due yearly to Mar. 1, 1909 Assessment is 1/3 actual value.
Total debt Apr. 1, 1899. \$100,000 Population in 1890 was.....19,262
Assessed valuation, real, 2,417,885 Population in 1899 (est)....20,000

WEST LINCOLN.—OSCAR M. KIEST, Clerk.

This township is in Logan County.

LOANS. When Due. Bonded debt Feb. 1, 1899. \$30,000
FUNDING BONDS— Assessed valuation 1897...505,715
5s, July 1, \$30,000... July 1, 1910 Population in 1890 was.....4,086
Subject to call at any time. Population in 1880 was.....3,488

INTEREST is payable by the State Treasurer, Springfield.

WHITE CO.—County seat is Carmi. The bonds are all registered with the State Auditor.

The Cairo & Vincennes Railroad 8 per cent bonds are in litigation; they have been declared illegal by the Illinois Supreme Court and the United States District Court.

LOANS— Interest— Principal—
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.
Cairo & Vincennes RR..... 8 J & J Sept.-Dec., 1892 \$17,500
Funding..... 4 1/2 J & J \$14,000 yearly } 280,000
on July 1.

INTEREST is payable by State Treasurer.

TOTAL DEBT on March 15, 1897 was \$249,500.

ASSESSED VALUATION in 1898, \$1,512,817. Property is assessed at "about 20 per cent of its actual value."

POPULATION in 1890 was 25,005; in 1880, 23,087

WHITESIDE COUNTY SCHOOL DISTRICT NO. 21.—H. S. MILLER, Secretary.

LOAN— When Due. Assessed valuation '97, \$1,704,773
4 1/2s, \$40,000..... 1902 to 1909 Assessment 1/4 actual value.
(\$5,000 annually.) School tax.....\$3.50
Bonded debt April 1, 1899, \$40,000 Population 1897 (est).....10,000

WILLIAMSON CO.—County seat is Marion.

The bonds below are registered with the State Auditor.

LOANS— Interest— Principal—
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.
Refunding bonds 1895..... 4 1/2 Jan. 1 \$5,000 yrly \$85,000

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT on September, 25, 1898, was \$85,000.

ASSESSED VALUATION in 1898 was \$1,731,527; State tax (per \$1,000) 1898, \$6.00, and the county tax, \$7.50.

POPULATION in 1890 was 22,226; in 1880 was 19,324; in 1898 (estimated) 32,000.

WINDSOR.—A. A. RICKETS, Mayor.

This township is in Shelby County.

LOANS. When Due. Assessed valuation, real. \$214,196
REFUNDING BONDS— Assessed val. personal.. 53,011
5s, \$52,000..... 1899-1918 Total valuation 1897.... 267,207
Bonded debt Aug. 15, '98. \$63,000 Assessment about 1/3 actual value.
Sinking fund..... 11,000 Population in 1890 was.....1,926

INTEREST is payable by the State Treasurer, Springfield.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all civil divisions in the State of Illinois which have registered according to the acts of Feb. 13, 1865, and amendments, and April 16, 1869, and June 27, 1895, an indebtedness of over \$25,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Table with columns: Place, Bonds Registered, Interest Rate, Maturity, Population. Lists various townships and counties with their respective debt and population data.

INDEBTEDNESS OF OTHER PLACES.

Table with columns: Name, Bonded debt, Interest est., Assessed valuation, Population. Lists Clinton County, De Kalb, De Kalb County, and Hamilton County.

†Subject to call at earlier date.

State of Michigan.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Jan. 11, 1805) - June 30, 1805
Admitted as a State (Act June 15, 1836) - Jan. 26, 1837
Total Area of State (square miles) - - - - - 58,915
State Capital - - - - - Lansing
Governor (term expires Jan., 1901) - Hazen S. Pingree
Secretary of State (term ex's Jan., 1901) Justice S. Stearns
Treasurer (term expires Jan., 1901) - - 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 \$578.57 per \$1,000, amounting to \$10,992.83, which have never been presented for payment and bear no interest. The "Trust fund debt" on the same date amounted to \$5,919,104.39. Since July 1, 1898, an additional issue of \$100,000 war bonds has been sold.

Table with columns: LOANS, Interest, P. Ct. Payable, When Due, Principal, Outstanding. Shows War loan details for 1898 and 1899.

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.

Table with columns: Year, Assessed Val., Tax Rate. Shows data for years 1896, 1898, 1861, 1863, 1865, 1867, 1869, 1871.

BIG RAPIDS.—The city of Big Rapids is in Mecosta Co.

Table with columns: LOANS—When Due, GENERAL EXPENSE BONDS—, and interest details for Big Rapids.

INTEREST on water-works bonds is payable in Detroit, on bridge bonds in Chicago and Boston, on railroad bonds in New York, on improvement bonds in Toledo, and on general expense bonds in Cleveland.

CHEBOYGAN.—JAMES F. MALONEY, Mayor. GEORGE N. CASE, Clerk.

Table with columns: LOANS—When Due, REFUNDING WATER B'Ds—, and interest details for Cheboygan.

INTEREST on the water-works bonds is payable in New York, Detroit and Sheboygan.

CHIPPEWA CO.—WM. M. SNELL, Clerk.

Table with columns: ROAD BONDS—, REFUNDING BONDS—, and interest details for Chippewa Co.

COLDWATER.—P. H. SWEENEY, Clerk.

Table with columns: LOANS—When Due, ELECTRIC LIGHT BONDS—, SCHOOL BONDS—, WATER BONDS—, and interest details for Coldwater.

DELRAY.—GEORGE P. MOOG, Clerk.

Table with columns: LOANS—When Due, WATER WORKS BONDS—, and interest details for Delray.

DETROIT.—WILLIAM C. MAYBURY, Mayor. FRANCIS A. BLADES, Comptroller.

Large table with columns: LOANS—When Due, SCHOOL BONDS—, PUBLIC SEWERS—, PARK AND BOULEVARD BONDS—, PARK IMPROVEMENT BONDS—, PUBLIC BUILDING BONDS—, PUBLIC LIGHTING BONDS—, and interest details for Detroit.

INTEREST is payable in New York City at the current official bank or at the office of the City Treasurer.

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

Table with columns: Mar. 1, '99, July 1, '98, July 1, '97, July 1, '96, showing debt and sinking fund details for Detroit.

Net general debt. \$3,325,738 \$3,346,856 \$3,489,723 \$3,538,483

The outstanding bonds of the Water Commission, amounting to \$1,033,000, issued on the faith and credit of the city, are not included by the city in its statement of bonded debt, as the receipts from water assessments and the annual appropriation of \$75,000 for sinking and interest funds, as required by law, will be sufficient to redeem all out standing bonds at maturity. The sinking fund consists of cash and city bonds.

Table with columns: Month and Year, Gross Debt, Sinking Fund, Net Debt, showing monthly debt details for Detroit.

CITY PROPERTY.—The city owns property free from all encumbrance which was valued on July 1, 1897, at \$20,430,985.

ASSESSED VALUATION.—The city's assessed valuation (about 3/4 actual value) and tax rate have been as follows in the years named:

Table with columns: Years, Real, Assessed Valuation, Personal, Total, Tax Rate per \$1,000, showing valuation and tax rate for Big Rapids.

* Average. The tax rate includes that for city, school, police and highway.

DEBT LIMIT.—The charter limit of bonded debt is 2% of asses. val.

POPULATION.—In 1894 the population was 237,778; in 1890 it was 205,876; in 1880 it was 116,340; in 1870 it was 79,577. Population in 1899 (estimated) was 350,000.

DICKINSON CO.—R. C. BROWNING, Clerk. D. A. STEWART, Treasurer.

Table with columns: County seat is Iron Mountain, COURT-HOUSE BONDS—, Assessed valuation, p'n'l, Total valuation, Actual valuation, Bonded debt, Assessed valuation, real, showing details for Dickinson Co.

ESCANABA.—The city of Escanaba is in Delta County.

Table with columns: LOANS—When Due, SCHOOL BONDS—1895, Real valuation, Population in 1894, Population in 1890, Total debt, showing details for Escanaba.

GOGEBIC CO.—A. D. JOHNSTON, Clerk. MARTIN KATTANDER, Treasurer.

Table with columns: County seat is Bessemer, LOANS—When Due, COURT-HOUSE BONDS—, Tax valuation, Assessed valuation, State and co. tax, Population, showing details for Gogebic Co.

GRAND HAVEN.—This city is in Ottawa County.

Table with columns: LOANS—When Due, ELECTRIC LIGHT BONDS—, RAILROAD AID BONDS—, WATER BONDS—, Total debt, showing details for Grand Haven.

INTEREST on the railroad bonds is payable at New York; on the court-house bonds at Grand Haven; on \$3,000 of the water bonds at Grand Haven and on the remaining \$13,000 at New York.

GRAND RAPIDS.—LEO A. CARO, Comptroller. FRANK D. WARREN, Clerk.

Table with columns: LOANS—When Due, CITY HALL BONDS—, FUNDING BONDS—, MARKET SITE BONDS—, SCHOOL BONDS—, ELECTRIC LIGHT BONDS—, showing details for Grand Rapids.

* These bonds are only a temporary obligation, and their payment is provided for by special assessment on the property directly benefited.

INTEREST on the water bonds, city hall bonds, electric-light bonds and funding bonds is payable at New York; on other bonds at Grand Rapids.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1899, was \$1,997,500, of which \$855,000 was water debt. The city has no floating debt. Sinking fund, \$136,000.

TAX FREE.—All bonds of this city are exempt from taxation.

ASSESSED VALUATION of real estate in 1898 was \$21,981,455; personal property \$5,776,746; total, \$27,758,201; total tax rate (per \$1,000) '98, \$31.47. In 1896 the total assessed valuation was \$27,735,535 and in 1893 it was \$24,000,000. Property is assessed at about 3/4 of its actual value.

POPULATION.—The population in 1894 was 79,438; in 1890, 60,278; in 1880, 32,016; in 1870, 16,507; in 1899 (estimated), 100,000.

GRAND TRAVERSE CO.—W. A. NEWTON, Clerk.

Table with columns: Bonded debt, Assessed valuation, Assessed valuation, real, State & Co. tax, Population, showing details for Grand Traverse Co.

HIGHLAND PARK.—J. WILLIAM BRENKERT, Clerk.

Table with columns: Water bonds, Electric-light bonds, Sewer bonds, Village tax, Bonded debt, showing details for Highland Park.

HILLSDALE.—This city is in Hillsdale County.

Table with columns: Bonded debt, Tax valuation, Water debt, Cash assets, Net debt, showing details for Hillsdale.

HOLLAND.—} GERM. U. MOKMA, Mayor.
This city is in Ottawa County.

WATER BONDS—
5s, \$13,000, Feb. 1, 1908
Additional water bonds, \$43,950
Electric-light bonds, 24,000
Tot. bond. debt Feb. 1, '99 84,950
TAX FREE.—All bonds of this city are exempt from taxation.

HUDSON.—} HENRY C. HALL, Mayor.
BYRON J. FOSTER, Treasurer.

The city of Hudson is in Lenawee County.
LOANS—
WATER BONDS—
5s, J&J, \$30,000, Jan. 1, 1909
5s, July, 4,500, \$500 yearly
Total debt Feb. 15, 1899, \$34,500
Tax valuation, real, 684,910

IRON MOUNTAIN.—This city is in Dickinson County.

LOANS—
SCHOOL BONDS—
6s, M&S, \$6,500, May 1, 1899
6s, M&N, \$16,000, May 1, 1912
6s, J&D, 15,000, June 1, 1916

INTEREST is payable at the city treasury and in New York City.
GOLD.—School bonds payable in gold.

ISHPEMING.—This city is in Marquette County.

Bonded debt Mar. 17, '98, \$133,500
Ass'd valuation 1898, 3,555,650

JACKSON.—This city is the capital of Jackson County.

LOANS—
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.
Public building bonds, 5 M & S Nov. 15, 1907, \$65,000
Paving bonds, 4 1/2 J & J July 15, 1899-'03, 13,000
do do, 4 1/2 J & J July 15, 1913, 8,500
Waterworks bonds, 8 M & S Sept. 1, 1899-1900, 20,000
Water works bonds, &c., 5 M & S Sept. 1, 1904, 75,000
Water extension, 1892, 5 J & J 1908-1911, 70,000
do do, 1898, 4 1/2 J & J July 15, 1914, 10,000
Water ext'n and connect'n, 5 M & S Sept. 1, 1912, 20,000
Refunding water bonds, 5 M & S 1901 to 1904, 40,000
Intersection bonds, 5 Sept. 1, 1901-2-3, 15,000
Special assessm't bonds, 6 1899, 7,704

INTEREST on the water bonds due in 1904 is payable in N. Y. and Detroit; on all other issues in New York.
TOTAL DEBT, ETC.—The total bonded debt on Mar. 25, 1899, was \$331,120, of which water debt was \$235,000.

TAX VALUATION in 1899 of real estate was \$5,934,885; of personal 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.—} A. M. STEARNS, Mayor.
SAMUEL MCKEE, Clerk.

This city is in Kalamazoo County.
LOANS—
ELECTRIC-LIGHT BONDS—
4s, Jan., \$25,000, 1900-1906
Interest payable at Kalamazoo.
Bonded debt Mar. 10, '99, \$25,000
Floating debt, 20,000

LANSING.—} CHAS. J. DAVIS, Mayor.
HIRAM C. HEDGES, Treasurer.

Lansing, the capital of Michigan, is in Ingham County.
LOANS—
BRIDGE BONDS—
5s, J&D, \$10,000, July 1, 1903
5s, J&D, 15,000, July 1, 1908
5s, M&S, 25,000, 1906-1914
Optional after 1906.
4s, J&J, \$25,000, 1911-1915
CITY HALL—
5s, M&S, \$75,000, 1909-1914
Optional after 1906.
4s, J&J, \$50,000, 1910-1916
ELECTRIC-LIGHT BONDS—
5s, J&D, \$60,000, July 1, 1913
(\$20,000 ev'ry 5 yrs.) to July 1, 1923

INTEREST on the public improvement bonds is payable at Lansing; on all other bonds at New York.
TOTAL DEBT, ETC.—The total bonded debt on 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 \$1,000), \$23.76. Property is assessed at about 3/4 of its actual value.

POPULATION.—The population in 1890 was 13,102; in 1880 was 8,319; in 1870 was 3,319; in 1895 (State census) was 15,847.

MARQUETTE.—} JOS. F. NEIDHART, Mayor.
FRANKLIN E. BAY, Comptroller.

This city is in Marquette County.
LOANS—
CITY HALL BONDS—
5s, F&A, \$50,000, Aug. 15, 1903
ELECTRIC LIGHTING—
5s, J&J, \$10,000, July 1, 1899
5s, J&J, 10,000, Jan. 1, 1900
5s, F&A, 10,000, Feb. 5, 1900
5s, J&J, 20,000, July 1, 1900
5s, J&J, 10,000, July 1, 1901

INTEREST is payable at Marquette.
TOTAL DEBT, ETC.—The total bonded debt on February 1, 1899, was \$264,000, of which water debt was \$89,000; sinking fund, \$10,000; net debt, \$254,000. The city has no floating debt.

ASSESSED VALUATION in 1898 of real estate was \$2,096,655; personal property, \$315,265; total, \$2,411,920; total city tax rate (per \$1,000), \$20.64. Property is assessed at two-fifths of its actual value.

POPULATION in 1894 (State Census) was 9,724; in 1890 (U. S. Census), 9,093; in 1880 was 4,690. According to local figures the population in 1898 was about 13,000.

MASON CO.—} J. EDWIN SMITH, Clerk.
FRANK P. DUNWELL, Treasurer.

County seat is Ludington.
LOANS—
BRIDGE BONDS—
5s, \$7,000, 1899-1905
(\$1,000 yearly on Dec. 31.)
5s, \$20,000, 1899-1902
(\$5,000 yearly on Dec. 31.)
Bonded debt Jan. 1, 1899, \$27,000

MENOMINEE.—} WM. HOLMS, Mayor.
J. H. WALTON, City Clerk.

This city is in Menominee County.
LOANS—
SEWER BONDS—
6s, M&N, \$51,000, May 1, 1899
(Part due yearly) to May 1, 1911
GENERAL IMPROVEMENT—
6s, M&N, \$14,000, May 1, 1899
(\$1,000 due yearly) to May 1, 1912
6s, M&N, \$10,000, May 1, '12&'13

INTEREST on the special assessment bonds is payable in Menominee and on all others at the office of N. W. Harris & Co., New York.

MENOMINEE SCHOOL DISTRICT.—This school district is co-extensive with the city, and has a separate debt.

LOANS—
SCHOOL BONDS—
6s, Mar. 1, \$15,000, Mar. 1, 1900
(\$5,000 due yearly) to Mar. 1, 1902
6s, Apr. 1, \$45,000, Apr. 1, 1903
(\$5,000 due yearly) to Apr. 1, 1911

INTEREST on the school bonds is payable in Menominee.

MENOMINEE CO.—} H. J. WOESSNER, Clerk.
FRED S. NORCROSS, Treasurer.

County seat is Menominee.
LOANS—
COUNTY BONDS, 1894 5—
5s, ann., \$50,000, 1900-1909
(\$5,000 due yearly on April 1.)
5s, Apr., \$10,000, Apr. 1, 1905
Interest payable by County Treas.
Total debt Feb. 1, 1899, \$60,000
Sinking fund, 10,000

* Decrease in population owing to division of county in 1891.

MIDLAND CO.—} JAS. V. LOUNSBURY, Clerk.
GEO. W. BURRINGTON, Treasurer.

County seat is Midland.
LOANS—
REFUNDING BONDS—
6s, Mar., \$32,000, Mar. 1, 1903
Interest payable in Detroit, Mich.

INTEREST on the school bonds is payable at Menominee.

MUNISING.—This village is in Alger County.

WATER WORKS BONDS—
5s, M&N, \$30,000, 1907 to 1917
(\$10,000 every 5th year.)
Assessed valuation real, \$315,600

MUSKEGON.—} JAMES BALBIRNIE, Mayor.
L. EYKE, Recorder.

This city is in a county of the same name.
LOANS—
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.
Bridge, 5 J & J 1910, \$8,500
Contingent fund bonds, 5 J & J 1907, 10,000
do do, 5 J & J 1908, 4,000
Interest and sink. fund bds., 5 J & J 1909, 10,000
do do, 5 J & J 1910, 6,000
Loan extension bonds, 5 J & J 1901, 10,000
Public parks, 5 g. J & J July 1, 1926, 100,000
do do, 5 J & J 1905, 5,000
Sewer Extension, 5 J & J { 1905 to 1910 } 30,000
{ \$5,000 yearly. }
Water works, 8, 20,000
do do, 5 J & J 1903, 20,000
do 1890, 5 J & J { 1901 to 1925 } 250,000
{ \$10,000 yearly. }
do, 5, 10,000

INTEREST on 8% water bonds is payable at Fourth Nat. Bank, N. Y. City, on the 1893 issue of park bonds at Western Nat. Bank, N. Y. City, and on all other bonds at Bank of the Republic, N. Y. City.

TOTAL DEBT, ETC.—The bonded debt on 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; personal property, \$934,700; total, \$4,145,085. Total tax (per \$1,000) 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; in 1890 it was 22,702; in 1880 it was 11,262. Population in 1896 (estimated) 25,000.

MUSKEGON CO.—County seat is Muskegon.

ROAD BONDS—
4 1/2s, \$25,000
Bonded debt Mar. 1, '98, \$135,000
Assessed valuat'n 1896, 6,484,679

OWOSSO.—} THOMAS KERWIN, Mayor.
JOHN L. ASH, Clerk.

This city is in Shiawassee County.
LOANS—
IMPROVEMENT BONDS—
5s, semi-an., \$15,000, 1899-1901
WATER-WORKS BONDS—
" \$40,000, 1914
(Subject to call after 1899.)
" \$15,000, 1920
" 20,000, 1910
" 20,000, 1924

Bonded debt Jan. 1, '99 \$176,500
Floating debt..... 4,000
Total debt Jan. 1, 1899.. 180,500
Assessed valuation, real, 1,396,230
Assessed valuation, per'l. 335,805

PETOSKEY.—Geo. W. McCABE, Clerk.

This city is in Emmet County.

LOANS— *When Due.*
WATER BONDS—
5s, Oct., \$15,000.....Oct. 1, 1912
(Optional after Oct. 1, 1902.)
5s, June, \$12,000.....June 1, 1914
(Optional after June 1, 1909.)
4s, Mar., \$16,000.....Mar. 1, 1928
(Optional after Mar. 1, 1918.)
IMPROVEMENT BONDS—
5s, June, \$8,000.....June 1, 1914
(Optional after June 1, 1904.)
BRIDGE BONDS—
5s, June, \$9,000.....June 1, 1916
(Optional after June 1, 1911.)

Total valuation 1898..\$1,732,040
Assessment abt. 30% actual value.
Tax rate (per \$1,000) 1898.\$40.69
Population in 1890 was.... 6,564
Population in 1899 (est.)...11,000

LOANS— *When Due.*
JUDGMENT BONDS—
6s, Apr., \$2,000.....Apr. 9, 1902
Bonded debt May 1, 1898..\$62,000
Sinking fund..... 3,056
Net debt May 1, 1898..... 58,944
Water debt (included)..... 43,000
Assessed valuation 1897..769,710
Assessment about $\frac{3}{4}$ actual value.
Tax rate (per \$1,000) 1897.\$40.80
Population in 1890 was.... 2,872
Population in 1897 (est.)...5,000

PONTIAC.—W. A. Brewster, Mayor.

This city is in Oakland County.

LOANS— *When Due.*
SCHOOL BONDS—
5s,.....\$13,000—1899 to 1911
(\$1,000 due yearly)
SEWER BONDS—
5s, M&S, \$25,000.....Sept. 2, 1915
WATER BONDS—
4¹/₂s, var. \$90,000.....Yearly
\$5,000 each year until paid.

Int. pay'le in N. Y. City and Pontiac
Total debt Feb. 15, '99. \$135,000
Tax valuation, real..... 2,155,295
Tax valuation, personal. 645,252
Total valuation 1898.. 2,800,547
Assessment about 3-5 actual value
Total tax (per \$1,000) 1898.\$27.13
Population in 1890 was.... 6,200
Population in 1898 (est.).... 9,500

PORT HURON.—HERMAN W. STEVENS, Mayor.
E. A. Cady, Comptroller.

City of Port Huron is in St. Clair County.

LOANS— *Am't Outstanding*
Bridge bonds.....\$45,550
Contingent bonds..... 6,150
General road bonds..... 21,925
Park bonds..... 4,500
Public building bonds..... 19,000
Public improvem't bonds..... 11,771
Street openings..... 5,400
Refunding bonds..... 243,000
do do 3s. 1919..... 35,000
Repaying bonds..... 24,125
School bonds..... 53,000

Sewer bonds.....\$8,658
Sidewalk assessment..... 12,395
Water bonds..... 45,000
Total debt Mar. 27, 1899. 535,484
Assessed valuation, real.5,372,510
Assessed valuation, per'l 784,300
Total valuation, 1898.....6,156,810
Assessment about $\frac{3}{4}$ actual value.
Tax rate (per \$1,000) 1898.\$27.75
Population in 1894 was.... 18,147
Population in 1890 was.... 13,543
Population in 1898 (est.)... 20,000

MATURITY.—Bonds mature from 1899 to 1927 inclusive.
INTEREST on certain of the bonds is payable in New York by the Hanover National Bank.

SAGINAW.—ARTHUR F. LEWIS, Comptroller.

The cities of Saginaw and East Saginaw, in the county of the same name, were consolidated in 1890, forming the present city.

BONDS— *When Due.*
CITY HALL—
4¹/₂s, F&A, \$110,000. Feb. 1, 1901
(\$10,000 yearly) to Feb. 1, 1911
4¹/₂s, F&A, \$15,000. Feb. 1, 1912
4s,..... 40,000. Aug. 1, 1908
(\$10,000 due yr'ly) to Aug. 1, 1911
4s,..... \$5,000. Aug. 1, 1912
GENESSEE STREET IMPROV.—
4¹/₂s,..... \$20,000.....1915
BRIDGE BONDS—
4s, A&O, \$60,000.....1918-1923
(\$10,000 yearly on April 1.
REFUNDING WATER BONDS—
4s,..... \$5,000.....Mar. 1, 1906
4s,..... 30,000.....Apr. 15, 1907
4s, M&N, 18,000.....May 1, 1913
4s, M&S, 10,000.....Mch. 10, 1917
COURT HOUSE—
5s, J&D, \$90,000.....Dec. 1, 1899
(\$10,000 yearly) to Dec. 1, 1907
SEWERS—
4-5s, var., \$66,990.....1899-1918
5s, J&D, 50,000.....June 1, 1904
(\$10,000 yearly) to June 1, 1908
4-5s, .., \$23,090.....1899-1908
STREET IMPROVEMENTS—
5s,..... \$181,100.....1899 to 1908
4s,..... 86,750.....1899 to 1908
4s, M&S, 10,000.....Sept., '99-08

LOANS— *When Due.*
WATER BONDS—
5s, M&N, \$25,000..May 1, 1900
5s, M&N, 25,000..May 1, 1901
5s, M&N, 50,000..May 1, 1902
5s, M&N, 70,000..May 1, 1903
4¹/₂s, M&N, 31,500..May 1, 1905
4¹/₂s, M&N, 50,000..May 1, 1900
4¹/₂s,..... 14,000..May 1, 1906
4¹/₂s, J&J, 12,000..July 18, 1914
4s, M&N, 22,500..May 1, 1899
4s,..... 12,000.....1915
4s,..... 23,000.....1916
4s,..... 10,000.....1915
5¹/₂s, M&N, 25,000..Nov. 1, 1913
5s, M&N, 10,000..Mch. 10, 1902
5s, M&N, 10,000..Mch. 10, 1903
4¹/₂s, M&N, 20,000..Mch. 10, 1900
(\$10,000 yearly) to Mch. 10, 1901
4¹/₂s,..... 10,000..Mar. 10, 1904
4¹/₂s,..... 7,000..Mch. 10, 1905
4¹/₂s,..... 20,000.....1914
4¹/₂s,..... 10,000.....1916
6s, June, 5,000.....June 1, 1918
4s, J&D, 15,000.....Dec. 1, 1919
REFUNDING SEWER BONDS—
4s,..... \$21,000..1909 to 1912
3¹/₂s, M&M, 18,500..May 1, 1920
3¹/₂s, M&S, 10,000.....Mch. 10, '20

INTEREST is payable at the City Treasurers' office or at the official bank in New York.

TOTAL DEBT, Etc.—The following statement shows Saginaw's total bonded debt, the sinking funds, &c.:

	Jan. 1, '99.	Mch. 1, '98.	Mch. 1, '97.	July 16, '96.
Bonded debt.....	\$1,330,830	\$1,223,650	\$1,230,000	\$1,231,500
Sinking funds.....	55,000	51,500	49,117	42,000

Net debt.....\$1,275,830 \$1,172,150 \$1,180,883 \$1,189,500
Water debt (incl. above). \$552,000 \$539,000 \$539,000 \$539,000

Assessment bonds, issued for sewers and street improvements, are included in the above-mentioned figures of bonded debt. On Jan. 1, 1899, they amounted to \$307,940.

CITY PROPERTY.—The total value of corporate property is \$2,753,407, including the city water works, which have cost \$864,000.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was \$12,632,625; of personal property \$2,304,050; total, \$14,936,675; total tax rate (per \$1,000) 1897 was \$27.01.

POPULATION.—The population in 1890 was 46,322; in 1880 was 29,541; in 1894 (State census) was 44,641; in 1898 (estimated) 50,000.

SAGINAW CO.—B. J. DOWNING, Clerk.
JAMES GREEN, Treasurer.

County seat is Saginaw.

LOANS— *When Due.*
RIVER IMPROVEMENT—
5s, A&O, \$60,000.....Apr. 1, 1900
(\$10,000 yearly) 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..22,704,681
Prop'y ass'd at about $\frac{3}{4}$ actual val.
State and co. tax (per \$1,000).\$5.99
Population in 1890 was.... 82,273
Population in 1880 was.... 59,095
Population in 1896 (est.)... 90,000

ST. JOHNS.—M. M. LEELAND, Mayor.
M. McDONALD, Clerk.

This village is in Clinton County.

LOANS— *When Due.*
ELECTRIC-LIGHT PLANT—
5s, J&J, \$8,000.....1911-1914
(\$2,000 due yearly on July 15.)
5s, J&J, \$27,000.....1915-1923
(\$3,000 due yearly on July 15.)
SEWER BONDS—
5s, A&O, \$24,000.....1899-1910
(\$2,000 due yearly on Oct. 1.)
WATER-WORKS BONDS—
5s, A&O, \$15,000.....Oct. 1, 1900
5s, A&O, 45,000.....Oct. 1, 1914

Total debt Mar. 15, 1898.\$123,000
Water debt (included).... 60,000
Tax valuation, real.....1,065,880
Tax valuation, personal. 607,490
Total valuation 1895.....1,673,370
Assessment is $\frac{1}{2}$ actual value.
Total tax (per \$1,000).....\$22.80
Population in 1894 was.... 3,440
Population in 1890 was.... 3,127
Population in 1880 was.... 2,370

INTEREST on the electric-light bonds and on the sewer bonds, due from 1906 to 1910, is payable at the Third National Bank, New York; on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detroit; on the water-works bonds, due in 1900, at the Mechanics' Bank, Detroit; on the sewer bonds due from 1897 to 1900, at the St. John's National Bank; on the sewer bonds due from 1901 to 1905, at the Liberty National Bank, New York.

SAULT STE. MARIE.—G. G. SCRANTON, City Comptroller.

This city is in Chippewa County.

LOANS— *When Due.*
GENERAL STREET IMPROVEM'T—
6s, M&S, \$29,000.....Sept. 15, 1908
5s, F&A, 30,000.....Aug. 1, 1917
PAYING BONDS—
6s, F&A, \$3,483. Aug. 1, 1898-'04
5s, F&A, 22,500.....1900-1908
(\$2,500 yearly on Feb. 1.)
5¹/₂s, J & J, 15,094 42 Jan. 1, 1900
(\$1,500 due yearly.) to Jan. 1, 1909
REFUNDING BONDS—
6s, M&S, \$11,000.....Sept. 15, 1908
5s, A&O, 30,000.....Apr. 1, 1917
5s, M&S, 18,000.....Sept. 1, 1917
WATER BONDS—
6¹/₂s, F&A, \$24,000..Aug. 1, 1899
(\$4,000 due yearly) to Aug. 1, 1904

LOANS— *When Due.*
WATER BONDS—(Con.)—
6s, J&J, \$20,000.....July 1, 1911
6s, M&N, 30,000.....Nov. 1, 1913
Interest payable in New York.
Bonded debt Dec. 1, '98. \$201,217
Floating debt..... 8,000
Total debt Dec. 1, 1898.. 209,217
Tax valuation, real.....4,555,567
Tax valuation, personal. 711,699
Total valuation, 1897.....5,267,266
Assessment about actual value.
Total tax per \$1,000 '98..\$19.60
Population in 1890 was.... 5,760
Population in 1894 was.... 7,246
Population in 1898 (est.)... 10,000

TAX-FREE.—All the bonds of this city are exempt from taxation.

WAYNE CO.—H. M. REYNOLDS, Clerk.
ALEX. I. McLEOD, Treasurer.

County seat is Detroit.

LOANS— *When Due.*
COUNTY BONDS—
4s, M&N, \$1,500,000.....May, 1910
Int. payable in New York City.
4s, Dec., 50,000.....Dec., 1902
Int. payable in Detroit, Mich.
Total debt Jan. 1, '99..\$1,550,000

Sinking fund..... \$25,701
Net debt Jan. 1, 1899... 1,524,299
Total valuation 1898..241,385,637
Assessment is $\frac{3}{4}$ actual value.
State & Co. tax (per M) '99. \$2.75
Population in 1897 (est.).. 330,000
Population in 1890 was... 257,114

WEST BAY CITY.—PETER LIND, Mayor.
A. J. BOTHE, Treasurer.

This city is in Bay County.

LOANS— *When Due.*
SEWER BONDS—
4s, June, \$60,000..... 1918
STREET BONDS—
6s, J & J, \$21,000.....1899-1901
BRIDGE BONDS—
5s, M&S, \$12,000..... 1904
5s, J & J, 5,000..... 1911
SCHOOL BONDS—
5s, A & O, \$12,000..... 1901
5s, J & J, 15,000..... 1908
5s, J & J, 50,000..... 1920
ELECTRIC-LIGHT BONDS—
5s, F & A, \$20,000..... 1917

REFUNDING BONDS—
5s, J & J, \$58,000..... 1925
6s, M & S, 22,000..... July 1, 1899
5s, J & J, 16,000..... 1927
Bonded debt Jan. 1, '99.. \$291,000
Floating debt (addit'l).... 5,000
Tax valuation, real..... 2,603,220
Tax valuation, personal 325,040
Total valuation 1898.. 2,933,260
Assessment about $\frac{3}{4}$ actual value.
Total tax (per \$1,000) '98.. \$29.48
Population in 1899 (est.)... 15,000
Population in 1890 was.... 12,981

YPSILANTI.—N. B. HARDING, Mayor.
P. W. CARPENTER, City Clerk.

A city in Washtenaw County.

LOANS— *When Due.*
WATER WORKS BONDS—1889—
4s, J&J, \$75,000.....July 1, 1919
4s, M&N, 50,000.....Oct. 7, 1919
PUBLIC IMP. ORDERS—
5s, Aug., \$5,667.....Aug. 31, 1899
(\$2 due yearly) to Aug. 31, 1900
Total debt Sept. 1, 1897. \$133,500

Water debt (included).... \$125,000
Tax valuation, real..... 2,334,450
Tax valuation, personal. 675,498
Total valuation 1897... 2,999,948
Assessment about $\frac{3}{4}$ actual value.
Av. city tax (per \$1,000).... \$8.25
Population in 1897 (est.).... 6,150
Population in 1890 was.... 6,129

INTEREST on the refunding bonds is payable at Detroit, Mich.; on all others at Ypsilanti.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES.

INDEX FOR THE WESTERN STATES, CITIES, &C.

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State of Wisconsin.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1836
 Admitted as a State (Act. Aug. 6, 1846) - May 29th, 1848
 Total area of State (square miles) - - - - - 56,040
 State Capital - - - - - Madison
 Governor (term expires 1st Monday in Jan. 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:

Certificates of indebtedness, School Fund.....	\$1,563,700
Do do Normal School Fund.....	515,700
Do do University Fund.....	111,000
Do do Agricultural College Fund.....	60,600
Total.....	\$2,251,000

DEBT LIMITATION.—The constitutional provisions of Wisconsin restricting debt-making are very rigorous, plain and comprehensive. Since the amendment adopted in 1874, cities &c., as well as the State, are definitely limited by that instrument. We will give the provisions first which relate to the State and after that those which have reference to cities, &c.

(1) *STATE indebtedness is confined within* very close bounds. It seems as if the framers of the Constitution must have taxed to the extreme their ingenuity for forms in which to express their determination to inhibit debt-making. The sections which cover the subject are sections 3, 4, 6, 7, 9 and 10 of Article 8. We give them in full below.

SECTION 3. Credit of State, for what not given. The credit of the State shall never be given or loaned in aid of any individual, association or corporation.

SECTION 4. Contracting debts. The State shall never contract any public debt, except in the cases and manner herein provided.

SECTION 6. Limitation on public debt. For the purpose of defraying extraordinary expenditures, the State may contract public debts (but such debts shall never in the aggregate exceed one hundred thousand dollars). Every such debt shall be authorized by law, for some purpose or purposes to be distinctly specified therein; and the vote of a majority of all the members elected to each House, to be taken by yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt, and the principal within five years from the passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed, or diminished, until the principal and interest of such debt shall have been wholly paid.

SECTION 7. State may borrow money, when. The Legislature may also borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

SECTION 9. Evidences of debt. No scrip, certificate, or other evidence of State debt, whatsoever, shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article.

SECTION 10. Internal improvements—avails of grants. The State shall never contract any debt for works of internal improvement, or be a party in carrying on such works, but whenever grants of land or other property shall have been made to the State, especially dedicated by the grant to particular works of internal improvement, the State may carry on such particular works, and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

(2) *CITIES, counties, towns, villages, &c.,* were unrestricted except by legislative enactment until 1874. Since that amendment was adopted five per cent on the value of the taxable property has been the extreme amount of debt permissible for any municipality. Not only is that the case, but, as will be seen, the municipality is required before or at the time when it incurs any indebtedness, to make provision for an annual tax sufficient to pay the interest and also sufficient to pay the principal within twenty years from the time of contracting the debt. We give below the amendment referred to in full.

Limitation of Municipal Indebtedness—Adding to Section 3, Article 11, the words:

No county, city, town, village, school district, or other municipal corporation, shall be allowed to become indebted in any manner or for any purpose, to any amount, including existing indebtedness in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. Any county, city, town, village, school district, or other municipal corporation incurring any indebtedness, as aforesaid, shall before or at the time of doing so provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same.

On April 20, 1893, a new law passed by the Legislature of Wisconsin was approved by the Governor which gives general authority for the issuance of bonds to cities operating under special charters granted by the State, and containing a population of three thousand or more inhabitants, as follows. *This authority is of course subject to the foregoing provisions of the Constitution.*

For the erection and construction of a city hall and the purchase of a site for the same.

For the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the improvement and maintenance of the same.

For the erection, construction and completion of school buildings and the purchase of school sites.

For the purchase of sites for engine houses, for fire engines and other equipments of the fire department, and for the construction of engine houses.

For the purchase of sites for police stations and for the construction of buildings thereon for the use of the police department.

For the construction of viaducts, bridges, and for repairs of the same.

For the erection and construction of library and museum buildings and the purchase of sites for the same.

For the establishment of public baths and hospitals and the purchase of sites for the same.

For the purchase of lands for public parks and improvements thereof and for the payment of purchase money and interest thereon which may be or become due for park lands already acquired or contracted for.

For permanently improving streets in such city, and for creating a fund out of which to advance the cost of repairs to sidewalks in anticipation of the collection of special assessments for such cost of repairs by the Treasurer of such city.

For the construction or purchase of electric or gas light plants for lighting streets and public buildings.

For refunding existing indebtedness. The law further provides that bonds issued under this act shall bear interest, payable annually or semi-annually, at a rate not exceeding 6 per cent per annum; that the Common Council shall annually levy a tax upon all the taxable property sufficient to pay the annual interest thereon, and to provide a sinking fund each year equal to 5 per cent on the principal of said bonds; that no bonds shall be issued so that the amount thereof, together with all the other indebtedness of the city, shall exceed 5 per cent of the assessed valuation of the city and also that the bonds shall show on their face the amount of indebtedness of the city issuing the same, the annual amount of the assessment of the taxable property therein for the five years next preceding the issue, and the average amount thereof, and they shall not be sold for less than their par value and accrued interest.

No system could be devised better adapted for keeping municipal debt at a minimum than the foregoing amendment establishes.

ASSESSED VALUATION.—The total assessed valuation of the State, as determined by the State Board of Assessors, and the tax rate for State purposes, have been as follows for the years named below:

Table with columns: Year, Real Estate, Personal Property, Total Valuation, State Tax Rate, Taxes Raised. Rows for years 1898-1880.

POPULATION of Wisconsin has been as follows: 1895-1880. Columns for Year, Population, and another column.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WISCONSIN.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this state.

APPLETON.—M. K. GOCHNAUER, City Clerk.

The city is the county seat of Outagamie County. BRIDGE BONDS—When Due. Assessed valuat'n, real \$3,566,500. Assessed valuation, per l. 763,710. Total valuation 1898. 4,270,210.

ASHLAND.—THOMAS BARDON, Mayor. FINLEY WHARTON, Clerk.

County seat of Ashland County. LOANS—When Due. CITY BONDS—When Due. JUDGMENT BONDS—When Due. 5s, J&J, \$100,000... Nov. 1, 1909. 5s, J&J, 5,000... July 1, 1910.

*\$120,000 of these bonds were authorized, of which \$66,050 have 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—Amount. RAILROAD AID BONDS—When Due. 5s, J&J, \$75,000... July 1, 1901. JAIL AND POOR-HOUSE BONDS—When Due. 5s, J&J, \$60,000... Oct. 1, 1913.

BARABOO.—This city is in Sauk County.

LOANS—When Due. BRIDGE BONDS—When Due. 5s, Feb. 1, \$2,000... Feb. 1, 1900. SEWER BONDS—When Due. 5s, Feb. 1, \$3,000... Feb. 1, 1900.

BAYFIELD CO.—WM. KNIGHT, Co. Treas'r.

Washburn is the County seat. LOANS—When Due. RAILROAD-AID BONDS—When Due. 5s, A&O, \$185,000... Feb. 1, 1906.

BROWN CO.—N. MYER, Treasurer.

County seat is Green Bay. LOANS—Amount. Alms House Bonds... \$1,575. Railroad bonds... \$6,600.

BURLINGTON UNION SCHOOL DISTRICT.—W. G. PRASCH, Treasurer. C. A. JONES, Clerk.

This district is in Racine County. LOANS—When Due. SCHOOL BONDS—When Due. 5s, annual, \$15,000... 1900-1905.

CHIPPEWA CO.—County seat is Chippewa Falls.

LOANS—When Due. BRIDGE—When Due. 6s, Dec., \$3,000... Dec. 1, 1899. COUNTY BONDS—When Due. 5s, \$12,700... 1902.

INTEREST on all bonds is payable in New York City. Bridge bonds are subject to call, 20 per cent each year.

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

County seat is Sturgeon Bay. LOANS—Amount. RAILROAD BONDS—When Due. 5s, May, \$60,000... May 28, 1915.

EAU CLAIRE.—S. S. KEPLER, Mayor. T. P. COCHRANE, City Clerk.

Eau Claire is in Eau Claire County. LOANS—When Due. BRIDGES—When Due. 6s, J&J, \$50,000... Jan. 1, 1903.

FOND DU LAC.—L. A. ERHART, Mayor. F. A. BARTLETT, Clerk.

Fond du Lac is situated in Fond du Lac County. LOANS—When Due. REFUNDING R.R. AID—When Due. 6s, July, \$3,000... July 1, 1899.

GREEN BAY.—F. B. DESNOYERS, Mayor. W. L. KERR, City Clerk.

Green Bay is in Brown County. LOANS—When Due. BRIDGE BONDS—When Due. 5s, J&J, \$2,000... Jan. 1, 1900.

TAX FREE—Bonds issued are exempt from taxation. INTEREST on bridge and refunding bonds is payable in Green Bay; on railroad bonds in New York City; on certificates at Madison.

HUDSON CITY.—JOHN W. BASHFORD, Mayor. M. HERRICK, City Clerk.

Hudson is the county seat of St. Croix County. LOANS—When Due. HIGH SCHOOL—When Due. 4 1/2s, Feb., \$10,000... Feb. 1900-1902.

IRON COUNTY.—County seat is Hurley.

LOANS—When Due. COUNTY BONDS—When Due. 5s, J&J, \$43,329... Floating debt... \$28,278.

JANESVILLE.—{JOHN THOROUGHGOOD, Mayor. {JAS. A. FATHERS, Treasurer.

Janesville is situated in Rock County. LOANS—When Due. Tax valuation, pers'l...\$1,113,915 Total valuation 1898... 4,480,640

KENOSHA.—GUS JACOB, Clerk. Kenosha is situated in Kenosha County. The 5 per cent bonds are all called for payment July 1, 1899.

LOANS—When Due. Tax valuation, real....\$1,330,040 Tax valuation, personal 323,791 Total equaliz'd val.1898 1,656,831

KENOSHA COUNTY.—W. C. CROSBY, County Clerk.—County seat is Kenosha.

LOANS—Amount. Tax valuation, pers'l...\$1,030,101 Total valuation 1898... 6,512,892

LA CROSSE.—{JAMES MCCORD, Mayor. {JOHN M. VRCHOTA, Clerk.

La Crosse is in La Crosse County. LOANS—When Due. REFUNDING BONDS—4s, J&J, \$25,000...July 1, 1918

INTEREST on all recent issues is paid in La Crosse; on the water 5s (due 1915) in New York at State Trust Company.

LA CROSSE CO.—County seat is La Crosse.

LOANS—Amount. Tax valuation, person'l...\$2,953,479 Total valuation 1898... 15,187,228

MADISON.—{CHAS. E. WHELAN, Mayor. {O. S. NORSMAN, Clerk.

Madison is situated in Dane County. LOANS—When Due. WATER BONDS—(Con.)—4 1/2s, Jan. 1, \$10,000...Jan. 1, 1913

MANITOWOC.—{THOS. E. TORRISON, Mayor. {ARTHUR REICHERT, Clerk.

Manitowoc is in Manitowoc County. LOANS—When Due. BRIDGE BONDS—5s, Nov., \$30,000...Nov. 1, 1899

MANITOWOC CO.—County seat is Manitowoc.

LOANS—When Due. Total valuation 1898...\$12,077,758 Assessment about 2/3 actual value.

INTEREST is payable at State Treasurer's Office, Madison.

MARATHON CO.—

County seat is Wausau. As the \$4,000 due yearly on bonds mentioned below will be paid by the asylum, the county is practically without debt.

MARINETTE.—FRANKLIN H. BROWN, Treas.

This city is in Marinette County. LOANS—When Due. Bonded debt Feb. 1, '97 \$101,000 Floating debt... 43,500

MILWAUKEE.—{DAVID S. ROSE, Mayor. {JOHN R. WOLF, Comptroller.

This city is situated in Milwaukee County. LOANS—When Due. REFUNDING BONDS—5s, J&J, \$90,000...July 1, 1899 to (\$5,000 called y'rly) July 1, 1916

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each INTEREST is payable in New York and Milwaukee.

Table with columns: Total bonded debt, Sinking funds, Net debt, and columns for years 1899, 1900, 1901, 1902, 1903, 1904.

CITY PROPERTY.—The city owns its water works, and receives from water rates a larger sum yearly than the total interest charges on its debt. The total valuation of corporate property on January 1, 1898, was \$19,673,405.

ASSESSED VALUATION.—The city's assessed valuation (about one-half cash value) and tax rate have been:

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

POPULATION.—In 1890 population was 204,468; in 1880 it was 115,702; in 1870 it was 71,440; in 1895 it was 249,270; in 1898 (estimated), 280,000.

MILWAUKEE CO.—H. F. SCHULTZ, Treas.

County seat is Milwaukee.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

INTEREST is payable at the office of the County Treasurer.

NEENAH.—Neenah is situated in Winnebago County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

INTEREST on cemetery bonds is payable in Neenah; on school bonds at Madison; on water bonds at New York.

TAX FREE.—All bonds issued by this city are exempt from taxation

OCONTO.—C. A. BRIGDIN, Clerk.

This city is in Oconto County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

OSHKOSH.—A. B. IDESON, Mayor.

Oshkosh is situated in Winnebago County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

INTEREST on the railroad bonds is payable in New York at National Bank of Commerce; on the city hall bonds at Madison, Wis., by State Treasurer; on all other bonds at Oshkosh.

OPTIONAL.—The bridge, park and sewer bonds are all subject to call after five years from date of issue.

BONDED DEBT February 1, 1898, was \$230,800; floating debt, \$91,500; total debt, \$322,300.

ASSESSED VALUATION in 1897 was \$9,321,568; total tax rate (per \$1,000), \$28.50. Assessed valuation in 1898 was \$9,279,993.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

OUTAGAMIE CO.—J. WUNDERLICH, Treas.

County seat is Appleton.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

PORTAGE CO.—C. E. WEBSTER, Treasurer.

County seat is Stevens Point.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

RACINE.—MICHAEL COLBERT, Treasurer.

Racine is situated in Racine County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

RACINE COUNTY.—County seat is Racine.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

REEDSBURG.—W. H. FRENCH, Mayor.

This city is in Sauk County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

RHINELANDER.—Wm. W. CARR, City Clerk.

Rhineland is the county seat of Oneida County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

INTEREST is payable at Chemical National Bank, New York City.

RIVER FALLS.—C. C. GLASS, Treasurer.

This city is in Pierce County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

INTEREST payable at the Minnesota Loan & Trust Company, Minneapolis.

SHEBOYGAN.—O. F. HUHN, Clerk.

This city is in Sheboygan County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

INTEREST on the railroad aid bonds is payable by the Mutual Life Insurance Company, Milwaukee; on the refunding bonds at the Fourth National Bank, New York City; on the improvement bonds due in 1899 at the Bank of Sheboygan; on the improvement bonds due in 1902 at the City Treasury; on others at the Bank of Sheboygan or at the German Bank, Sheboygan, Wis.

SOUTH MILWAUKEE.—This place is in Milwaukee County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

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 arranging to extend a certain amount of past-due special assessment bonds. All other bonds have been paid as they matured.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

INTEREST on Village Hall bonds is payable in New York at the National Park Bank; on harbor improvement bonds, due part yearly from 1897 to 1904 and from 1897 to 1905 at the National Bank of North America in New York City; on school bonds, due 1897 to 1898, partly in New York at the National Park Bank and partly in Superior. All other interest in New York at Nat. Bank of Republic.

TOTAL DEBT, ETC.—The total debt on September 1, 1897, was \$1,806,103; sinking funds, \$216,827; net debt, \$1,589,276.

ASSESSED VALUATION.—The city's assessed valuation (about 1/3 of actual value) and tax rate have been as follows in the years named:

Table with columns: Years, Real, Personal, Total, Tax rate. Rows for years 1899 to 1890.

POPULATION in 1895 according to State census was 26,176; in 1890 according to U. S. Census it was 11,933.

WAUSAU.—

Wausau is situated in Marathon County.

Table with columns: Years, Real Estate, Personal Property, To'l Assessed Tax Rate. Rows for years 1893 to 1890.

WAUKESHA.—H. E. BLAIR, Comptroller.

This city is the county seat of Waukesha County.

Table with columns: LOANS—When Due, STREET IMPT. BONDS—, Sewer Bonds, Public Building Bonds, School Bonds. Includes dates and amounts for various bond issues.

INTEREST payable at office City Treasurer.

WINNEBAGO CO.—M. J. ROUNDS, Treas.

Oshkosh is the county seat.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, pers'l., Total valuation 1898, Assessment abt. 3/5 actual value, Population in 1890, Population in 1895. Includes amounts for various loans and valuations.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all counties in Wisconsin which have reported an indebtedness of over \$20,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890. Valuation figures are for 1898.

Table with columns: Counties—, Bonded debt, Total debt, Assessed valuation, Population. Lists various counties and their respective financial statistics.

*Population in 1895.

State of Minnesota.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1849) - March 3, 1849
Admitted as a State (Act Feb. 26, 1857) - May 11, 1858
Total Area of State (square miles) - 83,365
State Capital - St. Paul
Governor (term expires 1st Monday 1901) - John Lind
Secretary of State (1st Monday Jan. 1901) - Albert Berg
Treasurer (1st Monday Jan. 1901) - August T. Koerner
Auditor, - R. C. Dunn

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to ninety days.

HISTORY OF DEBT.—For the history of Minnesota's debt see STATE AND CITY SUPPLEMENT, April, 1893, page 103. The details of Minnesota's debt on Feb. 1, 1899, are given in the following statement:

Table with columns: NAME AND PURPOSE, Interest, Principal, Due. Lists state funding bonds, certificates of indebtedness, and interest rates.

INTEREST on the bonds is payable in New York; on the certificates of indebtedness at the office of the State Treasurer.

TOTAL DEBT.—On February 1, 1899, the total bonded debt of the State was \$1,349,000. Of this amount \$418,000 is held in various Minnesota State funds.

ASSESSED VALUATION.—The assessed valuation, total tax levied and the rate of State tax have been as follows for the years named.

Table with columns: Assessed Valuation (Real, Personal, Total), Total Taxes Levied, State Tax. Shows valuation and tax data from 1898 to 1861.

Besides the State tax of \$1.80 for 1898 there is a tax of \$1.23 for school and university purposes.

DEBT LIMITATION.—Minnesota has protected the State from extravagant expenditures through restrictions which its Constitution puts on every kind of debt making. That instrument fixes the limit at \$250,000 "for the purpose of defraying extraordinary expenditures;" and an amendment, ratified in 1879, extended this power to \$250,000 addi-

tional "for erecting and completing buildings for the insane, a deaf dumb and blind asylum, and State prison." Besides the foregoing, it also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making railroad debt.

FIRST, as to State indebtedness, the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

SECTION 5. (Public debt may be contracted.) For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax, annually, sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvement, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes; and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

SECTION 6.—(Public debt how contracted.) All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each, on interest, payable within ten years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer in numerical order, so as always to exhibit the number and amount unpaid and to whom severally made payable.

SECTION 7.—The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

SECTION 8.—(Appropriation of money received from loan or State bonds.) The money arising from any loan made, or debt or liability contracted, shall be applied to the object specified in the act authorizing such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever.

SECTION 14.—(State debt for public buildings.) For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, and State prison, the Legislature may by law increase the public debt of the State to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt already heretofore authorized by the Constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State and appropriate the money only for the purpose aforesaid; which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

SECOND, as to city, county or other municipality the only restriction on the debt-making power in the Constitution is the following, found in article 9, section 15.

SECTION 14.—(Municipal debts in aid of railroads.) The Legislature shall not authorize any county, township, city or other municipal corporation to issue bonds or to become indebted in any manner to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable property within such county, township, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined by the last assessment of said property made for the purpose of State and county taxation previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to ten per cent of valuation. Hence the amendment consisted in simply changing the word ten and making it five.

This is all the Constitution contains with reference to the debts of municipalities. The Legislature, however, has made some general provisions governing bond issues.

First, respecting cities, there is the general power granted the common council of any city to borrow money to pay any city indebtedness, and to issue therefor city bonds bearing interest not to exceed 10 per cent and redeemable within ten years. The restrictions are: (1) That ordinances must be passed by the affirmative vote of a majority of the common council, signed by the Mayor, and published in the official city newspapers and recorded after proof of publication. (2) At no time can such indebtedness, bonded or otherwise, exceed \$15,000, unless the same be authorized by a two-thirds vote at the election held for such purposes. (3) The council shall each and every year levy a tax of one mill on the dollar for each one thousand dollars of bonds issued by the said city to pay the interest and to create a sinking fund to pay the bonds at maturity. The foregoing is found in chapter 10, section 168, of the General Statutes of Minnesota, vol. I., page 196, edition of 1888.

Second, and further as to cities, the common council is authorized to issue bonds and levy taxes exceeding the amount authorized by other sections of this act; provided the same be authorized by the majority of voters present and voting at an election to be held for that purpose. The time, place and manner of holding such election to be prescribed by the common council, the same notice to be given as at other elections. And no bonds for any purpose shall be issued unless so authorized. The foregoing is the latter half of section 171, chapter 10, Statutes of Minnesota, vol. 1, page 197. The last sentence which we have italicized would, on its face, appear to take away the right of the common council to issue even \$15,000 of bonds (without an election) as authorized by previous section 168 cited above. This idea also seems to find confirmation in section 170, last clause, which reads that "no debt shall be incurred or created by the city, the common council or any officer of the city except pursuant to the authority herein expressly given for that purpose."

Third, through the board of supervisors, towns can issue bonds as directed by two-thirds of all legal voters voting at a legally called town meeting held for that purpose, payable in such amounts and at such times, not exceeding six years from date as two-thirds of voters determine. For further particulars respecting these issues, see section 114, chapter 10, Statutes of Minnesota, volume 1, page 182. A following

section (section 116) makes it the duty of the supervisors on or before the first of September next after the date of said bonds, and each and every year thereafter until the payment of said bonds, to levy a tax "equal to the amount of principal and interest maturing the year next after such levy," and in the discretion of said supervisors such further sum as they deem expedient, not exceeding twenty per cent of such maturing bonds, which taxes shall constitute a fund for the payment of said bonds.

Fourth, The trustees or board of education of any school district may issue school bonds of their respective districts in such amount and of such length as to payment, not exceeding ten years, as two-thirds of the voters voting at any legally-called meeting shall direct. For further particulars respecting these bonds see section 26, chapter 36, of the Statutes of Minnesota, volume 1, page 472. In section 28, same page, are provisions for levying a tax for the payment of bonds quite similar to the provisions with reference to the payment of town bonds cited above.

Fifth, with respect to all school bonds, see section 5, article VIII, of the Constitution of Minnesota, which authorizes the loaning of the Permanent School Funds upon interest at the rate of 5 per cent to the several counties and school districts, to be used in the erection of county or school buildings.

Sixth, as to the creating of county debt, there is no general authorization, the issues when made being under special acts. Of course "railroad aid bonds" are provided for by statute for county, cities, and all other municipalities. See, for the law on that subject, section 92, &c., chapter 34, Statutes of Minnesota, vol. I, page 388, &c. So, also, the borrowing from the Permanent School Funds under the above cited section of the Constitution (section 5, article VIII) is provided for by section 84, chapter 36, Statutes of Minnesota, vol. II, page 448. There is likewise a general statute for the issue of "motor road bonds" by the county, the particulars respecting which will be found in section 132, chapter 13, of Statutes of Minnesota, vol. I, page 277.

General statutory limitation, applying to all municipalities. Debts of cities, counties, towns, &c., are void if entailing taxation beyond the rate fixed by law. See section 114, chapter 11, Statutes of Minnesota, vol. I, page 243. Of course this section does not apply where the law authorizes increased taxation, as, for instance, when a majority of the legal voters so direct; such authorization and action bring the case under the exception contained in the section, which is that the act is unlawful "unless specially and expressly authorized by law."

POPULATION OF STATE.—The population of Minnesota has been as follows in the years named:

Table with 4 columns: Year, Population, Year, Population. Rows include 1895 (1,573,350), 1880 (780,773), 1860 (172,023), 1890 (1,301,826), 1870 (439,706), 1850 (6,077).

CITIES, COUNTIES AND TOWNS IN THE STATE OF MINNESOTA.

ALBERT LEA.—Albert Lea is situated in Freeborn County. The debt as below given includes the debt of the township and the school districts.
Bonds, M&S, \$10,000. Mar. 1, 1909
RAILROAD AID BONDS—
6s, M&N, \$16,000. Nov. 1, 1904
REFUNDING BONDS—
6s, J&J, \$14,000. July 1, 1903
5 1/2s, M&S, 4,000. Sept. 1, 1905
WATER BONDS—
6s, M&N, \$25,000. Nov. 1, 1902

AUSTIN.—ALEXANDER S. CAMPBELL, Mayor. T. M. FOSTER, City Recorder.
County seat of Mower County
LOANS— When Due.
6s, M&S, \$10,000. Mar. 1, 1909
RAILROAD AID BONDS—
6s, M&N, \$16,000. Nov. 1, 1904
REFUNDING BONDS—
6s, J&J, \$14,000. July 1, 1903
5 1/2s, M&S, 4,000. Sept. 1, 1905
WATER BONDS—
6s, M&N, \$25,000. Nov. 1, 1902

BECKER CO.—L. M. STEVENS, County Auditor.
County seat is Detroit City.
LOANS— When Due.
COURT HOUSE AND JAIL BONDS—
7s, July 1, \$18,000. June 1, 1904
FUNDING BONDS—
6s, Mar. 15, \$25,000. Mar. 15, 1907
6s, June 15, 16,000. Mar. 28, 1909
6s, May 15, 16,000. May 15, 1911
Bonded debt Feb. 1, '99. \$76,500
Floating debt. 1,006
Total debt. 77,506
Sinking fund. 14,006

BLUE EARTH.—J. N. BROWN, Clerk.
This township is in Faribault County.
LOANS— When Due.
5s, \$36,000. 1899
(\$2,000 yearly to 1907) \$18,000 in 1903.
Bonded debt Mar. 1, 1899. \$36,000

BRAINERD.—J. H. KOOP, Mayor. F. A. FARRAR, Treasurer.
Brainerd is in Crow Wing County.
LOANS— When Due.
REFUNDING BONDS—
5s, \$25,000. Oct. 1, 1917
ELECTRIC LIGHT BONDS—
6s, J&J, \$40,000. Jan. 1, 1908
6s, M&S, 20,000. Mar. 1, 1909

Total debt Jan. 1, 1899 \$122,000
Sinking fund. 874
Net debt Jan. 1, 1899. 121,125
Tax valuation, real. 1,297,042
Tax valuation, personal. 276,134

INTEREST on the bridge and sewer bonds is payable in Brainerd, on the electric light and jail bonds in New York City.
BRAINERD SCHOOL DISTRICT.— JOHN F. HURLEY, Treasurer.
Total debt Feb., 1, 1898. \$100,000
Tax valuation 1897. 1,601,835

CLAY COUNTY.—O. J. KITTELSRUD, Auditor.
County seat is Moorhead.
Population in 1895 was. 7,031
LOANS— When Due.
COURT HOUSE & JAIL BONDS—
6s, Apr. 16, \$62,000. Apr. 16, 1903
REFUNDING BONDS—
6s, A&O, \$30,000. Apr. 1, 1905
FUNDING BONDS—
5s, June 1, \$40,000. June 1, 1915
Bonded debt Aug. 15, '98. \$132,000
Sinking fund. 5,165

CROOKSTON.—WILLIAM A. LANCTOT, Clerk.
This city is the county seat of Polk County.
LOANS— When Due.
WATER-WORKS BONDS—
7s, \$33,000. June 1, 1912
FUNDING BONDS—
7s, \$6,000. May 1, 1908
BRIDGE AND FUNDING BOND—
7s, \$30,000. June 1, 1915
IMPROVEMENT BONDS—
5s, \$24,000. Dec. 1, 1918
Bonded debt Jan. 1, '99. \$113,000

CROW WING CO.—County seat is Brainerd.
Bonded debt (last returns) \$99,000
Floating debt. 9,827
Assessed val'n, real. 2,121,239
Assessed val'n, pers'n'l. 463,041

DULUTH.—HENRY TRUENSEN, Mayor. H. W. CHEADLE, Clerk.
This city is in St. Louis County.
LOANS— When Due.
GENERAL FUND BONDS—
6s, J&J, \$85,000. July 1, 1901
5s, J&J, 100,000. July 1, 1907
5s, M&N, 100,000. Nov. 1, 1912
5s, M&S, 185,000. Nov. 1, 1912
5s, M&N, 200,000. Nov. 1, 1923
4 1/2s, J&J, 100,000. Jan. 1, 1920
4 1/2s, M&N, 100,000. Nov. 1, 1922
PERMANENT IMPROVEMENT—
5s, J&J, \$100,000. July 1, 1907
PARK BONDS—
4s, J&J, \$70,000. July 1, 1920
4s, J&J, 242,000. Jan. 1, 1921
REFUNDING BONDS—
6s, J&J, \$138,250. Jan. 1, 1908
6s, 32,890.
4 1/2s, g. J&J, \$250,000. July 1, 1926

INTEREST is payable at American Exchange National Bank, N. Y.
TOTAL DEBT, ETC.—The subjoined statement shows Duluth's total bonded and total floating debt on each of the dates named.
Apr. 1, '98. Feb. 15, '97. Feb. 10, '96. Feb. 18, '95.
Total bonded debt. \$2,055,250 \$1,942,250 \$1,917,250 \$1,920,250
Floating debt. 666,423 763,606 1,135,552 1,306,858

ASSESSED VALUATION.—The city's assessed valuation (estimated at 40 per cent of actual value) and tax rate have been as follows:
Years. Real Estate. Personal Property. Assessed Valuation. Tax Rate per \$1,000
1898. \$23,980,745 3,990,000 \$27,970,754
1897. 26,112,865 4,178,754 30,291,619 \$31.40
1896. 26,037,311 4,438,844 30,476,155 31.40
1895. 36,157,713 4,855,550 41,013,263 27.90
1894. 35,848,886 4,914,577 40,763,463 28.30
1890. 19,385,553 4,381,100 23,766,653

DULUTH SCHOOL DISTRICT.—A. LE RICHEUX, Secretary of Board of Education.
LOANS— When Due.
BUILD'G & PURCH. SITES—(Con.)
5s, J&D, 150,000. June 1, 1924
4 1/2s, J&J, \$150,000. Jan. 1, 1921
OTHER BONDS—
7s, J&D, \$2,000. Dec. 3, 1899
(\$1,000 due yearly) to Dec. 3, 1900
5s, J&J, \$20,000. Jan. 15, 1904
Total debt Feb. 1, '99. \$979,000
5s, F&A, 200,000. Aug. 1, 1921
5s, M&S, 100,000. Sept. 1, 1922
5s, M&N, 200,000. May 1, 1923

FAIRMONT.—H. W. SINCLAIR, Recorder.
This city is the county seat of Martin County.
LOANS— When Due.
WATER & LIGHT BONDS—
6s, F&A, \$10,000. Feb. 1, 1909
6s, F&A, 10,000. Feb. 1, 1914
6s, F&A, 8,000. Aug. 1, 1899
(\$1,000 yearly) to 1907.

FARIBAULT.—THOS. J. CONLIN, Recorder.

Faribault is in Rice County.
LOANS— When Due.
CITY BONDS—
5s, J&J, \$20,000... July 1, 1903

Floating debt \$35,000
Total debt April 1, 1899... 192,000
Sinking fund 10,000

FERGUS FALLS.—G. A. ERICSON, City Clk.

Fergus Falls is in Otter Tail County.
LOANS— When Due.
BUILDING AND IMP. BONDS—
6s F & A, \$26,000... Aug. 1, 1912

REFUNDING BONDS—
4s, \$10,000... July 1, 1905
Total debt Feb., 1899..... \$71,000

HASTINGS.—GEORGE PARKER, Mayor.

Hastings is in Dakota County.
LOANS— When Due.
HIGH WAGON BRIDGE BONDS—
5s, J&J, \$40,000... July 1, 1924

Bonded debt Feb. 1, '99... \$80,000
The city has no floating debt.
Tax valuation, real..... 645,584

HENNEPIN CO.—A. W. HASTINGS, Treasurer.

County seat is Minneapolis.
LOANS— When Due.
CT. HOUSE & CITY HALL B'DS—
4s, J&J, \$335,000... July 1, 1917

Total debt Sept. 1, '98 \$1,875,000
Sinking fund..... 273,137
Net debt Sept. 1, 1898 1,601,863

LAKE CO.—JOHN OLSON, Auditor.

County seat is Two Harbors.
LOANS— When Due.
COURT HOUSE AND JAIL BONDS—
5s, July, \$3,000... 1900-1902

Sinking fund..... \$7,919
Net debt Feb. 1, 1899... 35,080
Tax valuation, real..... 2,309,495

LITTLE FALLS.—F. E. HALL, City Clerk.

County seat of Morrison County.
Bonded debt Nov. 25, '98 \$25,000
Floating debt 12,000

Real valuation (est.)... \$3,500,000
Population in 1890 was.... 2,354
Population in 1899 (est.)... 6,000

MANKATO.—A. R. PFAU, Mayor.

Mankato is situated in Blue Earth County.
LOANS— When Due.
BRIDGE BONDS—
5s, A&O, \$8,000... Oct. 1, 1899

Bonded debt Jan., '98 (abt.) \$40,000
Assessed valuation 1897. 379,596
Assessment about 2/3 actual value.

MILLE LACS CO.—County seat is Princeton.

LOANS— When Due.
RAILROAD BONDS:
5s, July, \$47,000... July 1, 1906

Assessed valuation, per l. \$234,405
Total valuation 1898.. 1,128,739
Assessment is 2/3 actual value.

MINNEAPOLIS.—JAMES GRAY, Mayor.

Minneapolis is situated in Hennepin County.
LOANS— When Due.
FIRE DEPARTMENT—
4s, J&D, \$15,000... June 13, 1920

CITY HOSPITAL—
4s, J&J, \$25,000... July 1, 1922
4s, J&J, 75,000... July 1, 1923

LOANS— When Due.
BRIDGE BONDS—
8s, M&N, \$50,000... May 1, 1905
4s, A&O, 76,000... Apr. 1, 1912

SCHOOLS—
6s, J&J, \$40,000... July 1, 1899
4s, J&J, 80,000... July 1, 1915
4s, A&O, 50,000... Oct. 15, 1917

PAR VALUE OF BONDS.—A few of the older bonds are of denominations other than \$1,000. All late issues however (i. e. all bearing less than 5 per cent interest) are for \$1,000 each.

SINKING FUND.—It is provided by the city's charter that in addition to raising a tax sufficient to pay the interest on all its bonds the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due.

BOND LIMIT.—The city of Minneapolis is restricted in all legislative acts authorizing the issue and sale of bonds, and is required to keep within the following limit: From the total issue of all city bonds \$2,400,000 shall be deducted the total amount of funds and securities in the sinking fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined for the purpose of taxation.

WATER RECEIPTS.—The receipts from water in 1898 were \$202,080; current expenses for water works, \$104,957.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation (property being assessed about 1/2 of its actual value) tax rate and bonded debt have been as follows on December 31 of the years given:

Table with columns: Years, Tax Valuation, Tax Rate, Total Bonded Debt.

In 1898 the valuation of real estate was \$88,257,832, and of personal property \$19,115,074. The tax rate in 1898 included city tax, \$12 10; State tax, \$3 03; county tax \$2 87 and school tax \$5 00.

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 (estimated), 210,000.

MOORHEAD.—County seat of Clay County.

Bonded debt 1896... \$138,000
Water and light bds. (incl.) 68,000
Tax valuation 1897... 783,302

MORRISON CO.—JOS. L. MEYER, Treasurer.

County seat is Little Falls.
Bonded debt Mar. 24, '98 \$120,000
Assessed valuation, real 2,430,529

NEW ULM SCHOOL DISTRICT.—New Ulm is in Brown County.

LOANS— When Due.
REFUNDING BONDS—
5s, A&O, \$20,000... Oct. 1, 1904

ORTONVILLE.—CHAS. H. KIETH, Recorder.

This city is the county seat of Bigstone County.
LOANS— When Due.
CITY HALL AND IMP. BONDS—
7s, \$4,400...

PERMANENT IMPROVEMENTS—
4s, J&J, \$40,000... July 1, 1908
4s, A&O, 165,000... Apr. 1, 1912
Subject to call after Apr. 1, 1902
4s, A&O, 134,000... Apr. 2, 1913

WATERWORKS—

8s, J&J, \$25,000... July 1, 1900
7s, J&J, 40,000... July 1, 1902

SEWERS—
8s, J&J, \$15,000... July 1, 1900
7s, J&J, 25,000... July 1, 1902

RESERVOIR BONDS—

4s, J&J, \$200,000... Jan. 1, 1925
4s, J&J, 400,000... Jan. 1, 1927

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt, the sinking fund, &c.

Table with columns: Jan. 1, '99, Jan. 1, '98, Jan. 1, '97, Jan. 1, '96.

SINKING FUND.—It is provided by the city's charter that in addition to raising a tax sufficient to pay the interest on all its bonds the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due.

BOND LIMIT.—The city of Minneapolis is restricted in all legislative acts authorizing the issue and sale of bonds, and is required to keep within the following limit: From the total issue of all city bonds \$2,400,000 shall be deducted the total amount of funds and securities in the sinking fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined for the purpose of taxation.

WATER RECEIPTS.—The receipts from water in 1898 were \$202,080; current expenses for water works, \$104,957.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation (property being assessed about 1/2 of its actual value) tax rate and bonded debt have been as follows on December 31 of the years given:

Table with columns: Years, Tax Valuation, Tax Rate, Total Bonded Debt.

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 (estimated), 210,000.

MOORHEAD.—County seat of Clay County.

Bonded debt 1896... \$138,000
Water and light bds. (incl.) 68,000
Tax valuation 1897... 783,302

MORRISON CO.—JOS. L. MEYER, Treasurer.

County seat is Little Falls.
Bonded debt Mar. 24, '98 \$120,000
Assessed valuation, real 2,430,529

NEW ULM SCHOOL DISTRICT.—New Ulm is in Brown County.

LOANS— When Due.
REFUNDING BONDS—
5s, A&O, \$20,000... Oct. 1, 1904

ORTONVILLE.—CHAS. H. KIETH, Recorder.

This city is the county seat of Bigstone County.
LOANS— When Due.
CITY HALL AND IMP. BONDS—
7s, \$4,400...

OTTER TAIL CO.—STEVE BUTLER, Treasurer.

County seat is Fergus Falls. All bonds issued by this county are exempt from taxation.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Real valuation., Average tax (p. \$1,000) '98., Population in 1890 was., Population in 1895 was., Population in 1899 was.

PIPESTONE.—A city in Pipestone County.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Tot. tax rate (per \$1,000) '97., Population in 1895 was., Population in 1899 was.

POLK COUNTY.—JOHN GLEASON, Auditor.

County seat is Crookston. This county was divided in 1896, a portion being taken to form Red Lake County. Part of the debt has been assumed by the new county.

Table with columns: LOANS—, When Due., ROAD & BRIDGE BONDS—(Con.)—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Assessment about 1/2 actual value., Aver. tax rate (per \$1,000) '98., Population in 1895 was., Population in 1899 was.

POPE COUNTY.—P. I. RONNING, Auditor.

County seat is Glenwood.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Assessment is 1/2 actual value., State & Co. tax (per M) '98., Aver. tax rate (per M) '98., Population in 1895 was.

RAMSEY CO.—WM. R. JOHNSON, Co. Auditor.

Ramsey County includes the City of St. Paul (which is the county seat), its assessed valuation being but slightly in excess of that of the city. Certain of the bonds below described have the faith and credit of both St. Paul and the county pledged for their payment, principal and interest.

Table with columns: LOANS—, When Due., LOANS—, When Due., REFINANCING BONDS—, RENEWAL BONDS—, STREET BONDS—, Total debt Jan. 1, 1899.

INTEREST is mostly payable in New York at the Nat. Park Bank ASSESSED VALUATION in 1898 of real estate was \$81,896,288; personal property, \$15,518,941; total, equalized, \$97,580,257. The tax rate per \$1,000 in 1898 was: State tax, \$3.03; county tax, \$3.07.

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.

Table with columns: LOANS—, When Due., Total debt Feb. 17, 1898., Water debt (included) .., Sinking fund .., Net debt .., Tax valuation, real .., Tax valuation, personal .., Total valuation 1897 .., Assessment about 1/2 actual value., City tax (per \$1,000) 1895 .., Population in 1896 about .., Population in 1890 was ..

The cost of the city's water works was \$100,000. They are now self-supporting.

REDWOOD CO.—J. R. LANKERD, Treasurer.

County seat is Redwood Falls.

Table with columns: LOANS—, When Due., Total debt Jan. 1, 1899 .., Assessed valuation, real .., Assessed valuation, pers'l .., Total valuation 1898 .., Assessment is 1/2 actual value., Aver. tax rate (per M) '98 .., Population in 1895 was .., Population in 1890 was ..

REDWOOD FALLS.—

This is the county seat of Redwood County.

Table with columns: LOANS—, When Due., Tax valuation 1898 .., Real valuation (about) .., Tax rate (per \$1,000) 1898 .., Population in 1890 was .., Population in 1895 was .., Population in 1899 (est.) ..

ROCHESTER.—{ B. W. EATON, Mayor. { N. G. ROWLEY, Treasurer.

This is the county seat of Olmstead Co.

Table with columns: LOANS—, When Due., Total debt Sept. 1, 1898 .., Tax valuation 1898 .., Assessment about 3/4 actual value., Tax rate (per \$1,000) '98 .., Population in 1898 (est.) .., Population in 1890 was ..

ROCK COUNTY.—C. S. BRUCE, Auditor.

County seat is Luverne.

Table with columns: LOANS—, When Due., Net debt Feb. 1, 1899 .., Assessed valuation, real .., Assessed valuation, pers'l .., Total valuation 1898 .., Assessment is 1/2 actual value., State tax (per \$1,000) 1898 .., County tax (per \$1,000) 1898 .., Population in 1895 was .., Population in 1890 was .., Population in 1898 (est.) ..

INTEREST on the 4 1/2 per cent bonds is payable at St. Paul; on the refunding bonds at the office of the County Treasurer, Luverne; on all others at New York.

ST. CLOUD.—

This city is located in Benton, Stearns and Sherburne counties.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, FUNDING BONDS—, WATER POWER BONDS—, FREE OF TAX.—Bonds of this city are tax exempt.

ST. JAMES.—{ J. J. SCHUTZ, Mayor. { M. J. ARMSTRONG, Treasurer.

St. James is in Watonwan County.

Table with columns: Bonded debt Mar., 1898 .., The village has no floating debt., Total valuation 1897 .., Assessment about 1/2 actual value., Total tax (per \$1,000) '97 .., Population in 1890 was .., Population in 1890 was .., Population in 1898 (est.) ..

ST. LOUIS CO.—L. H. WHIPPLE, Treasurer.

County seat is Duluth.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, '99 .., Floating debt .., Total debt .., Sinking fund .., Net debt Feb. 1, 1899 .., Tax valuation, real .., Tax valuation, pers'n .., Total valuation 1898 .., Assessment fr. 40 to 60% act. value., State and co. tax (per \$1,000) .., Population in 1890 was .., Population in 1899 (est.) ..

INTEREST is payable in New York at American Exchange National Bank and at the Farmers' Loan & Trust Co.

ST. PAUL.—{ A. R. KIEFER, Mayor. { J. J. MCCARDY, Comptroller.

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, principal and interest.

Large table with columns: LOANS—, When Due., ABUTMENTS—R.R. CROSSINGS—, ALMS AND WORK HOUSE—, BOARD OF EDUCATION—, FIRE DEPARTMENT—, HOSPITAL—, LEVEE—, LAKE COMO BONDS—, PARKS—, RAILROAD AID—, REFINANCING BONDS—, REDEMPTION—, WEST ST. PAUL—, LOANS—, When Due., COURT HOUSE AND CITY HALL—, BRIDGE BONDS—, WATER—, SEWERAGE—.

TAX LEVY CERTIFICATES (See CHRONICLE, V. 63, p. 847).

Table with columns: LOANS—, Interest—, Principal—, NAME AND PURPOSE., Rate., Payable., When Due., Department funds .., do .., PAR VALUE.—The bonds are all, or nearly all, for \$1,000 each.

INTEREST on all bonds of this city is payable at the Hanover National Bank, New York.

TOTAL DEBT, ETC.—The following statement shows the total debt of the city and the sinking funds held against the same.

Table with columns for Jan. 1, 1899 and Jan. 1, 1898, listing Total bonded debt, Tax levy certificates, Total city debt, Less sinking funds, and Net debt.

CITY PROPERTY.—The water works owned by St. Paul are self-sustaining and cost \$6,478,751. The water debt is to be met by the Board of Water Commissioners...

VALUATION AND INDEBTEDNESS.—The city's assessed valuation, said to be about 60 per cent of actual value, &c., have been:

Table showing Assessed Valuation and Total City Bonds from 1880 to 1898, with columns for Real, Personal, Total, and Tax Rate.

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.— { L. M. ERICKSON, Mayor. { C. R. DAVIS, City Clerk.

LOANS— When Due. REFUNDING BONDS— 5 1/2s, M&S, \$5,000....Sept. 1, 1901

INTEREST on the improvement bonds is payable at the City Clerk's office; on other bonds at the Chase National Bank, New York City.

SOUTH ST. PAUL.—C. W. CLARK, Recorder.

South St. Paul is situated in Dakota County. The \$75,000 of bridge bonds recently in litigation have been declared valid by the United States Court of Appeals.

LOANS.— When Due. BRIDGE BONDS— 6s, J&D, \$75,000.....1921 CITY HALL BONDS:

STEVENS CO.—N. R. SPURR, Auditor.

LOANS— COURT HOUSE BONDS— L. F. & D. Ry. bonds..... \$50,000

STILLWATER.—Stillwater is situated in Washington County.

LOANS— When Due. CURRENT FUND BONDS, 1882— 5s, F&A, \$20,000...Feb. 15, 1912

TODD COUNTY.—

LOANS— When Due. COURT HOUSE— 7s, J&J, \$25,000....May 13, 1913

TRACY.—W. O. MUSSER, City Treasurer.

Tracy is in Lyon County. Total debt Feb. 1, 1899....\$45,000

WADENA.—A. MURRAY, Treasurer.

LOANS— When Due. WATER-WORKS BONDS— 5 1/2s \$12,000.....1917

Table listing Floating debt, Total debt Feb. 1, 1899, Tax valuation, personal, and Total valuation 1898.

WELLS.—H. W. BUSCHO, Recorder.

This village is in Faribault County. LOANS— When Due. WATER & ELEC. LT. BONDS—

WINNEBAGO CITY.—E. C. MOULTON, Clk.

This township is in Faribault county. LOANS— When Due. RAILROAD-AID BONDS—

WINONA.— { E. K. TARBELL, Mayor. { L. D. FROST, City Recorder.

This city is the county seat of Winona County. LOANS— When Due. FERRI ROAD & BRIDGE BONDS—

WINONA COUNTY.— { GEO. F. CRISE, Treas. { HERMAN WEIBEL, Aud'r.

County seat is Winona. LOANS— When Due. COURT HOUSE BONDS—

INTEREST is payable at the National Park Bank, N. Y.

State of Iowa.

ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act June 12, 1838) - July 3, 1838 Admitted as a State (Act August 4, 1846) - Dec. 28, 1846

HISTORY OF DEBT.—For history of Iowa's debt see STATE AND CITY SUPPLEMENT of April 1894, page 110.

TOTAL DEBT.—Iowa has a bonded debt of only \$10,900, its 8 per cent bonds to the amount of \$234,498 01 issued to the Permanent School Fund...

EQUALIZED VALUATION.—The equalized assessed valuation has been as follows in the years named:—

Table showing equalized assessed valuation from 1870 to 1898, with columns for Lands, Personal Property, Railroads, Telephone & Telh. Cos., and Total.

TAX RATE.—The State tax (per \$1,000) for 1898 was \$3.20.

DEBT LIMITATION.—Iowa's Constitution restricts the creating of debt, both State debt and municipal debt.

FIRST, as to State debt, the limitation made is not absolute, for it permits other debt if authorized by some law for some single specified work.

law cannot take effect until it has been submitted to the people at a general election, and has received a majority of the votes cast. All the debt provisions relating to the State we give below.

ARTICLE 7, Section 1. [Limitation of State indebtedness.] The credit of the State shall not in any manner be given or loaned to, or in aid of, any individual, association, or corporation; and the State shall never assume, or become responsible for, the debts or liabilities of any individual, association or corporation, unless incurred in time of war for the benefit of the State.

SECTION 2. [Same.] The State may contract debts to supply casual deficits or failures in revenues, or to meet expenses otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more acts of the General Assembly or at different periods of time, shall never exceed the sum of two hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained, or to repay the debts so contracted, and to no other purpose whatever.

SECTION 4. [For what other purposes State may contract debt.] In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall be applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

SECTION 5. [Other debts to be authorized.]—Except the debts hereinbefore specified in this article, no debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by some law for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within twenty years from the time of contracting thereof; but no such law shall take effect until at a general election it shall have been submitted to the people, and have received a majority of all the votes cast for and against it at such election; and all money raised by authority of such law shall be applied only to the specific object therein stated, or to the payment of the debt created thereby; and such law shall be published in at least one newspaper in each county, if one is published therein, throughout the State, for three months preceding the election at which it is submitted to the people.

ARTICLE VIII, Section 3. [State not to be a stockholder.]—The State shall not become a stockholder in any corporation, nor shall it assume or pay the debt or liability of any corporation, unless incurred in time of war for the benefit of the State.

There can be but little fear that a State or city will ever create debt in any larger amount than it can easily pay where the law, as in the above case, requires a tax to be levied at the time of its creation sufficient to pay the interest annually and the principal when due.

SECOND, as to municipal indebtedness, the limit is fixed absolutely in the Constitution. The provisions covering the subject are as follows:

ARTICLE VIII, Section 4. [Corporation not to be a stockholder.] No political or municipal corporation shall become a stockholder in any banking corporation, directly or indirectly.

ARTICLE XI, Section 3. [To what amount county may become indebted.] No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate exceeding five per centum on the value of the taxable property within such county or corporation—to be ascertained by the last State and county tax list previous to the incurring of such indebtedness.

The above (section 3 of article XI) covers cities, counties, towns and every other kind of political or municipal corporation. The Supreme Court of Iowa has decided that even a school district is such a corporation and subject to the 5 per cent limit.

POPULATION OF STATE.—The population of Iowa has been as follows in the years named:

Table with 4 columns: Year (1895, 1890, 1880, 1870, 1860, 1850, 1840), Population (2,058,069, 1,911,896, 1,624,615, 1,194,020, 674,913, 192,214, 43,112)

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

BOONE SCHOOL DISTRICT.—

J. J. SNELL, Secretary.

This district is in Boone County.

Table with 2 columns: When Due, Total debt Feb. 1, 1899 (\$43,700), Tax valuation 1898 (\$1,131,587), Real valuation (est.) (\$3,250,000), Population 1896 (8,965)

INTEREST is payable in Boone and at the First Nat. Bank of Chicago.

BURLINGTON.—Burlington is in Des Moines County.

Table with 2 columns: When Due, LOANS—BURL. WATER CO. 1ST MORTGAGE BONDS, INTEREST ASSUMED—6s, M&N, \$164,000... Nov. 1, 1902

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

BONDED DEBT on Sept. 1, 1897, was \$263,000; floating debt, \$54,550; total debt, \$317,550; sinking fund, \$26,812; net debt, \$290,738. The water bonds are not included in the total funded debt, as they are the obligations of a private company. The city, however, in return for use of water agrees to pay the interest on these bonds directly to the bondholder, and to pay \$2,000 yearly to a sinking fund for their redemption.

EQUALIZED VALUATION in 1898 of real estate was \$2,930,264; personal property, \$966,838; total, \$3,897,102; total tax rate (per \$1,000) in 1898 was \$70.00, including State tax, \$33.30, county tax, \$6.00; city tax, \$37.00; school tax, \$23.70. In the water district, which includes about one-half the city, the water tax (per \$1,000) is \$50.00. Property is assessed at "about 25 per cent of its actual value."

POPULATION in 1890 was 22,565; in 1880 it was 19,450; in 1898 (estimated), 27,000.

BURLINGTON INDEPENDENT SCHOOL DISTRICT.— H. A. KELLEY, Secretary.

Table with 2 columns: When Due, LOANS—SCHOOL BONDS—5s, M&N, \$3,000... July 1, 1906; 4 1/2s, M&N, \$16,000... July 1, 1907; 4s, M&N, \$35,000... Sept. 30, 1907

CASS COUNTY.—T. W. BROWN, Treasurer.

County seat is Atlantic.

Table with 2 columns: When Due, LOANS—REFUNDING BONDS—4 1/2s, J&J, \$45,000... Jan. 1, 1916; Interest payable at Atlantic; Bonded debt Jan., 1899, \$45,000; Ass'd valuation, real... 4,737,901

Real estate is assessed at one-third of its actual value and personal property at one quarter.

CEDAR RAPIDS.—{ JOHN M. REDMOND, Mayor. P. W. GIFFORD, City Auditor.

Cedar Rapids is situated in Linn County.

Table with 2 columns: When Due, LOANS—REFUNDING BONDS—6s, A&O, \$4,000... Apr. 1, 1900; 6s, M&N, \$2,000... May 1, 1900; 5s, F&A, \$14,000... Feb. 1, 1901; 4s, J&J, \$100,000... July 1, 1916

INTEREST on \$100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City; on remaining bonds at City Treasury.

TAX FREE.—All of the bonds issued by the city of Cedar Rapids are exempt from taxation.

CEDAR RAPIDS SCHOOL DISTRICT.—E. M. Scott, Treas.

Table with 2 columns: When Due, LOANS—REFUNDING BONDS—4 1/2s, M&N, \$14,000... May 2, 1901; 5s, M&N, \$10,000... May 1, 1904; 4 1/2s, J&J, \$5,000... July 1, 1905

INTEREST is payable at the Treasurer's office.

CHARLES CITY.—{ H. C. BALDWIN, Mayor. CARL MERCKEL, Treasurer.

Charles City is in Floyd County.

Table with 2 columns: When Due, LOANS—REFUNDING WATER BONDS—4s, J&J, \$19,000... July 1, 1918; WATER BONDS—5s, \$10,000... 1907

CHEROKEE CO.—J. H. SHELDEN, Treasurer.

County seat is Cherokee. Bonds all optional.

Table with 2 columns: When Due, LOANS—COURT HOUSE AND JAIL—5s, A&O, \$12,000... Apr. 1, 1901; Total debt Jan. 1, 1899, \$12,000; Ass'd valuation, real... 3,447,270

CLINTON.—Clinton is in Clinton County.

Table with 2 columns: Net debt (last returns) \$73,575; Tax valuation 1890... 1,900,000; Tax rate (per \$1,000)... 65.00

CLINTON SCHOOL DISTRICT.—

Table with 2 columns: When Due, LOANS—BUILDING BONDS—5s, J&D, \$10,000... Subject to call at any time; REFUNDING BONDS—5s, J&D, \$28,500... Dec. 1, 1903

OPTIONAL.—All refunding bonds are subject to call after five years from date of issue.

INTEREST on all bonds is payable in New York.

COUNCIL BLUFFS.—{ VICTOR JENNINGS, Mayor. F. L. EVANS, Auditor.

Council Bluffs is in Pottawattamie County.

Table with 2 columns: Regular Bonded Debt, FIRE BONDS—7s, J&J, \$8,000... July 1, 1901; LOANS OF 1878 AND 1880—7s, J&J, \$4,900... July 1, 1900

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

TOTAL DEBT, ETC.—The subjoined statement shows Council Bluffs' total bonded municipal debt, the special debt

Table with 4 columns: Date (March 1, 1899, March 1, 1898, March 1, 1897), Total bonded debt under 5 p. c. limit, Special bonds, Special assessment bonds

Bonded debt... \$329,300 \$398,500 \$464,900

The special assessment bonds are secured by property certificates issued and held in trust for bondholders. In addition to the bonded debt the city had outstanding on March 1, 1899, general fund warrants to the amount of \$141,056; water fund 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 Townner 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 \$24,748, and on the warrants \$53,905, making a total of \$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 years named. Personal and railroad property is assessed every year, while real estate is assessed every two years only.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

TAX LEVY.—The total tax for 1898 (per \$1,000) is \$62.00.

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 Council Bluffs. [This district will sell May 1, \$97,000 4 per cent bonds.]

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

CRESTON.—SCOTT SKINNER, Mayor.

Creston is situated in Union County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

INTEREST on the bonds is payable in Creston and in New York.

DAVENPORT.—GEO. T. BAKER, Mayor.

This city is in Scott County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

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

OPTIONAL—The special improvement bonds are subject to call.

TAX FREE—All of the city's bonds are exempt from taxation.

DES MOINES.—JOHN MAC VICAR, Mayor.

Des Moines is situated in Polk County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

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 \$23.25. Real estate is assessed at 20 per cent of its actual value.

POPULATION.—The population in 1890 was 50,093; in 1880 was 22,408; in 1870 was 12,035; in 1899 (est.), 75,000.

DUBUQUE.—C. H. BERG, Mayor.

Dubuque is situated in Dubuque County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

TAX FREE.—All bonds are exempt from taxation by the city.

DUBUQUE CO.—F. N. SCHROEDER, Treasurer.

County seat is Dubuque.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

EMMET COUNTY.—O. O. REFSELL, Treas.

County seat is Estherville.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

FORT DODGE.—S. J. BENNETT, Mayor.

This city is in Webster County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

FORT MADISON.—CHAS. H. PETERS, Chairman Finance Committee.

County seat of Lee County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

HAMBURG.—W. B. HOUTS, Mayor.

Hamburg is in Fremont County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

HAMPTON, INDEPENDENT SCHOOL DISTRICT OF.—

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

IOWA CITY.—G. W. KOONTZ, Treasurer.

Iowa City is in Johnson County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

TAX FREE.—All bonds issued by this city are exempt from taxation.

JEFFERSON COUNTY.—DAVID HOPKINS, County Treasurer.

Fairfield is the county seat.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

KEOKUK.—JOS. L. ROOT, Mayor.

Keokuk is in Lee County. Its debt, which amounted to over \$600,000 some years ago (caused by the wild issue of bonds in aid of proposed railroads, few of which were built), is now \$261,500, and being reduced at the rate of \$4,500 per annum.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

INTEREST is payable in New York City.

DEBT LIMIT.—City debts in this State are limited by provisions of the State Constitution (see State of Iowa), but the debt of Keokuk was created before Constitutional inhibition took effect.

KNOXVILLE SCHOOL DISTRICT.—

T. G. GILSON, Secretary. This district is in Marion County.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

LEE COUNTY.—WM. F. KIEL, Treasurer.

County seat is Fort Madison.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

MARION INDEPENDENT SCHOOL DISTRICT.—LINN COUNTY.—

Includes City of Marion and surrounding territory.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total. Rows for years 1898-1881.

MARSHALLTOWN.—{ F. G. PIERCE, Mayor. }
 This city is situated in Marshall County. { J. G. TROTTER, Clerk. }

LOANS— When Due. Total debt Mar. 1, 1898...\$71,500

FUNDING BONDS—
 7s, J&J, \$8,000....Jan. 1, 1900 Tax valuation, real.... 1,260,000
 5s, M&N, 13,000....May 24, 1906 Tax valuation, personal 400,000
 Subject to call. Total valuation 1896(abt) 1,660,000
 5s, M&N, 13,500....May 24, 1912 Assessment is 1/4 actual value.
WATER-WORKS REF'D'G BONDS— Total tax (per \$1,000) '96. \$56.50
 4 1/2s, J&J, \$37,000....July 1, 1916 Population 1890..... 8,914
 Population 189510,025

INTEREST on the funding bonds due in 1906 is payable at Marshalltown; on all other bonds at New York City.

MASON CITY.—Mason City is situated in Cerro Gordo Co

LOANS— When Due. Sinking fund..... \$6,500
WATER BONDS— Net debt Jan. 1, 1899.... 27,500
 6s, A&O, \$26,000.....June 1, 1905 Total valuation 1897....1,080,463
 Subject to call. State & Co. tax (per M) '98..\$13.00
 Total debt Jan. 1, 1899.. \$34,000 Population in 1890 was.....4,007
 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— When Due Total debt Nov. 1, 1898. \$33,300
BRIDGE BONDS— Assessed valuation '98. 3,706,409
 4s, M&N, \$27,500....Nov. 1, 1908 Assesmt't about 25% actual value.
 (Subject to call at any time) State & Co. tax (per M) '98..\$13.00
 Bonded debt Nov. 1, 1898. \$27,500 Population in 1890 was....13,299
 Floating debt 5,800 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
REFUNDING BONDS— 4s, M&S, \$26,000.. Sept. 15, 1901 Assessed valuation '98. 3,706,409
 to Sept. 15, 1907 Assessment about 1/4 actual value.
 (\$2,000 in 1901 and \$4,000 yearly.) Population in 1890 was.... 13,666
 Bonded debt Sept. 20, '98. \$36,000 Population 1898 (est.)....17,000

INTEREST is payable at office of County Treasurer.

MUSCATINE.—Muscatine is situated in Muscatine County.

LOANS— When Due. Tax valuation, real....\$2,187,120
REFUNDING BONDS— 4 1/2s, A&O, \$292,500... 1899-1919 Tax valuation, personal. 970,160
 (\$7,500 due semi-an Ap.1 & Oct.1) Total valuation, 1896....3,201,850
 Interest is paid in New York. Assessment about 1/4 actual value.
 Bonded debt Jan. 1, '98. \$337,600 Total tax (per \$1,000), '96. \$50.00
 Sinking fund..... 37,600 City tax (per \$1,000)..... 25.00
 Net debt Jan. 1, 1898.... 300,000 Population in 1890 was....11,454
 Population in 1895 was....12,689

O'BRIEN COUNTY.—P. A. EDINGTON, Treas.
 County seat is Pringhar.

LOANS— When Due. Assessed valuation, pers'l \$576,261
REFUNDING BONDS— 4s, M&S, \$110,000.. Sept. 15, 1913 Assessed valuation RR. 419,411
 Subject to call after 5 years. Total valuation 1898....4,022,882
 Interest payable at County Treas. Assesmt't not over 1/3 actual value.
 Total debt Jan. 1, 1899.. \$110,000 State & Co. tax (per M) '98. \$68.00
 Assessed valuation, real..3,027,310 Population in 1890 was.... 13,060
 Population in 1895 was....15,609

OTTUMWA.—{ T. J. PHILLIPS, Mayor. }
 Ottumwa is in Wapello County. { W. A. STEVENS, Auditor. }

LOANS— When Due. **REFUNDING BONDS—**(1897)—
 4 1/2s, \$35,000....Mech. 1, 1917 4 1/2s, \$30,000....Mar. 1, 1917
 Optional after 1912. Optional after 1912.

PAVING BONDS— Bonded debt Apr. 1, '98...\$174,467
 6s, J&D, \$22,000....Dec. 1, 1900 Floating debt..... 2,225
 Total debt Apr. 1, '98.... 176,692
RAILROAD AID BONDS— Tax valuation 1897....3,730,750
 4s, A&O, \$15,000....1899-1903 Assessment about 1/2 actual value.
 (\$3,000 due yearly on Oct. 5.) Total tax (per \$1,000) '97.. \$50.00
 4s, F&A, \$34,000....Feb. 10, 1906 Population 1890..... 14,001
 Population 1898 (est.)....20,000

The street paving bonds mentioned above are a special lien against abutting property.

OPTIONAL—All bonds are optional after five years from date.

INTEREST on the railway bonds and on the paving bonds of 1900 is payable at Ottumwa; on the funding and refunding bonds, at the First National Bank Chicago, Ill.; on the paving 6s of 1899 at the National Park Bank, New York City.

POTTAWATTAMIE CO.—WM. ARND, Treas.
 County seat is Council Bluffs

LOANS— When Due. Assessed valuation, real. \$9,885,003
REFUNDING BONDS— 4 1/2s, M&N, \$30,000.. 1901-'02-'03 Assessed val., personal. 1,826,824
 \$10,000 yearly on May 1. Assessed val., railroads 1,424,026
 4 1/2s, M&N, \$40,000....1904-'05 Total valuation 1898..13,135,853
 \$20,000 yearly on May 1. Assessment is 1/2 actual value.
 Bonded debt Feb. 1, 1899.. \$70,000 Total tax (per \$1,000) '98.. \$15.75
 Population 1898 (est.)....45,000

RED OAK.—Red Oak is situated in Montgomery County.

LOANS— When Due. **LOANS—** When Due.
HIGH SCHOOL DISTRICT BONDS— **REFUNDING BONDS—**
 4 1/2s, \$15,000.....1908 4s, J&D, \$16,000.....
 \$5,000 optional any time. Total debt June 15, 1898. \$30,000
 \$10,000 optional after 1903. Total valuation 1898. 697,179
REFUNDING SCH. DIST. BONDS— Assessment is 1/3 actual value.
 4s, \$17,000.....1908-1909 Total tax (per \$1,000) \$56.20
 Subject to call 1903. Population in 1890 was.... 3,321
WATER WORKS BONDS— 5s, J&J, \$14,000....Jan. 1, 1914 Population in 1898 (est.)....5,000
 Subject to call after Jan. 1, 1904

INTEREST on the bonds due in 1914 is payable by N. W. Harris & Co., N. Y.; on the \$16,000 ref'ding bonds by the First Nat. B'k, Chicago.

SHELDON SCHOOL DIST.—O'Brien County.

LOANS— When due. Tax valuation 1896 abt. \$400,000
BUILDING BONDS— 5s, A&O, \$24,000.....10 years Assessment is 1/2 actual value.
 Subject to call. Total tax (per \$1,000)..... \$68.00
 Total debt Feb. 1, 1899....\$24,000 Population 1896 (estimated) 3,000

INTEREST is payable at the American Exch. National Bank, N. Y.

SIOUX CITY.—{ J. H. QUICK, Mayor. }
 Sioux City is situated in Woodbury County. The city has practically concluded arrangements for the funding of \$325,000 warrants. { JOHN HITTLE, Treasurer. }

LOANS— When Due. 4 1/2s, \$40,100.....1916
REFUNDING BONDS— Subject to call after 1906.
 6s, \$95,000....May 1, 1906 4 1/2s, 159,900.....1920
 Subject to call at any time. **IMPROVEMENT BONDS—**
 5s, 125,000....Nov. 1, 1915 6s, \$46,000.....
 4 1/2s, 375,000....May 1, 1906 (\$25,000 yearly) to 1920

ASSUMED INDEBTEDNESS (NOT CITY OBLIGATIONS.)

LIBRARY BONDS— WATER BONDS—
 6s, \$30,000....July 1, 1901 6s, \$69,000....May 1, 1904
 Subject to call \$20,000 yearly. Subject to call in part.
POLICE STATION MORTGAGE—
 7s, \$25,000....May 1, 1902

INTEREST is payable in New York by the Chemical National Bank.

TOTAL DEBT.—The city's bonded debt on Feb. 1, 1897, was \$841,000; water debt (included), \$383,000.

ASSESSED VALUATION in 1896 of real estate was \$10,440,816; personal property, \$1,662,523; total, \$12,103,339. Property is assessed at 33 per cent of its actual value. In 1898 the total tax rate (per \$1,000) was \$65.00.

POPULATION.—In 1890 it was 37,806; in 1899 (estimated) 42,000.

SIOUX CITY INDEPENDENT SCHOOL DISTRICT.—
 R. M. DOTT, Secretary.

Total debt Feb. 1, 1899.. \$342,000 School tax (per \$1,000) '98 \$12.20
 Assessed valuat'n 1898.5,910.98- Population in 1899 (est.)...40,000
 Assessment about 1/2 actual value.

WAPELLO CO.—JOHN H. SPRY, Treasurer.
 County seat is Ottumwa.

LOANS— When Due. Bonded debt..... \$141,000
COURT HOUSE BONDS— Floating debt..... 5,000
 5s, J&J, \$45,000....July 1, 1899 Total debt Jan. 1, 1899.. 146,000
 (\$15,000 due yr'ly) to July 1, 1901 Tax valuation, real.....6,856,081
REFUNDING BONDS— Tax valuation, pers'al., 916,959
 4 1/2s, A&O, \$62,000. Party'ly Oct. 1. Total valuation 1898....7,773,040
 \$12,000 in 1899, \$10,000 in 1900, Assessment about 1/2 actual value.
 (and \$20,000 in 1901 and 1902.) State tax (per \$1,000) 1898.. \$3.20
FUNDING BONDS— County tax (per \$1,000) '98.. 4.00
 4 1/2s, \$20,000....1904 to 1907 Population in 1890 was....30,426
 (\$5,000 yearly on Oct. 1.) Population in 1899 (est.)...33,500
 4 1/2s, \$14,000....1908-1909 (\$7,000 yearly on Oct. 1.)

WATERLOO.—{ J. M. GROAT, Mayor. }
 County seat of Black Hawk County. { H. C. SCHULTZ, City Clerk. }

LOANS— When Due. Total debt Aug. 20, '98.. \$61,000
FUNDING & REFUNDING BONDS— Tax valuation, real....1,525,544
 4 1/2s, \$59,000.... May 1, 1917 Tax valuation, personal.... 649,142
 Subject to call after 1902-'07 '12. Total valuation, 1898..2,174,686
 Interest at Nat. Park Bank, N.Y.C. Assesmt's is about 1/4 actual value.
 Bonded debt Aug. 20, '98. \$59,000 Tot. tax (p. \$1,000), '98.. \$45.15
 Floating debt..... 2,000 Popula'n in 1897 (est.)....10,000

WEBSTER CITY.—This city is the county seat of Hamilton County.

LOANS— When Due. Floating debt..... \$2,000
ELECTRIC LIGHT BONDS— Total debt..... 40,000
 6s, J&D, \$10,000 Sinking fund assets..... 700
CONSOLIDATED AND FUNDING BONDS— Net debt Jan. 1, 1899.... 39,300
 6s, J&D, \$13,000..... Assessed valuation 1897..842,000
 5s, M&N, 15,000....Nov. 1, 1912 Assessment about 1/3 actual value
 Interest payable in N. Y. City. Total tax (per \$1,000) '97.. \$56.33
 Bonded debt Jan. 1, '99.. \$38,000 Population 1890..... 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 Total valuation 1898.. \$6,693,179
 County has no floating debt. Assessment is 1/4 actual value.
 Assessed valuation, real, \$4,964,181 State & Co. tax (per M), '98. \$14.50
 Assessed val., person'l. 993,041 Population in 1890 was....21,582
 Assessed val., railroads 735,957 Population 1898 (est.)....30,000

WOODBURY CO.—J. A. MAGOUN, JR., Treas.
 County seat is Sioux City.

LOANS— When Due. Net debt Jan. 1, 1899.. \$600,742
FUNDING BONDS— Assessed valuation, real. 8,251,764
 5s, \$38,000....July 1, 1901 Assessed val., personal. 1,796,063
 4 1/2s, J & D, 238,000....June 15, '05 Assessed val., railroads. 590,677
 4 1/2s, 65,000.... July 1, 1906 Total valuation 1898.. 10,638,504
 4 1/2s, 125,000.... July 1, 1908 Assessment is 1/4 actual value.
 Bonded debt Jan. 1, '99.. \$466,000 State & Co. tax (per M), '98. \$14.80
 Floating debt 176,013 Population 1890 was....55,632
 Total debt Jan. 1, 1899.... 642,013 Population 1880 was....14,996
 Sinking fund..... 41,540 Population 1899 (est.)....60,000

INTEREST is payable at the office of the County Treasurer.

State of Missouri.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act June 4, 1812) - Dec. 7, 1812
 Admitted as a State (Act March 6, 1820) - Aug. 10, 1821
 Total area of State (square miles) - - - - - 69,415
 State Capital, - - - - - Jefferson City
 Governor (term expires Jan., 1901), - - - Lon. V. Stephens
 Sec'y of State (term expires Jan., 1901), Alex. A. Lesueur
 Treasurer (term expires Jan., 1901), - - - Frank L. Pitts
 Auditor (term expires Jan., 1901) - - - James M. Seibert
 Legislature meets biennially in odd years on the first Wednesday 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:

Table with columns: LOANS—, When Due., Cert's of indebt. to State fund—, SCHOOL FUND:, SEMINARY FUND: and various bond details with amounts and dates.

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

INTEREST is payable at the Amer. Exchange Nat. Bank, N. Y. City.

TOTAL DEBT, ETC.—The subjoined statement shows Missouri's total debt on dates named.

Table showing Total bonded debt, School & sem'y certifie's, and Total debt for Jan. 1, 1899, Apr. 1, 1898, and Jan., 1897.

Under a provision of the State Constitution at least \$250,000 of State indebtedness must be retired annually. The total debt, including accrued interest, &c., on Jan. 1, 1865, was \$36,094,908.

ASSESSED VALUATION.—The State's assessed valuation (about one-fourth actual value) and tax rate have been as follows. This valuation does not include valuation of machinery, tools, merchandise, etc., as taxed on "merchants' and manufacturers' tax books," which amounted in 1898 to \$55,125,824.

Table with columns: Years., Assessed Valuation, Tax Rate, and corresponding values for years 1898 through 1860.

DEBT LIMITATION.—Missouri has made provision in its Constitution restricting the creation of debt both on behalf of the State and of its municipalities.

FIRST, with respect to the State, the regulations are full and specific. They are found in article 6, sections 44, 45 and 46, which we subjoin.

ARTICLE 6, Section 44. (General Assembly not to contract debts except as herein.) The General Assembly shall have no power to contract or to authorize the contracting of any debt or liability on behalf of the State, or to issue bonds or other evidences of indebtedness thereof, except in the following cases:

First, In renewal of existing bonds, when they cannot be paid at maturity out of the sinking fund or other resources.

Second, on the occurring of an unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred, upon the recommendation of the Governor first had, shall not exceed the sum of two hundred and fifty thousand dollars for any one year, to be paid in not more than two years from and after its creation.

Third, on the occurring of any unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred or to be incurred shall exceed the sum of two hundred and fifty thousand dollars for any one year, the General Assembly may submit an act providing for the loan, or for the contracting of the liability, and containing a provision for levying a tax sufficient to pay the interest and principal when they become due (the latter in not more than thirteen years from the date of its creation), to the qualified voters of the State, and when the act so submitted shall have been ratified by a two-thirds majority, at an election held for that purpose, due publication having been made of the provisions of the act for at least three months before such election, the act thus ratified shall be irrevocable until the debt thereby incurred shall be paid, principal and interest.

SECTION 45. (State's credit not to be loaned.) The General Assembly shall have no power to give or to lend, or to authorize the giving or lending of the credit of the State in aid of or to any person, association or corporation, whether municipal or other, or to pledge the credit of the State in any manner whatsoever, for the payment of the liabilities, present or prospective, of any individual, association of individuals, municipal or other corporation whatsoever.

SECTION 46. (Public money, grant of prohibited.) The General Assembly shall have no power to make any grant, or to authorize the making of any grant of public money or thing of value to any individual, association of individuals, municipal or other corporation whatsoever. Provided, That this shall not be so construed as to prevent the grant of aid in a case of public calamity.

The foregoing sections cover all phases of State indebtedness and so restrict action as to put the State beyond the chance of future debt embarrassment.

SECOND, with regard to cities and other municipalities, the provisions are in like manner full and wisely constructed. There are three—section 47 in article 6, section 6 in article 9 and section 12 in article 10. We give them complete below.

ARTICLE 6, Section 47. (Municipalities, loaning credit of.) The General Assembly shall have no power to authorize any county, city, town or township, or other political corporation or sub-division of the State now existing, or that may be hereafter established, to lend its credit, or to grant public money or thing of value in aid of or to any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association or company.

ARTICLE 9, Section 6. (Municipalities not to subscribe to capital stock of corporations.) No county, township, city or other municipality shall hereafter become a subscriber to the capital stock of any railroad or other corporation or association, or make appropriation or donation, or loan its credit to or in aid of any such corporation or association, or to or in aid of any college or institution of learning or other institution, whether created for or to be controlled by the State or others. All authority heretofore conferred for any of the purposes aforesaid by the General Assembly, or by the charter of any corporation, is hereby repealed: Provided, however, That nothing in this Constitution contained shall affect the right of any such municipality to make such subscription where the same has been authorized under existing laws by a vote of the people of such municipality prior to its adoption, or to prevent the issue of renewal bonds, or the use of such other means as are or may be prescribed by law for the liquidation or payment of such subscription, or of any existing indebtedness.

ARTICLE 10, Section 12. (Municipal indebtedness, limit of.) No county, city, town, township, school district or other political corporation or sub-division of the State shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in any year the income and revenue provided for such year, without the assent of two-thirds of the voters thereof voting at an election to be held for that purpose; nor in cases requiring such assent shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the assessment next before the last assessment for State and county purposes, previous to the incurring of such indebtedness: Provided, That with such assent any county may be allowed to become indebted to a larger amount for the erection of a court-house or jail. And provided further, That any county, city, town, township, school district, or other political corporation or sub-division of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for payment of the principal thereof, within twenty years from the time of contracting the same.

It is scarcely necessary to add anything to the foregoing. The sections given make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it cannot get into debt unless two-thirds of the voters voting at an election favor it, and then only to an aggregate of 5 per cent of valuation, except that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, and finally (4) that before or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years. These provisions are certainly very conservative.

POPULATION OF STATE.—The population of Missouri has been as follows in the years named.

Table showing population of Missouri from 1870 to 1890, with columns for years and population counts.

The proportion of the colored population was 6.70 per cent in 1880 and 5.75 per cent in 1890. In number blacks were 90,040 in 1850; 118,503 in 1860; 118,071 in 1870; 145,350 in 1880, and 154,131 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSOURI.

NOTE.—For reports not given in alphabetical order among the following see "Additional Statements" at end of this State. The American Exchange National Bank has been appointed the State's fiscal agents in New York City.

ADAIR COUNTY.—W. R. HALLOWAY, Co. Clerk.

Table for Adair County showing County seat, Loans, Court House & Jail Bonds, Refunding Bonds, and Interest payable by St. L. Nat. Bk.

BENTON CO.—W. L. MORGAN, Co. Clerk.

Table for Benton Co. showing County seat, Loans, Refunding Bonds, and Interest payable in St. Louis at National Bank of Commerce.

BLOOMINGTON.—This township is in Buchanan Co.

Table for Bloomington showing Loans, Refunding Bonds, and Population in 1890.

BLUE.—THOS. F. BRADY, County Treasurer.

Table for Blue showing Loans, RR. Aid Bonds, and Interest at Ninth National Bank, New York City.

BUCHANAN CO.—R. M. NASH, Clerk.

Table for Buchanan Co. showing Loans, COMPROMISE R. R. BONDS, and TAX FREE.—Bonds issued by this county are exempt from taxation.

BUFFALO.—This is a township in Pike County.

Table for Buffalo showing Loans, Refunding Bonds, and Interest payable by the Merchants' Nat. Bank, St. Louis, Mo.

BUTLER COUNTY.—W. B. ADAMS, Treas.

Table for Butler County showing Loans, REDEMPTION BONDS, Refunding Bonds, and COURT HOUSE BONDS.

CALLAWAY CO.—J. L. MAUGHS, Treas.

The county seat is Fulton. LOANS— When Due. Net debt Sept. 15, 1898. \$228,500

CALUMET.—This is a township in Pike County.

LOANS— When Due. Total debt July 1, 1898. \$91,500

CAMP BRANCH.—GEO. A. DUNN, Co. Clerk.

This township is in Cass County. LOANS— When Due. Bonded debt Feb., 1899. \$58,000

CAPE GIRARDEAU—

This city is in Cape Girardeau County. LOANS— When Due. Tax valuation, real. \$713,610

CAPE GIRARDEAU.—AUG. UDE, Co. Treas.

This township is in Cape Girardeau County. LOANS— When Due. Bonded debt July 1, '98. \$144,000

CARTHAGE.—{ CHAS. O. HARRINGTON, Mayor. { R. LUNDY, Clerk.

This city is in Jasper County. LOANS— When Due. COURT HOUSE BONDS— 5s, F&A, \$11,500. Aug. 1, 1911

CASS COUNTY.—GEO. A. DUNN, Clerk.

The county seat is Harrisonville. LOANS— When Due. Assessed val'n, pers'n'l. 1,654,981

CHARITON.—A. J. FURR, Co. Treasurer.

This township is in Howard County. LOANS— When Due. Bonded debt July 1, '98. \$50,000

CHILLICOTHE.—This city is in Livingston County.

LOANS— When Due. Total debt Jan. 1, 1898. \$55,000

CLARK CO.—GEO. E. MCHUGH, Treasurer.

The county seat is Kahoka. LOANS— When Due. Total debt July 1, 1898. \$218,500

CLINTON COUNTY.—E. McWILLIAMS, Clerk

County seat is Plattsburg. LOANS— When Due. Total debt July 1, 1898. \$65,000

COLE COUNTY.—F. W. ROER, County Clerk.

The county seat is Jefferson City. LOANS— When Due. Interest payable at Jefferson City.

CUIVRE.—EDW. BIGGS, Clerk.

This township is in Pike County. LOANS— When Due. Bonded debt July 1, 1898. \$21,000

DADE CO.—C W. MONTGOMERY, Clerk.

The county seat is Greenfield. LOANS— When Due. Bonded debt July 1, '98. \$277,000

DALLAS CO.—B. F. JOHNSON, County Clerk.

County seat is Buffalo. A judgment was granted in 1893 by the U. S. District Court against Dallas County for \$710,000 of unrecognized bonds.

FRANKLIN CO.—JAMES A. MINTRUP, Clerk.

County seat is Union. LOANS— When Due. Assessed valuat'n 1898. \$7,359,561

GALLATIN.—{ I. MANN, Mayor. { H. Y. TARWATER, City Clerk.

City in Daviess County. Arrangements are being made to pay off the floating debt. LOANS— When Due. Floating debt. \$2,000

GRAND RIVER.—GEO. A. DUNN, Co. Clerk.

This is a township in Cass County. LOANS— When Due. Valuation, etc.— Bonded debt July 1, '98. \$162,000

GREENE COUNTY.—H. INGRAM, Treas'r.

County seat is Springfield. LOANS— When Due. Net debt Feb. 22, '99. \$313,600

GRUNDY CO.—J. W. SCHOOLER, Co. Clerk.

County seat is Trenton. LOANS— When Due. Tax valuation, person'l. \$1,426,031

HANNIBAL.—Hannibal is situated in Marion County.

LOANS— When Due. LOANS When Due. SEWER BONDS— 5s, M&S, \$16,000. Mar. 1, 1910

Net debt Feb. 1, 1898... \$41,100
Tax valuation 1896... 4,000,000
Assessment about 1/2 actual value.
Total tax (per \$1,000) '96... \$12.00
Population in 1890 was... 12,857

Population 1895 (estimated) 15,000
HANNIBAL SCHOOL DISTRICT—
6s, \$20,000.....1900
School tax (per \$1,000) '96 \$10.00

INTEREST on the Kansas City water-works bonds is payable at the National 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 Co., N. Y. C.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt and the sinking funds held by the city against the same at the dates indicated.

Table with columns for Feb. 1, '99, Aug. 15, '98, Feb. 1, '98, Aug. 15, '97. Rows for Total bonded debt, Sinking funds, Net debt.

The figures of total debt for 1897, 1898 and 1899 include the water debt of \$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 city debt, is now about \$152,000.

A sinking fund is provided by the laws of Missouri calculated to extinguish the total debt of the city in about 20 years without reducing the amount appropriate for current expenses and improvements and without increasing taxation.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, the assessment for 1899 being \$70,974,315.

Table with columns for Year, Real Estate, Personal Property, Merchants, Banks, etc., Total, City Tax per \$1,000. Rows for 1898, 1897, 1896, 1895, 1890, 1885, 1880.

* This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.

POPULATION.—In 1890 the population was 119,668; in 1880 it was 55,785; in 1870 it was 32,260. Population in 1897 (estimated) by the addition of Westport, 200,000.

KANSAS CITY SCHOOL DISTRICT.—

R. L. YEAGER, President of Board of Education.
W. E. BENSON, Secretary.

This district is a distinct and separate corporation, having no connection whatever with the city or county governments.

Table with columns for BUILDING BONDS, LOANS, RENEWAL BONDS, When Due. Rows for 5s, 4s, 4s, 4s, 4s, 4s, 4s, 4s, g., LIBRARY BONDS.

INTEREST is payable at the Ninth Nat'l B'k and Kountze Bros., N. Y.

DISTRICT PROPERTY.—The value of property owned by the district (unencumbered) is \$2,100,000.

KAW TOWNSHIP.—T. T. CRITTENDEN, JR.,

County Clerk.—Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

Table with columns for LOANS, RAILROAD AID BONDS, When Due. Rows for 7s & J, 4s, 4s.

KNOX COUNTY.—J. R. GIBBONS, Clerk.

County seat is Edina. Bonds mentioned below have since been redeemed.

Table with columns for LOANS, FUNDING BONDS, When Due. Rows for 5s, 4s, 4s, 4s.

INTEREST is payable at the American Exch. Bank, St. Louis, Mo.

LACLEDE CO.—W. C. JOSLYN, Treasurer.

County seat is Lebanon.

Table with columns for LOANS, REDEMPTION BONDS, REFUNDING BONDS, When Due. Rows for 5s, 4s.

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.

Table with columns for LOANS, COUNTY BONDS OF 1876, When Due. Rows for 6s, 4s.

INTEREST is payable in New York City at the Bank of America.

LEXINGTON.—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

Table with columns for LOANS, FUNDING BONDS, REFUNDING BONDS, When Due. Rows for 6s, 5s.

HENRY CO.—WM. L. PINKSTON, Treasurer.

The county seat is Clinton.

Table with columns for LOANS, COURT HOUSE BONDS, REFUNDING, When Due. Rows for 4s, 5s, 5s, 4s.

INTEREST on the Court House bonds is payable at the County Treasurer's office; on the 4 1/2 per cent refunding bonds at the Merchants' Laclede National Bank, St. Louis; on others in New York at National Bank of Commerce.

HIGGINSVILLE.—This city is in Lafayette County.

Table with columns for LOANS, ELECTRIC-LIGHT BONDS, CITY-HALL BONDS, When Due. Rows for 6s, 5s, Bonded debt.

HOWARD CO.—T. G. DEATHERAGE, Treas.

The county seat is Fayette.

Table with columns for LOANS, M. K. & T. RR. BONDS, When Due. Rows for 5s, Bonded debt.

INDEPENDENCE SCHOOL DISTRICT.

—R. D. WIRT, Secretary.—In Jackson County.

This district is a distinct corporation, embracing all the territory within the limits of the city of Independence and some outside. Property valued at \$75,000 is owned by the district.

Table with columns for LOANS, BUILDING BONDS, When Due. Rows for 4s, 4s.

INTEREST is payable at Kansas City or at Independence, Mo.

JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.

County seat is Independence.

Table with columns for LOANS, COURT HOUSE BONDS, When Due. Rows for 4s, Interest payable, Total debt, Tax valuation.

* Personal property includes railroads, manufacturers, merchandise and banks.

JEFFERSON CITY.—EDWIN SILVER, Mayor.

Jefferson City is situated in Cole County.

Table with columns for LOANS, REFUNDING BONDS, SEWER BONDS, STREET IMPROVEMENT BONDS, When Due. Rows for 4s, 5s, 5s, 5s.

JEFFERSON CITY SCHOOL DIST.—A. M. Hough, Sec'y.

Table with columns for LOANS, REFUNDING BONDS, When Due. Rows for 5s.

INTEREST is payable in St. Louis at St. Louis Trust Company.

JOPLIN.—T. W. CUNNINGHAM, Mayor.

Joplin is in Jasper County.

Table with columns for LOANS, REFUNDING BONDS, SEWER BONDS, ELECTRIC LIGHT BONDS, JOPLIN SCHOOL DISTRICT, When Due. Rows for 5s, 6s, 5s, 6s.

KANSAS CITY.—JAMES M. JONES, Mayor.

Kansas City is situated in Jackson County. On Feb. 1, 1898, Kansas City annexed the city of Westport and assumed the latter's debt of \$111,400.

Table with columns for LOANS, CITY HALL AND SEWER, RENEWAL, SEWER BONDS, WATER WORKS, SPECIAL ASSESSMENT BONDS, WESTPORT BONDS, WATER-WORKS BONDS, BUILDING BONDS, FUNDING BONDS, When Due. Rows for 4s, 6s, 4s, 4s, 4s, 5s, 5s.

LINCOLN CO.—BRICE H. WOMMACK, Clerk.

County seat is Troy. LOANS— REFUNDING BONDS (1888)— 5s, Feb., \$84,000... May 15, 1908 (Subject to call at any time.)

LOUISIANA.—W. H. GLENN, Treasurer.

This city is in Pike County. [Arrangements have been made to refund at 4 per cent \$75,000 5 and 6 per cent bonds subject to call.] LOANS— REFUNDING BONDS OF 1889—

MACON.—County seat of Macon County.

LOANS— RENEWAL FUNDING— 5s, M&N, \$25,000... May 1, 1906 5s, M&N, 7,500... May 1, 1911 (Subject to call.)

MACON COUNTY.—P. J. BURTON, Clerk.

County seat is Macon City. The bonds described below are all in litigation. LOANS— M. & M. R. R. Aid— 10s, J&J, \$57,000... Jan. 1, 1882

MARION.—S. A. STUCKEY, Co. Clerk.

This township is in Jasper County. LOANS— FUNDING BONDS 1891— 5s, M&N, \$49,500... Nov. 2, 1911 (Subject to call at any time.)

MASON.—WM. B. DRESCHER, Presiding Judge of Marion County.—This township is in Marion County.

LOANS— RAILROAD BONDS— 5s, April, \$21,000... Part yearly subject to call at any time. REFUNDING BONDS 1898—

MOBERLY.—W. P. CAVE, Mayor.

Moberly is in Randolph County. LOANS— REFUNDING BONDS— 6s, F&A, \$500... Aug. 1, 1903 (Subject to call.)

MORGAN CO.—P. H. ANTWEILER, Treasurer.

County seat is Versailles. LOANS— RAILROAD BONDS— 5s, M&N, \$135,200... May 1, 1924 (Subject to call after May 1, 1899)

MT. PLEASANT.—

This township is in Bates County. LOANS— RR. AID BONDS— 5s, July, \$5,000... July 1, 1911 REFUNDING BONDS—

PETTIS CO.—R. H. GRAY, County Clerk.

County seat is Sedalia. LOANS— REFUNDING, 1898— 4s, \$270,000... May 1, 1918 Optional 45,000 1903, \$100,000 1908 and \$125,000 1913.

PIERCE CITY.—J. B. WILLIAMS, Clerk.

This city is in Lawrence County. LOANS— REFUNDING BONDS— 5s, M&S, \$15,000... Sept. 15, 1917 (Subject to call after 1907.)

PIERCE (TWP.)—J. E. ADAMSON, Co. Clerk.

This township is in Lawrence County. LOANS— FUNDING BONDS— 6s, Mar. 1, \$2,000... Mar. 1, 1907 (Subject to call.)

PLATTE COUNTY.—J. C. HATTON, Treas.

County seat is Platte City. LOANS— REFUNDING BONDS— 5s, Jan. 1, \$51,000... Oct. 1, 1908 (Subject to call at any time.)

PLEASANT HILL.—GEO. A. DUNN, Co. Clk.

This township is in Cass County. LOANS— RAILROAD AID BONDS— 5s, Jan., \$59,000. Jan. 1, '03 '08-'13 (Subject to call 1/4 each 5 years.)

POLK.—GEO. A. DUNN, County Clerk.

Polk Township is in Cass County. LOANS— RAILROAD AID BONDS— 5s, Jan., \$43,000... Jan. 1, 1913 (Subject to call 1/4 each 5 years.)

POPLAR BLUFF.—

This city is in Butler County. LOANS— BRIDGE AND SEWER BONDS— 6s, F&A, \$5,500... 1909 (Subject to call.)

PUTNAM CO.—G. E. McCUTCHEN, Treasurer.

County seat is Unionville. LOANS— RAILROAD BONDS— 5s, May, \$23,500... Oct., 1907 (Subject to call at any time.)

RALLS COUNTY.—J. S. BRISCOE, Clerk.

County seat is New London. LOANS— REFUNDING BONDS— 5s, Feb., \$38,000... Feb. 1, 1909 (Subject to call at any time.)

ST. CLAIR CO.—J. D. GLINN, Treasurer.

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid. Assessed valuation, '98, \$4,100,557

ST. JOSEPH.—M. M. RIGGS, Comptroller.

St. Joseph is the county seat of Buchanan County. The city has no water debt but pays an annual rental for water purposes of \$33,000. LOANS— FUNDING—

ST. JOSEPH SCHOOL DIST.—H. H. SMITH, Secy.

The School District bonds are not a part of the municipal debt; interest is paid from county levy. The value of the school property in January, 1898, was \$625,000. LOANS— BUILDING BONDS—

ST. LOUIS.—{ HENRY ZIEGENHEIN, Mayor. ISAAC H. STURGEON, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

Table with columns: LOANS—When Due., REFINANCING BONDS—When Due., ST. LOUIS COUNTY BONDS ASSUMED., PARK PURPOSES—When Due.

GOLD BONDS.—All the city's bonds are payable, principal and interest, in gold, except the \$245,000 6s issued for purchase of Block 121.

INTEREST on all bonds is payable in New York City—on the Tower Grove Park 6s, and on the Purchase of Block 121 6s, at the National Bank of the Republic; on the Park bonds at the National Bank of Commerce.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows St. Louis's total municipal debt and the water debt, &c.

Table with columns: 1898., 1896., 1893., 1893. July 1., 1893. April 13., 1893. April 10.

NOTE.—Under the charter the Municipal Assembly must appropriate \$1,200,000 annually with which to pay debt and the interest thereon.

CITY PROPERTY.—The city owns its water works, the revenue from which for water rates, permits, etc., for the fiscal year 1896-97 was \$1,338,829 and net operating expenses and cost of collecting water rates were \$495,876.

ASSESSED VALUATION.—The city's assessed valuation (about 3-5 cash value) and tax rate have been as follows:

Table with columns: Years., Real Estate and Personal Property., City tax per \$1,000—New, Increased, Old Limits., Bonded Debt.

POPULATION.—In 1890 population was 451,770; in 1880 it was 350,518; in 1870 it was 310,864.

SCHUYLER CO.—J. W. PAYTON, Clerk.

Table with columns: LOANS—When Due., REFINANCING BONDS—When Due., Tax valuation, personal, \$775,060.

* 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.

Table with columns: LOANS—When Due., REFINANCING BONDS—When Due., Assessment about 1/4 actual value.

SEDALIA.—Sedalia is in Pettis County.

Table with columns: LOANS—When Due., PARK BONDS—When Due., REVENUE BONDS—When Due., SEWER BONDS—When Due.

GOLD.—All the bonds are payable in gold. TAX FREE.—All bonds issued are exempt from taxation.

INTEREST is payable in New York.

TOTAL DEBT, ETC.—City's total debt on July 1, 1898, was \$227,000; sinking fund assets on Feb. 1, 1898, amounted to \$32,392.

ASSESSED VALUATION in 1897 of real estate was \$3,588,815; personal property, \$1,199,527; total, \$4,788,342; city tax (per \$1,000), \$12.00.

POPULATION.—The population in 1890 was 14,068; in 1880 was 9,561; in 1870 was 4,560; in 1897 (estimated) 22,000.

SEDALIA SCHOOL DISTRICT.—A. W. McKenzie, Secretary.

Table with columns: LOANS—When Due., REFINANCING BONDS—When Due., Floating debt, \$10,000.

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.

Table with columns: LOANS—When Due., REFINANCING BONDS—When Due., Bonded debt July 1, 1898, \$41,000.

SPRINGFIELD.—G. W. HACKNEY, Clerk.

Table with columns: LOANS—When Due., SEWER BONDS—When Due., REFINANCING BONDS—When Due., LOANS—When Due., FUNDING—When Due.

SULLIVAN CO.—C. B. PFEIFFER, Clerk.

Table with columns: LOANS—When Due., RR. REFINANCING BONDS—When Due., 5s, Feb., \$9,000, July 1, 1908.

TRENTON.—{ THOMAS A. MURPHY, Mayor. J. P. WARD, City Clerk.

Table with columns: LOANS—When Due., IMPROVEMENT BONDS—When Due., 5s, Feb., \$20,000, Aug. 1, 1913.

VANBUREN.—T. T. CRITTENDEN, JR., Co. Clk.

Table with columns: LOANS—When Due., REFINANCING BONDS—When Due., 4s, Jan. 4, \$5,000, Optional.

VERNON CO.—{ R. J. MCGOWAN, Clerk Co. Court. R. F. LANCASTER, Treasurer.

Table with columns: LOANS—When Due., REFINANCING BONDS—When Due., 4 1/2s, M&S, \$140,000, 1908-1918.

WARRENSBURG SCHOOL DISTRICT.—WARREN STONE, Treasurer.

Table with columns: LOANS—When Due., REFINANCING BONDS—When Due., 4 1/2s, \$27,500, 1918.

WASHINGTON.—This township is in Franklin County.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., 4s, J&J, \$30,000, Sept. 1, 1912.

WASHINGTON.—F. THORNTON, Co. Clerk.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., 6s, \$53,000, July 1, 1910.

WORTH CO.—{ W. P. SPILLMAN, Clerk. A. O. MASON, Treasurer.

Table with columns: LOANS—When Due., COURT-HOUSE & JAIL BONDS—When Due., 5s, J&D, \$25,000, Dec. 1, 1917.

ADDITIONAL STATEMENTS.

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

Table with columns: Location., Bonded Debt., Assessed Valuation., Rate of Population.

Table with columns: Location, Bonded Debt, Assessed Valuation, Rate of Population, and Int. lation. Lists various locations like Canton, Lewis Co., Clarksville, Pike Co., etc.

* Estimate for 1897, of local authorities.

State of North Dakota. ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889
Total area of State (square miles) - 70,795
State Capital - Bismarck
Governor (term exp. 1st Tues. Jan. 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.

Table showing LOANS, REFUNDING BONDS, FUNDING BONDS, HOSPITAL BONDS, and REVENUE BONDS with details on dates and amounts.

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:

Table with columns: Bonded debt, Floating debt, Sinking fund, and values for July 1, '98, Jan. 1, '98, Nov. 1, '95, Jan. 1, '94.

ASSESSED VALUATION.—The State's assessed valuation (about 1/2 actual value) has been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Ass'd Valuation, and State tax per \$1,000.

*The assessed valuation of personal property for 1898 as given above includes railroad property to the amount of \$12,742,395; for 1897 it was \$8,772,703 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...36,909 1870...14,181 1860...4,837
The population in 1897 is estimated at 230,000.

* This is total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH DAKOTA.

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

BARNES CO.—County seat is Valley City.
Bonded debt Jan. 1, 1899. \$58,500
Sinking funds 11,497
Net debt Jan. 1, 1899. 47,002
Assessed valuation, real. 3,160,338
Assessed valuation, pers. 745,546
Asses'd valuat'n, railro'd..551,686
Total valuation 1898...\$4,457,570
Assessment about 1/2 actual value
State & Co. tax (per M.) '98.\$16'50
Population 1890 was...7,045
Population in 1899 (est.)...10,000

BISMARCK.—Bismarck is situated in Burleigh County. The bonds issued by the city are all exempt from taxation.

LOANS—When Due. Interest payable in New York.
REFUNDING BONDS—Total debt (last returns) \$67,800
8s, M&N, \$9,000...May 1, 1901 Sinking fund... 6,500
Interest payable in Bismarck. Net debt (last returns)... 61,300
SCHOOL—Tax valuation 1890...1,585,182
7s, J&J, \$25,000...July 1, 1903 Tax rate (per \$1,000)... \$15'50
6s, J&J, 4,000...July 1, 1909 Population 1890 was... 2,168

BURLEIGH CO.—JOHN P. HOAGLAND, Treas'r. County seat is Bismarck.

LOANS—When Due. Assessed val'tion, real. \$2,149,052
REFUNDING BONDS—Assessed val'u'n, pers'n'l. 463,171
4s, ... \$71,000...June 1, 1918 Assessed val. railroads. 197,532
Bonded debt July 1, '98. \$157,500 Total valuation 1898...2,809,755
Floating debt... 20,700 State & co. tax (p'r M.) '98... \$18'70
Total debt... 178,200 Population in 1890 was... 4,247
Cash in county fund... 10,056 Population in 1896 (est.)...6,000

CASS COUNTY.—D. C. ROSS, Treasurer. O. J. OLSON, Auditor. County seat is Fargo.

LOANS—When Due. Net debt Jan. 1, 1899... \$51,511
REFUNDING BONDS—Assessed val'u'n, real... 8,975,188
5s, ... \$15,000... DRAINAGE REF'D'G BONDS—Assessed val'u'n, pers'l. 3,362,082
6s, F&A, \$24,000...Feb. 1, 1905 Total valuation, 1898...12,337,270
HOSPITAL & POOR FARM—Assessment about 1/2 actual value.
5s, A&O, \$15,000...Oct. 15, 1910 State & Co. tax (per M.) '98.\$13'60
Population 1890 was...19,613
Bonded debt Jan. 1, '99. \$54,000 Population 1880 was... 8,998
Sinking fund... 2,489 Population 1899 (local est.)...30,000

EMMONS CO.—EDWARD BRADDOCK, Auditor. County seat is Williamsport.

LOANS—When Due. Net debt Jan. 1, 1899... \$52,500
REFUNDING BONDS—7s, J&J, \$20,000...July 1, 1902 Tax valuation, real... 786,872
6s, M&S, 25,000...Sept. 1, 1907 Tax valuation, personal... 340,983
Int. paid by Chem. Nat'l B'k, N. Y., Total valuation 1898...1,127,875
and Chase National Bank, N. Y. Assessment about 1/2 actual value.
Bonded debt Jan. 1, 1899. \$45,000 State & Co. tax (per M.) '98.\$19'40
Floating debt... 15,000 Population 1890 was...1,971
Total debt Jan. 1, 1899.. 60,000 Population in 1895 was... 3,500
Sinking fund... 7,500 Population in 1899 (est.)...3,800

TAX FREE.—All bonds of this 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, &c., 9,000...1904 Total debt... 244,000
Funding, 34,000...1901 Sinking funds... 48,000
Refunding 25,000...1913 Net debt Jan. 1, 1898... 196,000
Sewers, 19,000...1903 Tax valuation real...1,837,868
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 1/2 actual value.
Water & sewer 30,000... Total tax (per \$1,000) '97...\$60'30
Paving, 20,000...1900 to '11 Population in 1890 was... 5,664
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.—JOHN DINNIE, Mayor. F. A. BROWN, Auditor.

This city is situated in Grand Forks County.

LOANS—When Due. SEWER BONDS—
BRIDGE BONDS—6s, J&J, \$9,000...July 1, 1899
7s, Mar., \$50,000...Mar. 1, 1909 (\$2,000 due yearly) to 1901
FILTRATION BONDS—6s, J&J, \$30,000...July 1, 1902
6s, M&S, \$40,000...Sept. 1, 1914 (3,000 due yearly) to 1911.
FUNDING BONDS—WATER WORKS—
6s, A&O, \$51,000...Oct. 1, 1910 7s, June, \$15,000...June 1, 1905
REFUNDING BONDS—7s, Nov., 18,000...Nov. 5, 1905
6s, ... \$30,000...1917

The sewer bonds in the above table are payable by special assessment on property benefited, and are subject to call.

INTEREST on the bridge bonds is payable in Grand Forks; on the city hall bonds in St. Paul, and on all other issues in New York.

BONDED DEBT on 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 in 1892 at \$160,000, and other property amounting to \$96,000; total city property 1892, \$256,000.

ASSESSED VALUATION in 1898 was \$2,093,881. Assessment is about 25 per cent of actual value. Tax rate (\$1,000) in 1898 was \$53'50.

POPULATION in 1890 was 4,979; in 1880, 1,705; in 1899 (estimated), 12,000.

GRIGGS CO.—IVER UDGARD, Treasurer. County seat is Cooperstown.

LOANS—When Due. Sinking fund... \$12,654
COURT HOUSE & JAIL—(refund'g) Net debt Mar. 1, 1898... 50,346
6s, M & S, \$30,000...Mar. 1, 1904 Cash on hand... 22,703
REFUNDING WARRANTS—Total valuation 1898... 2,010,778
6s, F&A, \$20,000...Feb. 10, 1903 Assessment about 1/2 actual value.
Bonded debt Mar. 1, 1898.. \$62,000 Aver. tax (per \$1,000) '97...\$33'40
County has no floating debt. Population 1890 was... 2,817

INTEREST on the court house and jail refunding bonds is payable at the First National Bank, New York; on the seed-wheat bonds by Gilman Son & Co., New York, on the refunding warrants at the First National Bank, St. Paul, Minn.

JAMESTOWN.—GEO. C. EAGER, Auditor.

Jamestown is situated in Stutsman County.

Table with columns: LOANS—When Due, SCHOOL BONDS—, SEWER BONDS (1894)—, WARRANTS—FUNDING—, Interest payable at Jamestown, Total debt Mar. 1, 1899, School debt (additional), Tax valuation 1898, Assessment same as actual value, Total tax rate (per M.) '97, Population in 1890 was.

KIDDER COUNTY.—County seat is Steele.

Table with columns: LOANS—When Due, FUNDING BONDS—, Assessed valuation, real, Assessed valuation, pers., Assessed valuation, RR., Total valuation 1898, Assessment is 3/4 actual value, Aver. tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was.

INTEREST on the funding bonds due in 1902 is payable at the Nat. Park Bank, New York; on those due in 1911 at the Merchants' Exchange 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 county.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Floating debt, Total debt May 1, 1898, Sinking funds, Net debt May 1, 1898, Assessed valuation 1897, Assessment about 2/3 actual value, Population in 1880 was.

MORTON COUNTY.—P. B. WICKHAM, Treas.

County seat is Mandan.

Table with columns: LOANS—When due, REFUNDING BONDS—, COURT HOUSE BONDS—, Floating debt, Total debt July 1, 1898, Assessed valuation 1898, Assessment about 3/4 actual value, Average tax (per M.) '97, Population 1890 was, Population in 1898 (est.).

NELSON CO.—E. O. ENGESATHER, Treasurer.

County seat is Lakota.

Table with columns: LOANS—When Due, COUNTY BONDS—, REFUNDING BONDS—, Net debt Feb. 1, 1899, Assessed valuation, real, Asses'd val., pers. & RR., Total valuation 1898, Assessment is 3/4 actual value, State & Co. tax (per M.) '98, Population in 1890 was, Population in 1898 (about).

TAX FREE.—All the bonds issued are exempt from taxation.

INTEREST on the county bonds due in 1904 is payable at St. Paul, Minn.; on all others at New York.

RAMSEY CO.—HENRY HALE, Auditor.

County seat is Devil's Lake.

Table with columns: LOANS—When Due, FUNDING BONDS—, SEED GRAIN BONDS—, Cash in county funds, Assessed valuat'n, real, Ass. valuat'n, pers. & RR., Total valuation 1898, Assessed valuation, RR., Assessed valuation 1898, Assessment about 3/4 actual value, Average tax (per \$1,000) '97, Population 1890 was, Population 1880 was, Population 1897 about.

INTEREST on the funding bonds is payable at St. Paul, Minn.; on other bonds at Devil's Lake.

SARGENT COUNTY.—A. C. DEWEY, Treas.

County seat is Forman.

Table with columns: LOANS—When Due, FUNDING—, Assessed valuat'n, real, Ass. valuat'n, pers. & RR., Total valuation 1898, Assessment about 2/3 actual value, State & Co. tax (p. \$1,000) '98, Population 1890 was, Population 1898 about.

STUTSMAN CO.—H. C. FLINT, Treasurer.

County seat is Jamestown.

Table with columns: LOANS—When due, ROAD AND BRIDGE BONDS—, COURT HOUSE AND JAIL BONDS—, Sinking fund, Net debt Jan. 1, 1899, Asses'd val., pers. & RR., Total valuation 1898, Assessment about 1/2 actual value, State & Co. tax (per M.) '98, Population 1890 was, Population 1880 was, Population 1899.

TOWNER CO.—D. K. BRIGHTBILL, County Auditor. Cando is the county seat.

Table with columns: Bonded debt July 1, 1898, Sinking fund, Net debt July 1, 1898, Assessed valuation, real, Assessed val'n, per'l & RR.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all places in North Dakota which have reported a bonded indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Table with columns: Location, Cash in Treasury, Total Debt, Assessed Valuation 1898, Average Tax Rate 1897, Population 1890. Lists various counties and their financial data.

* City tax rate.

State of South Dakota.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889
Total area of State (square miles) - 76,620
State Capital, - Pierre
Governor (till Tues. aft. 1st Mon. Jan. 1901) Andrew 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 CITY SUPPLEMENT of April, 1894, page 120.

Table with columns: LOANS—When Due, CONSTITUTIONAL BONDS—, SETTLEMENT BONDS—, SOLDIERS' HOME BONDS—, DEFICIENCY BONDS—.

INTEREST on the Constitutional and Settlement bonds is payable at the Seaboard Nat. Bank in N. Y.; on the 3/4 per cent refunding bonds at the Chase National Bank in New York; and on all other bonds at the Chemical National Bank in New York.

TOTAL DEBT (all bonded) Jan. 1, 1899, \$738,300; sinking and other funds available for payment of debt, \$226,430; net debt Jan. 1, 1899, \$511,869. State has taxes due and unpaid to an amount estimated at \$700,000, which when collected will be available for the payment of bonded indebtedness as well as for current expenses.

ASSESSED VALUATION.—The State's equalized valuation has been as follows:

Table with columns: Year, Valuation. Lists years from 1898 to 1895 and their corresponding valuations.

TAX RATE.—In 1898 the tax rate (per \$1,000) was \$3.00.

DEBT LIMITATION.—South Dakota has incorporated into its Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XIII., and are as follows.

SECTION 1. Neither the State nor any county, township or municipality shall loan or give its credit or make donation to or in aid of any individual, association or corporation, except for the necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor pay or become responsible for the debt or liability of any individual, association or corporation; provided, that the State may assume or pay such debt or liability when incurred in time of war for the defense of the State. Nor shall the State engage in any work of internal improvement.

SEC. 2. For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in revenue, the State may contract debts never to exceed with previous debts in the aggregate \$100,000, and no greater indebtedness shall be incurred except for the purpose of repelling invasion, suppressing insurrection, or defending the State or the United States in war, and provision shall be made by law for the payment of the interest annually, and the principal when due, by tax levied for the purpose, or from other sources of revenue; which law providing for the payment of such interest and principal by such tax or otherwise shall be irrevocable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

SEC. 3. That the indebtedness of the State of South Dakota, limited by section 2 of this article, shall be in addition to the debt of the Territory of Dakota, assumed by and agreed to be paid by South Dakota.

SEC. 4. The debt of any county, city, town, school district, or other subdivision, shall never exceed five per centum upon the assessed value of the taxable property therein. In estimating the amount of indebtedness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of this Constitution shall be included.

SEC. 5. Any city, county, town, school district or any other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

POPULATION OF STATE.—The population of South Dakota has been reported as follows in the years named. 1895. 330,975 1890. 328,808 1880. 98,268 1870. *14,181 1860. *4,837

* This is the total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH DAKOTA.

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

ABERDEEN.—{ C. J. HUTE, Mayor. J. A. SCHLUETER, City Auditor. This city is situated in Brown County. LOANS—When Due. Cash on hand, &c. \$10,091 Net debt Mar. 1, 1899... 82,771 School bonds (additional) 45,500 Tax valuation, real & RR. 732,150 Tax valuation, pers'l. 299,605 Total valuation 1897... 1,031,755 Total valuation 1898... 1,061,455 Assessment about 2/3 actual value. Total tax (per \$1,000) '97... \$21.00 Population 1890 was... 3,182 Population 1895 was... 3,338 Population in 1897 (est.)... 4,500

BEADLE CO.—Huron is the county seat. Bonded debt Feb. 1, '99. \$45,000 Floating debt... 6,255 Total debt Feb. 1, 1899... 51,255 Assessed valuation, real. 2,479,000 Assessed valuation, RR. 431,249 Assessed valuation, per'l 490,959 Total valuation, 1898... \$3,615,474 Assessment about actual value. State and County tax (per \$1,000) 1898... \$12.00 Population in 1890 was... 9,586 Population in 1899 (est.)... 10,000

BONHOMME CO.—JOSEPH ZITKA, Treasurer. Tyndall is the county seat. LOANS—When Due. Total valuation 1898... \$3,127,000 Assessment abt. 40% actual value. Tax rate (State and County) (per M.) 1898... \$10.50 Average tax rate in County. 25.00 Population in 1890 was... 9,057

CHAMBERLAIN.—Chamberlain is in Brule County. LOANS—When Due. Bonded debt Mar. 1, 1896 \$49,500 Water debt (included) 21,000 Floating debt... 300 Total debt Mar. 1, 1896... 49,800 Tax valuation, real... 162,492 Tax valuation, personal... 59,231 Total valuation 1895... 221,723 Assessment about 1/2 actual value. Total tax (per \$1,000) \$64.00 Population in 1895 was... 918 Population in 1890 was... 939

CUSTER COUNTY.—S. L. CAPLE, Auditor. County seat is Custer. LOANS—When Due. Floating debt... \$103,169 Total debt... 174,188 Sink'g f'ds and oth. assets 79,156 Net debt July 1, 1898... 95,032 Tax valuation 1898... 784,564 Assessment about 1/2 actual value. State & co. tax (per \$1,000) \$29.50 Population 1895 was... 3,326 Population 1898 (est.)... 3,800

DAVISON CO.—L. W. CHAMPLIN, Auditor. County seat is Mitchell. LOANS—When Due. Tax valuation, pers'l... \$398,460 Total valuation 1898... 2,181,934 Assessment about 2/3 actual value. State & Co. tax (per M.) '98 \$11.50 Population 1895 was... 5,934 Population 1890 was... 6,814 Population 1880 was... 3,010

GRANT COUNTY.—N. FORSBERG, Auditor. County seat is Millbank. LOANS—When Due. Assessment about 1/3 actual value. Total tax (per \$1,000) '98... \$13.00 Population in 1897 (est.)... 10,000 Population 1895 was... 7,682 Population 1898 (est.)... 8,500

LAWRENCE CO.—J. B. WELCH, Auditor. County seat is Deadwood. Bonded debt July 1, '98... \$323,434 Bonds are exempt from taxation. Tax valuation, real... \$3,240,936 Tax valuation, person'l 956,532 Tax valuation, RR&c. 285,174 Total valuation 1898... 4,482,642 Assessment about 1/4 actual value. State & Co. tax (per M.) '98 \$25.00 Population 1895 was... 14,315 Population 1890 was... 11,673 Population 1880 was... 13,248

MARSHALL CO.—GEO. C. DUNTON, Treasurer. County seat is Britton. LOANS—When Due. Tax valuation, real... \$1,154,587 Tax valuation, personal. 275,625 Tax valuation, RR&c. 144,453 Total valuation 1898... 1,574,665 Real valuation... 5,000,000 Total tax (per \$1,000) '98... \$15.20 Population in 1890 was... 4,544 Population in 1899 (est.)... 6,000

MEADE COUNTY.—W. A. McMICHAEL, A'd'r. County seat is Sturgis. LOANS—When Due. Bonded debt Jan. 1, '99. \$132,000 Floating debt... 80,687 Sinking funds... 9,160 Net debt Jan. 1, 1899... 203,527 Tax valuation 1898... 1,536,903 Tax rate (per \$1,000) '98... \$21.00 Population 1898 (est.)... 6,500 Population 1890... 4,640

MILLBANK.—J. E. TRURAN, Auditor. This city is in Grant County. LOANS—When Due. Floating debt... \$6,150 Total debt Jan. 1, 1899... 29,150 Assessed valuation 1898... 167,896 Assessment about 1/2 actual value. Tax rate (per \$1,000) 1898... \$43.60 Population in 1890 was... 1,207 Population in 1899 (est.)... 1,800

MINNEHAHA CO.—H. W. SMITH, Auditor. County seat is Sioux Falls. LOANS—When Due. Net debt Jan. 1, 1899... 79,360 Tax valuation, real... \$5,151,162 Tax valuation, person'l. 1,057,571 Tax valuation, RR&c. etc. 551,514 Total valuation 1898... 6,760,247 Assessment is 2/3 actual value. State & Co. tax (per M.) '98... \$13.50 Population 1890 was... 21,879 Population 1899 (est.)... 25,000

MITCHELL.—{ THOMAS FULLERTON, Mayor. H. R. KIBBEE, Treasurer. Mitchell is situated in Davison County. [Arrangements have been made to refund the water bonds.] LOANS—When Due. Tax valuation, real... \$591,890 Tax valuation, personal. 197,727 Tax valuation, railroads 23,589 Total valuation 1898... 813,202 Real valuation... 2,500,000 Total tax (per \$1,000) 1898 \$38.60 Population in 1895 was... 2,579 Population in 1890 was... 2,217 Population in 1898 (est.)... 3,550

PENNINGTON CO.—P. F. McMAHON, A'ditor. County seat is Rapid City. LOANS—When Due. Tax valuation, real... \$1,442,202 Tax valuation, person'l. 1,038,390 Total valuation in 1898 2,480,592 Assessment same as actual value. State and Co. tax (per M.) '98 \$24.50 Population in 1890 was... 6,540 Population in 1898 (est.)... 9,000

RAPID CITY.—E. L. HURLBUT, Auditor. Rapid City is situated in Pennington County. LOANS—When Due. Total debt Sept. 1, 1898... \$144,006 Tax valuation, real... 694,354 Tax valuation, personal. 221,003 Tax valuation, railroads. 9,933 Total valuation 1898... 925,290 Assessment 2/3 actual value. Total tax (per \$1,000) '97... \$29.30 Population 1890 was... 2,128 Population 1898 (est.)... 1,900

ROBERTS CO.—J. F. SCHWANTES, Auditor. Sisseton is the county seat. LOANS—Amount. Tax valuation, real... \$647,569 Tax valuation, RR, &c. 123,678 Tax valuation, personal. 461,283 Total valuation 1898... 1,232,530 Assessment about 1/3 actual value. State & city tax (per M.) '98 \$17.00 Population in 1890 was... 1,997 Population in 1899 (est.)... 14,000

SIOUX FALLS.—{ A. H. STILES, Mayor. T. G. BROWN, Auditor. Sioux Falls is situated in Minnehaha County. LOANS—When Due. RAILROAD AID BONDS—7s, Mch., 60,000... Mar. 9, 1907 Bonded debt Apr. 1, '98. \$321,000 Tax valuation, real... 1,710,333 Tax valuation, personal. 492,405 Total valuation 1898... 2,202,738 Assessment about 1/4 actual value. Tot. tax rate (per \$1,000) '96 \$38.50 Population in 1895 was... 9,002 Population in 1890 was... 10,177

WATERTOWN.—This city is in Codington County. Total debt Aug. 1897... \$130,000 Population in 1895 was... 2,709 Tax valuation 1893... 1,200,000 Population in 1890 was... 2,672 Real valuation (estim'd) 2,400,000 Population in 1880 was... 748

BUFFALO COUNTY.—County seat is Kearney.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, and financial data including bonded debt, sinking fund, and population.

INTEREST is payable at Kearney, Neb.

BURT COUNTY.—J. F. PIPER, Treasurer.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, and financial data including total valuation, assessment, and population.

INTEREST is payable by Kountze Bros., New York City.

BUTLER CO.—FRANK E. DIEFENDORF, Co. Clk

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, and financial data including sinking fund, bonded debt, and population.

TAX FREE.—All bonds of this county are exempt from taxation.

CASS COUNTY.—A. R. EIKENBARY, Treasurer.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, and financial data including tax valuation, bonded debt, and population.

INTEREST on all bonds county is payable in New York.

CENTRAL CITY.—J. R. RATCLIFFE, Chairman

Table with columns: LOANS—When Due., BRIDGE BONDS—, WATER WORKS—, and financial data including total debt, valuation, and population.

INTEREST is payable in New York City.

COLUMBUS.—Wm. BECKER, Clerk.

Table with columns: LOANS—When Due., WATER WORKS—, BRIDGE BONDS—, WATER BONDS—, and financial data including bonded debt, valuation, and population.

CUMING CO.—H. KOCH, Treasurer.

Table with columns: LOANS—When Due., REFUNDING BONDS—, WEST PR. PRECINCT BONDS, (ref.), and financial data including bonded debt, valuation, and population.

DAKOTA CO.—GEO. C. BILLE, State & Co. Clk.

Table with columns: LOANS—When Due., BRIDGE BONDS—, COURT HOUSE—, and financial data including bonded debt, valuation, and population.

DODGE COUNTY.—C. A. MANVILLE, Clerk.

Table with columns: LOANS—When Due., BRIDGE BONDS—, COURT HOUSE—, REFUNDING—, and financial data including bonded debt, valuation, and population.

INTEREST is payable by Kountze Bros., New York City.

DOUGLAS CO.—{ D. M. HAVERLY, Clerk. { GEO. HELMROD, Treasurer.

Table with columns: LOANS—When Due., EXPOSITION BONDS—, FUNDING BONDS—, ROAD IMPROVEMENTS—, REFUNDING BONDS—, and financial data including interest payable, bonded debt, and population.

FAIRBURY.—

Table with columns: LOANS—When due., CITY HALL BONDS—, WATER WORKS—, RAILROAD AID—, and financial data including city bonded debt, floating debt, and population.

FALLS CITY.—{ JOHN HORNER, Mayor. { W. W. ABBEY, Treasurer.

Table with columns: LOANS—When Due., ELECTRIC LIGHT—, WATER WORKS—, SCHOOL BONDS—, and financial data including school bonds, valuation, and population.

INTEREST on school bonds is payable by the Treasurer of Richardson County; on city bonds at Kountze Bros., New York.

FREMONT.—{ WILLIAM FRIED, Mayor. { J. C. CLELAND, Treasurer.

Table with columns: LOANS—When Due., REFUNDING BONDS—, FREMONT SCHOOL DISTRICT—, Special Assessment Bonds—, and financial data including bonded debt, valuation, and population.

The Precinct, School District and Special 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.

INTEREST on the refunding bonds is payable at the Nebraska Fiscal Agency, New York.

BONDED DEBT on February 1, 1899, was \$209,000; water debt (included), \$89,000; cash on hand, \$22,276. The city has at present no floating debt and no sinking 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, \$93.37 1/2. Assessment is about 1/3 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.—{ W. H. THOMPSON, Mayor. { EDWARD HOOPER, Clerk.

Table with columns: LOANS—When Due., REFUNDING BONDS—, GRAND ISLAND SCHOOL DISTRICT REFUNDING BONDS—, and financial data including bonded debt, valuation, and population.

INTEREST is payable by Kountze Bros., New York City.

BONDED DEBT, Etc.—The city's bonded debt on Feb. 1, 1899, was \$151,000; water debt (included), \$70,000; floating debt, additional, 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, \$41,895; total, \$796,672; tax rate per \$1,000, \$75.65, this including State tax \$7.125, county tax \$21.525, city tax \$25.00, and school tax, \$22.00.

POPULATION in 1890 was 7,536; 1880 was 2,963. Population in 1898 (about) 10,000.

HALL COUNTY.—C. H. MENCK, Co. Clerk.

Table with columns: LOANS—When Due., HASTINGS & G. I. RR.—, and financial data including tax valuation, valuation, and population.

HAMILTON COUNTY.—F. W. HAMMOND, Treasurer.—County seat is Aurora.

Table with columns: LOANS—When Due., and financial data including total debt, sinking fund, and population.

HASTINGS.—{ JACOB FISHER, Mayor. { E. A. FRANCIS, Clerk.

Table with columns: LOANS—When Due., WATER BONDS—, RAILROAD AID—, REFUNDING BONDS—, and financial data including bonded debt, valuation, and population.

INTEREST payable on all bonds in New York City at Nebraska's fiscal 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) \$110,000. The water plant owned by the city yields a revenue of over \$11,000 a year.

ASSESSED VALUATION—Total in 1899 was \$682,076; in 1897, of real estate was \$442,103; of personal property, \$165,255; of rail, roads, etc., \$62,274; total, \$669,632; city tax rate (per \$1,000) 1898, \$40.00. 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.—{ W. D. GALBRAITH, Treasurer. } { CONWAY LEEDOM, Clerk. }

Hebron is in Thayer County.

Table with columns: LOANS—, When Due., Hebron Precinct—, RAILROAD AID—, Total debt Feb. 1, '99, Sinking fund assets, Net debt Feb. 1, 1899, Total valuation 1898, Assessment about 1/2 actual value, State & co. tax (per \$1,000), '97, '98, '99, Population 1890 was, Population in 1899 (est.)

HOWARD COUNTY.—CHRIS. APPEL, Treas.

County seat is Saint Paul.

Table with columns: LOANS—, When Due., Total debt Feb. 1, '99, Sinking fund assets, Net debt Feb. 1, 1899, Total valuation 1898, Assessment about 1/2 actual value, State & co. tax (per \$1,000), '97, '98, '99, Population 1890 was, Population in 1899 (est.)

JEFFERSON CO.—E. L. CLINE, Clerk.

The county seat of this county is Fairbury.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, pers. & RR., Total valuation 1898, Assessment about 1/2 actual value, State & co. tax (per \$1,000), '97, '98, '99, Population 1890 was, Population in 1899 (est.)

KEARNEY.—This city is in Buffalo County.

Table with columns: LOANS—, When Due., Bonded debt Jan. 1, '98, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1898, Tax valuation, real., Tax valuation, personal, Total valuation, 1897, Assessment is 1/2 actual value, Total tax (per \$1,000), '98, '99, Population in 1890 was, Population in 1897 (est.)

INTEREST on the school bonds is payable at the office of the County Treasurer or by Kountze Bros., New York; on all other bonds at the City Treasurer's office.

LANCASTER CO.—The county seat is Lincoln.

Table with columns: LOANS—, When Due., Total valuation 1898, Tax valuation, real., Tax valuation, pers. & RR., Total valuation 1898, Assessment 1/2 of actual value, State tax (per \$1,000) '98, County tax (per \$1,000) '97, Population 1890 was, Population in 1895 (est.)

INTEREST is payable at County Treasury.

LINCOLN.—{ FRANK A. GRAHAM, Mayor. } { M. I. AITKEN, Treasurer. }

Lincoln is the county seat of Lancaster County.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, CHL. R. I. & PAC. RR.—, DISTRICT PAVING BONDS—, FR. ELK. & MO. VAL. RR.—, FUNDING BONDS—, WATER BONDS—, SCHOOL BONDS—, 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 part of the city debt, \$350,000; floating debt about \$20,000. In 1892 the total debt was \$1,535,000. School debt on same date was \$75,000.

TOTAL ASSESSED VALUATION in 1898 was \$5,017,977; total tax rate (per \$1,000) \$75.30. Assessment at one-tenth actual value.

POPULATION.—In 1890, 55,491; in 1880, 13,003; in 1898 (est.), 60,000.

EXPLANATORY OF BONDS.—Many of the bonds are subject to call before maturity, certain of these being indicated in the table above. All are exempt from taxation.

NEBRASKA CITY.—{ O. H. NELSON, Mayor. } { I. N. PHIFER, Treas. }

County seat of Otoe County.

Table with columns: LOANS—, When Due., NEB. CITY SCHOOL DISTRICT—, FUNDING BONDS—, REFUNDING BONDS—, INTEREST is payable at County Treasury.

INTEREST is payable in New York at Kountze Brothers.

The total debt given above does not include School District bonds.

NORFOLK.—{ ALEX. BEAR, Mayor. } { J. C. STILL, City Clerk. }

This city is in Madison County.

Table with columns: LOANS—, When Due., FIRE DEPARTMENT—, FUNDING BONDS—, SEWER BONDS—, REFUND'G WATER BONDS—, Total debt March 1, 1899, Tax valuation, real., Tax valuation, personal, Total valuation 1896, Total valuation 1898, Assessment about 7/8 actual value, Tax rate (per \$1,000), 1896, Population in 1890 was, Population in 1899 (est.)

OMAHA.—A. G. EDWARDS, Treasurer.

Omaha is situated in Douglas County.

Table with columns: LOANS—, When Due., *CITY HALL BONDS—, *FIRE ENGINE—, PAVING BONDS—, *LIBRARY BONDS—, *PARK BONDS—, RENEWAL—, SEWER BONDS—, SPECIAL ASSESSMENT BONDS—, RENEWAL BONDS—

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.

In addition to the above the assessment bonds bearing 4, 4 1/2, 5 and 6 per cent interest and maturing part yearly (payable by special assessment) on January 1, 1899, amounted to \$1,477,950.

*DEBT LIMITATION.—The city debt is limited by law to \$2,500,000. The city hall bonds, fire engine bonds, library bonds, park bonds and special assessment bonds are excluded from this limitation.

ASSESSED VALUATION.—The city's assessed valuation, "about 2/3 cash value," and tax rate have been as follows:

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

POPULATION.—In 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

OMAHA SCHOOL DISTRICT.—J. M. Gillan, Sec. Bd. of Ed

The district includes all of the city of Omaha.

Table with columns: LOANS—, When Due., Bonded debt Mar. 1, 99, Floating debt Jan. 1, '99, Value of school prop'ty, For assessed valuation and population see statement City of Omaha

A sinking fund is provided for payment of bonds at maturity.

OTOE COUNTY.—H. R. CHRISTIE, Co. Clerk.

County seat is Nebraska City.

Table with columns: LOANS—, When Due., FUNDING BONDS—, REFUNDING BONDS—, SINKING FUND BONDS—, INTEREST is payable at the office of the County Treasurer.

TAX FREE—All the county's bonds are exempt from taxation.

PAWNEE CITY.—C. E. PIERCE, City Clerk.

This village is in Pawnee County.

Table with columns: LOANS—, When Due., ELECTRIC LIGHT BONDS—, WATER WORKS—, Total valuation 1898, Assessment about 1-5 actual value, Tax rate (per \$1,000) 1898, P WNEE CITY PRECINCT—, Railroad loan—, Population of village 1890, Population in 1899 (est.)

PLATTE COUNTY.—G. W. PHILLIPS, Clerk.

County seat is Columbus.

Table with columns: LOANS—, When Due., Net debt Jan. 1, 1899, Tax valuation 1898, State & Co. tax (per \$1,000) '98, Population 1890 was, Population in 1899 (est.)

INTEREST payable at County Treasury.

PLATTSMOUTH.—{ F. M. RICHEY, Mayor. } { B. C. KERR, City Clerk. }

This city is the county seat of Cass County.

LOANS—When Due. OMAHA SOUTHERN RR.— 6s, May, \$40,000. May 1, 1910 subject to call after May 1, 1905

BONDED DEBT Feb. 15, 1898, was \$199,000; floating debt, \$10,000; total debt, \$209,000.

RICHARDSON CO.—County seat is Falls City. Bonded debt (last returns) \$90,000 County has no floating debt.

SAUNDERS CO.—County seat is Wahoo. LOANS—When Due. RAILROAD BONDS— 4 1/2s, J&J, \$100,000. Jan. 1, 1907

SEWARD.—{ G. A. MERRIAM, Mayor. L. F. SCHULTZ, Treasurer. This city is the county seat of Seward County.

SEWARD CO.—D. D. REMINGTON, Treasurer. County seat is Seward. LOANS—When Due. RAILROAD-AID BONDS— 4 1/2s, J&J, \$90,000. May 15, 1904

SHERMAN CO.—FRANK BADURA, Treasurer. County seat is Loup City. LOANS—When Due. RAILROAD BONDS— 6s, \$38,000. Sept. 1, 1906

SOUTH OMAHA.—{ T. H. ENSOR, Mayor. F. A. BROADWELL, Treasurer. This city is in Douglas County.

INTEREST is payable by Kountze Bros., New York. TOTAL BONDED DEBT on September 1, 1898, was \$307,000;

ASSESSSED VALUATION in 1898 was \$1,733,000; city tax rate (per \$1,000) 1898, \$56; total tax (per \$1,000) 1896, \$88.625.

SUPERIOR.—This city is in Nuckolls County. RAILROAD AID— 7s, \$13,000. July 1, 1907

TECUMSEH.—C. E. SMITH, Clerk. This city is the county seat of Johnson Co. LOANS—When Due. CITY HALL AND EL'CTRIC LIGHT— 6s, \$9,400. Jan. 1, 1910

WASHINGTON CO.—W. GAULDRIE, Clerk. County seat is Blair. LOANS—When Due. COURT HOUSE— 6s, J&J, \$35,000. July 1, '07 & '09

YORK.—{ B. KING, Mayor. I. A. BAKER, Clerk. This is the county seat of York County. LOANS—When Due. CITY HALL BONDS— 6s, F&A, \$7,000. Jan. 1, 1909

YORK COUNTY.—County seat is York. LOANS—When Due. REFUNDING BONDS— 6s, F&A, \$39,000. Aug. 1, 1905

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 statements.

Table with 5 columns: Name, Total debt, Assessed valuation, Tax rate, Population '90. Rows include Wayne, Wayne Co. and Wayne County.

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

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.

Table showing interest and principal payments for various years and purposes like 'Funding, 1888'.

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:

Table with columns: Years, Total Equalized Valuation, State Tax, Years, Valuation, State Tax.

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.

Debts, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided.

Other debts. No debt shall be contracted by the State except as here-in provided, unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the State at some general election; and if such proposed law shall be ratified by a majority of all

the votes cast at such general election, then it shall be the duty of the Legislature next after such election to enact such law and create such debt, subject to all the provisions and restrictions provided in the preceding section of this article.

Borrow money. The State may borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

Internal improvements. The State shall never be a party in carrying on any works of internal improvement.

MUNICIPAL indebtedness is not restricted by the Constitution at all. The only provision for the regulation of such matters contained in that instrument is the following, requiring the Legislature to make general laws and restricting the power to make debt in the case of cities, towns and villages.

Cities. Provision shall be made by general law for the organization of cities, towns and villages; and their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, shall be so restricted as to prevent the abuse of such power.

Under the foregoing the legislation of Kansas has become so extensive that our limited space here does not admit of even a brief digest. The reader will, however, find the ground very fully covered in a series of articles which were published in the CHRONICLE, Vol. 53, pages 854 and 942, and Vol. 54, pages 42 and 128.

POPULATION OF STATE.—The population of Kansas has been as follows in the years named. Population in 1898 est. at 1,389,777.

Table with 2 columns: Year and Population. 1890: 1,427,096; 1870: 364,399; 1880: 996,096; 1860: 107,206.

The proportion of the colored population was 4.33 per cent in 1880 and 3.59 per cent in 1890. In number blacks were 627 in 1860; 17,108 in 1870; 43,107 in 1880, and 51,251 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KANSAS.

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

The National Bank of the Republic of New York City has been appointed fiscal agent for the State of Kansas, and all bonds or coupons of minor civil divisions of the State, which by their terms are payable in New York, will be paid at the above-named bank.

ABILENE.— { GIDEON FOLK, Mayor. { C. C. WYANDT, City Clerk.

Abilene is in Dickinson County. Bonds all optional.

Table with columns: Loans, Refunding Bonds, When Due, Bonded debt, Total tax valuation '98, Assessment, Tax rate, Population 1895, Population 1899.

INTEREST on all bonds is payable at the State treasury. All bonds are owned by the State school fund.

ALLEN COUNTY.—C. A. FRANK, Clerk.

Table with columns: Loans, Refunding RR. Aid Bonds, When Due, Assessment about 1/2 actual value, State & Co. tax (p.M.) '98, Population 1890, Population 1898.

INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—J. W. SHIELDS, Treas.

Table with columns: Loans, When Due, Assessment about 1/2 actual value, State & Co. tax (p.M.) '98, Population 1890, Population 1898.

INTEREST is payable at the State Fiscal Agency, New York.

ANTHONY CITY.— { JOHN D. BROWN, Mayor. { J. P. HORTON, City Clerk.

Table with columns: Loans, When Due, Bonded debt, Floating debt, Total debt, Assessed valuation, Total tax, Population 1896, Population 1890, Population 1880.

TAX FREE.—All above bonds are exempt from taxation in Kansas.

ARGENTINE.— { C. W. MARSTON, Mayor. { J. C. LONG, Clerk.

Table with columns: Loans, When Due, SPECIAL IMPROVEMENT BONDS, Board of Education Bonds, City Hall and Viaduct, Funding Bonds, Refunding Bonds.

INTEREST is payable at the Kansas Fiscal Agency, New York City.

ARKANSAS CITY.— { J. W. SPARKS, Mayor. { C. D. RUSHMORE, City Clerk.

Arkansas City is situated in Cowley County. In addition to the bonds below there is also a mortgage of \$150,000 against the city water works, which is not included in the total debt. The works are now in the hands of a receiver.

Table with columns: Loans, When Due, RAILROAD AID (CON.), Refunding Bonds, Sewer Bonds, Water Bonds.

PAR VALUE OF BONDS.—The bonds are all for \$1,000, except the RR. Aid 6s due in 1916, the water 6s due 1901 and the funding bonds due 1906, which are for \$500.

INTEREST is payable at the City Treasurer's office or at the Kansas Fiscal Agency, New York.

TOTAL DEBT.—Bonded debt on July 1, 1898, was \$106,700; on Jan. 1, 1898, the bonded debt was \$107,500; sinking fund, \$4,528. The city has no floating debt. This total does not include school bonds, which amounted on Jan. 1, 1898, to \$100,000, the internal improvement bonds, amounting to \$26,757, the mortgage on water works, or \$8,000 of sewer bonds payable by special tax on property adjoining.

ASSESSED VALUATION in 1897 of real estate was \$514,157; personal property, \$220,600; total, \$734,757; total tax per \$1,000 is \$67.75. In 1893 the total valuation was \$1,131,086. Real estate is assessed at about 1/5 and personal property at about 1/3 of actual value.

POPULATION in 1890 was 8,347; in 1880 was 1,012; in 1895 it was 6,904.

ATCHISON.— { W. T. F. DONALD, Mayor. { A. C. TRUEBLOOD, City Clerk.

Table with columns: Loans, When Due, Board of Education Bonds, Building Loans, Refunding Bonds.

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 is about 1/4 of the actual value) of real estate was \$1,456,690; personal 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, \$4.70; county tax, \$21.20; city tax, \$25.00, and school tax, \$14.50; total, \$65.40; the total tax rate (per \$1,000) for 1898 was \$70.50.

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.

Table with columns: Loans, When Due, Tax valuation R.R.s, Total valuation 1898, Assessment about 1/4 actual value, State tax, County tax, Population 1890, Population 1880, Population 1899.

INTEREST is payable at the Kansas State Fiscal Agency, N. Y. City

BARBER COUNTY.—County seat is Medicine Lodge.

Table with columns: Loans, When Due, Interest is payable in New York, Bonded debt, Total valuation 1898, Assessment is 1/2 actual value, State tax, County tax, Average school tax, Population 1895, Population 1890, Population 1898.

BOURBON CO.—CHAS. LOVE, Treasurer.

Table with columns: Loans, When Due, Tax valuation, per. & RR., Total valuation 1897, Total valuation 1898, Assessment is 35 p.c. actual value, State & Co. tax, Population 1895, Population 1890, Population 1898.

INTEREST is payable in New York at the Kan. State Fiscal Agency

BROWN COUNTY.—D. P. LESLIE, Clerk.

Table with columns: Loans, When Due, Tax valuation, real., Tax valuation, personal., Total valuation 1898, State & Co. tax, Population 1890, Population 1898.

INTEREST is payable at the Nat. Bank of Republic, New York City.

CHANUTE.— { R. C. RAWLINGS, Mayor. { P. HUNT, City Clerk.

Table with columns: Loans, When Due, Tax valuation, personal., Tax valuation, RR., Total valuation 1898, Assessment about 1/2 actual value, Total tax, Population 1895, Population 1890, Population 1899.

INTEREST is payable at the Kansas Fiscal Agency, New York City.

CHAUTAQUA CO.—T. L. HARGROVE, Clk.

County seat is Sedan. The County Commissioners have entered into an agreement looking to the refunding of the \$140,000 6 per cent railroad-aid bonds now outstanding.

LOANS—	When Due.	Tax valuation, personal.
RAILROAD BONDS—		\$274,630
6s, Jan., \$140,000.....	Jan. 1, 1917	Tax valuation, rail'rds. 436,463
Interest payable at New York.		Total valuation 1896...1,995,009
Bonded debt July 1, '98..		Total valuation 1898...2,129,027
Floating debt.....		Assessment is 2 ₅ actual value.
Total debt July 1, 1898..		Total tax (per \$1,000) '97.\$45'884
Sinking fund.....		Population 1890 was.....12,297
Tax valuation, real.....		Population 1895 was.....10,208
		Population 1898 was.....11,167

CHETOPA.—CARL J. SIMONS, Clerk.

This city is in Labette County.

LOANS—	When Due.	Assessment about 1 ₃ actual value.
RAILROAD BONDS—		Tax rate (per \$1,000) '98...\$80'25
5s,	Jan. 1, 1917	Population in 1890 was.... 2,265
Total debt Feb. 13, 1899..		Population in 1899 (est.)... 3,000
Assessed valuation 1898.		

INTEREST payable at the Kansas Fiscal Agency in New York City.

CLARK COUNTY.—W. C. DUGAN, Treasurer.

County seat is Ashland.

LOANS—	When Due.	Bonded debt Jan. 1, '99.
COURT HOUSE—		\$158,300
6s, M&S, \$10,000....	Mar. 1, 1908	Sinking fund..... 2,259
JAIL BONDS—		Net debt Jan. 1, 1899 . 155,040
6s,	Feb. 21, 1910	Tax valuation, real..... 537,422
RAILROAD AID—		Tax valuation, personal 363,252
6s, A&O, \$121,300....	Apr. 10, 1919	Total valuation 1898... 900,674
REFUNDING—		State & Co. tax (per M.) '98.\$7'10
6s, F&A, \$25,000....	Feb. 21, 1907	School tax (per \$1,000).. \$20'00
(\$5,000 every 2 y'rs) to	Feb. 21, '15	Population 1890 was.....2,357
		Population 1898 was.....1,656

CLAY CENTRE.—{ P. M. CONRAD, Mayor.
WALTER PUCKEY, Clerk.

This place is in Clay County.

LOANS—	When due.	Tax valuation, real
C. R. L. & P. RAILWAY BONDS—		\$250,901
6s, J&D, \$17,000....	Dec. 15, 1907	Tax valuation, personal. 90,922
WATER BONDS—		Tax valuation, railroad. 29,103
6s, M&S, \$35,000....	Mar. 20, 1913	Total valuation 1898... 370,926
Total debt Feb. 1, 1899..		Population in 1890 was.....2,802
		Population in 1898 was.....3,483

CLAY COUNTY.—J. G. COWELL, Co. Clerk.

County seat is Clay Centre.

LOANS—	When Due.	Total debt Feb. 6, 1899..
BRIDGE BONDS:		\$184,000
7s, J&J, \$10,000....	Aug. 4, 1905	Sinking fund..... 7,000
6s, J&J, 15,000....	Jan. 1, 1906	Net debt Feb. 6, 1899... 177,000
5s, J&J, 9,000....	Dec. 1, 1907	Tax valuation, real.....2,041,049
FUNDING BONDS—		Tax valuation, per. & RR.1,006,074
6s, J&J, \$42,000....	July 6, 1911	Total valuation 1898...3,047,123
RAILROAD AID BONDS—		Assessment is 1 ₄ actual value.
7s, J&J, \$13,000....	Jan. 16, 1902	State & Co. tax (per M.) '98.\$23'75
REFUNDING RR. BONDS—		Population in 1890 was.....16,164
5s, J&D, \$95,000.....		Population in 1899 (est.)....16,300

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 ..
COURT HOUSE—		\$111,500
5s, J&J, \$26,500....	Jan. 1, 1908	Sinking fund..... 2,500
Subject to call.		Net debt Feb. 1, 1899... 109,000
FUNDING—		Tax valuation, real.....2,496,475
6s, J&J, \$2,500.....	July 1, 1899	Tax valuation, per. & RR.1,206,649
6s, J&J, 2,500.....	July 1, 1903	Total valuation 1898...3,703,124
6s, J&J, 5,000.....	July 1, 1906	Assessment is 1 ₂ actual value.
POOR HOUSE—		State and County tax (per \$1,000).....\$10'65
6s, J&J, \$5,000.....	July 1, 1901	Population in 1890 was.....19,295
RR. AID—		Population in 1898 was.....17,155
6s, Jan., \$70,000.....	Jan. 1, 1908	

INTEREST on the court house bonds is payable at Topeka; on the funding bonds at New York and Topeka; on others at New York.

COFFEY CO.—C. WILSON, Treasurer.

County seat is Burlington.

LOANS—	When due.	Net debt Feb. 1, 1899 ..
BRIDGE BONDS:		\$86,000
6s, Aug., \$10,000....	Aug. 15, 1901	Tax valuation 1898...3,472,181
RR. AID BONDS:		Assessment is 1 ₂ actual value.
7s, Mar., \$86,000....	Mar. 31, 1907	State & Co. tax (per M.) '98. \$10'80
Total debt Feb. 1, 1899..		Population 1890 was.....15,856
Sinking fund.....		Population 1880 was.....11,438
		Population 1899 was.....15,800

COFFEYVILLE.—{ JNO. M. WALKER, Deputy City Clk.
JOHN F. CLOSSEN, Treasurer.

This city is in Montgomery County.

LOANS—	When Due.	Floating debt.....
ELECTRIC-LIGHT BONDS—		\$13,576
6s,	1908	Total debt Jan. 15, 1898...10',812
Road bonds.....		Sinking fund assets..... 1,901
Improvement bonds.....		Net debt Jan. 15, 1898... 98,911
Funding bonds.....		Total valuation 1897.....373,508
Railroad aid bonds.....		Assessment about 1 ₅ actual value.
Water-works bonds.....		Population in 1890 was.....2,282
Sewer bonds.....		Population in 1898 (est.)...6,000
Bonded debt Jan. 15, 1898.		

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 through the negligence of State officials, and the county expects to have the State assume the debt, this having been recommended by the Court. County seat is Coldwater.

LOANS—	When Due.	Bonded debt Jan. 1, '99.
FUNDING BONDS -		\$166,000
6s, J&J, \$30,000....	Jan. 1, 1912	Floating debt..... 1,000
JAIL BONDS—		Total debt Jan. 1, '99. . 167,000
6s, J&J, \$3,000.....	Sept. 1, 1919	Tax valuation 1898..... 542,698
REFUNDING BONDS—		State & Co. tax (per M.) '98.\$35'00
6s, J&J, \$133,000....	July 1, 1920	Population in 1890 was.....2,549
		Population in 1899.....1,400

Real estate is assessed at about its actual value.

INTEREST is payable at the Kansas Fiscal Agency, New York.

CONCORDIA.—This city is in Cloud County.

Water bonds, 5s.....	\$45,000	Tax rate (per 1,000) 1898..	\$50'25
Funding bonds, 6s.....	13,500	Population in 1890 was.....	3,184
Total debt Jan. 1, 1899..	58,500	Population 1896 about.....	3,000
Total valuation 1898	414,605		

COWLEY CO.—{ S. J. NEER, County Clerk.
F. H. CONKRIGHT, Treasurer.

County seat is Winfield.

LOANS—	When Due.	Total debt Jan., 1899....
K. C. L. & So. K. RR.—		\$348,500
7s,	Jan. 1, 1910	Tax valuation, real..... 3,101,699
REFUNDING BONDS—		Tax valuation, personal 2,259,580
5s,	June 30, 1920	Total valuation, 1898...5,361,279
Subject to call after June 30, 1900		Total tax (per \$1,000) '98. \$20'50
4 ¹ / ₂ s,	Feb. 2, 1928	Assess. real 1 ₅ per. 1 ₃ act'val value.
Subject to call after Feb. 2, 1913.		Population 1890 was.....34,478
4 ¹ / ₂ s,	Aug. 1, 1926	Population 1898 was.....30,040
Subject to call after Aug. 1, 1899.		

DICKINSON CO.—G. D. KEEFFER, Co. Clerk.

County seat is Abilene.

LOANS—	When Due.	County has no floating debt.
REFUNDING BONDS—		Tax valuation 1898...\$4,617,407
5s, J&J, \$276,000....	Jan. 1, 1928	State & co. tax (per \$1,000) \$19'00
Interest payable in New York.		Population 1890 was.....22,273
Bonded debt July 1, '98		Population 1898 was.....21,282

Real estate is assessed at one-fourth of its actual value; personal property one-third.

DODGE CITY.—{ JOHN J. SUMMERSBY, Mayor.
S. GALLAGHER, Clerk.

This city is in Ford County.

Bonded debt Jan. 1, 1898.	\$53,500	Total valuation 1897....	\$319,925
Floating debt.....	56,500	Population in 1890 was.....	1,857
Total debt Jan. 1, 1898....	110,000	Population in 1897 was.....	3,687

DONIPHAN CO.—A. R. GRAVES, Treas'r.

County seat is Troy.

LOANS—	When Due.	Tax valuation 1898....
RAILROAD AID BONDS:		\$3,474,891
6s, J&J, \$20,500.....	July 1, 1909	Assessment abt. 3-10 actual value.
5s, J&J, 471,000.....	July 1, 1922	State & Co. tax (per M.) '98\$14'00
Subject to call.		Population 1890 was.... 13,535
Bonded debt Jan. 1, '99.		Population 1895 was.... 13,995
		Population 1898 was.... 15,664

INTEREST on the 6 per cent bonds is payable at Troy, Kans., and on the 5 per cent bonds at New York City.

DOUGLAS CO.—County seat is Lawrence.

LOANS—	When Due.	Sinking fund.....
RAILROAD AID BONDS:		\$138,000
6s, J&J, \$34,200....	July, 1909	Net debt Jan. 1, 1899.... 334,300
6s, J&J, 142,700....	July 1, 1899	Total valuation 1898...4,663,515
6s, J&J, 295,400....	June 1, 1902	Assessment is 1 ₄ actual value.
Interest is payable in New York.		State & Co. tax (per M.) '98.\$23'90
Total debt Jan. 1, 1899. \$472,300		Population 1890 was.....23,961
		Population 1898 was.....25,249

EDWARDS CO.—A. F. ADERHOLD, Clerk.

County seat is Kinsley.

LOANS—	When Due.	RR. AID—C. K. & W. RR.
BRIDGE BONDS—		6s, A&O, \$33,000....
7s,	July 5, 1901	Aug. 1, 1916
7s,	Jan. 1, 1900	6s, F&A, 55,000....
(\$1,000 due yearly) to Jan. 1, 1906		Feb. 1, 1921
COURT HOUSE AND JAIL—		Bonded debt July 1, '98. \$140,000
7s,	Oct. 10, 1905	Tax valuation, 1898...1,475,384
REFUNDING BONDS—		Assessment is 1 ₂ actual value.
6s,	July 1, 1908	Total tax (per \$1,000) '97...\$38'00
6s,	July 1, 1918	Population 1890 was.....3,600
		Population 1880 was.....2,409
		Population 1893 was.....3,134

ELLSWORTH.—{ A. PATTERSON, Mayor.
L. H. SEAVER.

County seat of Ellsworth County. \$25,000 of court-house bonds due in 1900 have been declared illegal by the United States Circuit Court, and a cash compromise accepted by holders.

LOANS—	When due.	WATER WORKS:
G. A. R. GROUND:		7s, Jan., \$47,000....
6s,	Feb. 16, 1919	1905 & 1908
RR. AID BONDS:		Bonded debt July, 1898..
6s, J&D, \$15,000....	Dec. 30, 1917	\$104,000
REFUNDING BONDS.		Tax valuation 1898.....207,403
6s,	July 1, 1907	Assess't about 1 ₂ to 1 ₂ actual value.
SEWER BONDS:		Total tax (per \$1,000) '98...\$69'00
6s, A&O, \$3,000....	Oct. 1, 1900	Population 1890 was.....1,600
		Population 1895 was.....1,415
		Population in 1898 (est.)....1,344

EMPORIA CITY.—H. B. THOMAS, City Clerk.

County seat of Lyon County.

LOANS—	When Due.	Bonded debt Jan. 1, '99..
FUNDING—		\$275,800
5s, Mar., \$5,800.....	March, 1904	Floating debt..... 13,500
5s, July, 15,000.....	July 1, 1910	Total debt Jan. 1, 1899.. 289,300
REFUNDING—		Tax valuation 1898.....2,142,013
5s, Feb., \$43,000....	Feb. 1, 1928	Assessment is 1 ₄ actual value.
WATER WORKS—		Total tax (per \$1,000) \$42'50
7s, Dec., \$50,000....	Dec. 31, 1899	Population in 1890 was.....7,551
5s, Nov., 162,000....	Nov. 17, 1906	Population in 1880 was.....4,631
		Population in 1898 (est.)...10,000

INTEREST on the water-works bonds and on the funding bonds due in 1910 is payable in New York; and on the funding bonds due in 1904 and on the refunding bonds at Topeka, Kans.

FORD COUNTY.—R. S. CRANE, Clerk.

County seat is Dodge City. The bridge bonds included in the following statement were issued originally by various townships, but have been assumed by the county.

LOANS—	When Due.	Int. payable at Fiscal Agency, N. Y.
A. K. & C. RR.—		Ronded debt Feb. 7, 1899.
6s, J&J, \$93,000....	Jan. 1, 1908	\$159,900
BRIDGE BONDS—		Floating debt..... 40,000
7s, J&J, 5,000....	Jan. 1, 1906	Total debt Feb. 7, 1899.. 199,900
6s, J&J, 8,900....	Jan. 1, 1908	Tax val'n, real & RR's...1,415,117
FUNDING BONDS—		Tax valuation, personal. 647,669
6s, J&J, \$20,000....	May 15, 1901	Total valuation 1898...2,062,786
REFUNDING—		Assessment about 1 ₂ actual value.
6s, J&J, \$4,000....	July 1, 1911	State & Co. tax (per M) '98.\$24'50
6s, J&J, 29,000....	July 1, 1918	Population in 1890 was.....5,308
		Population in 1899 was.....4,600

FORT SCOTT.—

Fort Scott is the county seat of Bourbon County.

Table with columns: LOANS—, REFUNDING (MCADAM)—, TERMINAL FACILITY—, BOARD OF EDUCATION BONDS—, RAILROAD AID—

INTEREST on city bonds is payable in New York.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1898, was \$234,800; sinking fund assets, \$41,215; net debt, \$193,584.

ASSESSED VALUATION—In 1896 the assessed valuation was \$1,930,353; in 1890 the total assessed valuation was \$2,301,000; tax rate (per \$1,000), \$34.23 1/2, this including State tax, \$4.28 1/2; county tax, \$10; city tax proper, \$20. Real estate is assessed at "about one-fourth its actual value."

POPULATION—The population in 1890 was 11,946; in 1880 it was 5,372. In 1897 it was estimated at 12,040.

FRANKLIN CO.—J. K. BAILEY, County Clerk.

County seat is Ottawa.

Table with columns: LOANS—, K. C. & S. FE RY.—, REFUNDING RR. AID BONDS—, Bonded debt July 1, '98, Tax valuation 1898, Assessment about 1/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1898 was

GARDEN CITY.— E. DAVIS, Mayor. J. F. CROCKER, Clerk.

County seat of Finney County.

Table with columns: LOANS—, Sewer ext. 6s, \$4,100, Dec. 1, 1902, Water, 6s, 49,100, Mar. 1, 1902, Bonded debt Feb. 1, 1899, \$55,100, Floating debt, 6,151, Total debt Feb. 1, 1899, \$61,251, Tax valuation 1898, 244,721, Assessment about 1/2 actual value, Total tax (per \$1,000) '98, \$40.20, Population 1896, 1,650

GEARY CO.—W. B. SPURLOCK, County Clerk.

County seat is Junction City.

Table with columns: LOANS—, BRIDGE BONDS—, RAILROAD AID BONDS—, Sinking fund, Net debt Jan. 1, 1899, Tax valuation, real & RR, Total valuation 1898, Assessment about 1/3 actual value, State & Co. tax (per M.), '98, Population in 1890 was, Population in 1897 was

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

GRAHAM COUNTY —R. B. GARNETT, Clerk.

County seat is Hill City.

Table with columns: LOANS—, REFUNDING BONDS—, Tax valuation, personal, Total valuation, 1898, Assessment about 1/2 actual value, State & Co. tax (p. \$1,000), Population in 1890 was, Population in 1895 was, Population in 1898 was

GRANT COUNTY.—C. D. HICKOK, Clerk.

County seat is Ulysses.

Table with columns: LOANS—, FUNDING—, Bonded debt July 1, 1898, Floating debt, Total debt July 1, 1898, Past due coupons (add'tl), Tax valuation 1898, Assessment is 3/4 actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1898 was

INTEREST on the bonds due in 1919 is payable at the Kansas Fiscal Agency; on all others at New York.

GRAY COUNTY.—C. A. TABB, County Clerk.

County seat is Cimarron.

Table with columns: LOANS—, REFUNDING—, Floating debt, Total debt July 1, 1898, Tax valuation 1898, Assessment is 1/4 actual value, State tax (per \$1,000) 1898, County tax (per \$1,000) '98, Population in 1890 was, Population in 1898 was

GREENWOOD CO.—PERRY CLEMANS, Clerk.

County seat is Eureka.

Table with columns: LOANS—, REFUNDING BONDS—, Tax valuation 1898, Assessment about 1/4 actual value, State & co. tax p. \$1,000 '98, Population in 1890 was, Population in 1899 was

HAMILTON CO.—N. J. SAWYER, Treasurer.

County seat is Syracuse. Some of the bonds mentioned below are the subject of litigation.

Table with columns: LOANS—, FUNDING AND REFUNDING—, Bonded debt July 1, 1898, Total debt, Total valuation 1898, Assessment about 1/4 actual value, State tax (per \$1,000) '97, County tax (per \$1,000) '98, Population in 1890 was, Population in 1898 was

INTEREST is payable at the Kansas Fiscal Agency, New York.

HARPER CITY.— DR. W. G. MUIR, Mayor. H. G. PERT, Treasurer.

This city is in Harper County.

Table with columns: LOANS—, REFUNDING BONDS—, Total debt July 1, 1898, Tax valuation 1897, Assessment about 1/3 actual value, Total tax (per \$1,000), Population in 1898 (est.), Population in 1890 was, Floating debt

HARPER CO.—W. W. TAYLOR, Clerk.

County seat is Anthony.

Table with columns: LOANS—, REFUNDING BONDS—, Interest payable in New York, Tax valuation 1898, State & Co. tax (per M) '98, Population in 1895 was, Population in 1898 was, Sinking fund

HASKELL COUNTY.—S. E. CAVE, Co. Cl'k.

County seat is Santa Fe.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, Floating debt, Total debt Feb. 1, 1899, Tax valuation 1898, Tax valuation is 2/3 of actual value, State & Co. tax (per M.) '98, Population 1890 was, Population 1895 was, Population 1898 was

INTEREST is payable at the Kansas Fiscal Agency, New York.

HODGEMAN CO.—S. S. KIEHL, Clerk.

County seat is Jetmore.

Table with columns: LOANS—, C. K. & N. RR.—, COURT HOUSE—, POOR FARM—, REFUNDING—, Total debt Jan. 1, 1899, Tax valuation 1898, State & Co. tax (per M.) '98, Population 1890 was, Population 1895 was, Population in 1899

HUTCHINSON.— J. P. HARSHA, Mayor. W. R. UNDERWOOD, City Clerk.

County seat of Reno County.

Table with columns: LOANS—, RAILROAD BONDS—, SEWER BONDS—, Total debt Jan. 1, 1899, Sewer debt (additional), Total valuation 1898, Assessment is 1/3 actual value, Total tax (per \$1,000) 1898, Population in 1890 was, Population 1899 (est.)

INDEPENDENCE.—J. B. UNDERHILL, Clerk.

This city is the county seat of Montgomery County.

Table with columns: CITY LOANS—, S. K. RR. BONDS—, V. V. I. & W. RR.—, Tax valuation, personal, Tax valuation, railroads, Total valuation 1896, Assessment about 1/4 actual value, Total tax (per \$1,000), Population 1890 was, Population 1896

INDEPENDENCE TOWNSHIP LOANS—

Table with columns: V. V. I. & W. RR.—, Assessment about 1/4 actual value, Total tax (per \$1,000), Population 1890 was, Population 1895 was

JACKSON COUNTY.—A. D. ABEL, Treasurer.

Holton is the county seat.

Table with columns: LOANS—, REFUNDING RR.—, KANSAS CENTRAL—, Net debt Jan. 1, 1899, Tax valuation 1898, Assessment about 1/3 actual value, State & Co. tax (per M.) '98, Population 1890 was, Population 1898 was

INTEREST on the 7 per cent bonds is payable in New York City; on the 6 per cent bonds both in New York City and Topeka, Kan.

JOHNSON COUNTY.—J. W. THOMAS, Clerk.

County seat is Olathe.

Table with columns: LOANS—, KAN. CITY & SANTA FE RR.—, REFUNDING BONDS—, Tax valuation, real, Tax valuation, per & RR, Total valuation 1898, Assessment is 1/5 to 2/3 actual value, State & Co. tax (per M.) '98, Population 1890 was, Population 1899 (est.)

INTEREST on the railroad bonds is payable at the State Fiscal Agency, Topeka, Kan.; on the refunding bonds at the New York Fiscal Agency.

JUNCTION CITY.— P. DAUGHERTY, Mayor. T. W. DORN, Clerk.

This city is in Geary County.

Table with columns: LOANS—, CITY BUILDING—, WATER WORKS—, Total debt Mar. 1, 1898, Water debt (included), Tax valuation 1897, Assessment 1/4 to 2/3 actual value, City tax (per \$1,000) '97, Total tax rate (per \$1,000), Population 1890 was, Population 1896 was

KANSAS CITY.—R. L. MARSHMAN, Mayor. GEO. E. YEAGER, City Clerk.

This city is in Wyandotte County. LOANS—When Due. INTERNAL IMPROVEMENT—Aug. 1, 1899... REFUNDING BONDS—Aug. 1, 1900...

TOTAL DEBT ETC.—The bonded debt on Sept. 1, 1898, was \$335,000; sinking fund, \$30,000; net debt, \$305,000. This does not include the internal improvement bonds...

ASSESSED VALUATION as equalized by the State Board for 1898 was \$9,050,776; total tax rate (per \$1,000) 1895, \$53. Property is assessed at one-third of its actual value.

POPULATION in 1890 was 38,316; in 1880 was 3,200. The population in 1895 was 40,676; in 1898 (est.), 46,028.

KINGMAN.—W. S. GROSVENOR, Mayor.

Kingman is in Kingman County. LOANS—When Due. CITY HALL, IMP., ETC.—Aug. 1, '98-'03... RAILROAD BONDS—July 1, 1904...

KINGMAN CO.—C. R. FURROW, Clerk.

County seat is Kingman. LOANS—When Due. D. M. & A. RR.—Feb. 2, 1916... FUNDING BONDS—Jan. 1, 1903... REFUNDING BONDS—Mar. 5, 1926...

KIOWA CO.—MARGARET KANE, Treasurer.

County seat is Greensburg. LOANS—When Due. C. K. & N. RR.—Oct. 1, 1917... COURT HOUSE—Feb. 4, 1902... FUNDING—Feb. 15, 1919...

LANE COUNTY.—T. O. FREEMAN, Co. Clerk.

County seat is Dighton. LOANS—When Due. REFUNDING BONDS—Jan. 1, 1918... Bonded debt July 1, 1898, \$124,500... Floating debt, 9,786...

LAWRENCE.—GEO. R. GOULD, Mayor. A. G. HANNOLD, City Clerk.

County seat of Douglas County—\$100,000 of bonds issued by this city in 1871 are now in litigation. LOANS—When Due. REFUNDING RAILROAD—July 1, 1909... BOARD OF EDUCATION—July 1, 1923...

ASSESSED VALUATION in 1896 of real estate was \$1,296,102 personal property, \$375,695; railroad \$91,550; total, \$1,763,347 total tax rate (per \$1,000), \$56.50.

POPULATION.—In 1890 it was 9,997; in 1880 it was 8,510; in 1870 it was 7,268. In 1895 it was 10,084; in 1897 it was 10,914.

LEAVENWORTH.—JOHN EDWARDS, Mayor.

Leavenworth is the county seat of Leavenworth County. LOANS—When Due. RIVERSIDE COAL CO. BONDS—Apr. 1, 1917... SERIES J AND O BONDS—July 1, 1899... BOARD OF EDUCATION BONDS—July 1, 1909...

OPTIONAL.—All bonds issued by the city are subject to call. INTEREST on the 30-year funding bonds, due in 1909; on the bonds of series J and O, and on the Board of Education bonds...

TOTAL DEBT SINKING FUNDS ETC.—The subjoined statement shows Leavenworth's debt on the first of April of each year.

Table with 4 columns: Year (1898, 1897, 1896, 1895), General bonded debt, Improvement bonds, Total city debt.

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Table with 4 columns: Year (1897-1890), Real, Assessed Valuation (Personal, Total), Tax Rate per \$1,000.

*Including railroads. The tax rate for 1896 as above includes State tax \$4.10; county tax, \$15.00; city tax \$14.70; school tax \$9.50; total \$43.30. POPULATION.—In 1890 was 19,768; in 1880 it was 16,546; in 1870 it was 17,873; in 1895 it was 20,822; in 1898 (est.), 21,536.

LEAVENWORTH CO.—J. W. NIEHAUS, Cl'k.

County seat is Leavenworth. LOANS—When Due. REFUNDING BONDS—July 1, 1899... Tax valuation, real, 7,082,910... Total valuation, 9,333,280...

LINCOLN CO.—J. W. McREYNOLDS, Treas.

County seat is Lincoln. LOANS—When Due. REFUNDING BONDS—Mar. 1, 1904... S. L. & W. RAILROAD—Oct. 1, 1916... Total debt July 1, 1898... \$140,500...

LINCOLN TOWNSHIP.—A. R. MOORE, Co. Clk.

The township is in Cloud County. LOANS—When Due. RAILROAD BONDS—Jan. 1, 1918... REFUNDING BONDS—Nov. 1, 1909... Total debt Feb. 1, 1899... \$49,000...

LYON COUNTY.—H. E. PEACH, Clerk.

County seat is Emporia. [The sale of \$192,000 refunding bonds on July 1 has been contracted for.] LOANS—When Due. REFUNDING BONDS—July 1, 1913... TAX FREE.—All bonds of this county are held by State school fund and are exempt from taxation.

LYONS.—This city is in Rice County. Formerly included in Atlanta Township; the city is responsible for part of township debt.

LOANS—When Due. FUNDING BONDS—1902... MIDLAND RR. BONDS—1907... REFUNDING BONDS—1909... WATER WORKS BONDS—1900 to 1907...

MANHATTAN TWP.—JOHN Q. HARDY, Trus. S. F. GOEHEEN, Treas.

This township is in Riley County. LOANS—When Due. REFUNDING BONDS—Feb. 1, 1910... SCHOOL BONDS—July 1, 1902... INTEREST on the bonds is payable in Kansas and in New York City.

MARION CO.—I. S. STIRLING, County Clerk.

County seat is Marion. LOANS—When Due. FUNDING BONDS—July 1, 1922... KANSAS & NEBRASKA RR.—May 1, 1902... REFUNDING BONDS—May 1, 1920...

MARSHALL CO.—JAS. MONTGOMERY, Clerk

County seat is Marysville. LOANS—When Due. REFUNDING RR. AID BONDS—July 1, 1926... Bonded debt Jan. 1, '99... \$50,000...

MEADE COUNTY.—E. F. RIEMAN, Clerk.

County seat is Meade. LOANS—When Due. RAILROAD BONDS—Mar. 15, 1908... REFUNDING—Jan. 1, 1917... Bonded debt July 1, 1898, \$168,000...

MEDICINE LODGE.—Medicine Lodge is in Barber Co.

LOANS—When Due. WATER WORKS BONDS—July 1, 1908-'09... Bonded debt July 1, 1898, \$50,000... Personal property is assessed on a basis of 40 per cent of actual value.

MIAMI COUNTY.—G. W. SEAVER, Treasurer.

Table with columns: LOANS—, When Due., Assessment is 1/3 actual value. St. & co. tax (per \$1,000) '97. \$20.00

MONTGOMERY CO.—County seat is Independence.

Table with columns: LOANS—, When Due., Tax val'u'n, per. & RR. \$1,370,718

MORRIS COUNTY.—F. T. BEHRING, Treas.

Table with columns: LOANS—, When Due., State & Co. tax p. \$1,000, '98. \$13.00

MORTON COUNTY.—ED. M. DEAN, Treas.

Table with columns: LOANS—, When Due., Floating debt \$6,452

NEODESHA.—A. L. HILL, Clerk.

Table with columns: LOANS—, When Due., Floating debt \$5,000

NESS COUNTY.—J. S. WAGNER, Clerk.

Table with columns: LOANS—, When Due., Total debt Feb. 6, 1899. \$122,000

NEWTON.—H. F. TOEYS, County Clerk.

Table with columns: LOANS—, Amt. Outstand'g., Bonded debt July 1, 1898 \$197,000

NORTON COUNTY.—Norton is the county seat.

Table with columns: LOANS—, When Due., Total valuation 1897. \$2,103,193

OSAGE COUNTY.—W. M. H. THOMAS, Co. C'k.

Table with columns: LOANS—, When Due., Tax valuation, real. \$2,427,801

OSBORNE CO.—F. A. DAWLEY, County Clerk.

Table with columns: LOANS—, When Due., Total debt July 1, 1898. \$53,500

OSWEGO.—

This city and township are in Labette County. The city is liable for 66 2/3 per cent of the amount of the township funding bonds described below.

Table with columns: LOANS—, When Due., Total city debt Jan. 1, '99. \$24,500

OTTAWA.—{ A. DOBSON, Mayor. W. K. BOLTWOOD, Clerk.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, Total debt July 1, '98. \$87,834

OTTAWA CO.—W. M. TRUITT, Clerk.

Table with columns: LOANS—, When Due., Ss. \$50,000 Oct. 1, 1909

PAOLA CITY.—JOHN W. TATHAM, Clerk.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, 1899. \$61,200

PARKER TWP.—O. T. ROENIG, Treasurer.

Table with columns: LOANS—, When Due., Tax valuat'n, pers'l (abt.) \$100,000

PARSONS.—{ C. K. LIMBACH, Mayor. G. W. HAWKS, Treasurer.

Table with columns: LOANS—, When Due., Total debt Feb. 1, 1898. \$100,000

PAWNEE CO.—G. W. LAWRENCE, Treasurer.

Table with columns: LOANS—, When Due., Sinking fund. \$3,000

PITTSBURG.—{ C. A. FISCHER, Mayor. ED. ANDERSON, City Clerk.

This city is in Crawford County. The private improvement bonds mentioned below are not strictly a city debt, certain districts only being liable for the payment of the yearly instalment.

Table with columns: LOANS—, When Due., SEWER BONDS—(Con.) \$2,750 July 15, '06

PRATT COUNTY.—

Table with columns: LOANS—, When Due., Ss. \$12,000 July 1, 1918

RENO COUNTY.—W. E. BURNS, Treasurer.

Table with columns: LOANS—, When Due., Bond. debt Feb. 1, 1899. \$362,000

RICE COUNTY.—R. B. SHUMWAY, Treasurer.

Table with columns for County seat (Lyons), Loans (When Due), and Tax valuation (real, personal, RR, 1898, 1899, 1900).

RILEY COUNTY.—C. M. BREESE, Co. Clerk.

Table with columns for County seat (Manhattan), Loans (When Due), and Tax valuation (1899, assessment, 1900, 1890, 1899 est., 1900).

ROOKS CO.—U. E. VAN DYKE, County Clerk.

Table with columns for County seat (Stockton), Loans (When Due), and Total debt (Feb. 1, 1899), Tax valuation (1898, assessment, 1900), and Population (1890, 1898).

RUSH COUNTY.—W. J. HAYES, County Clerk.

Table with columns for County seat (La Crosse), Loans (When Due), and Tax valuation (real, personal, railroads, 1898, 1900), Total tax (1900), and Population (1890, 1898).

ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.

Table with columns for Loans (When Due), Assessed valuation (real, personal, total), and Population (1890, 1898 est.).

SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.—H. B. BOGGS, Township Trustee.

Table with columns for Salamanca Township and the city of Columbus (Cherokee County), Loans (When Due), and Tax valuation (per. & RR, township, real, personal, city, 1897, 1890, 1897 twp., 1897 city).

SALINA.—JAMES T. HAYWARD, Mayor.

Table with columns for This city is the county seat of Saline County, Loans (When Due), and Tax valuation (personal, RR, city, 1897, 1890, 1897 twp., 1897 city).

SALINE COUNTY.—A. L. BROWN, Co. Clerk.

Table with columns for County seat (Salina), Loans (When Due), and Tax valuation (1898, 1899, 1900, 1890, 1898).

SCOTT COUNTY.—

Table with columns for County seat (Scott), Loans (When Due), and Tax valuation (1890, 1898, 1899, 1900, 1890, 1898).

SEDGWICK CO.—J. W. DENNY, Clerk.

Table with columns for County seat (Wichita), Loans (When Due), and Total debt (July 1, 1898), Tax valuation (real, personal, RR, 1897, 1898, 1899, 1900).

SEWARD COUNTY.—County seat is Liberal.

Table with columns for Loans (When Due), Floating debt, and Tax valuation (1898, 1899, 1900, 1890, 1898).

SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.

Table with columns for County seat (Topeka), Loans (When Due), and REFUNDING RR. BONDS (When Due), Total debt (July 1, 1898), Tax valuation (1898, 1900), and Population (1890, 1898).

STAFFORD CO.—{FRANK MAXON, Treasurer. GEO. R. SHAFER, County Clerk.

Table with columns for County seat (Saint John), Loans (When Due), and Total debt (Feb. 1, 1899), Tax valuation (1898, 1900), and Population (1890, 1898).

STANTON CO.—C. E. VAN MITER, Clerk.

Table with columns for County seat (Johnson), Loans (When Due), and Tax valuation (1898, 1900), Total tax (1900), and Population (1890, 1898).

STEVENS CO.—HERMAN CANN, Clerk.

Table with columns for County seat (Hugoton), Loans (When Due), and Total debt (Jan. 1, 1899), Total valuation (1894), Assessment (1890), State & Co. tax (1900), Average school tax (1890), and Population (1890, 1899 est.).

SUMNER COUNTY.—W. H. MADDY, Treas.

Table with columns for County seat (Wellington), Loans (When Due), and Total debt (Feb. 1, 1899), Sinking fund (20,000), Tax valuation (1898, 1900), Assessment (1890), State & Co. tax (1900), and Population (1890, 1898).

THOMAS COUNTY.—IKE W. CRUMLY, Clerk.

Table with columns for County seat (Colby), Loans (When Due), and Total debt (Feb. 1, 1899), Total valuation (1898), Assessment (1890), State & Co. tax (1900), and Population (1890, 1898).

TOPEKA.—{CHARLES A. FELLOWS, Mayor. S. S. McFADDEN, City Clerk.

Table with columns for This city is in Shawnee County, CITY LOANS (When Due), REFUNDING BONDS (When Due), and Total debt (Feb. 1, 1899), Sinking fund, Tax valuation (1898, 1900), Assessment (1890), State & Co. tax (1900), and Population (1890, 1898).

WABAUNSEE CO.—B. BUCHLI, Clerk.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895). Includes entries for Beloit, Mitchell Co., Blue Mound Township, Linn Co., Burrton Township, Harvey Co., Caldwell Township, Sumner Co., Center Township, Ness Co., Center Township, Norton Co., Center Township, Pratt Co., Center Township, Wilson Co., Centre Township, Jewell Co., Chase Co., Cherry Township and Cherryvale.

WASHINGTON CO.—AUGUST SOLLER, Co. Clk.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895). Includes entries for Montgomery Co., Cimarron, Gray Co., Clyde, Cloud Co., Coldwater T'p, Comanche Co., Conway Township, Sumner Co., Coolidge, Hamilton Co., Council Grove, Morris Co. (Township and City).

WELLINGTON.—S. N. BROWN, Mayor. A. B. CHEEVER, Clerk.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895). Includes entries for Crawford Township, Crawford Co., Decatur Co., Delaware T'p, Jefferson Co., El Dorado, Butler Co., El Dorado Township, Butler Co., Elk Township, Cloud Co., Ellis Co., Empire Township, Ellsworth Co., Erie Township, Neosho Co., Eureka Township, Greenwood Co., Finney Co., Franklin T'p, Jackson Co., Garnet, Anderson Co., Girard, Crawford Co., Goodland, Sherman Co., Grant Township, Neosho Co., Grant Township, Reno Co., Great Bend City, Barton Co., Great Bend Township, Barton Co., Greeley Co., Greenleaf, Washington Co., Greensburg, Kiowa Co., Guilford Township, Wilson Co., Haven Township, Reno Co., Herington, Dickinson Co., Hiawatha, Brown Co., Humboldt, Allen Co., Illinois Township, Sumner Co., Iola City, Allen Co., Iola Township, Allen Co., Jefferson Township, Jefferson Co., Junction Township, Osage Co., Kearny Co., Kinsley, Edwards Co., Kiowa Township, Barber Co., Le Roy Township, Coffey Co., Liberty Township, Linn Co., Lindsborg, McPherson Co., Logan Co., Longton Township, Elk Co., Louisburg T'p, Montgomery Co., McPherson, McPherson Co., McPherson T'p, McPherson Co., Manhattan, Riley Co., Maple Hill T'p, Wabaunsee Co., Marion, Marion Co., Marmaton Township, Allen Co., Medicine Lodge T'p, Barber Co., Mission Township, Neosho Co., Mitchell Co., Monroe Township, Anderson Co., Mound City, Linn Co., Mound City Township, Linn Co., Neodesha Township, Wilson Co., Neosho Falls, Woodson Co., Ness City, Ness Co., Newbury T'p, Wabaunsee Co., Norton, Norton Co., Olathe, Johnson Co., Osage, Osage Co., Osawatimie City & T p, Miami Co., Oskaloosa T'p, Jefferson Co., Ozark Township, Anderson Co., Phillipsburg, Phillips Co., Phillips Co., Pratt, Pratt Co., Quindaro T'p, Wyandotte Co., Rock Creek Township, Coffey Co., Rock Creek T'p, Nemaha Co., Scott Township, Scott Co., Seneca, Nemaha Co., Sherman Co., Smith Centre, Smith Co., Smoky Hill T'p, McPherson Co., South Haven T'p, Sumner Co., Sterling, Rice Co., Stockton, Rooks Co., Superior Township, Osage Co., Syracuse, Hamilton Co., Tonganoxie T'p, Leavenworth Co., Ulysses, Grant Co., Union Township, Jefferson Co., Union Township, Rice Co., Wallace Co., Wamego T'p, Pottawatomie Co., Wamego (city), Pottawatomie Co., Washington T'p, Washington Co., Wichita County, Yates Center, Woodson Co.

WICHITA.—F. ROSS, Mayor. H. T. KRAMER, City Clerk.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895). Includes entries for Greenleaf, Washington Co., Greensburg, Kiowa Co., Guilford Township, Wilson Co., Haven Township, Reno Co., Herington, Dickinson Co., Hiawatha, Brown Co., Humboldt, Allen Co., Illinois Township, Sumner Co., Iola City, Allen Co., Iola Township, Allen Co., Jefferson Township, Jefferson Co., Junction Township, Osage Co., Kearny Co., Kinsley, Edwards Co., Kiowa Township, Barber Co., Le Roy Township, Coffey Co., Liberty Township, Linn Co., Lindsborg, McPherson Co., Logan Co., Longton Township, Elk Co., Louisburg T'p, Montgomery Co., McPherson, McPherson Co., McPherson T'p, McPherson Co., Manhattan, Riley Co., Maple Hill T'p, Wabaunsee Co., Marion, Marion Co., Marmaton Township, Allen Co., Medicine Lodge T'p, Barber Co., Mission Township, Neosho Co., Mitchell Co., Monroe Township, Anderson Co., Mound City, Linn Co., Mound City Township, Linn Co., Neodesha Township, Wilson Co., Neosho Falls, Woodson Co., Ness City, Ness Co., Newbury T'p, Wabaunsee Co., Norton, Norton Co., Olathe, Johnson Co., Osage, Osage Co., Osawatimie City & T p, Miami Co., Oskaloosa T'p, Jefferson Co., Ozark Township, Anderson Co., Phillipsburg, Phillips Co., Phillips Co., Pratt, Pratt Co., Quindaro T'p, Wyandotte Co., Rock Creek Township, Coffey Co., Rock Creek T'p, Nemaha Co., Scott Township, Scott Co., Seneca, Nemaha Co., Sherman Co., Smith Centre, Smith Co., Smoky Hill T'p, McPherson Co., South Haven T'p, Sumner Co., Sterling, Rice Co., Stockton, Rooks Co., Superior Township, Osage Co., Syracuse, Hamilton Co., Tonganoxie T'p, Leavenworth Co., Ulysses, Grant Co., Union Township, Jefferson Co., Union Township, Rice Co., Wallace Co., Wamego T'p, Pottawatomie Co., Wamego (city), Pottawatomie Co., Washington T'p, Washington Co., Wichita County, Yates Center, Woodson Co.

INTEREST is payable at the State Fiscal Agency in New York. 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 the city tax rate (per \$1,000) was \$24.00. Assessment is about one-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.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895). Includes entries for Mound City, Linn Co., Mound City Township, Linn Co., Neodesha Township, Wilson Co., Neosho Falls, Woodson Co., Ness City, Ness Co., Newbury T'p, Wabaunsee Co., Norton, Norton Co., Olathe, Johnson Co., Osage, Osage Co., Osawatimie City & T p, Miami Co., Oskaloosa T'p, Jefferson Co., Ozark Township, Anderson Co., Phillipsburg, Phillips Co., Phillips Co., Pratt, Pratt Co., Quindaro T'p, Wyandotte Co., Rock Creek Township, Coffey Co., Rock Creek T'p, Nemaha Co., Scott Township, Scott Co., Seneca, Nemaha Co., Sherman Co., Smith Centre, Smith Co., Smoky Hill T'p, McPherson Co., South Haven T'p, Sumner Co., Sterling, Rice Co., Stockton, Rooks Co., Superior Township, Osage Co., Syracuse, Hamilton Co., Tonganoxie T'p, Leavenworth Co., Ulysses, Grant Co., Union Township, Jefferson Co., Union Township, Rice Co., Wallace Co., Wamego T'p, Pottawatomie Co., Wamego (city), Pottawatomie Co., Washington T'p, Washington Co., Wichita County, Yates Center, Woodson Co.

WINFIELD.—H. C. LOOMIS, Mayor. E. S. BEDILION, City Clerk.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895). Includes entries for Mound City, Linn Co., Mound City Township, Linn Co., Neodesha Township, Wilson Co., Neosho Falls, Woodson Co., Ness City, Ness Co., Newbury T'p, Wabaunsee Co., Norton, Norton Co., Olathe, Johnson Co., Osage, Osage Co., Osawatimie City & T p, Miami Co., Oskaloosa T'p, Jefferson Co., Ozark Township, Anderson Co., Phillipsburg, Phillips Co., Phillips Co., Pratt, Pratt Co., Quindaro T'p, Wyandotte Co., Rock Creek Township, Coffey Co., Rock Creek T'p, Nemaha Co., Scott Township, Scott Co., Seneca, Nemaha Co., Sherman Co., Smith Centre, Smith Co., Smoky Hill T'p, McPherson Co., South Haven T'p, Sumner Co., Sterling, Rice Co., Stockton, Rooks Co., Superior Township, Osage Co., Syracuse, Hamilton Co., Tonganoxie T'p, Leavenworth Co., Ulysses, Grant Co., Union Township, Jefferson Co., Union Township, Rice Co., Wallace Co., Wamego T'p, Pottawatomie Co., Wamego (city), Pottawatomie Co., Washington T'p, Washington Co., Wichita County, Yates Center, Woodson Co.

WYANDOTTE CO.—JOHN CASKEY, Treas.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895). Includes entries for Mound City, Linn Co., Mound City Township, Linn Co., Neodesha Township, Wilson Co., Neosho Falls, Woodson Co., Ness City, Ness Co., Newbury T'p, Wabaunsee Co., Norton, Norton Co., Olathe, Johnson Co., Osage, Osage Co., Osawatimie City & T p, Miami Co., Oskaloosa T'p, Jefferson Co., Ozark Township, Anderson Co., Phillipsburg, Phillips Co., Phillips Co., Pratt, Pratt Co., Quindaro T'p, Wyandotte Co., Rock Creek Township, Coffey Co., Rock Creek T'p, Nemaha Co., Scott Township, Scott Co., Seneca, Nemaha Co., Sherman Co., Smith Centre, Smith Co., Smoky Hill T'p, McPherson Co., South Haven T'p, Sumner Co., Sterling, Rice Co., Stockton, Rooks Co., Superior Township, Osage Co., Syracuse, Hamilton Co., Tonganoxie T'p, Leavenworth Co., Ulysses, Grant Co., Union Township, Jefferson Co., Union Township, Rice Co., Wallace Co., Wamego T'p, Pottawatomie Co., Wamego (city), Pottawatomie Co., Washington T'p, Washington Co., Wichita County, Yates Center, Woodson Co.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Kansas which have an indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. For places having less than \$25,000 debt see CHRONICLE of March 25, 1899, pages 586, 587 and 588.

Table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895). Includes entries for Agency Township, Osage Co., Alma Township, Wabaunsee Co., Anthony Township, Harper Co., Barton Co., Belle Plaine T'p, Sumner Co., Belleville Township, Republic Co., Beloit Board of Ed., Mitchell Co.

* Population in 1890. † Population in 1894.

State of Montana.

ITS DEBT, RESOURCES, ETC.

Table with columns: Description, Date. Includes entries for Organized as a Territory (Act May 26, 1864) - May 26, 1864; Admitted as a State (Act of Feb. 22, 1859) - Nov. 8, 1859; Total area of State (square miles) - 146,080; State Capital - Helena; Governor (term expires 1st Mon. Jan. 19) - Robert B. Smith.

Secretary of State (term exp. 1st Mon. Jan. 1901) - T. S. Hogg
 Treasurer (term expires 1st Monday Jan. 1901) - T. E. Collins
 Auditor (term exp. 1st Mon. Jan., 1901) T. W. Poindexter, Jr.
 Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.

SITUATION AS TO DEBT, ETC.—For facts with reference to the history of Montana's State debt see STATE AND CITY SUPPLEMENT for April 1893, page 130. The loans described below are not strictly State debts, the bonds being issued on land grants; the State has no bonded indebtedness, and is not liable for these loans.

NAME AND PURPOSE.	Interest.		Principal.	Outstand'g.
	P. C.	When Due.		
Agricultural College.....	6	July 1, 1920		\$100,000
		Optional after 1905		
Capitol Bonds.....	6	1928		350,000
		Optional after 1913		
Normal School.....	6	July 1, 1920		50,000
		Optional after 1905		
University.....	6	July 1, 1927		100,000
		Optional after 1917		

ASSESSED VALUATION.—In 1893 the assessed valuation of real estate was \$68,548,421; personal property, \$51,627,517; railroads, \$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 April, 1895. It may be mentioned that the restrictions and limitations are distinctly and fully stated.

POPULATION OF STATE.—The population of Montana has been as follows in the year named:
 1890.....132,159 | 1880.....39,159 | 1870.....20,595
 In 1870-80 the increase was 18,564, or 90.14 per cent; in 1880-90 93,000, or 237.49 per cent.

CITIES, COUNTIES AND TOWNS
 IN THE
 STATE OF MONTANA.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

BEAVER HEAD CO.—E. H. MAYERS, Co. Clk.
 County seat is Dillon.

LOANS—	When Due.	Tax valuation 1898.....	State & Co. tax (per M.)'98.....	Population in 1890 was.....	Population in 1899 (est.).....
REFUNDING BONDS—					
5s,.....	\$20,000.....Jan. 1, 1919			4,655	6,000
	Subject to call after Jan. 1, 1909.				
Bonded debt Dec. 5, '98..		\$80,000			

BOZEMAN.—{GEORGE D. PEASE, Clerk.
 {W. M. ALWARD, Treasurer.
 Bozeman is in Gallatin County.

LOANS—	When Due.	PUBLIC BUILDING BONDS—	
		When Due.	When Due.
CITY HALL FUNDING BONDS—		6s, J&J, \$25,000.....	July 1, 1908
5s,.....	\$7,000.....1918		Optional after July 1, 1898
	Optional after 1908.	6s, M&N, \$10,000.....	Nov. 1, 1908
DUMP GROUND BONDS—			Optional after Nov. 1, 1898
6s, J&J, \$3,000.....	July 1, 1912	Bonded debt Jan. 10, '99.	\$210,000
	Subject to call after July 1, 1902	Tax valuation 1898.....	2,069,284
WATER WORKS BONDS—		Assessment about $\frac{4}{5}$ actual value.	
5s, J&J, \$165,000.....	Jan. 1, 1919	City tax rate (per \$1,000)'98	\$12.00
	Subject to call after Jan. 1, 1909.	Population in 1890 was.....	2,143
		Population in 1897 about.....	3,000

INTEREST on 6s due July 1, 1908 and 1912, at New York; on 6s due Nov. 1, 1908, at Bozeman, and on the water bonds in Bozeman or New York.

BUTTE.—{P. S. HARRINGTON, Mayor.
 {J. G. HOLLAND, City Clerk.
 Butte is in Silver Bow County.

LOANS—	When Due.	Interest is payable in New York.	
		Bonded debt Jan. 1, '99.	Floating debt.....
BUILDING BONDS—			
6s, J&J, \$20,000.....	Oct. 1, 1910	\$146,000	379,863
	Subject to call Oct. 1, 1900	Total debt.....	525,863
PUBLIC LIBRARY BONDS—		Sinking fund and cash..	89,972
6s, J&J, \$50,000.....	Oct. 1, 1912	Net debt Jan. 1, 1899..	435,891
	Subject to call Oct. 1, 1902	Tax valuation 1898.....	15,000,000
SEWER—		Assessment about $\frac{3}{4}$ actual value.	
6s, J&J, \$26,000.....	Apr. 1, 1909	Total tax (per \$1,000)'98..	\$27.75
6s, J&J, 50,000.....	Oct. 1, 1910	Population in 1890 was.....	10,723
	Subject to call Oct. 1, 1900	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 cent of 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 the larger portion of the taxable property of the county outside of Butte and contains about $\frac{9}{10}$ of the school population of the county. The bonded debt of the district is as given below.

LOANS—	When Due.	Bonded debt Feb. 1, '99.	Sinking fund.....	Net debt Feb. 1, 1899.....	Tax valuation '98 (abt.)	School tax (per \$1,000)'98..	Population 1899 (est.).....
5s, A&O, \$50,000.....	Oct. 21, 1909	\$100,000	44,000	56,000	\$26,500,000	\$7.50	55,000
	Subject to call after Oct. 21, 1899						
6s,.....	\$50,000.....1913						
	Optional after 1903						

TAXES for the payment of principal and interest on these bonds are levied and collected by the County officials, and payment is made by the County Treasurer.

CASCADE CO.—W. H. GELSTHORPE, Treasurer.
 County seat is Great Falls.

LOANS—	When Due.	Total debt Feb. 1, 1899.	Cash and sinking fund.	Tax valuation, real.....	Tax valuation, personal	Total valuation 1898.....	Assessment is $\frac{2}{5}$ actual value.	State & Co. tax (per M.) '98	Population in 1890 was.....	Population in 1898 (est.)....
BRIDGE BONDS—										
7s, J&J, \$110,000.....	July 1, 1911	\$340,000	144,919	\$8,651,286	3,635,448	12,286,734		\$17.00	8,755	22,500
COURT HOUSE SITE—										
7s, J&J, \$20,000.....	July 1, 1911									
FUNDING BONDS—										
6s, J&J, \$60,000.....	Jan. 1, 1899									
	(part each year) 1904 and 1909									
6s, J&J, \$150,000.....	Jan. 1, 1912									

CHOTEAU CO.—E. FRANK SAYRE, Co. Clerk.

County seat is Fort Benton.

LOANS—	When Due.	Tax valuation, real.....
COUNTY BONDS—		
6s, semi-ann., \$108,000.....	July 1, 1911	\$922,392
6s, J&J, \$92,000.....	July 1, 1917	3,386,073
	Subject to call after July 1, 1912	Tax valuation, RR.....
Int. payable at Co. Tr. & N. Y. City.		1,270,331
Bonded debt Feb. 1, '99..		Total valuation 1898.....
Cash in County funds.....		5,578,796
Net debt Feb. 1, 1899....		Assessment about $\frac{3}{5}$ actual value.
		State & Co. tax (per M.) '98.
		\$21.12 $\frac{1}{2}$
		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....
REDEMPTION BONDS—		\$279,703
6s, g, J&J, \$274,000.....	July 1, 1915	Tax valuation, real.....
	Subject to call July 1, 1905.	1,675,095
Bonded debt. Feb 8, '99..		Tax valu'n, pers'l & RR.
Floating debt.....		4,422,846
Total debt.....		Total valuation 1898.....
284,000		6,097,941
Sinking funds.....		Assessment about $\frac{1}{2}$ actual value.
4,296		State & Co. tax (per M.) '98.
		\$26.25
		Population 1890 was.....
		5,308
		Population 1898 (estimated) 9,000

INTEREST is payable at the office of Kountze Bros., New York City.

DAWSON CO.—JAS. W. MCKENZIE, Treasurer.

County seat is Glendive.

LOANS—	When Due.	Bonded debt Dec. 1, 1898.	Floating debt.....	Total debt.....	Sinking fund.....	Net debt Dec. 1, 1898..	Total valuation 1898.....	Assessment is $\frac{3}{4}$ actual value.	State & Co. tax (per M.) '98	Population in 1890 was.....	Population 1899 (local est.)...
FUNDING BONDS—											
7s, Dec., \$11,000.....	Dec. 1, 1903	\$100,000	14,484	114,484	23,763	90,721	2,182,213		\$28.50	2,056	1,700
	Subject to call at any time.										
REFUNDING BONDS—											
6s, g, \$50,000.....	1915										
	Optional 10 years after issue.										
BRIDGE BONDS—											
6s, g, J&e, \$39,000.....	July 1, 1915										
	Subject to call after 1905.										

DEER LODGE CO.—P. D. TWOHY, Treasurer.

County seat is Anaconda.

LOANS	When Due.	Tax valuation, real ..
COURT HOUSE & JAIL BONDS—		\$5,126,609
5s,.....	\$100,000....Jan. 1, 1919	Tax valuation, pers'nal... 3,938,917
	(Optional after Jan. 1, 1909)	Total valuation 1898..... 8,065,526
REFUNDING BONDS—		Assessment about $\frac{3}{4}$ actual value.
5s, J&J, \$150,000.....	July 1, 1910	Total tax (per \$1,000) '98..
Bonded debt Dec. 1, 1898..		\$23.50
		Population in 1890 was..... 15,155
		Population in 1898 (est.)... 20,000

FLATHEAD CO.—MICHEL THERRIault, Clerk.

County seat is Kalispell. Bonds are exempt from county tax.

LOANS.	When Due.	Cash in County funds....
FUNDING BONDS—		\$31,793
6s, J&J, \$100,000.....	Mar. 1, 1914	Net debt Jan. 1, 1899..... 109,609
Floating debt.....		Tax valuation 1898..... 3,212,687
Total debt Jan. 1, 1899...		\$41,403
		State & Co. tax (per M.) '98.
		\$25.00
		Population in 1899 (est.).... 8,000

GALLATIN CO.—EV. BLANKENSHIP, Clerk.

County seat is Bozeman.

Bonded debt Dec. 1, '98.	Floating debt.....	Total debt.....	Sinking funds.....	Net debt Dec. 1, 1898..	Tax valuation 1898.....	State & Co. tax (per M.) '98	Population in 1890 was.....	Population in 1899 (est.)....
\$95,000	126,538	221,538	42,578	178,960	\$6,361,815	\$15.00	6,246	8,300

GREAT FALLS.—{CHAS. M. WEBSTER, Mayor.
 {C. H. CLARK, Clerk.
 Great Falls is in Cascade County.

LOANS—	When Due.	Bonded debt Dec. 1, '98..
FUNDING BONDS—		\$525,000
6s, J&J, \$50,000.....	July 1, 1911	Special assessment debt.
	Subject to call after July 1, 1901	23,454
6s, J&J, \$30,000.....	1912	Total valuation 1897.....
	Subject to call 1902	5,549,530
PARK AND SEWER PURPOSES—		Tax rate (per \$1,000) 1897..
6s, J&J, \$70,000.....	1912	10.00
	Subject to call 1902	Special water tax 1897.....
WATER BONDS—		\$ 5.00
5s,.....	\$375,000....1903-'13-'18	Tax rate (per \$1,000) 1898..
	(\$125,000 payable each year)	11.50
		Assessment is $\frac{3}{4}$ actual value.
		Population 1898 (est.).....
		12,000
		Population in 1890 was.....
		3,979

INTEREST is payable at the City Treasurer's office and in New York.

GREAT FALLS SCHOOL DIST. No. 1.

Comprises about one-fourth of the entire county, and includes the city of Great Falls with all its suburbs.

LOANS—	When Due.	6s, J&J, \$19,000.....
BUILDING AND FURNISHING—		July 1, 1916
7s, J&D, \$20,000.....	July 1, 1908	Bonded debt Jan. 1, '98..
	Subject to call after July 1, 1898	\$179,000
6s, M&N, \$50,000.....	May 1, 1911	Sinking fund.....
	Subject to call after May 1, 1901	10,149
6s, M&S, \$90,000.....	Mar. 1, 1915	Net debt Jan. 1, 1898....
	Subject to call after Mar. 1, 1905	168,851
		Tax valuation 1897.....
		8,219,755
		Population 1897 (est.)....
		10,000
		INTEREST payable by County Treasurer and in New York.

HELENA.—{F. J. EDWARDS, Mayor.
 {H. F. TILTON, Treasurer.

Helena is the county seat of Lewis and Clark County.

LOANS—	When Due.	Bonded debt Mar. 8, '99.
SEWER BONDS—		\$542,000
6s,.....	\$130,000.....	Floating debt.....
		275,000
5s,.....	150,000.....	Total debt Mar. 8, 1899
		817,000
FUNDING BONDS—		Tax valuation 1898.....
6s,.....	\$100,000....June 1, 1911	11,000,000
5s,.....	162,000....Jan. 1, 1916	Assessment about full value.
	Subject to call after 1903.	Tax rate (per \$1,000), 1898.
		\$24.50
		Population 1899 (est.).....
		14,000

* The floating debt mentioned above represents outstanding warrants issued subsequent to Sept. 12, 1893, and accrued interest thereon at 7 per cent, and have been declared illegal by the State Supreme Court. It is the city's purpose to issue *ultra vires* 3 per cent bonds in exchange for the warrants and to preserve the warrants, to be returned to the original owners in the event that the city is enjoined from paying the interest on these bonds.

HELENA SCHOOL DISTRICT No. 1.—THOMAS E. GOODWIN, Clerk.—This district is in Lewis and Clark Co.

Table with columns: LOANS—When Due, Total debt, Tax valuation, Assessment, Total tax, Value of school property, Population 1899, Population 1890.

JEFFERSON CO.—EUGENE PICOT, Clerk.

County seat is Boulder. The decrease in valuation and population of this county is due to the creation of Broadwater County, part of which was taken from Jefferson County. Part of the 6% bonds have since been refunded.

Table with columns: LOANS—When Due, Total debt, Sinking funds, Net debt, Tax valuation, Assessment, State & co. tax, Population 1890, Population 1899.

LEWIS & CLARK CO.—D. & W. L. STEELE, Tr.

Table with columns: LOANS—When Due, Tax valuation, Total valuation, Assessment, State & co. tax, Population 1890, Population 1899.

INTEREST payable at Chase National Bank, New York City.

MADISON CO.—HENRY E. STEFFENS, Co. Clerk.

Table with columns: Bonded debt, Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Total tax, Population 1890, Population 1899.

MEAGHER CO.—{GEO. WALLWORK, Treasurer. ALLEN PIERSE, Clerk.

County seat is White Sulphur Springs. In 1897 a portion of the county of Meagher was detached and annexed to other counties, thus greatly diminishing assessed values. The 1898 valuation and population below relate to the county in its new form. As to the apportionment of the debt, the county holds warrants in payment of the portions segregated, but these are not included in the sinking fund assets below.

Table with columns: LOANS—When Due, Bonded debt, Floating debt, Sinking funds, Net debt, Tax valuation, Assessment, State & co. tax, Population 1890, Population 1899.

INTEREST on the funding bonds is payable at the Fourth National Bank, N. Y.; on refunding bonds at the National Park Bank, N. Y.

MISSOULA.—{F. C. WEBSTER, Mayor. W. F. HUGHES, City Clerk.

Table with columns: LOANS—When Due, Floating debt, Total debt, Tax valuation, Assessment, Total tax, Population 1890, Population 1899.

INTEREST is payable by the Mercantile Trust Company, N. Y. TAX FREE—All bonds of this city are exempt from taxation.

MISSOULA CO.—GEO. C. HIGGINS, Treasurer.

Table with columns: LOANS—When Due, Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Assessment, Total tax, Population 1890, Population 1899.

INTEREST on jail bonds and warrants due 1912 is payable at New York; all other warrants at Missoula. TAX FREE.—Bonds issued by this county are exempt from taxation.

PARK CO.—CHAS. ANGUS, County Clerk.

County seat is Livingston. By act of the Legislature of 1896 this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; the old debt is corrected to the date given below:

Table with columns: LOANS—When Due, Bonded debt, Sinking fund, Net debt, Tax valuation, Assessment, State & co. tax, Population 1890, Population 1899.

INTEREST is payable at New York and at Livingston, Mont.

SILVER BOW CO.—J. G. HOLLAND, Treas.

Table with columns: LOANS—When Due, Tax valuation 1898, Assessment, State & Co. tax, Population 1890, Population in 1898.

YELLOWSTONE CO.—W. L. RAMSEY, Co.

Table with columns: LOANS—When Due, Net debt, Tax valuation, Personal tax, Total valuation, Assessment, State & co. tax, Population 1890, Population in 1898.

The county's debt is limited to 4 per cent of the assessed valuation. INTEREST is payable in New York at the Nat. Bank of the Republic. TAX FREE.—Bonds issued by this county are free from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all cities and counties in Montana which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Table with columns: City/County, Bonded Debt, Assessed Valuation, Tax Rate, Population.

State of Wyoming.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act of July 25 1868) - July 25, 1868 Admitted as a State (Act of July 10 1890) - July 10, 1890 Total area of State (square miles) - 97,890 State Capital - Cheyenne Governor (term expires 1st Mon. Jan. '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.

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

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on all others at the State Treasurer's office, or at the Mercantile National Bank, New York.

TOTAL DEBT, ETC.—The total debt on Feb. 1, 1899, was \$320,000, all bonded.

ASSESSED VALUATION.—The following statement shows the assessed valuation of property in Wyoming for the years indicated.

Table with columns: Years, Valuation.

TAX RATE—The total State tax (per \$1,000) in 1898 was \$5.25.

DEBT LIMITATION.—In Wyoming the provisions of the Constitution with respect to debt contraction and limitation are quite voluminous. They are all found in Article 16 of that instrument, and indicate that the State is determined to preserve with care the conservative reputation which it enjoyed as a Territory. Citations from the laws of the State respecting debt limitation will be found on page 137 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—Wyoming's population has been a follows in the years indicated:

Table with columns: Year, Population.

In 1870-80 increase was 11,671, or 128.00 per cent, and in 1880-90 39,916, or 192.01 per cent.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF WYOMING.

ALBANY COUNTY.—CHAS. REALS, Treas.

County seat is Laramie.

LOANS — FUNDING BONDS — 6s, J&J, \$142,000..... Nov. 16, 1901 (part yearly) to Nov. 16, 1910 Interest payable in New York. Bonded debt Feb. 18,'98. \$142,000 County has no floating debt.	When Due. School debt (additional). \$23,000 Tax valuation 1898..... 3,941,635 Assessment about 1/2 actual value. Total tax (per \$1,000) '98.. \$19'00 Population in 1890 was..... 8,865 Population in 1897 (est.)..... 9,000
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TAX FREE.—All bonds issued by this county are tax exempt.

BUFFALO.—{ T. P. HILL, Mayor.
 { THOS. MILLAR, Clerk.

Buffalo is in Johnson County.

LOANS — 6s, Jan., \$40,000..... Jan. 1, 1903 Subject to call after Jan. 1, 1903 Interest payable in New York. Total debt Jan. 1, 1898.. \$40,000 Tax valuation, real..... 169,904	When Due. Tax valuation, personal. \$116,205 Total valuation 1896..... 286,109 Assessment about 1/3 actual value. Total tax (per \$1,000)..... \$37'90 Population in 1890..... 1,087 Population in 1897 (est.)..... 950
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TAX FREE.—All of the above-mentioned bonds are tax exempt.

CARBON COUNTY.—F. M. BAKER, Treas.

County seat is Rawlins.

LOANS — FUNDING BONDS —1890— 6s, J&J, \$144,000..... 1900-1909 (\$14,400 due yearly on July 1.) Total debt Feb. 1, 1899.. \$144,000 Tax valuation, real..... 1,270,012 Tax valuation, personal. 1,364,065	When Due. 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 1890 was..... 6,857 Population in 1898 (est.)..... 8,000
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INTEREST is payable at the National Park Bank, New York.

CHEYENNE.—{ W. R. SCHNITZER, Mayor.
 { M. J. NICHOLS, Treasurer.

Cheyenne is situated in Laramie County.

LOANS — REFUNDING BONDS 1898— 5s, Jan. 3, \$127,500. Jan. 3, 1909 (\$6,375 due yearly) to Jan. 3, 1929 VIADUCT BONDS 1891— 6s, Jan. 1, \$60,000..... Aug. 1, 1902 (\$3,000 due yearly) to Aug. 1, 1921 WATER EXTENSION BONDS 1891— 6s, Jan., \$65,000..... Aug. 1, 1902 (\$3,250 due yearly) to Aug. 1, 1921	When Due. Total debt Jan. 1, 1899... \$252,500 Water debt included..... 192,500 Tax valuation 1898..... 2,906,362 Assessment is 1/2 actual value. State, county and school tax (per \$1,000), 1898..... \$24'75 City tax (per \$1,000) 1898..... \$7'00 Population in 1890 was..... 11,690 Population 1899 (est.)..... 11,500
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INTEREST on the refunding bonds is payable in New York; on the water extension bonds in Hartford, Conn.; on the viaduct bonds in New York and Hartford.

OPTIONAL.—Bonds of 1891 are subject to call after 1901; those of 1898 after 1909.

CONVERSE CO.—JOHN Q. ADAMS, Treas.

County seat is Douglas.

LOANS — FUNDING BONDS — 6s, J&J, \$60,000..... July 1, 1909 Interest is payable in New York. Bonded debt July 1, 1898.. \$60,000	When Due. Tax valuation 1898..... \$1,540,608 Assessment about 1/2 actual value. Total tax (per \$1,000) '98.. \$23'25 Population in 1890 was..... 2,738 Population in 1896 (est.)..... 3,000
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CROOK CO.—J. P. BUSH, Treasurer.

County seat is Sundance.

LOANS — COURT HOUSE AND JAIL BONDS — 6s, J&J, \$16,000..... July 1, 1899 (\$1,000 due yearly) to July 1, 1915 FUNDING BONDS — 6s, J&J, \$55,000..... May 1, 1901 (\$5,500 due yearly) to May 1, 1911 Interest is payable in New York. Bonded debt Sept. 1, '98. \$73,000	When Due. Floating debt about..... \$25,000 Total debt Sept. 1, 1898... 98,000 Tax valuation, real..... 564,567 Tax val'tion, per. & RR.. 878,675 Total valuation 1898..... 1,443,242 Total tax (per \$1,000) '98.. \$22'00 Assessment about 1/2 actual value. Population in 1890 was..... 2,338 Population in 1898 (est.)..... 4,000
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All of the above issues are free from taxation.

EVANSTON.—{ JOHN R. ARNOLD, Mayor.
 { CHAS. STONE, Treasurer.

Evanston is situated in Uinta County.

LOANS — WATER BONDS — 6s, M&S, \$20,000..... 1900 (\$2,000 yearly) to 1910 6s, ann., \$6,000..... 1926 Subject to call after 1906	When Due. Total debt Jan. 1, '99..... \$26,000 Total valuation 1898..... 602,706 Assessment is 3-5 actual value. City tax (per \$1,000)..... \$5'00 Population in 1890 was..... 1,995 Population in 1899 (est.)..... 2,300
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INTEREST is payable in Chicago or Evanston.

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

JOHNSON CO.—JOHN W. PETERSON, Clerk.

County seat is Buffalo. A portion of this county was detached in 1897 to form the new county of Big Horn.

LOANS — FUNDING BONDS — 6s, J&J, \$74,000..... 1901 (\$7,400 yearly) to 1910 Total debt Feb. 14, 1899.. 74,000 Tax valuation, real..... 466,813	When Due. Tax valuation, personal. \$686,170 Tax valuation 1898..... 1,152,983 Assessment is 1/2 actual value. Total tax (per \$1,000) '98.. \$21'25 Population in 1890 was..... 2,357 Population in 1899 (est.)..... 1,500
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INTEREST is payable in New York.

LARAMIE.—The city of Laramie is situated in Albany Co.

LOANS — FUNDING BONDS — 6s, J&J, \$46,400. Aug. 31, 1925 Subject to call after 1905. SEWER BONDS — s, J&J, \$40,000..... July 1, 1917	When Due. Bonded debt Feb. 1, '99.. \$86,400 Tax valuation 1898..... 1,893,742 Tax rate (per \$1,000) '98. \$30'00 Population in 1890 was..... 6,388 Population in 1880 was..... 2,696 Population in 1898 (est.)..... 7,000
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LARAMIE COUNTY.—J. SCHUNEMAN, Tr.

County seat is Cheyenne.

Total debt Feb. 1, 1899.. \$400,000 Tax valuation, real.... 4,174,941 Tax valuation, pers'l.. 1,420,340 Total valuation 1898 ... 5,595,381	Assessment is 2/5 actual value. Total tax (per \$1,000) 1898 \$15'75 Population in 1890 was..... 16,777 Population in 1880 was..... 6,409
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SHERIDAN.—This town is in Sheridan County.

LOANS — WATER WORKS BONDS — 6s, Jan. 1, \$75,000... Aug. 1, 1923 Subject to call after Aug. 1, 1903 Bonded debt 1898. \$75,000	When Due. Tax valuation 1894..... \$728,277 Assessment is 1/2 actual value. Tax rate (per \$1,000)..... \$3'00 Population in 1890 was..... 281 Population in 1894 (est.).... 1,800
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INTEREST is payable at the Chemical National Bank, New York.

SWEETWATER CO.—D. L. McNAMARA,

Treasurer.

County seat is Green River.

LOANS — FUNDING BONDS — 6s, J&J, \$40,000. Mar. 1, 1902 to '11 (\$4,000 due yearly.) 5 1/2s, J&J, \$53,000. Nov. 1, 1902 to '11 (\$5,300 due yearly.) Bonded debt Mar. 1, '98. \$93,000 Sinking fund..... 10,455 Net debt Mar. 1, 1898... 82,545 School Dist. debt (add'l) 13,700	When Due. Sinking fund..... \$7,047 Net S. D. debt Mar. 1, '98 6,653 Tax valuation, real..... 1,832,344 Tax valuation, pers'l.... 970,005 Railroads and telegr'ph. 1,447,769 Total valuation 1898.... 3,750,118 Assessment about 7/10 actual value. State & Co. tax (per M.) '98. \$18'00 Population in 1890 was..... 4,941 Population in 1898 (est.).... 6,000
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INTEREST on 6s is payable at Chemical National Bank, N. Y.; on 5 1/2s, at Green River, Wyoming.

TAX FREE.—All bonds of this county are exempt from taxation.

UINTA CO.—JAS. L. FLEMING, Treasurer.

County seat is Evanston.

LOANS — FUNDING BONDS — 6s, Jan., \$91,000..... June 1, 1916 Interest payable at Evanston. Total debt Mar. 1, 1899.. \$91,000 Assessed valuation, real. 2,515,034	When Due. Assessed val'tion, pers'l. \$912,868 Total valuation 1898.. 3,427,902 Assessment is 1/2 actual value. Total tax (per \$1,000) '98.. \$19'72 Population in 1890 was..... 7,881
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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. Jan. 1901) - B. Sinclair
 Legislature meets biennially in odd years on the Monday
 after the 1st of January, and the length of sessions is limited
 to 60 days.

DEBT HISTORY.—Idaho as a Territory always kept its debt within moderate limits. When it became a State the bonded debt of the Territory was \$146,715 06. Of that amount \$46,715 06 was issued to pay floating debt, \$80,000 to pay for Capitol building and \$20,000 for an asylum. The condition of the State's debt now is set out with all the details below.

LOANS— NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.	1905-'15	
Asylum improvement	5	J & J	July 1, 1905-'15	\$25,000	
Normal School	5	J & J	July 1, 1905-'15	75,000	
Refunding.	1891-2	J & J	June 1, 1901-'11	108,000	
Wagon road.....	1890	J & J	July 1, 1900-10	11,000	
do.....	1891	J & J	July 1, 1901-'11	29,000	
do.....	1892	J & J	July 1, 1902-'12	8,000	
do.....	1893	J & J	Jan. 1903-'13	2,000	
do.....	1893	J & J	May 1, 1903-'13	20,000	
do.....	1893	J & J	July 1, 1903-'13	65,000	
do.....	1894	J & J	June, 1904-'14	50,000	

INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the refunding bonds at the office of the State Treasurer.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1899, was \$393,000. The floating debt on the same date was \$204,469 64.

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 \$8'31; in 1893 it was \$8'50.

DEBT LIMITATION.—Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalities. Though the provisions have a conservative tendency, they are not quite as strict as the Constitutional limitations of most of the other new States. For a digest of the laws respecting debt limitation in Idaho, see STATE AND CITY SUPPLEMENT of April, 1895, pages 138 and 139.

POPULATION OF STATE.—The population of Idaho has been as follows in the years named:
 1890..... 84,385 | 1880..... 32,610 | 1870..... 14,999
 In 1870-80 increase was 17,611, or 117'41 per cent, and in 1880-90 51,775, or 158'77 per cent. The population in 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 County, is liable for 35.8 per cent (\$11,098) of the bonded debt.

Table with columns: LOANS—, When Due., Total debt., Less Canyon Co. debt., Sinking fund & taxes due., Net debt Oct. 1, 1898., Tax valuation 1898., Assessment about 40% actual val., State & Co. tax (p. \$1,000) '98., Population in 1890 was., Population in 1898 (est.).

ALTURAS COUNTY.—County seat was Hailey.

Table with columns: LOANS—, When Due., Bonded debt Jan. 1, 1896., Floating debt., Total debt., Sinking fund., Net debt Jan. 1, 1896., Tax valuation 1895., Assessment is 1/3 actual value., State & Co. tax (per \$1,000) '11-25., Population in 1890 was., Population in 1896 about..

INTEREST on 6s paid in Hailey; on all other bonds in New York. The above shows the debt for which Alturas County was primarily held, the bonds having been issued by Alturas County before the creation of Elmore and Logan counties and before the annexation of a part of Alturas to Bingham. When the Legislature parcelled out Alturas County it failed to provide for an apportionment of the debt.

The amount which Alturas County will be required to pay is only about one-fifth of above amount, because the bonds pledged the taxable property of the county as constituted at the time of issue, and before the division of Alturas. Elmore, Logan and part of Bingham County were taken from Alturas County in 1889.

BANNOCK COUNTY.—

County seat is Pocatello.

Table with columns: LOANS—, When Due., Tax valuation 1898., Assessment about 2 1/2 actual value., State tax (per \$1,000) '98., County tax (per \$1,000) '98., School tax (per \$1,000) '98., Total tax (per \$1,000) '98., Population in 1898 (est.).

BINGHAM CO.—GEO. F. GAGON, Co'y Auditor.

County seat is Blackfoot.

Table with columns: LOANS—, When Due., Total debt., Sinking funds., Net debt Jan. 1, '99., Tax valuation 1898., State & co. tax (per M.) '98., Population in 1890 was., Population in 1897 (est.).

BOISE.—

The County seat of Ada County.

Table with columns: LOANS—, When Due., Bond'd debt Jan. 1, 1898., Floating debt., Total debt Jan. 1, 1898., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Real valuation., Tax rate (per \$1,000) '97., Population in 1890 was., Population '95 (local census).

CANYON COUNTY.—S F. CHANEY, Treas.

County seat is Caldwell.

Table with columns: Bonded debt July 1, '98., Floating debt., Total debt July 1, 1898., Tax valuation 1898., Actual valuation about \$5,000,000., Total tax (per \$1,000) 1897., Population in 1895 about..

CUSTER COUNTY.—County seat is Challis.

Table with columns: LOANS—, When Due., Total debt., Sinking fund., Net debt Feb. 1, 1899., Tax valuation 1898., Assessment is nearly actual value., Total tax (per \$1,000) '98., Population in 1890 was., Population in 1899 (est.).

INTEREST is payable at New York.

FREMONT CO.—A. M. CARTER, Auditor.

County seat is St. Anthony.

Table with columns: Float'g debt Mar. 1, 1899., County has no bonded debt., Tax valuat'n real & per \$1,022,107., Tax valuat'n RR & tel.

IDAHO COUNTY.—County seat is Mount Idaho.

Table with columns: Floating debt Feb. 1, '99., County has no bonded debt., Tax valuation, 1898., Tax rate (per \$1,000) 1898., Population in 1890 was., Population in 1899 (est.).

KOOTENAI CO.—FRANK O. HILL, Treas.

County seat is Rathdrum. The Board of County Commissioners has ordered the County Treasurer to cease paying interest on the \$80,000 bonds issued in 1892, pending action which will be instituted to test the validity of the bonds.

Table with columns: LOANS—, When Due., Bonded debt Jan. 9, '98., Floating debt., Total debt., Sinking fund and cash., Net debt Jan. 9, 1898., Tax valuation 1898., Total tax (per \$1,000) '97., Population in 1890 was., Population in 1896 (est.).

INTEREST on funding 7s and road bonds is payable at Chemical National Bank, New York; on funding 6s at Kountze Bros., New York.

LATAH COUNTY.—JAY WOODWORTH, Aud.

Table with columns: Bonded debt Jan., 1899., Floating debt., Total debt., Cash on hand., Net debt Jan., 1899., Tax valuation 1898., State & co. tax (per M.) '98., Population in 1890 was.

LEMHI COUNTY.—J. P. CLOUGH, Auditor.

Table with columns: LOANS—, When Due., Cash on hand., Net debt Jan. 7, 1899., Tax valuation 1898., Assessment about 2/3 actual value., Bonded debt Jan. 7, '98., Floating debt., Total debt., Population in 1899 (est.).

INTEREST is payable in New York

LOGAN COUNTY.—County seat was Bellevue. The

county of Logan is not now in existence, part having been taken to complete Blaine County, and the remainder is now called Lincoln County. The statement below is for Logan County prior to division.

Table with columns: Bonded debt (last ret'ns), Floating debt., Total debt., Cash on hand., Net debt (last returns), Tax valuation 1894., Total tax (per \$1,000), Population in 1890 was.

MOSCOW.—Moscow is the county seat of Latah County.

Table with columns: LOANS—, When Due., 6s, J&J, 25,000., Bonded debt (last ret'ns), Total valuation 1893., Assessment is 3/4 actual value., Average school tax., Population in 1890 was.

INTEREST on the funding bonds is payable at the Chemical National Bank, New York; on the water bonds at the Importers' & Traders' National Bank, New York

NEZ 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.

Table with columns: LOANS—, When Due., Tax valuation, pers'l., Total valuation 1898., Assessment about 1/3 actual value., State & co. tax (per M.) '98., Population in 1890 was., Population in 1880 was.

ONEIDA COUNTY.—County seat is Malad City.

Table with columns: LOANS—, When Due., Cash on hand., Net debt (last returns), Tax valuation 1898., Assessment't about 65% actual value., Floating debt., Total debt., Tax rate (per \$1,000) 1897., Population in 1890 was.

INTEREST on 8s is payable at New York; on 6s at option of holder.

OWYHEE CO.—E. L. BALLARD, Auditor.

County seat is Silver City. The \$81,000 of funding bonds had not at a recent date been delivered to the purchasers, their legality being in question.

Table with columns: FUNDING BONDS—, 6s, J&J, \$61,000., Floating debt Jan. 4, 1899., Cash on hand., Net debt Jan. 4, 1899., Tax valuation 1898., Assessment about 1/2 actual value., Total tax (per \$1,000) 1898., Population in 1890 was., Population in 1899 (est.).

SHOSHONE CO.—Mrs. A. CONNOR, Treas'r.

County seat is Murray. The bonds mentioned below are all in litigation.

Table with columns: LOANS—, When Due., Net debt Jan. 1, 1899., Tax valuation real., Tax valuation personal., Total valuation 1898., Total tax (per \$1,000) 1898., Population in 1890 was., Population in 1880 was., Population in 1899 (est.).

WASHINGTON CO.—

Table with columns: County seat is Weiser., Bonded debt Jan. 3, '98., Floating debt., Total debt., Cash on hand., Net debt Jan. 3, 1898., Tax valuation, person'l., Tax valuation 1897., Total valuation 1898., Total tax (per \$1,000) '97., Population in 1890 was., Population in 1896 about..

State of Colorado.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act Feb. 28, 1861) - Feb. 28, 1861
Admitted as a State (Act March 3, 1875) - Aug. 1, 1876
Total area of State (square miles) - 103,925
State Capital - Denver
Governor (term expires Jan. 8, 1901) - Chas. S. Thomas
Secretary 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 Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1895, p. 140. The present debt is as follows:

Table with columns: NAME AND PURPOSE, Interest. P. Ct. Payable, Principal. When Due. Outstanding. Rows include Capital bonds, Casual deficiency bonds, Insurrection, Cripple Crk. bds., Do. Leadville.

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.

Table with columns: Dec. 1, 1898, Dec. 1, 1897, Dec. 1, 1896. Rows include Outstanding warrants, Certs. of indebtedness, Capitol building bonds, Casual deficiency bonds, Insurrection bonds, Other indebtedness, Total, Net assets, Net debt.

DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per \$1,000, and the total State debt for the years named:

Table with columns: Nov. 30—Valuation, State Tax (per \$1,000), Total Debt Nov. 30. Rows from 1898 to 1877.

In addition to the tax rate as above there is a poll tax of \$1.00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

DEBT LIMITATION.—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism.

POPULATION OF STATE.—The population of Colorado has been as follows in the year named: in 1897 it was estimated at 500,000:

Table with columns: Year, Population. Rows: 1890, 1870, 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. Bonded debt Mar. 25, '99, \$238,000
REFUNDING BONDS—1897. Assessed valuation '98 6,000,000
4 1/2s, M&N, \$163,000. Jan. 1, 1917 Assessed about 25% actual value.
Subject to call after 1907. Population in 1899 (est.)...35,000
4 1/2s, M&S, \$75,000. 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. PITTSCHKE, Secretary.

This district is located at Villa Park. Bonded debt Mar. 1, '99 \$57,000 Assessment about 1/2 actual value.
Assessed valuation, real. 975,540 School tax (per \$1,000) '97 \$15.00
Assessed valuation, per'l. 90,000 Total tax (per \$1,000) '97... 32.75
Total valuation 1897...1,065,540 Population in 1898 (est.)...6,000

BENT CO.—OSCAR P. SMITH, Clerk.

Las Animas is the county seat. LOANS—When Due. Assessment about 1/2 actual value.
REFUNDING BONDS— Subject to call after 1909. Tax rate (per \$1,000) 1897...\$50.00
5s, \$33,000. 1919 Population in 1890 was...1,313
Population in 1880 was...1,654
Population in 1899 (est.)...3,900
Bonded debt Feb. 1, '98 \$33,000
Tax valuation 1898...899,819

INTEREST on the bonds is payable at New York.

BOULDER.—C. RICKETTS, Mayor. E. K. STAFFORD, Clerk. This is the county seat of Boulder County.

LOANS—When Due. Bonded debt Feb. 10, '99. \$150,000
PARK BONDS— Floating debt... 18,316
6s, A&O, \$20,000. Apr. 20, 1913 Total debt Feb. 10, 1899. 168,316
Optional after 1908. Tax valuation 1898...1,343,757
WATER BONDS— Assessment is 1/2 actual value.
6s, J&D, \$30,000, g...Dec. 1, 1908 Total tax (per \$1,000) '98...\$57.70
6s, J&D, 20,000, g...June 1, 1906 Population in 1890 was...3,330
5s, J&D, 80,000, g...June 1, 1905 Populat'n '98 (local estimate)...\$8,000
The bonds are all optional after 10 years from their date.

INTEREST on 5s, and 6s due 1906 is payable at the Chemical Nat. Bank, N. Y.; on 6s due 1908 at Am. Ex. Nat. Bank, New York. TAX FREE.—All issues of this city's bonds are exempt from taxation.

BOULDER CO.—D. E. DOBBINS, Treasurer.

County seat is Boulder. LOANS—When Due. Assessment about 2/5 actual value.
PUBLIC BUILDING: State & Co. tax (per M.) '98...\$24.20
3s, April, \$31,000. Apr. 1, 1905 Population in 1890 was...14,082
Bonded debt Feb. 1, '99 \$31,000 Population in 1880 was...9,723
Tax valuation 1898...5,384,497 Population in 1899 (est.)...30,000

CANON CITY.—J. J. CONE, Mayor. C. J. FREDRICKSON, Treasurer. This is the county seat of Fremont Co.

LOANS—When Due. Total debt Jan., 1899...\$110,000
FUNDING BONDS— Water debt (included)... 70,000
6s, \$40,000. July 1, 1903 Tax valuation 1898... 732,148
(Subject to call July 1, 1899) Assessment is 1/2 actual value.
REFUNDING WATER BONDS— State & Co. tax (per M.) '98...\$24.10
6s, M&S, \$60,000. Mar. 16, 1926 Population in 1880 was...2,825
Population in 1899 (est'd)...6,000
WATER WORKS BONDS—
6s, J&J, \$10,000. Oct. 15, 1909 (Subject to call in 10 years.)

TAX FREE.—All bonds of this city are exempt from taxation. INTEREST on the water bonds is payable at Canon City and in New York.

CHAFFEE CO.—C. W. ERDLLEN, Treasurer.

County seat is Buena Vista. LOANS—When Due. Total debt Feb. 1, 1899...\$224,500
FUNDING BONDS— Tax valuation 1898...2,100,462
6s, A&O, \$224,500. Dec. 2, 1923 Assessment about 1/2 actual value.
Optional after Oct. 1, 1903. Population 1897 (estimat.)...10,550

SCHOOL DISTRICT, No. 7.—6s, \$24,000. Mar. 1, 1918 Subject to call after Mar. 1, 1908. Total debt Feb. 1, 1899...\$24,000 Tax valuation 1898... \$538,449 Real valuation (about)... 3,000,000 Population in 1898 (est.)...3,500

COLORADO SPRINGS.—M. B. IRVINE, Mayor. I. S. HARRIS, Clerk. This city is situated in El Paso County.

LOANS—When Due. 4s, M&S, \$50,000. Mar. 1, 1914 (Subject to call March 1, 1909.)
BRIDGE & VIADUCT BONDS— REFUNDING WATER BONDS—
6s, J&J, \$10,000. July 1, 1905 4s, M&S, \$85,000. Mar. 1, 1929 (Subject to call March 1, 1914.)
6s, F&A, 30,000. Aug. 1, 1906 SEWER BONDS— REFUNDING BONDS—
6s, J&J, \$50,000. July 1, 1903 4 1/2s, \$40,000. Nov. 1, 1912
6s, J&J, 25,000. July 1, 1905 4 1/2s, 35,000. Nov. 1, 1912
5s, A&O, 20,000. Oct. 1, 1909 4 1/2s, 25,000. Nov. 1, 1912
5s, J&J, 15,000. July 1, 1910 (Subject to call after 1902.)
WATER-WORKS— Bonded debt Mar. 1, '99, \$1,020,000
6s, M&N, \$80,000. Nov. 15, 1904 Floating debt... 75,000
6s, J&J, 25,000. July 1, 1905 Total debt Mar. 1, '99...1,095,000
5s, A&O, 70,000. Oct. 1, 1906 Water debt (included)... 880,000
5s, A&O, 50,000. Oct. 1, 1905 Tax valuation 1898...6,356,745
5s, J&J, 50,000. Jan. 1, 1906 Assessment about 1/2 actual value.
5s, M&S, 60,000. Mar. 1, 1909 City tax (per M.) '98... \$17.50
5s, A&O, 75,000. Oct. 1, 1909 Population in 1890 was...11,140
5s, J&J, 65,000. July 1, 1910 Population in 1899 (est.)...25,000
5s, M&S, 170,000. Mar. 2, 1911 ALL BONDS subject to call 10 years before maturity (except where noted) and are secured by a sinking fund.

COLORADO SPRINGS SCHOOL DISTRICT No. 11.—CORA E. HUDSON, Secretary.

LOANS—When Due. 4 1/2s, M&N, \$90,000. Nov. 1, 1917
5s, M&S, \$25,000. Sept. 1, 1909 Subject to call after Nov. 1, 1907
Subject to call after Sept. 1, 1899 Bonded debt Apr. 1, '99 \$224,000
5s, M&N, \$20,000. May 1, 1911 Assessed valuation 1898, 7,000,000
Subject to call after May 1, 1901 Assessment about 1/2 actual value.
4 1/2s, A&O, \$51,000. Apr. 1, 1913 School tax (per \$1,000) '98 \$15.00
Subject to call after Mar. 31, 1903 Population in 1899 (est.)...25,000
REFUNDING BONDS—
5s, M&S, \$38,000. Sept. 1, 1914 Subject to call after Sept 1, 1904

CONEJOS CO.—CHAS. A. BOICKENSHEIN, Treas.

County seat is Conejos. Bonded debt Jan. 1, 1898 \$60,000 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 Population in 1897 (est.)...10,000
County's bonds are due in 20 years, with option of call in 10 years. TAX FREE.—The above bonds are not taxed.

DELTA.—J. F. SANDERS, Mayor. M. FAIRLAMB, Town Attorney. This town is the County seat of Delta County.

LOANS—When Due. Bonded debt Feb. 1, '99...\$22,000
WATER WORKS BONDS— Tax valuation 1897 (est.)...250,000
8s, \$12,000. Assessment about 1/2 actual value.
6s, 10,000. July 1, 1912 Population in 1890 was...470
Subject to call July 1, 1907. Population in 1899 (est.)...1,500

DENVER.—THOMAS S. McMURRAY, Mayor. PAUL J. SOURS, Treasurer.

Denver is situated in Arapahoe County. On Feb. 7, 1894, the town of South Denver was annexed to and became a part of the City of Denver and the city assumed its indebtedness. See statement below. LOANS—When Due. SOUTH DENVER WATER BONDS—
PUBLIC IMPROVEMENT— 6s, F&A, \$3,000. Feb. 4, 1901
5s, J&J, \$400,000. Ser. B, 1906 6s, M&N, 100,000. May 1, 1901
Subject to call July 1, 1901 6s, M&N, 60,000. May, 1901
4s, M&N, \$400,000. Ser. C, 1908 BARNUM WATER—
Optional after Nov. 1, 1903 5s, J&J, \$5,000. July 1, 1901
4s, M&S, \$380,000. Ser. A, 1904 5s, J&J, \$3,000. July 1, 1903
Subject to call Sept. 1, 1899 HARMON WATER, B'LDG & BRIDGE
4s, J&J, \$320,000. Ser. A, 1907 8s, \$7,300. 1899-1906
Subject to call after Jan. 1, 1902.

LOANS—		When Due.
HIGHLAND SEWER AND BUILDING BONDS—		
6s, J&J, \$37,000	July 1, 1903	
6s, J&J, 22,000	July 1, 1903	
6s, J&J, 14,000	July 1, 1905	
6s, J&J, 13,000	July 1, 1906	
*LOCAL IMPROVEMENT BONDS—		
6s, J&J, \$466,500	July 1, 1905	
6s, F&A, 137,500	Feb. 1, 1906	
*REFUNDING WARRANTS—		
4s, J&J, \$35,500	.....1903	

* These bonds are paid to contractors as work progresses, and are subject to call, payable from special assessments.

INTEREST is payable at the Mercantile Trust Co., New York.

SPECIAL BONDS.—Bonds issued for paving, sidewalks and sewers are payable by special assessments.

A **SINKING FUND** of \$1.90 per \$1,000 of assessed valuation was provided in 1894 by special assessment.

CITY PROPERTY.—On Jan. 1, 1898, the city possessed real estate, park and other property valued at \$5,936,053.

DURANGO.—

This city is the county seat of La Plata County.

LOANS—		When Due.
WATER WORKS BONDS—		
7s,	\$15,000	.....
REFUNDING WATER BONDS—		
6s, M&N, \$105,500	Nov. 1, 1912	
(Optional after 1902.)		
Bonded debt Feb. 15, '98.		\$120,500

EAGLE COUNTY—A. S. LITTLE, Treasurer.

County seat is Red Cliff.

LOANS—		When Due.
FUNDING BONDS—		
7s, M&S, \$78,000	Mar. 1, 1909	
Subject to call after ten years.		
8s, J&J, \$31,900	Jan. 1, 1905	
Subject to call after ten years.		
Total debt Jan. 1, 1899.		\$108,900
Floating debt		4,000

INTEREST is payable at the County Treasury and in New York.

TAX FREE.—Bonds of this county are exempt from taxation.

FORT COLLINS.—VERNER V. WOLF, City Treas.

This city is in Larimer County.

LOANS—		When Due.
REFUNDING WATER BONDS, '95—		
5s, M&N, \$105,000	Aug. 1, 1915	
Subject to call after Aug. 1, 1900		
Bonded debt Apr. 18, '98.		\$105,000
Floating debt		3,000

Interest is payable at Fort Collins or in New York.

GARFIELD CO.—

County seat is Glenwood Springs.

LOANS—		When Due.
COUNTY BONDS—		
7s, A&O, \$197,900	..... Various	
REFUNDING BONDS—		
6s, A&O, \$28,000	.....
Bonded debt Jan. 1, '98.		\$225,900
Floating debt		22,809
Total debt Jan. 1, 1898.		248,709

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.
6s, J&J, \$25,000	July 1, 1913	
(subject to call after July 1, 1908.)		
Bonded debt Oct. 22, '98.		\$25,000
Floating debt		5,500

GRAND JUNCTION.— { W. P. ELA, Mayor.
NANNIE E. FORRY, Clerk.

This city is the county seat of Mesa County.

LOANS—		When Due.
WATER WORKS BONDS—		
6s, M&N, \$65,000	May 1, 1912	
(Subject to call after May 1, 1907.)		
Bonded debt June 1, '97.		\$65,000
Floating debt		16,500

GREELEY.—M. P. HENDERSON, Clerk.

This city is in Weld County.

LOANS—		When Due.
REFUNDING BONDS—		
4 1/2s,	\$25,000	..... 1914
Subj. to call \$2,000 y'rly after 1904.		
4 1/2s,	\$40,000	..... 1929
Subj. to call \$4,000 y'rly after 1914.		

GUNNISON CO.—

Gunnison is the county seat.

LOANS—		When Due.
COURT HOUSE BONDS—		
10s, April, \$8,500	Oct. 1, 1901	
Int. payable at Co. Treas. office.		
* Bonded debt Feb. 1, '98		\$178,200
Floating debt (about)		2,000

* This includes \$169,700 funding bonds issued in 1883, which have been declared valid by the United States Supreme Court.

HIGHLANDS.— Arapahoe County. See Denver.

HINSDALE CO.—J. P. HIX, County Clerk.

County seat is Lake City.

LOANS—		When Due.
FUNDING BONDS—		
8s, J&J, \$43,000	Dec. 31, 1901	
Subject to call at any time.		
5s, F&A, \$65,000	July 27, 1900	
Subject to call at any time.		
JUDGMENT BONDS—		
8s, F&A, \$44,000	Aug. 12, 1911	
Subj't to call after Aug. 12, 1901		

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

JEFFERSON CO.—J. G. SCHALL, Treasurer.

County seat is Golden.

LOANS—		When Due.
REFUNDING BONDS—		
6s, J&D, \$19,000	June 1, 1903	
Subject to call at any time.		
Interest payable N. Y. & Golden.		
Bonded debt Jan. 1, 1899.		\$19,000
Floating debt		51,910

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 valid by U. S. Court of Appeals.

Floating debt Jan. '99.	\$7,000	State & Co. tax (per m.) '98.	\$26.00
Total debt Jan. 1, '99, abt.	240,000	Population in 1890 was	14,663
Tax valuation 1898.	3,851,662	Population in 1880 was	23,563
Assessment about 1/3 actual value.			

LA PLATA CO.—SAM G. WALL, Treasurer.

County seat is Durango. The payment of \$30,491 of bonds originally issued by La Plata County has been assumed by Montezuma County, which was organized in 1889.

LOANS—		When Due.
FUNDING BONDS—		
6s, J&J, \$80,669	Apr. 6, 1908	
Subject to call at any time.		
JUDGMENT BONDS—		
8s, J&J, \$18,600	Dec. 30, 1911	
Subject to call Dec. 30, 1901		
8s, M&S, \$11,900	Sept. 1, 1911	
Subject to call Sept. 1, 1901		
8s, A&O, \$5,250	Apr. 27, 1912	
Subject to call after Apr. 27, 1902		

INTEREST on the funding bonds is payable at the office of Kountze Bros., New York, and in Durango; on the judgment bonds at the Chemical National Bank, New York, and in Durango; on the road and bridge bonds in Durango only.

LAS ANIMAS CO.—J. M. GARCIA, Clerk and Recorder.

County seat is Trinidad.

LOANS—		When Due.
COUNTY BONDS—		
5s, A&O, \$119,500	.....1914	
6s, A&O, 51,200	.....1910	
Bonded debt Jan. 1, '98.		\$170,700
Floating debt		5,143
Total debt		175,843
Cash on hand		21,802

OPTIONAL.—Bonds are subject to call ten years after date of issue.

INTEREST on the 6 per cent bonds is payable at the Chemical National Bank, New York; on the 5 per cent bonds at the First National Bank, New York.

LEADVILLE.— { C. E. DICKINSON, Mayor.
O. E. MALLORY, Clerk.

County seat of Lake County. This city has no bonded debt.

LOANS—		When Due.
REFUNDING WATER BONDS—		
Floating debt Feb. 1, '99	\$2,672	Assessment about 1/3 actual value.
Cash on hand	13,746	City tax (per \$1,000) 1898.
Net debt Feb. 1, 1899	218,926	Total tax (per \$1,000) '98.
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 Treasury.

LONGMONT.— { FRANCIS M. DOWNER, Mayor.
CHAS. L. REED, Clerk and Recorder.

This town is in Boulder County.

LOANS—		When Due.
REFUNDING WATER BONDS—		
6s, F&A, \$70,000	Aug. 1, 1916	
Subject to call after Aug. 1, 1902.		
Interest payable at Treas'rs office.		

LOVELAND.— This town is in Larimer County.

LOANS—		When Due.
ARTESIAN WELL BONDS—		
8s, M&N, \$2,500	.....1901	
(Subject to call.)		
WATER WORKS BONDS—		
5s, M&N, \$41,000	Nov. 1, 1927	
(Subject to call after 1912.)		
Total debt Feb. 18, 1898.		\$43,500

MANITOU.— { A. G. LEWIS, Mayor.
F. D. FOX, Treasurer.

Manitou is in El Paso County.

Bonded debt Apr. 1, '98.	\$85,500	Tax valuation 1897	\$436,180
Water debt (included)	74,000	Assessment about 1/3 actual value.	
Floating debt (about)	15,000	Total tax (per \$1,000) '97.	\$60.00
Total debt	100,500	Population in 1890 was	1,613
Sinking fund	1,000	Population '98 bet. 1,200 & 1,400	
Net debt Apr. 1, 1898.	99,500		

MESA COUNTY.—H. NICHOLS, County Clerk.

County seat is Grand Junction.

LOANS—		When Due.
BRIDGE BONDS—		
8s, Apr., \$11,900	April, 1905	
FUNDING BONDS—		
6s, J&J, \$61,500	Jan. 2, 1908	
Subject to call after 1898		
Total debt Jan. 1, 1899.		\$74,286
Sinking fund		42,076

INTEREST is payable at Grand Junction and New York.

MONTROSE CO.—JOHN DEEBLE, Treasurer.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, JUDGMENT BONDS—When Due. Includes sinking fund, tax valuation, and population data.

PITKIN COUNTY.—M. C. McNICHOLS, Treas.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, JUDGMENT BONDS—When Due. Includes sinking fund, tax valuation, and population data.

INTEREST is payable by Kountze Brothers, New York City, and at County Treasurer's office, Aspen, Colo.

PUEBLO.—J. B. ORMAN, Mayor. WM. D. LATSHAW, Auditor.

Table with columns: LOANS—When Due, BUILDING BONDS—When Due, BRIDGE BONDS—When Due, DEFICIENCY BONDS—When Due, LEVEE BONDS—When Due, PARK BONDS—When Due, SEWER BONDS—When Due, WATER WORKS BONDS—When Due. Includes tax valuation and population data.

PUEBLO SCHOOL DISTRICT No. 1.—John C. Latshaw, Secretary.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due. Includes floating debt, total debt, and assessed valuation.

PUEBLO COUNTY.—J. M. MEALES, Clerk.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due. Includes total debt, tax valuation, and population data.

PUEBLO COUNTY SCHOOL DISTRICT No. 20.—Chas. E. Saxton, District Treasurer.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due. Includes assessed valuation, school tax, and population data.

RIO BLANCO CO.—E. E. FORDHAM, Clerk & Rec'r. R. OLDLAND, Treasurer.

Table with columns: LOANS—When Due, COUNTY BONDS—When Due, COUNTY WARRANTS—When Due. Includes floating debt, total debt, tax valuation, and population data.

INTEREST is payable at the County Treasurer's office, or at the Chemical Bank, New York.

TAX FREE.—All bonds of this county are exempt from taxation.

SAGUACHE CO.—W. A. LOCKETT, Treasurer.

Table with columns: LOANS—When Due, COURT HOUSE AND FUNDING—When Due. Includes tax valuation, assessment, and population data.

INTEREST is payable by Kountze Brothers, New York City.

SALIDA.—S. M. JACKSON, Mayor. E. W. HIVELY, Treasurer.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due. Includes assessed valuation, population, and total debt.

SAN JUAN CO.—OLLIE LOCKHART, Clerk.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, SCHOOL BONDS—When Due, REFUNDING BONDS—When Due. Includes sinking fund, total debt, tax valuation, and population data.

SAN MIGUEL CO.—H. L. SERVIS, Clerk.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, JUDGMENT BONDS—When Due, SCHOOL BONDS—When Due. Includes sinking fund, total debt, tax valuation, and population data.

INTEREST on the bonds of this county is paid in New York or at the County Treasurer's office in Telluride, Col.

SOUTH DENVER—Annexed to Denver February 7, 1894. See Denver.

TRINIDAD.—F. R. WOOD, Mayor. B. B. SIPE, Treasurer.

Table with columns: LOANS—When Due, BRIDGES & STREETS—When Due, FUNDING BONDS—When Due, WATER-WORKS BONDS—When Due. Includes sinking fund, total debt, tax valuation, and population data.

INTEREST on the water-works bonds is payable at the First Nat. Bank, New York City, and at the City Treasurer's office; on all other bonds at Chemical National Bank, New York.

State of Utah.

DEBT, RESOURCES, &c.

Organized as a Territory (Act Sept. 9, 1850) - Sept. 9, 1850. Admitted as a State - Jan. 4, 1896. Total area of State (square miles) - 84,970. State Capital - Salt Lake City.

Table with columns: NAME AND PURPOSE, Interest, Principal, Outstanding. Lists various bond types and their financial details.

* 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 office of Wells, Fargo & Co., New York; on the bonds of 1896 and 1898 at the U. S. Mortgage & Trust Co., New York City, or the State Bank of Utah, Salt Lake City; on all other bonds in Salt Lake City or at the American Exchange National Bank in New York.

DEBT LIMITATION.—The indebtedness of this State is limited by its Constitution (Article XIV., Sections 1 and 2) to \$200,000 over and above the Territorial indebtedness assumed by the State, except "to repel invasion, suppress insurrection, or to defend the State in war."

BONDED DEBT on Feb. 1, 1899, was \$900,000. TAX VALUATION.—In 1898 the total assessed valuation was \$100,241,331; in 1897 it was \$102,437,183; in 1896 it was \$107,291,048. The real value is estimated at \$250,000,000. The State tax rate (per \$1,000) in 1897 was \$4.50.

Table with columns: POPULATION.—The population of Utah has been as follows in the years named. Lists population for years 1897-1899 and 1880-1889.

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

CACHE COUNTY.—

Table with columns: LOANS—When Due, FUNDING & IMPROVEMENT (gold)—When Due, WATER BONDS—When Due. Includes sinking fund, total debt, tax valuation, and population data.

LOGAN.—ANTHON ANDERSON, Mayor. JOS. QUINNEY, Auditor.

Table with columns: LOANS—When Due, LIQUIDATION BONDS—When Due, WATER BONDS—When Due. Includes tax valuation, assessment, and population data.

OGDEN.—JOHN A. BOYLE, Mayor. E. H. ANDERSON, Recorder.

Table with columns: LOANS—When Due, SEWER BONDS—When Due, GENERAL IMPROVEMENT—When Due. Includes sinking fund, total debt, tax valuation, and population data.

LOANS—
REFUNDING BONDS—
 4 1/2s, F&A, \$100,000. Aug. 15, 1918
 5s, M&N, \$116,000, g., Oct. 1, 1911
 Total debt Jan. 1, 1899... \$504,000

When Due.	Sinking Fund	\$31,408
	Net debt Feb. 6, 1899	\$22,478
	Tax valuation 1898	7,915,219
	City tax rate (per \$1,000)	\$.90-00
	Total tax (per \$1,000), '98	\$30-50
	Population in 1890 was	14,889
	Population in 1898 (est.)	20,000

PROVO.—This city is the county seat of Utah County.

LOANS—
WATER BONDS—
 6s, M&N, \$116,000, g., Oct. 1, 1911
 Subject to call after Jan. 1, 1901
 Total debt Jan. 1, 1899... \$116,000

When Due.	Tax valuation 1897	\$1,832,540
	Assessment same as cash value.	
	Total tax (per \$1,000) 1896	\$24-00
	Population in 1890 was	5,159
	Population in 1897 (est)	6,000

TAX FREE.—All of the city's bonds are exempt from taxation.
INTEREST is payable in gold at the Chemical National Bank, New York, or at the First National Bank of Provo.

SALT LAKE CITY.—{ JOHN CLARK, Mayor.
 { GEO. SWAN, Auditor.

This city is situated in Salt Lake County

When Due.	LOANS—	When Due.	LOANS—
1888-1891	CITY BONDS—	1892-	PUBLIC IMPROVEMENT,
5s, Jan., \$500,000	1891-1911	5s, J&J, \$548,000	July 1, 1912
Subject to call after Jan. 1, 1901		Subject to call after July 1, 1902	
5s, July, \$200,000	1911-1912		
Subject to call after July 1, 1901			
GENERAL FUND—		REFUNDING BONDS—	
5g., M&N, \$800,000	May 1, 1914	4s, M&S, \$500,000	Sept. 1, 1918
		Total debt Mar. 20, '99	\$2,548,000
		Water debt (included)	548,000

INTEREST on the bonds due in 1918 is payable at Wells, Fargo & Co., New York City, or in Salt Lake City, at option of bondholder; on those due in 1911 at the Importers' & Traders' Nat. Bank, New York, or Union Nat. Bank, Salt Lake City, at option of bondholder; on those due 1912 at the office of Wells, Fargo & Company, New York; on those due in 1914 at the National Bank of the Republic, New York, and by McCormick & Co., Salt Lake City.

TAX FREE.—All bonds of this city are exempt from taxation.
AVAILABLE ASSETS.—City lands and water works are valued at \$3,500,000. The annual income from the water works is \$75,000
DEBT LIMITATION.—The debt of this city is limited by a special Act of Congress, approved in 1894, to 6 per cent of assessed valuation.
EQUALIZED VALUATION in 1898 was \$31,871,157; in 1892 it was \$51,028,650; in 1889 it was \$16,611,752. The assessed valuation in 1898 was \$31,901,157, and is about 60 per cent of the actual value. City tax proper (per \$1,000), \$7-00; total tax rate (per \$1,000), 1898, was \$27-30.
POPULATION.—The population in 1890 was 44,843; in 1880 was 20,768; in 1895 was 48,076; in 1898 (est.) 77,481.

SALT LAKE CO.—Salt Lake City is the county seat.

When Due.	LOANS—	When Due.	LOANS—
	COUNTY BONDS—	1906 to 1916	5s, J&J, \$150,000
1906 to 1916		5s, J&J, \$120,000	July 1, 1917
1916 to 1917			Subject to call after 1907.

WEBER CO.—C. R. HOLLINGSWORTH, Auditor.
 County seat is Ogden.

When Due.	Net debt Jan. 1, 1899	\$148,000
	Tax valuation, real	4,906,309
	Tax valuation, pers'l	5,899,454
	Total valuation 1898	10,805,763
	Assessment 2/3 to 3/4 actual value.	
	State & Co. tax (per M.) '97	\$14-00
	Population 1890 was	22,723
	Population 1899 (est.)	30,000

INTEREST is payable at the County Treasury or at the Chemical National Bank, New York City.

WEBER CO.—C. R. HOLLINGSWORTH, Auditor.
 County seat is Ogden.

When Due.	Net debt Jan. 1, 1899	\$148,000
	Tax valuation, real	4,906,309
	Tax valuation, pers'l	5,899,454
	Total valuation 1898	10,805,763
	Assessment 2/3 to 3/4 actual value.	
	State & Co. tax (per M.) '97	\$14-00
	Population 1890 was	22,723
	Population 1899 (est.)	30,000

INTEREST is payable at the County Treasury or at the Chemical National Bank, New York City.

Territory of New Mexico

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act Sept. 9, 1850) - Dec. 13, 1850
 Total area of Territory (square miles) - - - - 122,580
 Territorial Capital - - - - - Santa Fe
 Governor (term expires June 7, 1911) - - - - Miguel A. Otero
 Secretary (term expires June 7, 1901) - - - - George H. Wallace
 Treasurer - - - - - Samuel Eldodt
 Legislature meets biennially in odd years the third Monday 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. The bonded debt at present is as follows:

NAME AND PURPOSE.	Interest.—	Principal.
	P. Ct. Payable.	When Due. Outstand'g
Capitol building bonds	7 M & S	1904 & 1905 \$200,000
Capitol contingent bonds	6 J & J	Apr. 1, 1902 50,000
Capitol rebuilding bonds	5 M & N	M & N 1925 75,000
\$25,000 due May 1 and \$50,000 due Nov. 1, 1925, subject to call after 1915.		
Casual deficit bonds	5 J & J	May 1, 1923 101,800
Subject to call May 1, 1903.		
Current expense bonds of '87	6 ann'ly	1907 & 1908 150,000
Subject to call in 1897 and 1898.		
Insane Asylum, 1891	6 J & J	Oct. 1, 1921 25,000
Subject to call after Oct. 1, 1911.		
do do 1895	5	Jan. 1, 1925 30,000
Subject to call after 1915.		
Military Institute bonds	5 J & J	July 1, 1925 15,000
Subject to call after 1905		
Normal School bonds, 1897	5	1927 10,000
Subject to call after 1917.		
Penitentiary refund'g bonds '94	6 M & S	1924-1925 81,000
Subject to call after July 1, 1914-15.		
Provisional debt bonds	6 M & S	1919 200,000
Subject to call after 1909.		
Refunding bonds	6 J & J	July 1, 1923 104,000
Subject to call July 1, 1913		
Territorial Institution bonds	5 J & J	July 1, 1925 35,000
Subject to call after 1905.		

INTEREST on the Military Institute five is payable at the Western National Bank, New York City; on all other bonds at the National Bank of Commerce, New York City.

TOTAL DEBT.—The total bonded debt on September 1, 1898, was \$1,066,800. In addition to the bonded debt there are outstanding about \$600,000 of old militia warrants.

ASSESSED VALUATION.—The assessed valuation (about 1/3 cash value) in 1898 was \$38,803,040 and the tax rate \$10-80.

POPULATION OF TERRITORY.—The population of New Mexico has been as follows in the years named:

1890	153,593	1870	91,874	1850	61,547
1880	119,565	1860	87,034		

* Not including population of Arizona Terr., then forming part of New Mex., but subsequently detached and organized as a separate Territory.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF NEW MEXICO.

BERNALILLO CO.—JAS. A. SUMMERS, Probate Clerk.
 County seat is Albuquerque.

LOANS—	Amt. Out'g.	6s, Cur'nt expenses, 1889	\$40,000
6s, Funding bonds, 1884	\$22,500	6s, do	1892. 7,000
6s, do	1889. 58,000	6s, Bridge bonds, 1892	30,000
5 9-10s, do	1891. 17,000	Bonded debt Mar. 1, 1899	347,500
6s, do	1895. 64,900	Tax valuation 1898	5,718,261
6s, do	1897. 50,100	State & Co. tax (per M.) '98	\$26-35
7s, 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.	Total debt Sept. 1, 1898	\$54,400
6s, J&J, \$16,000	July 1, 1927	Tax valuation 1898 abt.	2,818,050
Subject to call after 1907.		Population in 1890 was	7,974

DONA ANA CO.—County seat is Las Cruces. A portion of this county has been taken to help form Otero county.

LOANS—	When Due.	Sinking fund	\$33,254
COUNTY BONDS—		Tax valuation 1898	2,399,784
8s, , , , , ,	\$73,400	Population in 1890 was	9,191
Floating debt (last returns)	\$2,358	Population in 1880 was	7,612

EAST LAS VEGAS.—This town is in San Miguel Co.

LOANS—	When Due.	School house bonds	\$15,000
FUNDING BONDS—		Total debt Jan., 1895	42,000
6s, J&J, \$10,000	Jan. 2, 1925	Tax valuation 1894	1,399,681
Subject to call after Jan. 2, 1905		Estimated actual val'n	3,000,000
City hall bonds		Population in 1894 (est.)	3,000

INTEREST on the funding bonds is payable at the Chemical National Bank, New York.

GRANT CO.—J. L. BURNSIDE, Treasurer.
 County seat is Silver City.

LOANS—	When Due.	R. R. BONDS—(Con.)—	
CURRENT EXPENSES—		7s, J&J, \$20,000	July 1, 1905
6s, J&J, \$27,000	July 1, 1919	REFUNDING BONDS—	
Subject to call after July 1, 1899		6s, J&J, \$33,000	July 1, 1919
		Subject to call after July 1, 1899	
FUNDING BONDS—		Bonded debt Jan. 1, '99	\$218,000
6s, Jan., \$18,500	Jan. 1, 1900	Floating debt (about)	30,000
Subject to call at any time.		Total debt Jan. 1, '99 (abt.)	248,000
6s, J&J, \$82,500	July 1, 1919	Tax valuation 1898	3,770,372
Subject to call after July 1, 1899		Assessment about 2/3 actual value.	
RAILROAD BONDS—		State & Co. tax (per M.) '98	\$29-00
7s, J&J, \$17,000	July 1, 1903	Population in 1890 was	9,657
7s, J&J, 20,000	July 1, 1904	In addition to above tax rate is a Silver City tax of \$16 per \$1,000.	

LAS VEGAS.—{ H. G. COORS, Mayor.
 { CHAS. TAMME, Clerk.
 County seat of San Miguel County.

LOANS—	When Due.	CITY HALL BONDS.	
FUNDING BONDS—		6s, J&J, \$7,000	July 1, 1921
8s, , , , , ,	\$24,946	Subject to call after 10 years.	
Subject to call after 10 years.		6s, , , , , ,	July 1, 1922
		Total debt Sept. 1, 1898	\$56,946
SCHOOL HOUSE BONDS.		Tax valuation in 1898	1,665,378
7s, J&J, \$15,000	July 1, 1905	City tax (per \$1,000) '98	\$10-00
Subject to call after 10 years.		School tax (per \$1,000) '98	5-00
INTEREST is payable in New York City.		Population in 1890 was	2,385
		Population in 1893 (est.)	5,000

MORA CO.—SIMON VORENBURG, Treasurer.
 County seat is Mora. A portion of this county was cut off and added to Union County, thus reducing valuation after 1893.

LOANS—	When Due.	COURT HOUSE BONDS.—	Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.	
6s, J&J, \$70,000	July 1, 1919	Total debt Feb. 1, '98, abt.	\$78,000	
Subject to call after 10 years.		Tax valuation 1898	1,016,120	
FUNDING BONDS—		Total tax (per \$1,000) '95	29-75	
6s, , , , , ,	\$8,000	Aug. 1, 1917	Population in 1890 was	10,618

SAN MIGUEL CO.—County seat is Las Vegas. Coupons of this county's bonds issued under the Territorial Funding Act of 1889 are reported to be in default.

Total debt (last returns)	\$362,088	Population in 1890 was	24,204
Tax valuation 1898	4,063,932	Population in 1880 was	20,638

SANTA FE CO.—{ H. B. CARTWRIGHT, Treasurer.
 { A. ROMERO, Clerk.
 County seat is Santa Fe.

Bonded debt Jan. 1, 1898	\$678,316	Tax valuation 1898	\$1,713,955
Floating debt	9,663	Population in 1890 was	13,562
Total debt Jan. 1, 1898	687,979		

SOCORRO CO.—ABRAN ABEYTA, Treasurer.
 County seat is Socorro. A portion of this county has been taken to help form Otero County.

LOANS—	When Due.	FUNDING BONDS—(Continued.)	
CURRENT EXPENSE BONDS:		6s, J&J, \$48,700	July 1, 1919
6s, J&J, \$6,000	July 1, 1919	Subject to call after July 1, 1899	
Subject to call after July 1, 1899		Total debt Jan. 1, 1897	\$158,200
FUNDING BONDS—		Sinking fund assets	\$5,700
6s, Jan. \$103,500	Jan. 1, 1904	Tax valuation 1898	4,455,044
Subject to call at any time.		Population in 1890 was	6,595

INTEREST is payable in New York City

VALENCIA COUNTY.—County seat is Las Lunas.
 Bonded debt Jan. 1, '98. \$97,300
 County has no floating debt.
 Sinking fund..... 5,000
 Net debt Jan. 1, 1898... 92,300
 Tax valuation 1898.... 2,186,509
 Assessment about 35 p. c. actual.
 Total tax (per \$1,000) '98. \$36.75
 Population in 1890 was.....13,876
 Population in 1880 was.....13,095
 Population 1897 (est.).....15,200

GRAHAM CO.—B. B. ADAMS, Treasurer.
 County seat is Solomonsville.
 Bonded debt Jan. 1, '99.. \$147,000
 Tax valuation 1898.....2,138,693
 State & co. tax (per M.) '98...\$4.00
 Population in 1890 was.....5,670
 Population 1898 about.....12,000

Arizona Territory.

ITS
DEBT, RESOURCES, Etc.

Organized as a Territory (Act. Feb. 24, 1863) - Feb. 24, 1863
 Total area of Territory (square miles) - - - - - 113,020
 Territorial Capital - - - - - Phoenix
 Governor (term expires Apr 21, 1901) - - N. O. Murphy.
 Secretary - - - - - Chas. H. Akers
 Treasurer - - - - - T. W. Pemberton
 Legislature meets biennially in odd years the third Monday
 in January, and sessions are limited to 60 days.

In 1891 arrangements were perfected through an act of Congress to fund all the Territorial, county and municipal indebtedness of this Territory at five per cent, and as fast as any portion of the debt matures it will be replaced by a five per cent loan.

NAME AND PURPOSE.	Interest— P. Ct. Payable.	When Due.	Principal— Outstand'g.
Capitol Building bonds.....1898 5	Semi-an.	June, 1948	\$100,000
Subject to call after 1918.			
Funding Bonds.....1888 6	Jan.	Jan. 15, 1912	150,000
do do.....1892 5	J&J	July 15, 1942	2,000,000
Subject to call after July 15, 1912.			
do do.....1896 5	Jan.	Jan. 15, 1946	269,000
Gila Bridge bonds.....1885 8	May	May 15, 1900	15,000
Insane Asylum bonds.....1885 7	Jan.	July 1, 1905	90,000
Subject to call July 1, 1895.			
University bonds.....1887 7	Jan.	Jan. 1, 1907	15,000
Subject to call July 1, 1897.			
Wagon road and bridge.....1885 8	Nov.	Nov. 1, 1900	12,000
World's Fair bonds.....1892 5	July	July 1, 1912	30,000

INTEREST is payable in gold at the office of the Territorial Treasurer and at the Guaranty Trust Co., New York City.

TOTAL DEBT, ETC.—The total debt 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 \$7-20. Actual value 1896 (official estimate), exclusive of mines, was \$64,000,000.

POPULATION OF TERRITORY.—Population of Arizona has been as follows in the years mentioned:

1896 (est.)....87,500	1890.59,620	1880.40,440	1870.9,658	1860.*6,482
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* This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF ARIZONA.

APACHE COUNTY.—J. 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 County is deducted below in reporting the net debt of Apache County. The reduction in population and assessed valuation figures after 1895 are of course explained by the foregoing.

County seat is St. John's.

LOANS—	When Due.		
FUNDING BONDS—		Navajo Co. debt.....	\$63,000
7g, July 15, \$10,000 g...1899-1907		Net debt Jan. 1, 1899....	60,439
(\$10,000 due yearly on July 15).		Tax valuation 1898.....	1,066,620
TERRITORIAL BONDS (funding)—		Assessment is 1/2 actual value.	
5g, J&J, \$43,439 g...Jan. 1, 1913		Total tax (per \$1,000) '98..	\$35.00
Bonded debt Jan. 1, 1899..\$123,439		Population 1899 about.....	2,500
		Population in 1890 was.....	4,281

INTEREST on \$53,000 of the 7 per cent bonds is payable at Chemical National Bank, New York; on the remaining \$27,000 of 7 per cent bonds at Bank of British Columbia, San Francisco; on Territorial bonds at Phoenix, Ariz. Both interest and principal payable in gold.

TAX FREE.—All bonds of this county are exempt from taxation.

COCHISE CO.—A. WENTWORTH, Treasurer.

County seat is Tombstone.

LOANS—	When Due.		
COUNTY BONDS—		Bonded debt Mar. 1, '98...	\$169,000
7s, Jan. 15, \$93,930...Jan. 15, 1900		All bonds are exempt from taxa'n.	
(\$7,070 yearly to Jan. 15, 1906.)		Tax valuation 1898.....	\$2,764,800
7s, Jan. 15, \$68,000...1899 to 1908		Assessm't is about 2 1/2 actual value.	
(\$4,760 yearly.)		Total tax per \$1,000 1897..	\$42.20
		Population in 1890 was.....	6,938
		Population in 1897 (est.)....	10,000

Interest payable in Tombstone.

COCONINO CO.—D. M. FRANCIS, Treasurer.

County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on January 15, 1894, was funded into 5 per cent 50-year Territorial bonds.

LOANS—	When Due.		
TERRITORIAL BONDS (refunding)		Total debt Apr. 1, 1898..	\$174,000
5s, J&J, \$159,000...Jan. 15, 1943		Tax valuation, real.....	1,232,153
Subject to call Jan. 15, 1914.		Tax valuation, personal.....	1,010,648
COURT HOUSE BONDS—		Total valuation 1897.....	2,242,801
5s, J&J, \$15,000...July 28, 1904		Total valuation 1898.....	2,038,032
Interest payable in N. Y. City.		Assessment about 3/4 actual value.	
		Total tax (per \$1,000) '97..	\$31.00

TAX FREE.—All of the county's bonds are exempt from taxation.

MARICOPA CO.—LEE GRAY, Clk. B'd of Sup'r.

County seat is Phoenix. On Jan. 1, 1897, Maricopa County owned property valued at \$203,400 and had \$103,180 cash in the treasury.

LOANS—	When Due.	REFUNDING BONDS—	
ASYLUM & ROAD BONDS—		7s, Jan. 15, \$15,000...Dec. 3, 1903	
7s, Jan. 2, 3,500...May 21, 1900		5s,....., 267,636...July 15, 1942	
7s,....., 3,000...Nov. 4, 1900		Bonded debt Jan. 1, '99...\$291,136	
M. & P. RR. BONDS—		School debt (additional).....	122,000
7s,....., \$2,000...Apr. 2, 1915		Floating debt.....	13,777
SCHOOL DIST. BONDS—		Total debt Jan. 1, 1899.....	426,914
7s,....., \$8,000...Sept. 3, 1899		Tax valuation 1898.....	8,948,043
7s, var., 52,500...1912 to 1918		State and co. tax (per \$1,000) \$22.10	
6s,....., 31,500.....1913		Population in 1890 was.....	10,989
6s,....., 30,000.....1917		Population in 1897 (est.).....	15,000
Subject to call after 1907.			

INTEREST on the refunding bonds is payable at San Francisco; on others at Phoenix, Ariz.

MOHAVE CO.—HARVEY HUBBS, Treasurer.

LOANS—	When Due.	Total valuation 1893..	\$1,282,003
COUNTY BONDS—		Total tax (per \$1,000) '98..	\$29.50
5s, J&J, \$105,363.....June, 1940		Population in 1890 was.....	1,444
Interest is payable at Phoenix.		Population in 1880 was.....	1,190
Total debt Jan. 1, 1899..		Population in 1897 (est.)....	2,000

PHOENIX.—{ C. J. DYER, Mayor. { I. M. CHRISTY, Treasurer.

Phoenix is the county seat of Maricopa County.

LOANS—	When Due.	WARRANT FUNDING BONDS—	
CITY HALL AND FIRE DEP. BONDS—		5s, g, \$39,500 (1898).....	1928
7s, June 20, \$15,000...June 20, 1917		Optional \$3, 50 yearly after 1918.	
6s, J&D, 15,000...June 1, 1919		Total debt Mar. 1, 1899..	79,500
R. FUNDING BONDS—		Tax valuation 1898.....	3,693,503
5s, g, \$10,000.....1913		Assessment about 3/4 actual value.	
Optional \$2,000 yearly after 1903.		Total tax (per \$1,000).....	\$34.00
		Population in 1890 was.....	3,152
		Population in 1897 (est.)..	12,000

TAX FREE.—Bonds of this city are exempt from taxation.

PIMA CO.—H. A. DRACHMAN, Treasurer.

County seat is Tucson. Railroad-aid bonds of this county were declared illegal by the Territorial Supreme Court, but this decision was recently reversed by the United States Supreme Court, which remanded the case for further proceedings.

LOANS—	When Due.	Bonded debt Jan. 1, '99..	\$357,240
REDEMPTION BONDS—		Tax valuation, real.....	2,411,810
7s, Jan., \$22,000...June 30, 1901		Tax valuation, personal.....	1,376,197
7s, Jan., 125,000...June 30, 1902-6		Total valuation 1898.....	3,788,007
(\$25,000 due yearly.)		Assessment abt. 7-10 actual value.	
7s are subject to call.		State & co. tax (per M.) '98..	\$25.50
TERRITORIAL FUNDING BONDS—		Population 1890 was.....	12,673
5s, J&J, \$210,240.....1942		Population 1899 (est).....	22,000

INTEREST on the 7 per cent bonds is payable at First National Bank, New York City; on the 5 per cent bonds at Phoenix, Ariz.

PINAL CO.—P. R. BRADY, Jr., Treasurer.

LOANS—	When Due.	Bonded debt Jan. 1, 1899..	\$146,508
CITY HALL AND WATER WORKS—		Tax valuation, 1898....	1,591,450
5s, J&J, \$88,000.....1943-45		Population in 1880 was.....	3,044
Interest payable at New York.		Population in 1890 was.....	4,251
WATER AND SEWER BONDS 1898—		State & co. tax (per M.), '98..	\$33.00
5s, g, \$150,000.....1948			

PRESCOTT.—T. L. SHULTZ, Recorder.

LOANS—	When Due.	Total debt Apr. 1, 1898..	\$88,000
CITY HALL AND WATER WORKS—		Tax valuation 1897.....	1,194,175
5s, J&J, \$88,000.....1943-45		Assessment about 1/2 actual value.	
Interest payable at New York.		City tax per (\$1,000).....	\$7.50
WATER AND SEWER BONDS 1898—		Population in 1890 was.....	1,759
5s, g, \$150,000.....1948		Population in 1897 (est.)....	4,000

TOMBSTONE.—W. A. HARWOOD, City Clerk.

LOANS—	When Due.	Assessment abt. 15% actual value.	
CITY HALL AND WATER WORKS—		Total tax (per \$1,000) 1898.	\$10.00
5s, J&J, \$88,000.....1943-45		Population in 1890 was.....	1,875
Interest payable at New York.		Population in 1898 (est.)....	800
WATER AND SEWER BONDS 1898—			
5s, g, \$150,000.....1948			

TUCSON.—{ G. A. HOFF, Mayor. { C. T. CONNELL, Recorder.

LOANS—	When Due.	Total debt Jan. 1, 1899..	\$28,000
CITY HALL, JAIL, ETC., BONDS—		Total valuation 1898....	1,663,932
5g, J&J, \$16,000, g.....1943		About 1/2 actual value.	
Optional after 1903.		City tax (per \$1,000) '98.....	10.00
FUNDING FLOATING DEBT—		Population in 1890 was.....	5,150
8g, J&D, \$12,000, g...June 1, 1903		Population in 1898 (est)....	10,000
Interest is payable at Tucson and Phoenix.		Bonds are all tax exempt.	

YAVAPAI CO.—J. H. ROBINSON, Clerk Board of Supervisors.

County seat is Prescott. The county owns property valued Jan. 1, 1898, at \$113,000.

LOANS—	When Due.	Total debt Jan. 1, 1898..	\$267,154
REDEMPTION BONDS—		Cash in treasury & funds ..	71,167
7s, \$143,000.....Jan. 1, 1908		Assessed valuation 1898.....	3,908,646
TERRITORIAL BONDS—		Total tax (per \$1,000) '97.....	34.00
5s, \$52,163.....		Population in 1890 was.....	8,685
Bonded debt Jan. 1, 1898..\$195,163		Population in 1898 (est.)....	16,000
Floating debt.....			
			71,991

YUMA COUNTY.—CHAS. H. RÜSE, Treasurer.

LOANS—	When Due.	Bonded debt, Feb. 1, '98..	\$147,270
COUNTY BONDS, '87 & '93—		School debt (additional) ..	5,500
7s, g, Jan. 1, \$58,500.....		Total valuation 1897.....	1,071,444
5s, g, J&J, 88,770.....		Assessment abt. 30% actual value.	
SCHOOL BONDS—		Tax rate (per \$1,000).....	\$47.00
7s, g, Oct. 1, \$4,000.....		Population in 1890 was.....	2,671
7s, g, Jan. 1, 1,500..... 1910		Population in 1898 (est.)....	3,500

INTEREST on the county 7s is payable in New York and San Francisco; on the 5s at Phoenix, and on the school bonds at Yuma.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES.

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

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OREGON—State, Cities, &c.....Pages 150 to 151	NEVADA—State, Cities, &c.....Pages 154 to 155

State of California.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850
 Total area of State (square miles) - - - - - 153,360
 State Capital - - - - - Sacramento
 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.

NAME AND PURPOSE.	Interest.— P. Ct. Payable.	When Due.	Principal.— Outstand'g
Funded debt bonds, 1873, g....	6 J & J	.....	\$2,277,500
Depot bonds, 1893.....	4 J & J	Jan. 1, 1912	600,000
Civil bonds of 1857.....	Interest ceased.	.....	3,500
Do 1860.....	do do	.....	500

PAR VALUE OF BONDS.—The bonds are for \$100, \$500 and \$1,000.
INTEREST is payable at the office of the Treasurer in Sacramento.

TOTAL DEBT.—The total bonded debt of the State on July 1, 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).....	\$1,526,500
In trust for the University Fund (bonds).....	751,000

ASSESSED VALUATION.—The following statement shows the total assessed valuation and the tax rate (per \$1,000) for the years indicated.

Years.	Valuation.	Tax rate.	Years.	Valuation.	Tax rate.
1898....	\$1,132,230,221	\$4.88	1886....	\$816,446,700	\$5.60
1897....	1,089,373,316	5.10	1885....	859,512,384	5.44
1896....	1,266,593,065	4.29	1880....	666,399,985	6.40
1895....	1,133,282,013	6.85	1875....	618,083,315	6.05
1894....	1,205,918,403	4.93	1870....	277,538,134	8.65
1891....	1,239,647,063	4.46	1865....	183,534,312	11.15
1890....	1,101,137,290	5.80	1860....	148,193,540	6.00
1889....	1,111,950,979	7.22	1855....	103,887,193	6.00
1888....	1,107,952,700	5.04	1850....	57,670,689	5.00
1887....	956,740,805	6.08			

DEBT LIMITATION.—Municipal indebtedness as well as State debt is carefully regulated in the Constitution of California. The section which relates to the bonding of counties, cities, towns, etc., has been amended, the amendment having been adopted February 25, 1891. Nothing in explanation of the provisions needs to be said, as the sections of the Constitution treating of this subject are all very plain and comprehensive; they will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 146.

POPULATION OF STATE.—The population of California has been as follows in the years named.

1890.....	1,208,130	1870.....	560,247	1850.....	92,597
1880.....	864,694	1860.....	379,994		

In 1860-70 the ease was 180,253, or 47.44 per cent; in 1870-80 304,447, or 54.34 per cent; and in 1880-90 343,436, or 39.72 per cent. The number of Chinese in the population was 71,681 in 1890 and 75,132 in 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprinkling of roads, and the tax rate as given below under these counties is made up of the State tax rate and the county tax rate including special road tax.

ALAMEDA.—

This city is in Alameda County.

LOANS—	When Due.	SEWER—
CITY HALL—		5s, F&A, \$39,000.....
5s, March, \$15,000...1899 to 1910		February 1
(\$1,250 due yearly.)		(\$6,000 due Feb. 1 of each odd year)
ELECTRIC LIGHT PLANT—		Interest is payable in Alameda.
5s, March, \$15,000...1899 to 1910		Tot. debt (last returns) \$175,750
(\$1,250 due yearly.)		Sinking fund..... 4,000
FIRE DEPARTMENT—		Net debt (last returns) 171,750
5s, March, \$21,000...1899 to 1910		Total valuation 1898. 12,390,537
(\$1,750 due yearly.)		Assessment about 2/3 actual value.
SCHOOL—		State & Co. tax (per \$1,000) \$10.00
5s, March, \$30,000...1899 to 1910		City tax (per \$1,000)..... 9.50
(\$2,500 due yearly.)		Population in 1890 was.....11,165
		Population 1894 (local est.) 14,500

TAX FREE.—Bonds of this city are exempt from taxation.

ALAMEDA CO.—F. C. JORDAN, Clerk.

County seat is Oakland.		Total valuation 1898...\$35,795,217
Floating debt.....	\$28,669	Assessment is 3/5 actual value.
Total debt July 1, '98....	23,669	State & co. tax (per M.) '98 \$15.30
Tax valuation, real.....	74,915,401	Population in 1890 was.... 93,864
Tax valuation, person'l. 8,981,893		Population in 1898 (est.)...118,000
Tax valuation, RRs.....	1,897,293	

ALESSANDRO IRRIGATION DISTRICT.—

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 be appealed to the State Supreme Court for final action.

Bonded debt April 1, '99...\$765,000 | Tax valuation 1898....\$2,000,000

ALPINE CO.—FRANK SMITH, Clerk.

County seat is Markleeville. County has no bonded debt.		Total valuation 1898...\$257,192
Floating debt Aug. 1, '98...\$17,437		Total tax (per \$1,000) '98. \$22.50
Assessed valuation, real. 227,667		Population in 1890 was..... 667
Assessed valuation, per'l. 30,025		

BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.		Bonded debt Feb. 1, '99. \$67,300
LOANS—	When Due.	Tax valuation 1898.....8,418,720
SCHOOL BONDS—		City tax (per \$1,000) '98...\$10.00
5s, g. Ann., \$32,500...1900 to 1912		Total tax (per \$1,000) 1898. 21.30
\$2,500 payable yearly on Jan. 2.		Population in 1890..... 5,101
Electric-light bonds.....\$15,000		Population in 1899 (est.)...14,500
Sewer bonds..... 19,800		

BUTTE CO.—H. D. LAUSEN, Clerk.

County seat is Oroville.		Net debt Feb. 1, 1899... \$43,761
LOANS—	When Due.	Tax valuation, real....11,861,205
REFUNDING BONDS—		Tax valuat'n, personal. 1,593,660
5s, J&J, \$38,000..... 1911		Tax valuation, RRs.'s.... 858,287
Subject to call at any time.		Total valuation 1898.. 14,313,152
Bonded debt Feb. 1, '99 \$38,000		Assessment about 90 p.c. act. val.
Floating debt..... 8,209		State & Co. tax (per M.) '98..\$16.50
Total debt Feb. 1, '99... 46,209		City tax (per \$1,000) '98.... 10.00
Sinking fund..... 2,448		Population in 1890 was.....17,939

COLTON.—Colton is in San Bernardino County.

LOANS—	When Due.	ELECTRIC-LIGHT BONDS—
CITY HALL BONDS—		6s, J&J, \$5,850..... 1897 1936
7s, Jan., \$7,800, g.....1910		Part payable yearly.

LOANS— *When Due.* Total debt Feb. 1, 1897.. \$74,450
WATER BONDS— Water debt (included)... 60,800
6, g, J&J, \$60,800, g.... 1897-1935 Tax valuation 1896..... 600,000
 Part payable yearly. Assessment about 1/3 actual value.
6s, ,... 20,000..... 1899 to 1939 Total tax (per \$1,000)..... \$25.00
 Part payable yearly. Population in 1890 was..... 1,315
 Interest payable at city treasury. Population in 1897 (est'd).... 2,000

EL DORADO CO.—A. S. BOSQUIT, Clerk.

County seat is Placerville.
LOANS— *When Due.* Tax valuation, railroads. \$245,827
COUNTY BONDS— Total valuation 1898... 3,923,672
5s, J&D, \$86,000, g. June 1, 1907 State tax (per \$1,000) '98.... \$4.80
 Subject to call. County tax (per \$1,000) '98... 18.60
Total debt Jan. 1, '99.... \$86,000 Population in 1890 was..... 9,232
Tax valuation, real.... 3,098,255 Population in 1880 was..... 10,683
Tax valuation, personal. 579,590 Population in 1899 (est.)... 14,000

ELSINORE. { J. T. KUHN, Treasurer.

This city is in Riverside County.
LOANS— *When Due.* Total debt Feb. 1, 1899.... \$19,500
WATER LOAN— Assessed valuation 1898... 182,000
6s, J&J, \$19,500..... 1899-1937 Tax rate (per \$1,000), 1898 \$15.50
 (\$500 yearly on July 1.) Population in 1897 (est.).... 600

FRESNO.—J. W. SHANKLIN, City Clerk.

This is the county seat of Fresno County.
LOANS— *When Due.* 5s, J&J, \$36,000..... 1899 to 1935
FIRE DEPARTMENT— (\$1,000 yearly)
 5s, Aug., \$5,625..... Aug. 1, 1899 Interest is payable in Fresno.
 (\$625 yearly) to Aug. 1, 1907 Bonded debt Jan. 1, 1899 \$115,250
OVERFLOW— Sinking fund..... 8,223
 5s, Aug., \$5,625..... Aug. 1, 1899 Net debt Jan. 1, 1899.... 106,627
 (\$625 yearly) to Aug. 1, 1907 Tax valuation, real..... 5,494,199
SCHOOL— Tax valuation, personal. 704,117
 5s, Aug., \$22,500..... Aug. 1, 1899 Total valuation, 1898.... 6,198,316
 (\$2,500 yearly) to Aug. 1, 1907 Assessment about 1/2 actual value.
 School district bonds... \$75,000 Total tax (per \$1,000), 1898 \$26.50
SEWER— Population in 1890 was..... 10,818
 5s, Dec., \$45,000..... Dec. 3, 1899 The bonds of this city are all payable in gold.

FRESNO CO.—{ T. G. HART, Clerk.

County seat is Fresno.
LOANS— *When Due.* Equal valuation, pers'l. \$5,699,835
ROAD & BRIDGE BONDS— Equal valuation, RR's... 2,378,115
7s, J&J, \$2,500..... Jan., 1900 Total valuation 1898... 27,538,142
BRIDGE BONDS— Assessment about 3/4 actual value.
 6s, J&J, \$80,000..... 1905 State & co. tax (per M.) '98... \$15.00
Total debt Sept. 1, 1898. \$90,000 Population in 1890 was..... 32,026
Equalized val't'n, real.... 19,460,192 Population in 1897 (est.)... 45,000

GLENN COUNTY.—{ W. H. SALE, Clerk.

County seat is Willow.
LOANS— *When Due.* Tax valuat'n, pers onal. \$955,701
COURT HOUSE AND JAIL— Tax valuation, RR's... 367,735
4 1/2s, J&J, \$56,000..... 1899-1913 Total valuation 1898... 1,002,130
 (\$2,000 each Jan. 1 and July 1.) Assessment about 7/10 actual share.
Principal and inter't pay'n in gold. State & co. tax (per M.) '98... \$12.50
Total debt Jan. 1, '99.... \$56,000 Population 1898 (est.)..... 8,500
Tax valuation, real.... 8,678,694

TAX FREE.—All bonds of this county are exempt from taxation.

HANFORD.—JOHN F. PRYOR, City Clerk.

This city is the county seat of King's County.
LOANS— *When Due.* Cash on hand..... \$5,000
CITY HALL BONDS— Tax valuation 1898..... 750,000
6g, Jan, \$22,500 g..... 1900 Real valuation (about)... 3,000,000
 (\$1,500 due yearly on Jan. 1.) Total tax (per \$1,000), 1898 \$30.80
Int. at Chem'l Nat. Bank, N.Y. city. Population in 1890 was..... 3,000
Bonded debt Feb. 1, '99.. \$22,500 Population in 1898 (est.)... 3,000
DEBT LIMIT—The debt is constitutionally limited to 5 per cent of assessed valuation.

HOLLISTER.—J. H. SHAW, Town Clerk.

County seat of San Benito County.
LOANS— *When Due.* Real valuation..... \$2,000,000
SEWER BONDS— State and county tax (per \$1,000) 1898... \$13.50
6s, g, semi-an., \$34,125 g. '99 to '37 Town tax (per \$1,000) '98... 7.00
 (\$875 due yearly on June 1.) Population in 1890 was..... 1,234
Total debt Aug., 1898.... \$34,125 Population in 1898 (est.)... 2,500
Tax valuation 1898..... 900,000

INTEREST payable at office of the Town Treasurer.

HUMBOLDT CO.—{ O. D. STERN, Clerk.

County seat is Eureka.
LOANS— *When Due.* Tax valuation, pers'n'l. \$2,110,456
WAGON ROAD BONDS— Total valuation 1898... 15,340,149
7s, J&J, \$20,000... July 1, 1913 Assessment about 2/3 actual val.
 Bonds are subject to call at any time at par. State & co. tax (per M.) '98 \$16.00
Bonded debt July 1, 1898. \$20,000 Population 1890 was..... 23,469
Tax valuation, real.... 13,229,693 Population 1880 was..... 15,512
 Population 1897 (est.)... 30,000

INYO COUNTY.—

County seat is Independence.
LOANS— *When Due.* Tax valuation, pers'n'l... \$374,912
REFUNDING BONDS— Tax valuation, rail'rds... 117,288
5s, M&S, \$60,000..... 1910 Total valuation 1898... 1,602,979
 Subject to call. Assessment about 1/2 actual val.
Floating debt..... \$990 State & co. tax (per M.) '98 \$22.50
Total debt July 1, 1898.. 60,990 Population in 1890 was..... 3,544
Tax valuation, real.... 1,110,779 Population in 1896 (est.)... 3,900

KERN COUNTY.—

County seat is Bakersfield.
LOANS— *When Due.* Tax valuation, pers'l... \$1,939,815
IMPROVEMENT BONDS— Tax valuations, RR's... 1,665,096
7s, M&N, \$15,000..... Nov. 1, 1900 Total valuation 1898... 14,867,016
6s, J&D, 235,000..... Dec. 1, 1913 Assessment about 1/2 actual value.
Bond. debt Feb. 1, 1899 \$250,000 State & co. tax (per M.) '98... \$18.00
Sinking fund..... 11,000 Population in 1890 was..... 9,808
Net debt Feb. 1, 1899. 239,000 Population in 1899 (est.)... 20,000
Tax valuation, real,.. \$11,262,105

OPTIONAL—All bonds are subject to call at the option of the county.
 TAX FREE.—All bonds are exempt from taxation.

KINGS COUNTY.—F. CUNNINGHAM, Clerk.

County seat is Hanford.
LOANS— *When Due.* Tax valuation, personal. \$577,693
COURT HOUSE BONDS— Tax valuation, railroads 402,630
4s, anp., \$32,000,..... 1906 Total valuation, 1898... 6,497,698
Bonded debt Jan. 1, '99. \$32,000 Total tax (per \$1,000) '98... \$14.00
Tax valuation, real..... 5,517,375 Population in '99 (est.).... 10,000

LAKE COUNTY.—{ H. W. BREWER, Clerk.

County seat is Lakeport.
LOANS— *When Due.* Total valuation 1898... \$3,404,101
ROAD AND IMP'T. BONDS— Assessment about 3/4 actual value.
5s, A&O, \$47,800..... Oct. 7, 1907 State and Co. tax (per \$1,000) '98... \$22.50
 Subject to call at any time. Population in 1890 was..... 7,101
Int. payable at County Treasury. \$47,800 Population in 1880 was..... 6,596
Total debt Jan. 1, 1899. \$47,800 Tax valuation, real.... 2,789,012
Tax valuation, personal. 615,189 Population in 1899 (est.)... 7,210

TAX FREE.—Bonds of this county are exempt from taxation.

LINDA VISTA IRRIGATION DISTRICT, SAN DIEGO CO.—J. FROELICH, Sec.

Total bonded debt April 1, 1898, \$176,000.

LOS ANGELES.—{ M. P. SNYDER, Mayor.

This is the county seat of Los Angeles County.
LOANS— *When Due.* **LOANS—** *When Due.*
BRIDGE BONDS— **BONDS OF 1887—**
4s, J&J, \$23,000, .. 1899 to 1938 **7s, J&J, \$8,000.....** July 1, 1901
 (\$575 due yearly.) **POLICE STATION, 1895—**
FIRE DEPARTMENT BONDS— **4 1/2s, J&J, \$37,000.....** 1899 to 1935
 4s, J&J, \$150,000... 1899 to 1938 (\$1,000 yearly.)
 (\$3,750 due yearly.) **SCHOOL IMPROVEMENT, 1889 & '95**
FUNDING BONDS— **5s, A&O, \$11,000.....** 1899-1910
 5s, May 1, \$41,000.... 1899-1911 (Part due yearly on Oct. 1.)
INTERNAL SEWER SYSTEM, 1890— **4 1/2s, J&J, \$283,050....** 1899 to 1935
 5s, J&J, \$224,400.... 1899-1911 (\$1,140 due yearly.)
 (Part due yearly on July 1.) **SEWER BONDS, 1892—**
PARK BONDS— **5s, M&N, \$275,000.....** 1898-1912
 4s, F&A, \$10,000.... 1899 to 1938 (Part due yearly in Nov.)
 (\$250 due yearly.) **TUNNEL BONDS, 1898—**
REFUNDING BONDS— **4s, J&D, \$263,250 g.** 1899 to 1910 (\$4,000 due yearly.)
 (\$20,000 yearly on June 1.) **4 1/2s, J&J, \$27,750....** 1899 to 1935
 (\$750 due yearly.)
WATER WORKS BONDS, 1895—
4 1/2s, J&J, \$27,750.... 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 payable in New York; on all other bonds, at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on March 1, 1899, including new issues of bonds, was \$1,617,450; water debt (inc.), \$27,750; sinking 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 of \$2,000,000, exclusive of loans for water works and sewers.

ASSESSED VALUATION (total) in 1898 was \$60,912,586; in 1897 of real estate was \$53,908,837; personal property, \$4,778,057; total, \$58,686,894; total tax rate (per \$1,000), \$25.00, including State tax, \$5.10, county tax \$7.40 and city tax \$12.50. Property is supposed to be assessed at about 60 per cent of its actual value.

POPULATION in 1898 (estimated) was 117,000; in 1890 it was 50,395; in 1880 it was 11,183.

LOS ANGELES CO.—{ T. E. NEWLIN, Clerk.

County seat is Los Angeles.
LOANS— *When Due.* Tax valuation, real... \$80,855,839
COUNTY BONDS— Tax valuation, pers'l... 9,948,594
6g, J&J, \$13,000 g. Jan. 1, 1902 Tax valuation, RR's... 2,451,656
6g, J&J, 39,500 g. July 1, 1904 Total valuation 1898... 93,256,089
5g, J&J, 246,000 g. July 1, 1910 Assessment is 3/4 actual value.
4 1/2g, J&J, 272,000 g. July 1, 1905 Total tax (per \$1,000) '98... \$17.333
4 1/2g, J&J, 136,000 g. Jan. 1, 1907 Population in 1890 was... 101,454
Int. paid by County Treasurer. Population in 1898 (est.)... 175,000
Total debt Sept. 19, 1898. \$681,500

OPTION.—All bonds subject to call at any time on 40 days notice.

MARIN CO.—{ T. S. BONNEAU, Clerk.

County seat is San Rafael.
LOANS— *When Due.* Tax valuation, real... \$10,123,648
REFUNDING BONDS— Tax valuation, personal 1,045,832
5s, J&J, \$22,000..... 1902 Tax valuation, railroads 795,285
5s, J&J, 12,000..... 1905 Total valuation 1898... 11,964,765
4s, J&J, 160,000..... 1913 State & Co. tax (per M.) '98 14.00
Bond'd debt July 1, '98.... \$194,000 Population in 1890 was... 13,072

MARIPOSA CO.—A. G. BLACK, Clerk.

County seat is Mariposa.
Bonded debt July 1, '98.... \$12,000 Total valuation 1898 \$2,067,717
 County has no floating debt. Total tax (per \$1,000) '98... \$28.00
Tax valuation, real.... \$1,830,096 Population in 1890 was..... 3,787
Tax val'u'n, person'l.... 237,621

MARYSVILLE.—W. T. ELLIS, Mayor.

Marysville is the county seat of Yuba County.
LOANS— *When Due.* Floating debt..... \$13,000
DRAINAGE BONDS— Total debt Apr. 1, '98... 48,500
5s, g, Nov., \$28,000, g. 1899-1905 Tax valuation 1897... 1,800,000
 (\$4,000 due yearly on Nov. 1.) Assessment 2/3 actual value.
Interest is payable at Marysville. City tax rate (per M.) '97... \$20.00
Bonded debt Apr. 1, '98. \$35,500 Population in 1890 was... 3,991
 Population in 1898 (est.)... 5,500

MENDOCINO CO.—HALE MCGOWEN, Clerk.

County seat is Ukiah.
LOANS— *When Due.* Cash on hand..... \$49,258
COURT HOUSE BONDS— Net debt July 1, 1898... 51,217
6s, J&D, \$20,000..... 1902 Assessed val'u'n, real... 8,969,786
COUNTY BONDS— Assessed val'u'n, pers'l. 1,431,158
4s, J&J, \$63,000..... Jan. 1, 1901 Assessed val'u'n, RR's... 318,645
RAILROAD BONDS— Total valuation 1898... 10,769,589
5s, J&J, \$4,000..... 1906 Assessment about 1/2 actual value.
6s, J&J, \$11,500..... 1921 State & Co. tax (per M.) '98... \$18.00
Bonded debt July 1, '98 \$98,500 Population in 1890 was... 17,612
Floating debt..... 1,975 Population in 1896 (est.)... 20,000
Total debt July 1, '98.. 100,475

MERCED COUNTY.—{ E. A. HICKS, Clerk. W. H. COOK, Auditor.

County seat is Merced. LOANS— When Due. Tax valuation, real... \$10,779,082

MODESTO.—This city is in Stanislaus County.

LOANS— When Due. Total valuation 1897... \$1,222,561

MONROVIA.—{ CHAS. C. ROGERS, Mayor. W. A. WALKER, City Clerk.

Monrovia is in Los Angeles County. LOANS— When Due. Total debt Feb. 1, 1899. \$85,000

MONTEREY CO.—{ N. HARIWELL, Treasurer. GEO. S. MILLER, Auditor.

County seat is Salinas. LOANS— When Due. Tax valuation, real... \$14,666,970

NAPA COUNTY.—N. A. COLLINS, Clerk.

County seat is Napa City. LOANS— When Due. Tax valuation, pers'l... \$1,901,010

OAKLAND.—{ R. W. SNOW, Mayor. A. H. BREED, Auditor.

Oakland is the county-seat of Alameda County. LOANS— When Due. SCHOOL BONDS, 1892—

TOTAL DEBT.—The city's total debt on August 1, 1898, was \$527,500.

CITY PROPERTY.—The following is an inventory of real estate belonging to the city of Oakland:

Table with 2 columns: Description of property and Value. Includes School Department, Fire Department, Public Parks, etc.

Total value of real estate belonging to city... \$1,046,150

ASSESSED VALUATION.—The assessed valuation and tax rate (per \$1,000) have been as follows for the years indicated:

Table with 6 columns: Years, Valuation, Tax Rate, Years, Valuation, Tax Rate. Shows data from 1894 to 1895.

POPULATION in 1890 was 48,682; in 1880 it was 34,555; in 1898 (estimated), 75,000.

PASADENA.—HERMAN DYER, Clerk.

This city is in Los Angeles County. LOANS— When Due. Total debt... 115,125

PASADENA CITY SCHOOL DISTRICT—E. A. WALKER, Secretary.

Includes the City of Pasadena and North and East Pasadena. LOANS— When Due. Total debt Feb. 6, 1899... \$40,000

PLACER COUNTY.—J. B. LANDIS.

County seat is Auburn. LOANS— When Due. Tax valuation, personal \$934,430

PLUMAS COUNTY.—{ H. C. FLOURNOY, Clerk. W. S. DEAN, Treasurer.

County seat is Quincy City. LOANS— When Due. Bonded debt July 1, 1898 \$35,000

REDLANDS.—L. W. CLARK, Clerk.

This city is in San Bernardino County. LOANS— When Due. Valuation, etc.—

RIVERSIDE.—C. R. STIBBENS, City Clerk.

This city is the county seat of Riverside County. Bonded debt Jan. 1, '99. \$120,250

SACRAMENTO.—A. L. FROST, Treasurer.

This city is the county seat of Sacramento County. The original debt was a little less than \$1,600,000, being four series of 6 per cent bonds...

SACRAMENTO CO.—{ W. B. HAMILTON, Clerk. A. S. GREENLAW, Treas.

County seat is Sacramento. LOANS— When Due. County has no floating debt.

OPTIONAL.—All of the county's bonds, excepting the 6 per cent issue, are subject to call on forty days' notice.

SAN BENITO CO.—J. G. PIRATSKY, Clerk.

County seat is Hollister. LOANS— When Due. Equalized valuat'n, RR's \$167,675

SAN DIEGO.—{ D. C. REED, Mayor. T. J. DOWELL, Treasurer.

This is the county seat of San Diego County. LOANS— When Due. Total debt Sept. 1, 1898 \$300,000

SAN DIEGO CO.—W. H. HOLCOMB, Clerk.

County seat is San Diego. Several irrigation districts have been organized in this county which have separate debts of their own.

SAN DIEGO COUNTY, CORONDO SCHOOL DISTRICT—

LOANS— When Due. Tax valuation 1897... \$3,710,933

SAN FRANCISCO.—{ JAMES D. PHELAN, Mayor. JOHN A. RUSSELL, City Clerk.

San Francisco is in San Francisco County, and the financial statement given below is for both county and city.

LOANS— When Due. CITY HALL BONDS— 6g., J&J, \$38,500, g... July 1, 1899

Special bonds made payable by statute from taxes on lands benefited: Montgomery Avenue bonds have been declared null and void.

Dupont Street bonds, 7s, amount outstanding \$306,000

The Dupont Street bonds have long been involved in litigation, but many issues have recently been settled, and the bonds are being redeemed.

PAR VALUE OF BONDS—Bonds are in denominations of \$1,000 and \$500.

INTEREST is payable in gold in San Francisco.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows San Francisco's total funded debt and the sinking fund held by the city against the same on the following dates:

Table with 5 columns: Jan. 1, '99, Sept. 19, '98, July 1, '97, July 1, '96. Rows: Total bonded debt, Sinking funds, Net debt.

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The following is a description of the property owned by the City and County of San Francisco, as transmitted to the State Controller by direction of the Board of Supervisors in September, 1898.

Table listing various city properties and their values: Park reservations, Fire department, City halls, etc.

Assessed valuation.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

Table with 5 columns: Years, Real, Personal, Total, Total Tax Rate per \$1,000. Rows: 1898-'99 to 1861-'62.

The tax rate for city and county purposes for 1898-99 was \$13-18 and for State purposes \$4-88 per \$1,000 of valuation.

The amount of taxes levied in 1898-99 for city and county purposes (exclusive of railroads assessed by the State Board of Equalization, \$189,454) was \$4,643,894; for State purposes was \$1,719,439; total amount of taxes, \$6,363,333.

POPULATION in 1890 was 298,997; in 1880 it was 233,959; in 1870 it was 149,473. For 1898 the population is estimated at 350,000.

SAN JACINTO AND PLEASANT VALLEY IRRIGATION DISTRICT.—JAS. D. McDIARMID, President.

This district is in Riverside County. Winchester, P. O.

Table with 3 columns: Loans, When Due, Total debt June 2, 1897. Rows: Water Works, 6s, J&J, 1902.

SAN JOAQUIN CO.—OTTO GRUNSKY, Clerk. A. G. KEAGLE, Auditor.

Table with 3 columns: Loans, When Due, Bonded debt July 1, '98. Rows: Court House Bonds, Hospital Bonds, Jail Bonds.

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.—C. J. MARTIN, Mayor. J. W. COOK, Clerk.

Table with 4 columns: Loans, When Due, Loans, When Due. Rows: Bridge Bonds, City Hall Bonds, High School Bonds.

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 had no sinking fund and no floating debt.

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 \$23-85.

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.

Table with 3 columns: Loans, When Due, Net debt Mar. 1, 1899. Rows: County Bonds, 6s, F&A, 1902; 6s, J&J, 1905; 5s, F&A, 1902; 5s, M&S, 1911.

SAN MATEO CO.—M. H. THOMPSON, Clerk. GEO. BARKER, Auditor.

Table with 3 columns: Loans, When Due, Net debt Jan. 1, 1899. Rows: Refunding Bonds, 4 1/2s, annually, \$48,000, 1908.

SANTA ANA.—EDWARD TEDFORD, Clerk.

Table with 3 columns: Loans, When Due, Assessed valuation '97. Rows: Sewer Bonds, 4 1/2s, g., \$65,000; Water Bonds, \$39,000.

SANTA BARBARA.—F. J. McGUIRE, Treas.

Table with 3 columns: Loans, When Due, Net debt Feb. 1, 1899. Rows: Boulevard Bonds, 5s, Mar., \$49,386, Mar. 25, 1899.

INTEREST on the boulevard bonds is payable at the Chemical National Bank, New York; on sewer bonds at Santa Barbara.

SANTA CLARA CO.—JOS. A. LOTZ, Treas. H. A. PFISTER, Clerk.

Table with 3 columns: Loans, When Due, Tax valuation, person'l. Rows: Refunding Bonds, 4 1/2s, A&O, \$23,000, Apr. 13, 1905.

INTEREST is payable at County Treasurer's office.

TAX RATE inside cities and incorporated towns is \$11-00; and \$14-00 in the country, including road tax.

OPTIONAL.—All bonds are subject to call.

SANTA CLARA COUNTY SCHOOL DISTRICT.—

Table with 3 columns: Loans, When Due, Total debt Aug. 1, 1898. Rows: 8s, Jan., \$2,000, Jan. 1, 1902.

SANTA CRUZ.—

Table with 3 columns: Loans, When Due, Interest payable at Santa Cruz. Rows: Refunding Bonds (Gold), 5s, Apr., \$258,000, Apr. 15, '99-'28.

TAX FREE.—Bonds of this city are exempt from taxation.

SANTA CRUZ CO.—H. H. MILLER, Clerk. W. H. BIAS, Treas.

Table with 3 columns: Loans, When Due, Tax valuation, real. Rows: Refunding Bonds, 4 1/2s, J&D, \$94,000, 1905.

INTEREST is payable at Santa Cruz. Bonds are owned by the State.

SANTA MONICA.—

Table with 3 columns: Loans, When Due, Tax valuation 1897. Rows: Sewer Bonds, 6s, M&S, \$29,000, 1899 to 1927.

SANTA ROSA.—J. W. JESSE, Mayor. C. L. MOBLEY, City Clerk.

Table with 3 columns: Loans, When Due, Net debt Jan. 1, 1898. Rows: Water Bonds, 4s, Dec., \$144,875, g. Dec., '99 to '33.

SHASTA CO.—A. J. DRYNAN, Clerk and Auditor. WILLIAM A. SMITH, Treasurer.

Table with 3 columns: Loans, When Due, Total debt July 1, 1898. Rows: County Bonds, 7s, J&J, \$9,000, 1900.

SIERRA COUNTY.—A. J. MEROUX, Clerk. W. I. REDDING, Treasurer.

Table with 3 columns: Loans, When Due, Equal valuation, rail'r'ds. Rows: Funded Debt Bonds, 7s, M&N, \$10,300, 1903.

SISKIYOU CO.— {R. H. DE WITT, Treasurer.
County seat is Yreka. } ALLEN NEWTON, Clerk.

LOANS— *When Due.* Tax valuation, pers'l...\$1,323,553
COUNTY BONDS— Tax valuation, rail'r'ds. 1,453,181
 6s, J&J, \$48,700.Jan. 1, 1904 Total valuation 1898... 8,415,313
 6s, J&J, 17,000.June 1, 1910 Equalized valuat'n '98. 6,962,132
 Bonds are subject to call. Assessment about 1/2 actual value.
 Total debt July 1, 1898... \$65,700 Total tax (per \$1,000) '98... \$15'00
 Tax valuation, real.....5,638,579 Population 1890 was.....12,163
TAX FREE.—All bonds are exempt from taxation.

SONOMA CO.— {S. B. FULTON, Clerk.
County seat is Santa Rosa. } E. F. WOODWARD, Treasurer

LOANS— *When Due.* Tax valuation, pers'l ...\$2,800,370
RAILROAD BONDS— Tax valuation, rail'r'ds. 1,756,656
 4 1/4s, A&O, \$137,000.April, 1906 Total valuation 1898... 25,449,511
 Subject to call at any time. Assessment about 3/2 actual value.
 Bonds are exempt from taxation. State & Co. tax (per M.) '98... \$14'50
 Total debt July 1, 1898. \$137,000 Population in 1890 was.... 32,721
 Tax valuation, real.....20,891,485 Population in 1897 (est.)...37,500

STOCKTON.— {WM. INGLIS, Mayor.
Stockton is in San Joaquin County. } I. H. ROBINSON, Clerk.

***LOANS—** *When Due.* 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 Total valuation 1893... 12,600,221
 (\$19,000 due yearly July 1.) Assessment about 1/2 actual value.
SEWER & IMP. BONDS OF 1890— Total tax (per \$1,000) 1898. \$29'05
 5s, M&S, \$131,250. Sept. 10, 1899 Population in 1890 was.... 14,424
 (\$11,750 yearly) to Sept. 10, 1910 Population in 1898 (est.)...20,000

* The bonds of this city are all payable in gold.
TAX FREE.—Bonds of this city are exempt from taxation.

SUTTER COUNTY.— {D. D. GREEN, County Clerk.
County seat is Yuba City. } A. S. MCPHITRIDGE, Aud't'r.

LOANS— *When Due.* Tax valuation, rail'r's.... \$312,877
ROAD BONDS— Total valuation 1898.... 6,035,535
 6s, J&J, \$11,000.1903 Equalized valuation '98 5,723,623
 Bonded debt July 1, 1898... \$11,000 State & co. tax (per M.) '98. \$15'00
 Tax valuation, real ... 5,090,183 Population in 1890 was..... 5,469
 Tax valuation, personal 632,475

TEHAMA CO.— {WM. A. FISH, Clerk.
County seat is Red Bluff. } H. C. SWAIN, Treasurer.

LOANS— *When Due.* Tax valuation, personal \$1,810,425
FUNDING BONDS— Tax valuation, RRs.... 847,375
 4s, J&J, 45,000.Jan. 2, 1915 Total valuation 1898... \$1,543,438
 Total debt Jan. 1, 1899... \$45,000 Assesment about 7-10 actual value.
 Sinking fund..... 2,000 State & co. tax (per M.) '98. \$14'50
 Net debt Jan. 1, 1899... 43,000 Population in 1890 was.... 9,916
 Tax valuation, real..... 7,885,638 Population in 1899 (est.)... 12,000

INTEREST is payable at County Treasurer's office.

TRINITY CO.— {R. L. CARTER, Clerk.
County seat is Weaverville. } R. W. STILLER, Treasurer.

LOANS— *When Due.* Tax valuat'n, per'l \$257,071
COUNTY BONDS— Total valuation 1893... 1,439,655
 5s, F&A, \$25,500.1908 Assessment about 1/2 actual value.
 Subject to call. State & Co. tax (per M.) '98... \$28'00
 Total debt July 1, 1898... \$25,500 Population in 1890 was.... 3,719
 Tax valuation, real..... 1,182,584 Population in 1898 (est.)... 6,500

TAX FREE—Bonds issued by this county are exempt from taxation.
INTEREST is payable at Weaverville.

TULARE.—D. F. REED, Pres. Board of Trustees.
Tulare is in the county of the same name. The bonds described in the following are issued by the Tulare Irrigation District, consisting of 45,000 acres of land, of which the city forms part.

LOANS— *When Due.* Total debt Jan. 1, 1898. \$500,000
TULARE IRRIGATION DISTRICT Tax valuation 1897... 1,472,906
BONDS— Tax rate (per \$1,000) 1897. \$24'00
 6s, Jan. 1, \$500,000.1902 Assessment is 1/2 actual value.
 (\$50,000 due yearly) to 1911 Population 1890 was.... 2,697
 Interest payable at Tulare in gold. Population 1897 (local est.)... 3,000

TAX FREE—All of the above bonds are exempt from taxation except as personal property when held by local parties.

VALLEJO.— {J. A. McINNIS, Chairman Fin. Committee.
This city is in Solano County. } J. R. ENGLISH, Treasurer.

LOANS— *When Due.* Tax valuation, real.... \$1,677,895
REDEMPTION BONDS— Tax valuation, personal 309,390
 5s, April, \$28,800.Apr. 1, 1900 Total valuation 1897... 1,987,285
 (\$800 due yearly.) Assessment about 1/2 actual value.
 Interest payable in Vallejo. State, county and school tax
 Water bonds, 1892— (per \$1,000) 1897.... \$16'40
 6s, \$175,000.1899 to 1912 City tax (per \$1,000) '97... 17'50
 (\$12,500 due yearly on Dec. 1.) Population 1890 was.... 6,343
 Bonded debt Mar. 1, '98... \$217,900 Population in 1897 (est.)... 8,000
 Vallejo's bonds are subject to call at the option of the city.

WHITTIER.—WALTER E. BUTLER, City Clerk.
City is in Los Angeles County.

LOANS— *When Due.* Total debt 1898... \$40,000
WATER-WORKS BONDS— Tax valuation 1898.... 285,000
 5s, J&J, \$40,000 g.1900 to 1939 Assessment about 1/2 actual value.
 (\$1,000 due yearly on Jan. 1.) Population in 1890 was..... 585
 Interest payable in Whittier. Population in 1898 (est.)... 2,000

WOODLAND.—JAS. C. HARLAN, Treasurer.
This city is in Yolo County.

LOANS— *When Due.* Tax valuation 1898... \$2,147,888
BUILD'G, WATER & SEWER— City tax (per \$1,000) '98... \$10'00
 5s, July, \$84,500.1899 to 1913 Population in 1890 was.... 3,069
 (\$6,500 due yearly on July 1.) Population in 1880 was.... 2,257
 Total debt Feb. 1, 1899... \$84,500 Population in 1897 (est.)... 4,500

YUBA CO.— {D. D. GREEN, Clerk.
County seat is Marysville. } L. J. COPE, Treasurer.

LOANS— *When Due.* Equal valuation, RRs. \$341,957
REFUNDING BONDS— Total valuation 1898... 5,004,502
 6s, J&J, \$21,000.1902 Assessment is 1/2 actual value.
 Optional at any time. Total tax (per \$1,000), '98. \$22'00
 Bonded debt July 1, 1898, \$21,000 Population in 1890 was.... 9,636
 Tax valuation, real.... 3,741,265 Population in 1897 (est.)... 10,000
 Tax valuation, pers'l... 921,280
TAX FREE.—All bonds issued by this county are tax exempt.
INTEREST is payable at Marysville.

State of Oregon.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Aug. 14, 1848) - Aug. 14, 1848
 Admitted as a State (Act Feb. 14, 1859) - Feb. 14, 1859
 Total area of State (square miles) - 96,030
 State Capital - Salem
 Governor (term ex. 2d* Monday Jan. 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 successor is declared elected.

Legislature meets biennially in odd years on the second Monday in January, and there is no limit to length of sessions; but members of the Legislature can draw pay only for 40 days' services in the aggregate.

HISTORY OF DEBT.—For history of Oregon's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 147.

To-day Oregon practically has no debt. There are some little left-over lots that go by that name, in the aggregate amounting to \$1,829'79, which the State is ready and would be very glad to pay, but cannot get them in. Interest on these ceased prior to December 31, 1896.

On January 1, 1899, \$23,984 88 of warrants were outstanding, in addition to which there are \$34,925 38 of swamp land warrants, payable out of the proceeds of sales of swamp lands, redeemable on call of the Treasurer.

VALUATION.—The gross valuation in 1897 as equalized by the State Board was \$143,539,696; indebtedness and exemptions, \$8,622,592; equalized valuation, \$134,917,104; State tax rate (per \$1,000), 1899 was \$5'70.

DEBT LIMITATION.—Oregon framed and adopted its Constitution in 1857. It is quite a notable fact that the people of the State are to-day living under that instrument in the precise form in which it was originally adopted, for there never has been an amendment made to it. The provisions with respect to debt limitation will be found on pages 150 and 151 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—The population of Oregon has been as follows in the years named:

1890	.....313,767	1870	..... 90,923	1850	..... 13,294
1880	.....174,768	1860	..... 52,465		

CITIES, COUNTIES AND TOWNS IN THE STATE OF OREGON.

ASTORIA.—Astoria is in Clatsop County.

LOANS—	<i>When Due.</i>	Bonded debt Oct. 1, '98..	\$179,050
ELECTRIC LIGHT BONDS—		Street bonds (addit'l)...	23,260
..s.	\$10,000	Water bonds (addit'l)...	300,000
FUNDING BONDS—		Warrants (additional)...	27,385
6s,	\$90,000 g. ....Apr., 1917	Cash on hand	17,902
REFUNDING BONDS—		Total valuation 1898....	1,554,000
6s, M&S, \$23,000. ....Sept. 1, 1910		Tax valuation about 1/2 actual val.	
6s, M&S, 6,000. ....Sept. 5, 1902		City tax (per M.) '98....	\$10'00
6s,	50,000. ....Nov. 2, 1911	Total tax (per \$1,000)....	57'20
STREET BONDS—		Population in 1890 was....	6,184
.....	23,260	Population in 1895 (est.)...	10,000
WATER BONDS—			
5g, J&J, 300,000 g. ....Jan. 1, 1925			

BAKER CITY.—County seat of Baker County.

Bonded debt Apr. 1, 1899.	\$60,000	Tax valuation 1899	.....\$850,000
Floating debt	21,000	Total tax (per \$1,000) 1898.	\$47'00
Total debt Apr. 1, 1899....	81,000	Population in 1890 was....	2,604
Water debt (included)....	60,000	Population in 1899 (est.)....	7,000

CLACKAMAS CO.—JACOB SHADE, Treasurer.

Oregon City is the county seat.
 County has no bonded debt. Assesed valuat'n 1898. \$4,150,039
 Floating debt Oct. 1, '93. \$141,846 Tax rate (per \$1,000) '99... \$28'00
 Cash and other assets.... 31,348 Population in 1890 was.... 15,233
 Net debt Oct. 1, '98.... 110,498 Population in 1898 (est.)... 27,000

CORVALLIS.—

This city is in Benton County.
 Tot. debt (float'g) Jan. 1, '98. \$10,000 City tax (per \$1,000)..... \$7'00
 Total valuation 1898.... 550,006 Average school tax..... 5'00
 Assessment about 1/2 actual value. Population in 1890 was.... 1,527
 State & Co. tax (per \$1,000). \$24'80 Population in 1898 (est.).... 2,500

HEPPNER.—J. P. WILLIAMS, Recorder.

Heppner is in Morrow County.
 Total debt Feb. 1, 1898... \$20,000 Real valuation..... \$800,000
 Tax valuation 1897.... 366,508 Population 1897 (estimated). 1,200

JACKSON CO.—Gus NEWBURY, Clerk.

Jacksonville is the county seat.
 Total debt Oct. 1, 1898... \$156,020 Assessment about 1/2 actual value.
 Cash in treasury..... 6,967 State & Co. tax (per M) '98. \$20'75
 Net debt Oct. 1, 1898... 149,043 Population in 1890 was.... 11,455
 Assesed valuation '98. 4,477,506

KLAMATH CO.—C. H. WITHROW, Clerk. H. VAN VALKENBURG, Treasurer. County seat is Klamath Falls (Linkville). Float'g debt Oct. 1, '99... \$64,600 Tax valuation, 1898...1,579,359 Assessment about 1/3 actual value. State tax (per \$1,000) 1898...\$5.70

KLAMATH FALLS.—C. L. PARRISH, Rec'dr. County seat is Klamath County. Bonds are in litigation. LOANS—When Due. LIGHT & WATER BONDS—6s, \$10,000...1917 Bonded debt Mar. 1, '99... \$10,000 Floating debt... 1,100

LAKE COUNTY.— County seat is Lakeview. County has no bonded debt. Floating debt Oct. 1, '98...\$57,387 Equalized valuation '97 1,325,699 Assessment about 1/2 actual value.

MEDFORD.—CHARLES STRANG, Treasurer. Medford is located in Jackson County. LOANS—When Due. WATER BONDS. 7s, J&J, \$20,000...Sept. 1, 1900 Interest payable in New York. Bonded debt...\$20,000 Floating debt (about)... 18,000 TAX FREE.—The city's bonds are all exempt from taxation.

MULTNOMAH CO.—W. H. POPE, Auditor. County seat is Portland. County has no bonded debt. Float'g debt Jan. 1, '99...\$480,777 Sinking fund... 83,014 Net debt Jan. 1, 1899... 397,763

OREGON CITY. {C. D. LATOURETTE, Mayor. BRUCE C. CURRY, Recorder. This city is situated in Clackamas Co. LOANS—When Due. CITY BONDS—6s, g, M&N, \$30,000g...May 1, 1901 5s, g, M&N, 20,000g...May 1, 1904 WATER-WORKS BONDS—6s, g, J&J, \$10,000g...Jan. 1, 1904 Bonded debt Jan. 1, 1899...\$60,000 Floating debt... 2,800

MULTNOMAH CO.—W. H. POPE, Auditor. County seat is Portland. County has no bonded debt. Float'g debt Jan. 1, '99...\$480,777 Sinking fund... 83,014 Net debt Jan. 1, 1899... 397,763

OREGON CITY. {C. D. LATOURETTE, Mayor. BRUCE C. CURRY, Recorder. This city is situated in Clackamas Co. LOANS—When Due. CITY BONDS—6s, g, M&N, \$30,000g...May 1, 1901 5s, g, M&N, 20,000g...May 1, 1904 WATER-WORKS BONDS—6s, g, J&J, \$10,000g...Jan. 1, 1904 Bonded debt Jan. 1, 1899...\$60,000 Floating debt... 2,800

OREGON CITY. {C. D. LATOURETTE, Mayor. BRUCE C. CURRY, Recorder. This city is situated in Clackamas Co. LOANS—When Due. CITY BONDS—6s, g, M&N, \$30,000g...May 1, 1901 5s, g, M&N, 20,000g...May 1, 1904 WATER-WORKS BONDS—6s, g, J&J, \$10,000g...Jan. 1, 1904 Bonded debt Jan. 1, 1899...\$60,000 Floating debt... 2,800

OREGON CITY. {C. D. LATOURETTE, Mayor. BRUCE C. CURRY, Recorder. This city is situated in Clackamas Co. LOANS—When Due. CITY BONDS—6s, g, M&N, \$30,000g...May 1, 1901 5s, g, M&N, 20,000g...May 1, 1904 WATER-WORKS BONDS—6s, g, J&J, \$10,000g...Jan. 1, 1904 Bonded debt Jan. 1, 1899...\$60,000 Floating debt... 2,800

*Oregon City's limits have recently been enlarged and the population in 1898 was estimated at 5,000.

INTEREST on the city bonds is payable at Oregon City; on the water bonds in New York.

POLK COUNTY.—H. L. FENTON, Treasurer. County seat is Dallas. County has no bonded debt. Floating debt Feb. 1, 1899...\$85,732 Tax valuation, real... 3,417,233 Tax valuation, pers. & RR.s. 932,326

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. BOULEVARD BONDS—6s, J&D, \$50,000...June 1, 1921 BRIDGE BONDS—5s, J&J, \$500,000...Jan. 1, 1922 5s, A&O, 200,000...Apr. 1, 1925 CITY HALL BONDS—5s, J&J, \$175,000...Jan. 1, 1920 5s, J&J, 500,000...Jan. & J'y 1922 FERRY BONDS—5s, J&J, \$50,000...Apr. 1, 1923 FUNDING BONDS—5s, J&D, \$430,000...1928 LIGHT BONDS—6s, M&N, \$50,000...May 1, 1921

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. BOULEVARD BONDS—6s, J&D, \$50,000...June 1, 1921 BRIDGE BONDS—5s, J&J, \$500,000...Jan. 1, 1922 5s, A&O, 200,000...Apr. 1, 1925 CITY HALL BONDS—5s, J&J, \$175,000...Jan. 1, 1920 5s, J&J, 500,000...Jan. & J'y 1922 FERRY BONDS—5s, J&J, \$50,000...Apr. 1, 1923 FUNDING BONDS—5s, J&D, \$430,000...1928 LIGHT BONDS—6s, M&N, \$50,000...May 1, 1921

* These bonds are payable, principal and interest, from the water rates, not from taxation.

INTEREST on the general bonds due in 1910 is payable by Blair & Co., New York; on the general bonds due June 1, 1921, the boulevard bonds and the park bonds, at the Chemical National Bank, New York; on the light bonds in New York; on the water bonds due in 1921 in Chicago; on all other bonds in Portland.

GOLD PAYMENT.—Both principal and interest are payable in gold. TOTAL DEBT.—The city's bonded debt on Jan. 1, 1899, was \$5,428,336, including the water debt of \$3,150,000; sinking fund, \$35,784; net debt, \$5,392,552.

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) was \$8.00; total tax (per \$1,000) \$30.50.

WATER WORKS.—The water works are self-sustaining. The amount invested in the entire plant to Jan. 1, 1899, was \$1,905,640.

POPULATION.—The population in 1890 was 46,385; in 1880 was 17,577. The total population of Portland, East Portland and Albina in 1890 was 62,046; in 1895 it was 81,342. In 1899 (est.) 85,000.

PORT OF PORTLAND.—C. RANDOLPH, Cl'k.

The Port of Portland was incorporated in 1891 and given authority to issue bonds to the amount of \$500,000 for river and harbor improvements. Its limits include the consolidated City of Portland and all but about one-tenth of the territory in Multnomah County. The debt at present is as follows.

LOANS—When Due. RIVER IMP. BONDS (gold)—5s, J&J, \$350,000...Jan. 1, 1922 Interest is payable at Portland. Total debt Feb. 1, 1899...\$350,000

SALEM.—JOHN MOIR, Treasurer. This city is in Marion County. LOANS—When Due. FUNDING BONDS (gold)—semi-an., \$60,000...1914 STREET IMPROVEMENT BONDS—6s, \$6,181... Bonded debt Aug., 1898...\$149,000 Floating debt April, 1896 \$34,160 Total debt Apr. 1896... 183,160 Tax valuation 1898...1,961,801 Total tax (per \$1,000) '98...\$31.00 Population in 1890 was...12,000 Population 1898 (est.)... 12,000

THE DALLES.—The Dalles is in Wasco County. LOANS—When Due. CITY BONDS—6s, \$57,000...May 1, 1920 WATER BONDS—(Gold)—6s, \$100,000...1900-1915 (\$25,000 due every 5 yrs. in Mar.) Total debt Feb. 1, 1899...\$157,000 Water debt (included)... \$100,000 Cash in treasury Feb. 1, '99...7,741 Tax valuation 1898...1,110,127 Real valuation... 3,500,000 Total tax (per \$1,000) '98...\$32.90 Population in 1890 was...3,029 Population in 1895 (est.)...3,500

UMATILLA CO.—B. S. BURROUGHS, Clerk. County seat is Pendleton. County has no bonded debt. Floating debt Jan. 1, '98...\$185,000 Tax valuation 1898...6,568,134 Total tax (per M) 1898...\$20.00 Population in 1890 was...13,381 Population in 1897 (est.)...13,609

State of Washington. ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act March 2, 1853) - March 2, 1853 Admitted as a State (Act. Feb. 22, 1889) - Nov. 11, 1889 Total area of State (square miles) - - - - - 69,994 State Capital - - - - - Olympia Governor (term ends Wed. after 2d Mon. Jan. '01) - J. R. Rogers Secretary (term ends Wed. aft. 2d Mon. Jan. '01) W. D. Jenkins Treasurer (term ends Wed. aft. 2d Mon. Jan. '01) C. W. Young

STATE DEBT.—The Washington State debt is described in detail below. The United States Mortgage & Trust Co. is now (1899) the New York fiscal agent for the State of Washington.

LOANS NAME AND PURPOSE. Interest. P. Ct. Payable. When Due. Principal. Outstand'g. Funding, April 1, 1890... 3 1/2 Apr. 1, 1905 \$250,000 Subject to call at any time.

INTEREST is payable at the office of the State Treasurer in 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 \$5.00 including \$2.60 for school purposes.

Table with columns: Years, Assessment, Years, Assessment. Rows for years 1894 to 1899.

DEBT LIMITATION.—Like so many of the younger States, Washington has taken a conservative position with respect to State and municipal indebtedness. The provisions of the Constitution with reference to creating debt are, however, so comprehensive and plain that it is necessary to do no more than copy the sections relating to the subject.

FIRST, with reference to the State, there are three sections: the first limits the debt, the second names exceptions to the limit and the third provides the method in which additional debt may be created. These sections are all found in article 8, and were given in the STATE AND CITY SUPPLEMENT of April, 1895; page 152.

SECOND, Counties, Towns &c. are more rigorously guarded. The whole system as to municipalities is found in section 6 of article 8, though section 7 is also important, as it forbids counties, cities &c. giving money or loaning credit to any corporation &c. Sections 6 and 7 will be found on page 152 of the April, 1895, SUPPLEMENT.

POPULATION OF STATE.—The full record of population of Washington as far back as it goes is given in the following.

Table with columns: Year, Population. Rows for years 1898, 1899, 1880, 1860.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WASHINGTON.

ADAMS COUNTY.—G. A. KENNEDY, Auditor. County seat is Ritzville.

LOANS—When Due. COURT HOUSE BONDS—1892. 6s, \$20,000...Mar. 1, 1912 Subject to call 1902. Floating debt July 1, '97...\$13,350 Total debt... 33,350 Cash in treasury... 5,129 Net debt July 1, 1897... 28,221 Tax valuation, real...\$1,335,107 Tax valuation, personal. 657,523 Tax valuation, railroads. 367,141 Total valuation 1898...2,359,771 State & Co. tax (p. \$1,000)'95. 14.08 Population in 1892 was...2,185 Population in 1890 was...2,098 Population in 1896 (est.)...3,550

ANACORTES.—J. W. LOWMAN, Treasurer. This city is in Skagit County.

LOANS—When Due. Warrants outstanding...\$91,038 Total debt Feb. 1, 1898... 91,038 Tax valuation 1898...555,000 City tax (per \$1,000) '98...\$10.00 Population in 1890 was...1,131 Population in 1899 (est.)...1,450

ASOTIN COUNTY.—ELMER WALDRIP, Treas.

County seat is Asotin. LOANS— When Due. Net debt July 1, 1898... \$39,961

BALLARD.—F. M. DE MOSS, Treasurer.

Ballard is in King County. LOANS— When Due. Tax valuation 1895... \$788,595

CHEHALIS COUNTY.— C. N. WILSON, Treas.

County seat is Montesano. LOANS— When Due. Tax valuation, per l... \$966,029

INTEREST is payable at the Chemical National Bank, New York. TAX FREE.—Bonds of this county are exempt from taxation.

CLALLAM CO.—THOS. T. ALDWELL, Auditor.

County seat is Port Angeles. LOANS— When Due. Cash on hand... \$10,756

CLARKE CO.—A. J. COOK, County Auditor.

County seat is Vancouver. LOANS— When Due. Total debt July 1, 1898.. \$197,350

COLFAX.—H. H. McCORD, Clerk.

Colfax is in Whitman County. LOANS— When Due. Total debt... \$99,803

COLUMBIA CO.—H. E. GILHAM, Auditor.

County seat is Dayton. Bonded debt Aug. 1, '98.. \$38,000

COWLITZ CO.—J. H. WOOD, Auditor.

County seat is Kalama. LOANS— When Due. Net debt July 1, 1898... \$56,544

DOUGLAS CO.—W. H. ANDERSON, Auditor.

County seat is Waterville. LOANS— When Due. Cash on hand... \$5,255

EVERETT.— J. O. WHITMARSH, Mayor.

This city is in Snohomish County. Bonded debt Jan. 1, '99 \$111,500

FAIR HAVEN.— L. N. GRIFFIN, Mayor.

This city is in Whatcom County. LOANS— When Due. Taxes, etc., due... \$174,336

GARFIELD CO.—J. A. STRAIN, Auditor.

County seat is Pomeroy. County has no bonded debt. Tax valuation, railroads \$77,595

ISLAND CO.—CARL PEARSON, Co. Auditor.

County seat is Coupeville. Bonds are all held by State school fund and are tax exempt. LOANS— When Due. Tax valuation, personal \$150,738

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 agreement with its bondholders whereby the interest on bonds outstanding 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

KING COUNTY.—CHAS. F. WHITTLESEY, Treas.

County seat is Seattle. LOANS— When Due. Total debt... \$700,491

KITSAP CO.—C. W. CLAUSEN, Auditor.

County seat is Port Orchard. County has no bonded debt. Total valuation 1898.. \$1,530,904

KITTITAS CO.—L. V. WELLS, Auditor.

County seat is Ellensburg. LOANS— When Due. Tax valuation, real... \$2,743,276

KLICKITAT CO.—JAS. W. BUTLER, Auditor.

County seat is Goldendale. LOANS— When Due. Net debt July 1, 1898... \$95,787

LEWIS COUNTY.—J. M. TRAUGHBER, Aud'r.

County seat is Chehalis. LOANS— When Due. Cash in treasury... \$13,668

LINCOLN CO.—J. W. ANDERSON, Auditor.

County seat is Davenport. LOANS— When Due. Tax valuation, real... \$3,530,689

MASON CO.—A. L. BELL Auditor.

County seat is Shelton. Bonded debt Feb. 1, 1899 \$29,000

NEW WHATCOM.— E. E. HARDIN, Mayor.

This is the county seat of Whatcom County. LOANS— When Due. Floating debt... \$84,000

OPTIONAL.—The \$183,000 of water-works bonds are optional at the rate of \$25,000 yearly after ten years from date.

INTEREST is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

NORTH YAKIMA.—

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.

Table with columns: LOANS—, FUNDING BONDS—, and Sewerage System. Includes dates and amounts like \$90,000 and \$30,000.

OKANOGAN CO.—FRED PFLAEGING, Auditor.

Table with columns: County seat is Conconully. Equal valuation, pers'al \$536,760. Floating debt July 23, '98 \$135,497.

OLYMPIA.—C. S. REINHART, Mayor.

Table with columns: Olympia is situated in Thurston County. LOANS—, FUNDING BONDS—, and Tax valuation, real \$269,309.

PACIFIC CO.—J. H. DALTON, Auditor.

Table with columns: County seat is South Bend. LOANS—, REFUNDING BONDS—, and Interest is payable at the Bank of North America.

PIERCE CO.—W. D. C. SPIKE, Auditor.

Table with columns: The county seat is Tacoma. LOANS—, FUNDING BONDS—, and Interest and principal are payable at the Chase National Bank, New York.

PORT ANGELES.—J. A. SMITH, City Clerk.

Table with columns: County seat of Clallam County. About \$100,000 of street grading an other warrants heretofore included in floating debt have been declared illegal.

PORT TOWNSEND.—

Table with columns: This city is situated in Jefferson County. LOANS—, CITY BONDS—, and Floating debt \$49,758.

SAN JUAN CO.—WM. O. CLARK, Auditor.

Table with columns: County seat is Friday Harbor. Bonded debt Jan. 1, 1899 \$13,000.

SEATTLE.—

Table with columns: Seattle is situated in King County. LOANS—, JUDGMENT BONDS—, and Total debt \$3,571,660.

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

Table with columns: Assessed Valuation. Total per \$1,000. Years 1898-1899. Real Personal Total.

CITY TAX rate (per \$1,000) for 1898 in the "old limits" was \$9.00; in the "new limits" it was \$7.00.

POPULATION.—The population in 1890 was 42,837; in 1880 was 3,533; in 1898 (estimated) 75,000.

Table with columns: SEATTLE SCHOOL DISTRICT No. 1.— Banded debt, 1892 \$756,000. Value of school propty \$750,000.

SKAGIT COUNTY.—GRANT NEAL, Auditor.

Table with columns: County seat is Mount Vernon. LOANS—, FUNDING BONDS—, and Total debt \$166,113.

SNOHOMISH CO.—T. E. HEADLEE, Auditor.

Table with columns: County seat is Everett. LOANS—, FUNDING BONDS—, and Total debt July 1, 1898 \$435,345.

SPOKANE.—GEO. A. LIEBES, Comptroller.

Table with columns: This city is situated in Spokane County. LOANS—, FUNDING BONDS—, and Interest and principal of the bonds are payable in gold at the office of the United States Mortgage & Trust Co., New York.

SPOKANE CO.—H. H. HUBBARD, Auditor.

Table with columns: County seat is Spokane. LOANS—, COURT HOUSE & JAIL BONDS—, and Interest is payable in Spokane.

SPRAGUE.—

Table with columns: Sprague is in Lincoln County. The reduction in the assessed valuation of this town is on account of the destruction of the Northern Pacific RR. shops.

STEVENS CO.—D. C. ELY, Auditor.

Table with columns: County seat is Colville. LOANS—, CURRENT EXP. AND FUNDING—, and Net debt July 1, 1898 \$139,234.

TACOMA.—

Table with columns: Tacoma is the county seat of Pierce County. The \$700,000 or thereabouts of city warrants recently declared void by the State Supreme Court were warrants that had already once been paid and therefore were illegally issued.

	Jan. 1, '99.	Sept. 1, '97.	July 1, '96.	Nov. 1, '95.
Bonded debt.....	\$2,730,000	\$2,730,000	\$2,730,000	\$2,730,000
Floating debt.....	843,745	870,601	761,246	902,622
Total debt.....	\$3,573,745	\$3,600,601	\$3,491,246	\$3,632,622
Sinking fund assets..	21,406	21,406	21,414	21,404

Net debt.....	\$3,552,339	\$3,579,195	\$3,469,832	\$3,611,218
Water debt (included in total).....	\$2,080,000	\$2,080,000	\$2,080,000	\$2,080,000

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

Years.	Real.	Personal.	Total.	City Tax Per \$1,000
1898.	\$19,846,635	\$3,301,812	\$23,138,447	\$12.00
1897.	24,209,775	2,490,658	26,700,433	11.00
1896.	24,052,086	2,453,145	26,505,231	11.00
1895.	22,849,490	3,603,322	26,452,812	13.50
1894.	36,693,986			5.00
1893.	37,553,445	4,070,030	41,623,475	10.00

The total tax rate for 1893 was \$27.00 per \$1,000, and includes State tax, \$5.40; county tax, \$4.60; city tax proper, \$12.00, and school tax, \$3.00. The uncollected taxes for the years 1892 to 1893, inclusive, amount to \$298,703.

POPULATION.—The population in 1890 was 36,006; in 1880 it was 1,098. According to local estimate the population for 1899 was 55,000.

TACOMA SCHOOL DISTRICT No. 10.—G. F. WHITTY, Secretary.

LOANS—	When Due.	Bonded debt July 1, 1898.	\$310,000
BUILDING BONDS—GOLD:		Floating debt.....	100,970
6s, \$100,000.....	Feb. 1, 1900	Total debt July 1, 1898.	410,970
6s, F&A, \$6,000.....	Aug. 1, 1911	Tax valuation 1898.....	23,501,494
FUNDING BONDS—GOLD:		Tax rate (per \$1,000) '98.	\$3.00
6s, F&A, \$64,000.....	Aug. 1, 1911		
6s, \$60,000.....	Oct. 1, 1913		

THURSTON CO.—R. A. GRAHAM, Auditor.

LOANS—	When Due.	Bonded debt Feb. 1, '99.	\$225,000
COURT HOUSE BONDS—		Floating debt.....	119,337
6'04s, \$30,000.....	Nov. 1, 1911	Total debt Feb. 1, '99.	344,337
Subject to call after 1901.		Cash in sinking fund..	17,883
6s, \$20,000.....	Sept. 1, 1912	Net debt Feb. 1, 1899.	326,454
Subject to call after 1902.		Tax valuation, real....	4,462,136
5s, April, \$100,000....	Apr. 1, 1911	Tax valuation, personal.	707,551
Subject to call after 1901.		Total valuation, railr'ds	614,351
FUNDING BONDS—		Total valuation, 1898...	5,784,038
6s, \$75,000.....	May 1, 1909	Tax valuation 95% of actual value.	
Subject to call after May 1, 1904		State & Co. tax (per M.) '98.	\$12.66
Interest payable in N. Y. City and Olympia.		Population in 1890 was.	9,675
		Population in 1899 (est.)	12,500

VANCOUVER.—A. B. EASTMAN, Mayor. E. M. SCANLON, Clerk.

LOANS—	When Due.	Cash assets.....	\$2,500
GOLD BONDS—		Net debt Feb. 1, 1898.	72,500
6s, M&S, \$55,000....	Mar. 2, 1911	Tax valuation '97 about.	1,700,000
6s, \$20,000.....	1915	Population in 1890 was.	3,545
Total debt Feb. 1, 1898.		Interest is payable in New York.	

WALLA WALLA CO.—J. W. MCGHEE, Jr., T'r. C. N. McLEAN, Aud.

LOANS—	When Due.	County & road funds.....	\$29,586
FUNDING BONDS—		Net debt July 1, 1898.	103,308
5s, Ann., \$80,000.....	1910	Tax valuation, real....	6,036,300
(Subject to call after 1900.)		Tax valuation, personal.	1,990,247
Interest payable at Walla Walla.		Total valuation 1898....	8,026,547
Bonded debt July 1, 1898.		State & co. tax (per M.) '98.	\$16.00
Floating debt.....	53,894	Population in 1898 (est.)	14,000
Total debt July 1, 1898.		Population in 1890 was....	12,224

WHATCOM CO.—ALEX. VAN WYCK, Auditor.

LOANS—	When Due.	Tax valuation, personal	\$957,738
FUNDING BONDS—		Tax valuation, railroads	717,577
5s, g., \$200,000.....	Apr. 1, '12	Total valuation 1898....	7,924,223
Optional after Apr. 1, 1902		State & Co. tax (p.\$1,000) '98.	\$17.00
Interest payable in New York City.		Population in 1892 was....	16,565
Total debt Feb. 1, 1899.		Population in 1890 was....	18,591
Sinking fund.....	6,000		
Net debt Feb. 1, 1899.			

WHITMAN CO.—JOHN T. CORNER, Auditor.

LOANS—	When Due.	Tax valuation, real....	\$7,678,913
FUNDING BONDS—		Tax valuation, personal.	2,613,335
5s, g., Apr. 1, \$200,000..	Apr. 1, '12	Tax valuation, railr'ds.	1,532,525
Optional after Apr. 1, 1902		Total valuation 1898....	11,824,773
Interest payable in New York City.		State & co. tax (per M.) '98.	\$14.00
Total debt Feb. 1, 1899.		Population in 1898 (est.)	30,000
Sinking fund.....	6,000	Population in 1890 was....	19,109
Net debt Feb. 1, 1899.			

YAKIMA COUNTY.—E. E. KELSO, Auditor.

LOANS—	When Due.	Floating debt.....	\$77,847
COUNTY BONDS—1892.		Total debt.....	232,847
5'2s, Sept., \$75,000..	Sept. 1, 1912	Tax valuation, real....	4,193,853
Subject to call after ten years.		Tax valuation, personal.	1,205,428
REDEMPTION BONDS—1888.		Tax valuation, railroads.	1,051,259
6s, J&J, \$80,000..	Oct. 1, 1908	Total valuation 1898....	6,450,540
Subject to call after ten years.		State & co. tax (per M) 1898.	\$14.00
Interest is payable in New York and San Francisco.		Population in 1890 was....	4,429
Bonded debt Jan. 1, '99.		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.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P.	Ct.	When Due.	Irredeemable	
LOANS—					
School bonds* Apr. 1, 1879.	5	J & J	When Due.	Irredeemable	\$380,000
do Sept. 1, 1891.	4	J & J	Sept. 1, 1901		15,000
do Nov. 1, 1891.	4	J & J	Nov. 1, 1901		20,000
do Sept. 30, 1893.	4	J & J	Sept. 30, 1903		10,000
do Oct. 31, 1893.	4	J & J	Oct. 31, 1903		10,000
do Apr. 1, 1895.	4	J & J	Apr. 1, 1915		35,000
do Sept. 2, 1895.	4	J & J	Sept. 2, 1905		20,000
do Oct. 31, 1895.	4	J & J	Oct. 31, 1905		20,000
do Nov. 30, 1895.	4	J & J	Nov. 30, 1905		8,000
do Apr. 7, 1897.	4	J & J	Apr. 7, 1917		11,764
do June 21, 1897.	4	J & J	June 21, 1917		5,000
do Aug. 1, 1897.	4	J & J	Aug. 1, 1907		25,000
do Oct. 1, 1897.	4	J & J	Oct. 1, 1917		3,000
do Sept. 1, 1897.	4	J & J	Sept. 1, 1917		1,000
do Oct. 31, 1897.	4	J & J	Oct. 31, 1907		10,000
do Nov. 30, 1897.	4	J & J	Nov. 30, 1907		3,000
do Nov. 30, 1897.	4	J & J	Nov. 30, 1917		3,000
University bonds† May 1, 1889.	4	J & J	May 1, 1899		5,000
do Aug. 1, 1889.	4	J & J	Aug. 1, 1899		5,000
do Oct. 1, 1889.	4	J & J	Oct. 1, 1899		5,000
do Feb. 28, 1890.	4	J & J	Feb. 28, 1900		10,000
do June 11, 1890.	4	J & J	June 11, 1900		10,000
do Nov. 11, 1890.	4	J & J	Nov. 11, 1900		3,000
do 1893.	4	J & J	1903		4,000
do 1894.	4	J & J	1904		2,000
do Oct. 1, 1895.	4	J & J	Oct. 1, 1905		5,000
do Apr. 1, 1896.	4	J & J	Apr. 1, 1906		3,000
do May 7, 1897.	4	J & J	May 7, 1907		1,000
do June 21, 1897.	4	J & J	June 21, 1907		1,000
State University fund, 1893-4.	4	J & J	1903-1904		11,000
do do Mar. 30, '95.	4	J & J	Mar. 30, 1905		3,000
do do June 1, '95.	4	J & J	June 1, 1905		5,000
do do Oct. 1, '95.	4	J & J	Oct. 1, 1905		1,000
do do July 1, '96.	4	J & J	July 1, 1906		2,000
do do May 7, '97.	4	J & J	May 7, 1907		1,000
do do June 21, '97.	4	J & J	June 21, 1907		600
do Jan. 22, 1898.	4	J & J	Jan. 22, 1908		10,000

* These various bonds are all held by the State Sch. Fund.
† These various bonds are all held by the University Fund 90,000 Acce Grant.

PAR VALUE OF BONDS.—Bonds are in pieces of \$1,000 each.
TOTAL DEBT, Etc.—The subjoined statement shows the total debt of the State (exclusive of the irredeemable bond for \$380,000) and the cash in the State Treasury applicable to the payment of the same on January 1 of each of the last four years.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '95.
The total debt (exclusive of \$380,000 bond)	\$287,364	\$292,274	\$227,000	\$157,629
Cash in treasury.....	136,099		134,746	146,065
Net debt.....	\$151,265		\$92,254	\$11,564

ASSESSED VALUATION.—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

Years.	Real Estate.	Personal Property.	Net Proceeds of Mines.	Total Assessment.
1898	\$16,364,656	\$6,822,555	\$330,034	\$23,517,245
1897	16,639,662	6,408,534	449,050	23,497,248
1896	16,932,837	6,173,296	352,334	23,106,134
1895	15,586,644	7,969,077	167,739	23,723,561
1894	16,934,721	7,728,663	686,709	25,350,093
1885	17,062,944	9,400,344	939,336	27,402,624
1880	17,742,714	9,855,944	4,496,738	32,095,396
1875	15,502,392	13,737,472	17,003,869	46,243,733
1870	11,320,113	8,377,995	5,910,398	25,608,506
1865			3,286,672	21,984,947

The State tax rate (per \$1,000) for 1898 was \$9.20.
DEBT LIMITATION.—Nevada has in its Constitution limited the State to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, etc.; and in such cases the law shall provide an annual tax sufficient to pay the interest semi-annually and the principal within twenty-years. Further the State is forbidden even to assume the debt of any county, city, etc., or to donate or loan its money or credit, or to subscribe to the stock of any company, etc.
Counties, cities, towns etc. cannot become stockholders in any company, or loan its credit, etc. But other than that the Constitution omits to put any limit on county, city, etc., debts; but provides that the Legislature shall make general laws restricting their borrowing power. The Constitutional provisions referred to are as follows:

ARTICLE IX., SECTION 3. [State debt limited.] For the purpose of enabling the State to transact its business upon a cash basis from its organization, the State may contract public debts, but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars, except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished, until the principal and interest of said debts

shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

SECTION 4. [State prohibited from assuming debts of cities, etc.] The State shall never assume the debt of any county, town, city, or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., SECTION 9. [State shall not loan its money or credit etc.] The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

ARTICLE XVII., SECTION 7. [State to assume debts of the Territory.] All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada *Provided*, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness, as provided in section 3 of article 9 of this Constitution.

ARTICLE VIII., SECTION 10. [County, city, town &c. not to be stockholders, etc.] No county, city, town, or other municipal corporation, shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.

SECTION 8. [Cities and towns to be restricted by general laws]. The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borrowing money, contracting debts, and loaning their credit, except for procuring supplies of water.

POPULATION OF STATE.—Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had chief attention, and with the decline of this, population has also declined, the Census of 1890 showing a total of only 45,761 persons, against 62,266 in 1880. The famous Comstock lode is located within Nevada, but the silver production of the State has greatly fallen off in recent years. The full record of population is as follows:
1890.....45,761 | 1880.....62,266 | 1870.....42,491 | 1860.....6,857

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF NEVADA

HUMBOLDT CO.—J. J. HILL, Auditor.

The county seat is Winnemucca.

LOANS—	When Due.	Tax valuation, real....\$2,366,690
COURT HOUSE BONDS—		Tax valua., personal... 1,168,656
7s, J&J, \$52,000....	Dec. 31, 1913	Total valuation 1898... 5,535,346
		Assessment about 3/5 actual value.
		Total tax (per \$1,000) '98...\$22-20
Bonded debt Jan. 1, 1899.	\$52,000	Population in 1890 was.....3,434
Floating debt.....	4,948	Population in 1880 was.....3,480
Total debt Jan. 1, 1899....	56,948	Population in 1899 (est.).....5,200
Cash in treasury.....	43,979	

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.	Floating debt.....	\$256
RAILROAD BONDS—		Total debt Jan. 1, 1899.....	57,256
6s, April, \$57,000.....		Cash in treasury.....	32,273
		Tax valuation, real.....	996,168
		(Subject to call.)	

Tax valuation, personal \$310,234	Total tax (per \$1,000) '97..	\$22-20
Floating debt..... 18,306	Population in 1890 was.....	2,266
Total valuation 1897... 1,306,403		

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....	540,220
Total debt Jan. 1, 1899....	601,441	Total tax (per \$1,000), '97..	\$39-00
Cash in treasury.....	15,640	Population in 1890 was.....	2,466
Tax valuation, real.....	413,507	Population 1896 about.....	3,800

LYON COUNTY.—A. J. LOFTUS, Treasurer.

County seat is Dayton. Bonds are tax exempt.

LOANS—	When Due.	Tax valuation, real, '97	\$828,018
5 1/2s,	\$20,000..... 1919	Tax valuation, per., '97..	312,138
		Total valuation 1898....	1,075,383
		State & Co. tax (per M) '99.	\$24-00
Bonded debt Jan. 1, 1899.	\$20,000	Population in 1890 was.....	1,987
Floating debt.....	200	Population in 1899 (est.)...	1,900
Total debt Jan. 1, 1899....	20,200		
Cash in treasury.....	11,000		

NYE COUNTY.—T. WARBURTON, Treasurer.

Belmont is the county seat.

Total debt Jan. 1, 1899 ...	\$42,742	Total valuation 1897....	\$375,277
Cash in treasury.....	8,227	Assessment is 3/4 actual value.	
Tax valuation, real.....	172,335	Total tax (per \$1,000) '97..	\$27-20
Tax valuation, personal..	202,942	Population in 1890 was.....	1,290
		Population in 1880 was.....	1,875

OPTIONAL.—Bonds are subject to call.

RENO.—D. B. BOYD, Treasurer, Washoe County.

Reno is governed by the Board of Washoe County Commissioners.

LOANS—	When Due.	PARK FUND—	
SCHOOL BUILDING—		5s, Dec., 2,500.....	1899-1905
6s, J&J, \$4,000.....	1900-1903	((\$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..	\$10-00
		Population in 1890 was.....	3,563
		Population in 1880 was.....	1,302
		Population in 1898 (local est.)	4,200

All bonds are payable in gold, except the school 6s of 1905, which are payable in "lawful money."

INTEREST AND PRINCIPAL of all bonds is payable at the office of the County Treasurer.

BONDS of Reno are exempt from taxation if held outside the State.
ASSESSMENT.—Real estate is assessed at about 7/10 actual value, and personal property at about 4-5.

WHITE PINE CO.—J. B. WILLIAMSON, Treas.

The county seat is Ely.

LOANS—	When Due.	Cash in treasury.....	\$7,001
REDEMPTION BONDS—		Tax valuation, real.....	254,075
6s, July 1, \$54,900....	Jan. 1, 1913	Tax valuation, personal... 274,710	
		Total valuation 1897....	528,785
		State & Co. tax (per M) '98.	\$36-80
		Population in 1890 was.....	1,721
		Population in 1889 (est.)...	2,500
Bonded debt Jan. 1, 1899..	\$54,900		
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 THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES.

INDEX FOR THE SOUTHERN STATES, CITIES, Etc.

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State of Virginia.

ITS DEBT, RESOURCES, ETC.

Admitted as a State - - - - - One of Original Thirteen
 Total area of State (square miles) - - - - - 42,450
 State Capital - - - - - Richmond
 Governor (term expires Dec. 31, 1911) - - - - - J. Hoge Tyler
 Secy. of C'wealth (term exp. *1900) - - - - - J. T. Lawless
 Auditor of Pub. Acc. (term exp. Jan. 1, 1900) - - - - - Morton Marye
 Treasurer (term expires *Jan. 1, 1900) - - - - - A. W. Harman, Jr.
 Second Auditor (term exp. Jan. 1, 1907) - - - - - Josiah Ryland, Jr.

Legislature meets biennially in odd years on the first Wednesday in December, and sessions are limited to 90 days, but may be extended for a further period not exceeding 30 days, provided three-fifths of the members elected to each house concur.

* These officials are elected by the General Assembly and hold office for two years.

STATE DEBT.—For a detailed report of the Virginia debt as it stood prior to 1892, and for the history of the recent settlement made by and between the Virginia Debt Commission and the Bondholders' Committee, see the STATE AND CITY SUPPLEMENT of April, 1893, pages 151 and 152. Other items of interest with reference to the Virginia debt will be found in the CHRONICLE as follows: Vol. 56, p. 636, 802; V. 57, p. 155, 190, 565, 733, 950, 1053; V. 58, p. 232, 274, 315, 357.—V. 66, p. 392.—V. 67, p. 333.—V. 68, p. 196, 241.

At present Virginia's debt stands as shown below:

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.		
Riddleberger Bonds, Act of 1882.....	3	J & J	July 1, 1932	\$6,329,554	Subject to call after 1900.
Century bonds, dated 1891..2&3	J & J	July 1, 1991	17,951,172		
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 exempt from taxation.					
Total amount of bonds issued under act of Feb. 20, 1892:					
To Bondholders' Committee.....				\$16,359,860	
Deposited with Commissioners of sinking fund.....				1,594,669	
				\$17,954,529	
Canceled.....				3,357	
Total.....				\$17,951,172	
Total Act of Feb. 14, 1882.....				6,329,554	
Total debt Oct. 1, 1898.				\$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. By the Act of January 25, 1898, however, another opportunity to fund the bonds was given. By this Act bondholders had until July 1, 1898, to come in and accept the terms, 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 old law coupon bonds once converted into registered certificates were not re-convertible into coupon bonds, but the 1892 Act makes coupon and registered bonds interchangeable.

WEST VIRGINIA CERTIFICATES.—In the settlement of 1871 it was assumed that West Virginia should provide for one-third the prin-

icipal and interest of the then existing debt—for \$15,239,370—that is out of the total debt of \$45,718,112. To represent, therefore, West Virginia's share of bonds funded "deferred certificates" were issued. All efforts, however, to induce West Virginia to take recognition of these certificates have thus far been unavailing. In 1885 the holders of about \$8,000,000 certificates united for the purpose of obtaining a compromise, and deposited their holdings with the Farmers' Loan & Trust Company, which gave its trust receipts therefor. This attempt came to nothing, and in 1890 Messrs. C. Satterthwaite & Sons, of No. 30 Throgmorton Street, London, E. C., started another movement to bring about a settlement.

An adjustment company, with the Mercantile Trust & Deposit Company of Baltimore at its head, was formed late in 1893 for the purpose of making an attempt at the settlement of the West Virginia certificates. See CHRONICLE, Vol. 57, page 819; Vol. 58, pages 51, 314 and 444. In August, 1898, another movement was started, this time under the 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 justly chargeable (subject to certain limitations), and then compromising that amount at the same percentage at which Virginia compromised the two-thirds of the original Virginia debt, namely, 60 per cent for principal and 30¼ per cent for interest. (See CHRONICLE, Vol. 67, p. 333, and Vol. 68, p. 196 and 241; also article in current number of STATE AND CITY SUPPLEMENT.)

Besides the original "deferred certificates" there were subsequently issued under the Riddleberger Act "West Virginia interest-bearing certificates," to represent one-third the principal of the old bonds brought in for funding, and "non-interest-bearing certificates" to represent one-third the interest on old bonds brought in for funding. Under the agreement with the "Bondholders' Committee," the holders of the "Old Bonds" surrendered on settlement were given a certificate showing that West Virginia is indebted to them for one-third of said "Old Bonds." Including these the outstanding issues are:

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.		
"Deferred certificates" of 1871	6	J. & J.	Contingent.	\$12,961,530	
Interest-bearing certs. of 1882 ..				1,031,551	
Non-int.-bearing certs. of 1882 ..				744,970	
Interest-bearing certs. of 1892 ..				276,240	
Non int.-bearing certs. of 1892 ..				299,442	

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows in the years indicated below.

Years.	Assessment of		Total.	Tax Rate per \$1,000.
	Real Estate.	Personal Property.		
1898.....	\$308,761,367	\$100,046,014	\$408,807,381	
1897.....	306,036,001	99,198,824	405,224,825	\$4.00
1896.....	304,204,590	94,341,046	398,545,636	4.00
1895.....	313,182,340	83,132,476	396,314,816	
1893.....	306,200,638	93,838,414	400,039,052	4.00
1890.....	272,312,274	90,110,467	362,422,741	
1885.....	256,916,140	84,884,270	341,800,410	4.00
1880.....	234,272,951	70,391,018	304,663,969	

POPULATION.—The population of Virginia has been as follows:
 1890.....1,655,980 | 1860.....*1,596,318 | 1830.....*1,211,405
 1880.....1,512,565 | 1850.....*1,421,661 | 1820.....*1,065,116
 1870.....1,225,163 | 1840.....*1,239,797 | 1810.....*974,600

*This includes population of the section now forming the State of West Virginia. Without West Virginia population was 1,219,630 in 1860; 1,119,348 in 1850; 1,015,260 in 1840; 1,034,481 in 1830; 928,348 in 1820; 869,131 in 1810; 801,608 in 1800 and 691,737 in 1790.

The proportion of the colored population was 41.76 per cent in 1880 and 38.70 per cent in 1890. In number blacks were 526,861 in 1850 and 548,907 in 1860, both including West Virginia; 512,841 in 1870, 631,616 in 1880, and 640,867 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF VIRGINIA.

ALEXANDRIA.—E. F. PRICE, City Auditor.
 This city is the county seat of Alexandria County.

LOANS— When Due. REGISTERED COUPON BONDS, 1879. REGISTERED COUPON BONDS, 1872. 6s, J&J, \$37,500.....July 1, 1902

INTEREST is payable in Alexandria and all the bonds carry tax-receivable coupons. TOTAL DEBT, ETC.—The subjoined statement shows Alexandria's total bonded debt, and the sinking fund. &c.

Table with 5 columns: Item, Sept 1, '98, Jan 1, '98, Jan 1, '97, July 1, '93. Rows include Total bonded debt, Sinking funds, Net bonded debt.

The city has no water debt. Sinking fund receives about \$4,500 yearly. ASSESSED VALUATION.—The city's assessed valuation (about 2/3 of its actual value) and tax rate have been as follows:

Table with 5 columns: Year, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000. Rows for years 1897-1891.

DEBT LIMITATION.—The Legislature in 1879 limited the city debt to amount existing when funded in 1879.

TAX FREE.—All bonds issued under the act of February 29, 1879, are exempt from city taxation.

POPULATION (about 67 per cent white and 33 per cent colored) in 1890 was 14,339; in 1880 was 13,659; in 1897 (estimated) 16,500.

ALLEGHANY CO.—J. J. HOBBS, Clerk.

Covington is the county seat. LOANS— When Due. REFUNDING BONDS— 5s, Jan., \$20,000.....1899-1908

AMHERST CO.—H. C. JOYNER, Treasurer.

County seat is Amherst C. H. LOANS— When Due. REFUNDING BONDS— 4 1/2s, \$40,000.....1918

BEDFORD CITY—J. L. CAMPBELL, Mayor.

(formerly Liberty).—In Bedford County. LOANS— When Due. WATER AND MARKET BONDS— 6s, M&S, \$40,000.....Mar. 1, 1915

BERKLEY.—JOHN WHETSTONE, Chairman

Finance Committee.—A town in Norfolk County. LOANS— When Due. BRIDGE BONDS— 6s, J&D, \$50,000.....June 1, 1927

BOTETOURT CO.—M. S. CAHOON, Treasurer.

County seat is Fincastle. LOANS— When Due. BRIDGE BONDS— 5s, Mar. 1, \$8,000.....Mar. 1, 1908

BRISTOL.—J. D. MITCHELL, Chairman

Finance Committee. Bristol is in Washington County. LOANS— When Due. FUNDING BONDS— 5s, \$15,000.....1928

CAMPBELL CO.—JOHN W. CLAY, Treasurer.

County seat in Rustburg. The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not pay county taxes. LOANS— When Due. LYNCHBURG & DUR'M RR. BONDS.

CHARLOTTEVILLE.—W. T. JONES, Treas.

Charlottesville is the county seat of Albemarle County.

LOANS— When Due. C. & O. REFUNDING BONDS— 5s, \$13,000.....Jan. 1, 1925

STREET BONDS— 5s, \$16,000.....Nov. 1, 1914. WATER BONDS— 5s, \$12,000.....Apr. 1, 1938

INTEREST is payable in Charlottesville, Baltimore and New York.

CLARKE CO.—WM. A. BRADFORD, Treasurer.

County seat is Berryville. LOANS— When Due. REFUNDING RAILROAD BONDS— 5s, J&J, \$70,000.....June 1, 1900

DANVILLE.—GEO. P. GEOGHEGAN, Treasurer.

Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

LOANS— When Due. CITY BONDS— 10s, J&J, \$2,000.....1905. LOANS— When Due. CITY BONDS (Continued)— 5s, M&N, \$100,000.....1917

* All the 5 per cent bonds (with the exception of \$50,000 due in 1916) are subject to call ten years after their date of issue.

INTEREST is payable in Danville, and all coupons are tax-receivable.

TOTAL DEBT, ETC.—The city's bonded debt on March 1, 1899, was \$1,042,500, including \$60,000 debt of Neapolis assumed upon annexation.

ASSESSED VALUATION in 1898 of real estate was \$6,214,307; personal property, \$2,852,048; total, \$9,066,355.

FRANKLIN CO.—County seat is Rocky Mount.

Total debt (last returns) \$163,000. Tax valuation, real, 1,609,364. Tax valuation, personal, 387,911.

FREDERICKSBURG.—A. P. ROWE, Mayor.

This city is in Spottsylvania County. LOANS— When Due. BRIDGE BONDS— 6s, J&J, \$25,000.....Jan., 1926

* These bonds are secured by a deed of trust on the iron bridge across the Rappahannock River at Fredericksburg.

INTEREST.—The coupons of the funding bonds are tax receivable.

TAX FREE.—The bridge bonds are exempt from taxation.

WATER WORKS.—The water works owned by the city are valued at \$40,000. The city also owns the gas works.

HALIFAX COUNTY.—County seat is Hoston.

LOANS— When Due. REFUNDING BONDS— 4 1/2s, \$140,000.....Jan. 1, 1927

HARRISONBURG.—D. M. SWITZER, Mayor.

This place is in Rockingham County. LOANS— When Due. FUNDING BONDS— 5s, J&J, \$70,000.....July 1, 1924

LEXINGTON.—S. O. CAMPBELL, Treasurer.

County seat of Rockbridge County. LOANS— When Due. REFUNDING BONDS— 5s, J&J, \$79,000.....July 1, 1924

LYNCHBURG.—{ G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.

Lynchburg is situated in Campbell County.

Table with columns: LOANS—, When Due, and amounts for funded interest, general expenses, and various bonds.

Table with columns: PERMANENT IMPROVEMENTS—, REDEMPTION BONDS—, REFUNDING BONDS—, SCHOOL BONDS—, TAXATION BONDS—, VA. & TENN. RR. BONDS—, WATER BONDS—, and amounts.

* Exempt from taxation.

INTEREST on the Lynchburg & Danville RR. and on the refunding bonds is payable in Baltimore; on all other bonds interest is payable at the office of the City Treasurer, Lynchburg.

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

Table with columns: Total funded debt, Sinking funds, and values for Feb. 1, '99, Feb. 1, '98, Feb. 1, '97, and Feb. 1, '96.

Net debt Feb. 1, 1900, \$1,411,434

CITY PROPERTY.—The real and personal property of this city, as charged on the city's books, is valued as follows:

Table listing property categories like Fire Department, School property, Water Department, etc., with their respective values.

Total value of city property: \$708,403

DEBT LIMITATION.—The city's debt is limited by its charter to 16 per cent of the taxable values as shown by the books of the Commissioner of the Revenue.

ASSESSED VALUATION.—The city's assessed valuation (about 90 per cent of cash value) and tax rate have been as follows:

Table showing assessed valuation and city tax for years 1898-1881, with columns for Real Estate, Personal Property, Total Assessed Valuation, and City Tax.

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.—{ H. A. MAURICE, Mayor. J. W. BRONAUGH, Jr., Treasurer

Manchester is situated in Chesterfield County.

Table with columns: LOANS—, When Due, and amounts for almshouse and jail, funding bonds, sewer bonds, street improvement, and refunding bonds.

Table with columns: WATER BONDS—, Dec. 1, 1918, 6s, J&D, \$60,000g., and other bond details.

OPTIONAL.—All of the above bonds are subject to call ten years after date of issue excepting the 8s due 1911 and \$60,000 of water bonds and \$2,000 due in 1910.

INTEREST on the water bonds due in 1918 is payable at Baltimore, Md.; on all other bonds at the office of the City Treasurer.

DEBT LIMITATION.—The city's charter limits its debt to 20 per cent of the assessed valuation of real estate.

MECKLENBURG CO.—County seat is Boydton.

Table with columns: LOANS—, When Due, and amounts for Atlantic & Danville RR., court-house bonds, and sewer bonds.

Table with columns: FIRE DEPARTMENT BONDS—, 5s, J&J, \$10,000, and other bond details.

NEAPOLIS (NORTH DANVILLE).—

Neapolis was recently annexed to Danville, which see.

NEWPORT NEWS.—J. A. MASSIE, Clerk.

This city is in Warwick County.

Table with columns: LOANS—, When Due, and amounts for bridge bonds, court-house bonds, and sewer bonds.

Table with columns: FIRE DEPARTMENT BONDS—, 5s, J&J, \$10,000, and other bond details.

INTEREST is payable at the City Treasurer's office; on the \$140,000 bonds it is also payable at the Bank of New York, N. B. A., and on the \$10,000 bonds at the First National Bank of Newport News.

NORFOLK.—H. S. HERMAN, Treasurer.

This city is in Norfolk County.

LOANS—

Table with columns: GENERAL PURPOSES—, When Due, and amounts for various bonds.

LOANS—

Table with columns: WARD BONDS—(Contin'd)—, When Due, and amounts for various bonds.

PAR VALUE.—The bonds are for \$500 and \$1,000.

TAX FREE.—All bonds are exempt from city tax.

INTEREST on \$500,000 of 8 per cent water bonds, which are secured by a mortgage on the city water works, is payable in New York; on \$573,700 coupon bonds in Baltimore; on all others in Norfolk.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Total bonded debt, Sinking funds, and values for Mar. 21, '99, Feb. 10, '98, and Feb. 10, '97.

Table with columns: Net debt, Water debt (included above), and values for Feb. 10, '98 and Feb. 10, '97.

CITY PROPERTY.—The city owns real estate valued in 1899 at \$878,603 and also its water works valued at over 1 1/4 millions.

DEBT LIMITATION.—The city's debt is limited by its charter to 20 per cent of the assessed valuation of real and personal property.

ASSESSED VALUATION.—The city's assessed valuation (about 3/4 of its cash value) and tax rate have been as follows:

Table showing assessed valuation and total tax for years 1898-1887, with columns for Real Estate, Personal Property, Total Assessed Valuation, and Total Tax.

*Included fiduciary funds since moved out of the State.

POPULATION.—In 1890 population was 34,871; in 1880 it was 21,966; in 1870 it was 19,229; in 1899 (est.), 65,000.

PAGE COUNTY.—County seat is Luray.

Table with columns: LOANS—, When Due, and amounts for refunding bonds of 1893.

Table with columns: Tax valuation, personal, Total valuation 1898, Assessment, Total tax (per \$1,000), Population in 1890, and Population in 1897.

PATRICK CO.—County seat is Stuart.

Table with columns: Total debt Aug. 1897, Tax valuation, real, Tax valuation, personal, and values for 1897, 1880, and 1899.

PETERSBURG.—{ J. M. PLEASANTS, Mayor. G. B. GILL, Auditor.

Petersburg is in Dinwiddie County.

Table with columns: LOANS—, When Due, and amounts for Apomattox River, lunatic asylum, city fund, and refunding bonds.

Table with columns: RAILROAD BONDS—, 6s, F&A, \$71,000, and other bond details.

INTEREST on the refunding 5s is payable in Baltimore; on all 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) \$80,000. The sinking fund receives yearly about \$16,000.

TAX FREE.—All bonds are exempt from city tax.

DEBT LIMITATION.—The city's debt is limited by law to 22 per cent of its assessed valuation.

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

Table showing assessed valuation and city tax for years 1898-1887, with columns for Real Estate, Personal Property, Total Assessed Valuation, and City Tax.

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.

Table with columns: LOANS—, When Due, and amounts for refunding bonds.

Table with columns: Total valuation 1898, Total tax (per \$1,000), Population in 1890, and Population in 1880.

PORTSMOUTH.—

Portsmouth is the county seat of Norfolk County.

Table of LOANS with columns for bond details and When Due dates.

* A special tax amounting to 2/3 the cost of the work is levied on property benefitted by paving, and the money thus collected is set aside for the redemption of the paving bonds.

INTEREST is payable in Portsmouth.

TAX FREE—All bonds issued by this city are exempt from city tax.

DEBT LIMITATION.—The city's debt is limited by law to 17 per cent of the real estate valuation and 15 per cent of the personal.

CITY PROPERTY.—The city owned property valued on July 1, 1897, at \$106,475.

TOTAL DEBT, ETC.—The bonded debt on July 1, 1897, was \$848,100; floating debt, \$10,500; total debt, \$858,600; sinking fund and cash, \$23,806; net debt, \$834,794.

TAX VALUATION in 1898 of real estate was \$5,121,305; personal property, \$988,027; total, \$6,109,332; estimated real valuation, \$8,904,444. The total tax rate for 1897 (per \$1,000) was \$21.50, including State tax, \$4.00, city tax, \$15.50, and school tax, \$2.00.

POPULATION in 1890 was 13,268; in 1880 was 11,390. In 1897 the population was 18,544.

RADFORD.—Radford is in Montgomery County.

Table of CITY BONDS, TOWN BONDS, and related financial data.

RICHMOND.—(RICHARD M. TAYLOR, Mayor. E. J. WARREN, Auditor.)

Richmond is the county seat of Henrico County.

Large table of LOANS and BONDED DEBT with columns for bond details and When Due dates.

The 5 per cent bonds marked thus (*) in the above table are subject to call ten years after their date of issue.

PAR VALUE OF BONDS.—The bonds are in multiples of \$100.

INTEREST is payable in Richmond.

CITY PROPERTY.—The estimated value of the property owned by the city was (in 1898) \$7,140,273. This includes the water works system, valued at \$2,100,000; gas works, \$1,000,000; markets, \$262,000.

TAX FREE.—All bonds are exempt from taxation by the city.

DEBT LIMITATION.—The city's debt is limited by its charter to 18 per cent of the assessed valuation of real estate.

ASSESSED VALUATION and tax rate have been as follows:

Table showing Assessed Valuation and City Tax per \$1,000 for various years from 1898 to 1885.

POPULATION in 1890 was 81,388; in 1880 it was 63,600; in 1870 it was 51,038. The estimated population at the present time is 90,000.

ROANOKE.—W. E. THOMAS, City Clerk.

Roanoke is situated in the county of the same name.

Table of LOANS and FIRE DEPARTMENT details.

Table of LOANS for Rockbridge Co. including Official Map, Railway, and Refunding Bonds.

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; school tax, \$2.50. In 1892 real estate was \$7,508,010; personal property, \$3,361,305; total, \$10,869,315. Property assessed at about 2/3 actual value.

POPULATION.—In 1890 was 16,159; in 1899 (estimated), 22,000.

ROCKBRIDGE CO.—S. R. MOORE, Treasurer.

The county seat is Lexington.

Table of LOANS and COURT HOUSE BONDS for Rockbridge Co.

Sinking fund receives an annual appropriation of about \$14,000.

INTEREST on \$75,000 of the county's bonds is payable at the Bank of the Republic, New York; on others at office of County Treasurer.

ROCKINGHAM CO.—J. S. MESSERLEY, Clerk.

The county seat is Harrisonburg.

Table of LOANS and COUNTY BONDS for Rockingham Co.

STAUNTON.—(A. H. FULTZ, Mayor. ARISTA HOGE, Treasurer.)

This is the county seat of Augusta County.

Large table of LOANS, CITY BONDS, and REDEMPTION BONDS for Staunton.

* The \$80,000 water bonds due Nov. 1, 1905, are exempt from taxation. All in sinking fund.

INTEREST is payable in Staunton, except on the 8 per cent water bond, interest on which is payable in Baltimore. The coupons are all receivable in payment for the city taxes and dues.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Staunton's total municipal debt and the sinking fund held by the city against the same, on the 1st of April of each of the last five years.

Table showing Total fund, debt, and sinking funds for Staunton from 1899 to 1895.

Net debt. . . . \$477,913 \$471,963 \$444,645 \$437,413 \$400,880 The city has no floating debt. On April 1, 1899, the sinking fund held \$60,860 of the city's bonds and it receives yearly 1 per cent of the city's debt.

CITY PROPERTY.—The total value of all property owned by the City of Staunton, as assessed by the commission appointed by the City Council on June 2, 1891, was \$281,400, including the water works, valued at \$173,000. Since June 2, 1891, the city has acquired property valued at \$45,700, making the total value of city property on April 1, 1899, \$327,100.

DEBT LIMITATION.—The city's debt is limited by law to 15 p. c. of the assessed valuation of real estate and 17 p. c. of personal property.

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and tax rate have been as follows:

Table showing Assessed Valuation and City Tax for Staunton from 1899 to 1887.

POPULATION in 1890 was 6,975; in 1880 it was 6,664.

SUFFOLK.—(R. L. BREWER, JR., Mayor. JOHN F. LOTZEA, Treasurer.)

This town is the county seat of Nansemond County. LOANS—When Due. Total valuation 1897. \$1,383,379

WINCHESTER.—THOMAS N. TUPTON. Winchester is in Frederick County.

LOANS—When Due. Value of city property... \$160,000 Tax valuation, real... 1,654,117

WYTHEVILLE.—W. L. STANLEY, Agent.

This town is in Wythe County. LOANS—When Due. Bonded debt Feb. 1, 1899. \$85,000

State of West Virginia.

DEBT, RESOURCES, Etc.

Admitted as a State (Act Dec. 31, 1862) - June 20 1863 Total area of State (square miles) - - - - - 24,780

* 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.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property.

Table with 4 columns: Years, Real Estate, Personal Property, Railroad Property. Rows for years 1898, 1897, 1896, 1895, 1890, 1885, 1880, 1875, 1870, 1867.

TAX RATE.—The State tax rate (per \$1,000, in 1898 was \$2.50; school tax (per \$1,000) was \$1.00.

POPULATION OF STATE.—The population of West Virginia has been as follows in the years named: 1390. 762,794 | 1860. 376,688 | 1830. 176,924

The proportion of the colored population was 4.19 per cent in 1880 and 4.39 per cent in 1890. In number blacks were 17,980 in 1870, 25,886 in 1880 and 33,508 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.

BERKELEY CO.—I. L. BENDER, Clerk.

County seat is Martinsburg. LOANS—When Due. Tax valuation 1898... \$5,595,434

BLUEFIELD.—(WM. T. WATKINS, Mayor. H. O. WHITWORTH, Sergeant.)

Bluefield is in Mercer County. LOANS—When Due. Tax valuation, personal \$300,000

BRAXTON CO.—County seat is Sutton.

LOANS—When Due. Net debt Feb. 1, 1893... \$50,000 RR. AID BONDS—

Property is assessed at about 1/2 its actual value in this county. INTEREST is payable at the Weston Bank, Weston, W. Va.

BROOKE COUNTY.—G. W. McCORD, Clerk.

County seat is Wellsburgh. The sinking fund receives \$7,330 annually out of the county levy to pay the interest and principal of the bonded debt.

LOANS—When Due. Net debt June 1, 1898... \$103,204 REFUNDING BONDS—1893—

CHARLESTON.—This city is in Kanawha County.

LOANS—When Due. Total debt... \$150,000 STREET AND SEWER BONDS—

TAX FREE.—All bonds are exempt from taxation.

GRAFTON.—(E. L. LOVE, Mayor. S. M. MUSGROVE, Clerk.)

This city is in Taylor County. West Grafton has been annexed to this city, the assessed valuation of which was about \$400,000.

LOANS—When Due. Bonded debt Feb. 7, 1899 \$70,000 ELECTRIC LIGHT BONDS—

HUNTINGTON.—This city is in Cabell County.

LOANS—When Due. Sinking fund... \$17,370 PAVING AND SEWER BONDS—

The school bonds as set out above were not issued by the city of Huntington, and, strictly speaking, do not constitute a municipal debt; but the school district covers the same territory and embraces the same subjects of taxation as the city.

INTEREST on the 5 per cent school bonds is payable in Huntington; on all other bonds interest is payable in New York.

JEFFERSON CO.—W. F. ALEXANDER, Clerk.

County seat is Charlestown. LOANS—When Due. Bonded debt Mar. 1, '99... \$210,600

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. Tax valuation 1897... \$2,159,281

INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg.

TAX FREE.—These bonds are exempt from City tax. DEBT LIMITED by law to \$100,000.

OHIO COUNTY.—County seat is Wheeling.

LOANS—When Due. Tax valuation, real... \$16,023,220

COUNTY PROPERTY.—The county owns (1899) \$20,000 of Ohio River Railroad stock; \$100,000 of Pittsburg Wheeling & Kentucky Railroad stock; \$300,000 of Wheeling Bridge & Terminal Railway stock, and real estate and furniture valued at \$130,895.

PARKERSBURG.—{ CHAS. H. TURNER, Mayor.
W. F. RITTENHOUSE, Clerk.
This city is in Wood County.

LOANS— *When Due.* **STREET PAY. & SEWER'S B'DS.**—
HOSPITAL BONDS— 5s, June, \$50,000.... June 1, 1910
SPECIAL SEWER BONDS—
 5s, Sept. 1, \$15,000.... Sept. 1, 1917
IMPROVEMENT BONDS— Interest payable at City Treasury.
 5s, July, \$65,000.... July 1, 1914
PARK BONDS, SER. F— Total debt Mar. 15, '98.. \$250,000
 5s, June, \$25,000 June 1, 1916 Water debt (included).... 40,000
REFUND. BONDS, SER. B & D— Total valuation 1897.... 5,679,072
 6s, F&A, \$20,000.... Aug. 1, 1912 Assessment about 1/2 actual value.
 5s, J&D, 10,000.... July 1, 1909 Total tax (per \$1,000) '97 \$26.33 3/4
WATER WORKS (REFUNDING)— Population in 1890 was.... 8,408
 5s,, \$40,000..... Population in 1898 (est.)...16,500

BELLEVUE.—Bellevue is in Campbell County.

LOANS— *When Due.* **Tax valuation 1897....** \$1,980,180
STREET IMPROVEMENT— Assessment is 1/2 actual value.
 6s, Var., \$64,600.... Various Total tax (per \$1,000).... \$12.50
 Total debt Jan. 1, 1898.... \$70,100 Population in 1890 was.... 3,163
Assets— Population in 1880 was.... 1,460
 Net debt Jan. 1, 1898.... 45,482 Population in 1897 (est.).... 6,138

OPTIONAL—The city's bonds are subject to call before maturity.
TAX FREE.—All bonds issued by the city are exempt from taxation.

WHEELING.—{ A. T. SWEENEY, Mayor.
C. H. WATKINS, Clerk.
Wheeling is the county seat of Ohio County.

LOANS— *When Due.* **MAR. & CIN. BONDS—**
BRIDGE BONDS— 3s,, \$5,000.....
 6s, Nov. 1, \$69,500.... Nov. 1, 1924 Bonded debt Jan. 1, '99 \$542,200
 Subject to call after Nov. 1, 1901 Floating debt..... 46,720
 4 1/2s, July, \$30,500.... July 1, 1924 Total debt..... 588,920
CITY BONDS—FUNDING— Sinking fund..... 21,989
 6s, M&S, \$10,000..... 1907 Net debt Jan. 1, 1899.. 566,931
 Subject to call in 10 years. Total valuation 1898.. 23,300,000
 5s, July, \$229,000.... July 1, 1919 Assessment about 2/3 actual value.
 4 1/2s, Nov., 92,200..... 1911 City & school tax (per M) '98, 10.60
COMPROMISE BONDS— Population in 1890 was.... 34,522
 3s, J&J, \$82,000..... 1900 Population in 1899 (est.)...42,000
ELECTRIC LIGHT BONDS—
 6s, \$24,000..... 1901
OPTIONAL.—All of the city's bonds are subject to call.
TAX FREE.—Bonds issued by this city are exempt from city tax.

CHRISTIAN CO.—County seat is Hopkinsville.

LOANS— *When Due.* **Total debt Feb. 1, 1898....** \$100,000
REFUNDING BONDS— Tax valuation 1899.... 8,573,380
 5s, \$100,000.... July 1, 1917 Tax rate (per \$1,000) 1897.. \$9.50
 Subject to call after 1902. Population in 1890 was.... 34,112
 Interest payable at City Bank, Population in 1880 was.... 31,688
 Hopkinsville, Ky.

CLARK COUNTY.—LEE S. BALDWIN, Clerk
County Court.—County seat is Winchester.

LOANS— *When Due.* **REFUNDING BONDS—**
RAILROAD AID BONDS— 4s, J&D, \$14,000.... June 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.... 1907 Tax rate (per \$1,000) '97.. \$10.00
 4s,, 50,000.... 1923-1928 Population in 1890 was.... 15,434
 Due \$10,000 yearly, 1923 to 1928 Population in 1898 was.... 20,000
INTEREST is payable at Winchester.

COVINGTON.—{ JOSEPH L. RHINOCK, Mayor.
J. H. KIRTLEY, Auditor.
This city is in Kenton County.

LOANS— *When Due.* **LOANS—** *When Due.*
ASPHALT BONDS— 5s, May, \$59,600..... 1903 **FLOATING DEBT BONDS—**
 (Part due yearly.) 8s, J&J, \$72,000.... July 1, 1899
 4s, F&A, \$142,600.... Aug. 1, 1931 **REDEMPTION BONDS—**
BRICK BONDS— 4s, F&A, \$73,200.... Aug. 1, 1920
 Subject to call 1910.
 5s, Feb. 1, \$6,200.... Feb. 1, 1905 4s, F&A, \$106,800.... Aug. 1, 1922
 (\$740 due yearly.) **RESERVOIR & WATER WORKS B'DS.—**
 5s, Feb. 1, \$7,200.... Feb. 1, 1905 4s, J&J, \$521,000.... Jan. 1, 1927
 (\$890 due yearly.) 4s, J&J, 371,000.... Jan. 1, 1928
 4s, J&J, 23,000.... July 1, 1928
 4s, J&J, 111,000.... July 1, 1930
BRIDGE BONDS— **REFUNDING BONDS—**
 4s, J&J, \$33,000.... July 1, 1926 **CASPARIUS JUDGMENT BONDS—**
 4s, M&S, \$103,500.... Mar. 1, 1933 4s, J&J, \$51,300.... July 1, 1934
COV. W. COV. & LUD. HIGHWAY— 5s, F&A, \$38,000.... 1902
 4s, F&A, \$7,900.... Aug. 1, 1923 (\$9,500 due yearly.)
FUNDING BONDS— **SCHOOL BONDS—**
 5s, F&A, \$281,000.... Aug. 1, 1920 4s, J&J, \$20,000.... July 1, 1905
 Subject to call 1910. **WATER WORKS REDEMPTION—**
 4s, J&J, 190,700.... Jan. 1, 1930

State of Kentucky.

ITS DEBT, RESOURCES, Etc.

Admitted as a State (Act Feb. 4, 1791) - - - June 1, 1792
 Total area of State (square miles) - - - - - 40,400
 State Capital - - - - - Frankfort
 Gov'r (term exp. 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 limited to 60 days exclusive of Sundays and legal holidays.

LOANS— *Interest—* *Principal—*

NAME AND PURPOSE.	P. Ct.	When Due.	Outstand'g
Military bonds, 1866.....	6 J & J	.....	\$165,000
Cer. of Indebtedness 1885	4g J & D	June 1, 1905	500,000
Educational bonds.....	6 semi-an.	.....	2,312,596
Past-due bonds.....	.....	.....	6,394
Funding bonds.....	4 J & J	1907	500,000

PAR VALUE OF BONDS—\$1,000 each.
INTEREST on the 6s is payable at Frankfort and in New York, and on the 4s in New York at the United States National Bank.

TOTAL DEBT, SINKING FUNDS, Etc.—The subjoined statement shows Kentucky's bonded debt on the following dates.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 6, '96.
Tot. bonded debt (exclusive of bonds held by the Board of Education)	\$1,171,394	\$1,171,394	\$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 follows: State bonds, issued Jan. 1, 1870, \$1,327,000; county bonds, issued Jan. 1, 1885, \$37,916; new school bonds, issued March 12, 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 as follows:

Years.	Real Estate.	Personal Property.	Railroads.
1897.....	\$444,000,000	\$109,000,000	\$42,000,000
1891.....	391,630,294	145,241,945	.....
1890.....	374,926,668	135,512,766	45,921,192
1887.....	351,157,053	132,334,637	35,571,631

NOTE.—The total equalized valuation for the year 1898 was \$552,877,967; for 1897 it was \$549,419,980; for 1896 it was \$570,926,762; for 1895 it was \$573,206,978.

TAX RATE.—In 1897 the State tax rate (per \$1,000) was \$5.25.

POPULATION OF STATE.—The population of Kentucky has been as follows in the years named:

Years.	1858	1860	1862	1864	1866	1868	1870	1880	1890
1860.....	1,858,635	1,155,684	1830.....	687,917	.....	.....	.....	.....	.....
1880.....	1,648,690	982,405	1820.....	564,135	.....	.....	.....	.....	.....
1870.....	1,321,011	779,828	1810.....	406,511	.....	.....	.....	.....	.....

The proportion of the colored population was 16.47 p. c. in 1880 and 14.69 p. c. in 1890. In number blacks were 220,992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; and 272,981 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KENTUCKY.

For additional statements not given in alphabetical order below, see "Additional Statements" at end of this State.

ALLEN COUNTY.—W. H. COOK, Treasurer.
County seat is Scottsville.

LOANS— *When Due.* **Equal'd valuation '98..** \$1,269,855
RAILROAD BONDS— Assessment about 65% actual val.
 6s, J&J, \$180,400.... Past due State & co. tax (per M) '98.. \$21.50
 Interest payable at Scottsville. Population in 1890 was.... 13,692
 Total debt Jan. 1, 1899 .. \$180,400 Population in 1899 (est.)...16,500

DANVILLE.—County seat of Boyle Co.

LOANS— *When Due.* **Total debt Jan., 1898....** \$70,000
WATER WORKS BONDS Sinking fund..... 13,618
 5s, J&J, \$30,000.... July 1, 1914 Net debt Jan., 1898.... 66,382
 Optional after 1904. Assessed valuation '97.. 2,123,291
 5s, J&J, \$20,000.... July 1, 1914 Assessment about 2/3 actual value.
 Optional after 1909. Population in 1897 about...5,000

DAYTON.—{ CHAS. A. BIRD, Mayor.
C. B. HAYWARD, City Clerk.
Dayton is in Campbell County.

LOANS— *When Due.* **Net debt Jan. 1, 1899....** \$129,237
REFUNDING BONDS— Assessment bonds (add.) 92,858
 5s, F&A, \$134,000.... Aug. 1, 1915 Tax valuation 1898.... 2,131,310
***STREET IMPROVEMENT BONDS—** Assessment is 3/4 actual value.
 6s, semi-an., \$92,858.... ten years Total city tax (p.\$1,000) '98.. \$13.50
 Total debt Jan. 1, 1899.. \$134,000 Population in 1890 was.... 4,264
 Sinking funds..... 4,763 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. The special fund for this purpose amounted on Jan. 1, 1899, to \$11,066.

TAX FREE.—The bonds are all exempt from city tax.
INTEREST on the refunding bonds is payable at the German National Bank of Newport, Ky., or First National Bank, New York City; on the street improvement bonds at the German National Bank, Newport.

FRANKFORT.—{ W. S. DEHONEY, Mayor.
BEN. MARSHALL, Clerk.
This is the capital of the State and the county seat of Franklin County.

LOANS— *When Due.* **LOANS—** *When Due.*
BRIDGE BONDS— 6s, M&S, \$50,000.... July 1, 1923 **a SEWER BONDS—**
 Subject to call after 1903. 6s, J&J, \$10,000.... July 1, 1906
FUNDING BONDS— Bonded debt Jan. 1, 1899.. \$310,000
 Floating debt..... 5,000
 6s, J&J, \$25,000.... *July 1, 1904 Total debt Jan. 1, 1899. 315,000
 6s, J&J, 35,000.... June 15, 1906 Tax valuation 1898.... 3,200,000
 6s, J&J, 10,000.... *Jan. 1, 1911 Real valuation (est.).... 5,000,000
b LOTTERY BONDS— State & Co. tax (p.\$1,000) '98.. \$13.25
 6s, J&J, \$50,000.... *July 1, 1905 City tax (per \$1,000).... 12.30
REFUNDING BONDS— School tax..... 2.20
 4 1/2s,, \$120,000.... Sept. 1, 1927 Population in 1890 was.... 7,892
 (Subject to call after Sept. 1, 1917) Population in 1880 was.... 6,958
a SCHOOL BONDS— Population in 1899 (est.)...10,000
 6s, J&J, \$10,000.... *July 1, 1904
 a \$500 each. b \$1,000 each.

* These loans are held by the sinking fund for the benefit of the school fund; principal is not payable and interest is used for the support of the public schools.

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, N. Y. City; on all other bonds at the Bank of Kentucky, Frankfort.

FRANKLIN CO.—County seat is Frankfort.

Table with columns: LOANS—When Due, Bonded debt Apr. 1, 1898, Equal'd valuation 1897, Real valuation (est.), REFUNDING BONDS—, Population in 1890 was, Population in 1897 (est.)

GRANT COUNTY.—County seat is Williamstown.

Table with columns: LOANS—When Due, Equalized valuation 1897, Tax valuation, personal, Total valuation 1896, Assessment is 70 p. c. actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1897 (est.)

GREEN COUNTY.—County seat is Greensburgh.

Table with columns: LOANS—When Due, Equalized valuation '97, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1897 (est.)

HARRISON CO.—G. W. LAIL, County Judge. County seat is Cynthiana.

Table with columns: LOANS—When Due, INFIRMARY BONDS—, Total valuation 1898, Assessment abt. 80% actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1898 (est.)

HENDERSON—JOHN C. THOMASSON, Clerk.

This city is the county seat of Henderson county.

Table with columns: LOANS—When Due, Total valuation 1898, Assessment abt. 80% actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1898 (est.)

HOPKINSVILLE.—F. W. DABNEY, Mayor.

Hopkinsville is in Christian Co.

Table with columns: LOANS—When Due, Total valuation 1898, Assessment is 65% of actual value, State & co. tax (per \$1,000), City & sch. tax (per \$1,000), Population in 1890 was, Population in 1898 (est.)

INTEREST is payable by Messrs. Latham, Alexander & Co., New York City.

TAX FREE.—All of the bonds are exempt from city tax.

LEXINGTON.—{ J. B. SIMRALL, Mayor. { L. E. PEARCE, Auditor.

This city is in Fayette County.

Table with columns: LOANS—When Due, SCHOOL BUILDING BONDS—, RAILROAD-AID BONDS—, Total valuation 1898, Assessment is 1/2 actual value, City tax (per \$1,000), Population in 1890 was, Population in 1897 (estim'd)

INTEREST on the funding and refunding bonds and on the railroad-aid bonds due 1918 is payable in New York City; on the railroad-aid bonds due in 1920 and 1932, on the school building bonds and special assessment bonds, at Lexington.

LOGAN CO.—H BARCLAY, Clerk Sinking Fund.

County seat is Russellville.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, person'l, Total valuation 1897, Assessment 70 p. c. actual value, State tax (per \$1,000) 1897, Population in 1890 was, Population in 1898 (est.)

LOUISVILLE.—{ CHAS. P. WEAVER, Mayor. { STUART R. YOUNG, Treasurer.

Louisville is the county seat of Jefferson County.

Table with columns: LOANS—When Due, PARK BONDS—, RECONSTRUCTION, 1873, RAILROAD AID BONDS—, Sewer Bonds, 1868-71, Total valuation, real, Tax valuation, person'l, Total valuation 1897, Assessment 70 p. c. actual value, State tax (per \$1,000) 1897, Population in 1890 was, Population in 1898 (est.)

a \$100, \$500 and \$1,000. b \$1,000.

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

TAX FREE.—Bonds are exempt from all taxation except State tax.

INTEREST.—Coupons are mostly payable in New York City at the National Bank of the Republic, the exceptions to this being the old liability 7s due 1901, which are payable in Louisville at the sinking fund office.

BONDED DEBT on January 1, 1899, was \$8,248,000. The sinking fund assets amounted on January 1, 1899, to \$1,470,317. The water debt of \$826,480 is not included in the total debt.

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

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

In 1898 the city tax proper was \$18.40. Assessment is about 80 per cent of actual value.

POPULATION.—Population in 1890 was 161,129; in 1880 was 123,758; in 1870 was 100,753; in 1898 (estimated Jan. 1) 215,000.

McCRACKEN CO.—County seat is Paducah.

Table with columns: LOANS—When Due, Tax valuation, person'l, Tax valuation 1897, Assessment 't abt 1/2 to 3/4 actual value, State & Co. tax per M.'98, Total debt Apr. 1, 1898, Tax valuation, real, Population in 1890 was, Population in 1895 (est.)

MADISON CO.—THOS. THORPE, Commissioner of Railroad Sinking Fund. County seat is Richmond.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, person'l, Total valuation 1898, Assessment is 4/5 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population in 1897 (est'd)

MAYSVILLE.—County seat of Mason county.

Table with columns: LOANS—When Due, Interest is payable at Maysville, Total debt April, 1898, Tax valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population 1898 (est.)

MERCER COUNTY.—W. J. POTTEET, Clerk.

County seat is Harrodsburgh.

Table with columns: LOANS—When Due, Total debt Sept., 1898, Tax valuation 1898, Population in 1890 was

MIDDLESBOROUGH.—Middlesboro'h is in Bell Co.

Table with columns: LOANS—When Due, Tot. debt Mar. 1, '98, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is 3/4 actual value, Population in 1890 was, Population in 1895 was

TAX FREE.—All the bonds issued by this city are tax exempt

MONTGOMERY CO.—T. J. BIGSTAFF, Treas.

County seat is Mt. Sterling.

Table with columns: LOANS—When Due, Total debt Aug. 1, '98, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1898, Assessment 1/2 to 3/4 actual value, State tax (per \$1,000) '98, County tax (per \$1,000) '98, Population in 1890 was, Population in 1898 (est.)

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. Efrorts are being made to compromise the railroad bonds mentioned below.

Table with columns: LOANS—, Sinking funds, Tax valuation 1897, County tax (per \$1,000), Population in 1890 was, Population in 1895 (est.)

NEWPORT.—{ EDWARD BILTZ, Mayor. { JOHN ZOLLEIS, Auditor.

Newport is in Campbell County.

Table with columns: LOANS—When Due, STREET IMPROVEMENT—, BRIDGE BONDS—, WATER BONDS—, FLOOD BONDS—, FUNDING BONDS—, PUBLIC LANDING BONDS—, REDEMPTION BONDS—, REFUNDING BONDS—

NICHOLAS COUNTY.—S. A. RATLIFF, Clerk.

Carlisle is the county seat.

Table with 2 columns: Item, Amount. Includes LOANS—, TURNPIKE BONDS—, and Sinking fund details.

OWEN COUNTY.—W. P. SWOPE, Clerk.

County seat is Owenton.

Table with 2 columns: Item, Amount. Includes LOANS—, COUNTY BONDS—, and REFUND, BRIDGE & TURNPIKE—.

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 Davless County.

Table with 2 columns: Item, Amount. Includes LOANS—, RAILROAD BONDS—, and REFUND, BRIDGE & TURNPIKE—.

PADUCAH.— {J. M. LANG, Mayor. {W. H. PATTERSON, City Clerk.

This is the county seat of McCracken County. As an offset to the bonded debt, the city owned Jan. 1, 1899, railroad stock of the par value of \$220,000.

Table with 2 columns: Item, Amount. Includes LOANS—, CHES. OHIO & S. W. R.R.—, and CITY HALL—.

INTEREST on the Chicago St. Louis & Paducah 4 1/2s is payable in New York City; on all other bonds in Paducah.

PARIS.— {BENJ. PERRY, Mayor. {GEO. B. ALEXANDER, Treasurer.

This is the County seat of Bourbon County.

Table with 2 columns: Item, Amount. Includes LOANS—, SCHOOL BONDS—, and REFUND'G AND FUND'G B'D'S '98.

PENDLETON CO.—O. H. LEE, JR., Treasurer.

County seat is Falmouth.

Table with 2 columns: Item, Amount. Includes LOANS—, FUNDING BONDS—, and TURNPIKE BONDS—.

INTEREST on the 6 per cent turnpike bonds due 1906 is payable at Falmouth; on the funding bonds at the Chase National Bank, N. Y., on all others at the Bank of America, N. Y.

SCOTT COUNTY.—County seat is Georgetown.

Table with 2 columns: Item, Amount. Includes LOANS—, TURNPIKE BONDS—, and COUNTY BONDS—.

SPENCER COUNTY.—County seat is Taylorsville.

Table with 2 columns: Item, Amount. Includes LOANS—, COUNTY BONDS—.

INTEREST payable at Bank of Ky. and Union Nat. B'k, Louisville.

WARREN CO.—Bowling Green is the county seat.

Table with 2 columns: Item, Amount. Includes LOANS—, TURNPIKE & REFUNDING BONDS—.

WOODFORD CO.—JAMES W. SMITH, Treas.

County seat is Versailles.

Table with 3 columns: LOANS—, When Due., Tax valuation, real... \$6,169,076. Includes COUNTY BONDS—, TURNPIKE BONDS—.

ADDITIONAL STATEMENTS. In the table below we give statistics regarding several minor civil divisions in the State of Kentucky which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing.

Table with 4 columns: Place., Total Debt., Int. Rate., Tax Valuation, Populat'n. Lists various counties like Ashland, Boyd, Caldwell, etc.

State of Tennessee.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 26, 1790) - May, 26 1790. Admitted as a State (Act June 1, 1796) - June 1, 1796. Total area of State (square miles) - - - - 42,050.

* Constitution says term of office shall be computed from the 15th of January, but these officials being elected by the Legislature are usually allowed to serve a full term from the date of their appointment.

The debt on which the State is paying interest is as follows.

Table with 4 columns: NAME AND PURPOSE., Interest, P. Ct. Payable., When Due., Principal Outstanding. Includes Redemption, New settlement bonds, etc.

PAR VALUE OF BONDS.—Settlement bonds are \$100 and \$1,000. INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City.

TOTAL DEBT, Etc.—The subjoined statement shows Tennessee's total new settlement debt in February, 1899.

Total interest-bearing debt... \$16,455,200. Estimated amount of bonds yet to be funded... 895,000.

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.

Table with 6 columns: Year., Acres., Town Lots., Other Property., Total Value., Rate of Tax per \$1,000. Lists property values for various years.

POPULATION.—The population of Tennessee has been as follows.

Table with 4 columns: Year, Population (1880, 1890, 1870, 1860).

The proportion of the colored population was 26.14 per cent in 1880 and 24.57 per cent in 1890. In number blacks were 245,881 in 1850; 283,019 in 1860; 322,331 in 1870; 403,151 in 1880; 434,300 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.

BRISTOL.— {JOHN C. ANDERSON, Mayor. {T. J. BURROW, Recorder.

Table with 3 columns: LOANS—, When Due., STREET IMPROVEMENT BONDS—, COURT HOUSE BONDS—, FUNDING BONDS—, MARKET HOUSE BONDS—, RAILROAD AID BONDS—, SCHOOL BUILDING BONDS—.

CHATTANOOGA.—E. WATKINS, Mayor.

Chattanooga is the County seat of Hamilton County.

Table with columns: LOANS—When Due. CINCINNATI SOUTHERN RR. 6s, M&S, \$100,000...Sept. 1, 1900. FUNDING BONDS. 6s, June, \$81,000...June 1, 1911.

INTEREST on the funding 6s due in 1917 is payable in Chattanooga; on all other bonds in New York City.

BONDED DEBT January 1, 1899, was \$931,000; sinking fund assets, \$93,000; net debt, \$838,000; 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 \$1,000), \$25.00. Real estate is assessed at "about 2/5 its actual value."

POPULATION.—In 1890 was 29,100; in 1880 it was 12,892; in 1898 (estimated) 35,000.

CLARKSVILLE.—J. H. SMITH, Mayor.

County seat of Montgomery County.

Table with columns: LOANS—When Due. REFUNDING BONDS—6s, J&J, \$28,700...July 1, 1915. WATER BONDS—6s, F&A, \$32,000...Feb. 1, 1909.

INTEREST is payable at Clarksville.

TOTAL BONDED DEBT on Dec. 19, 1898, was \$186,000.

ASSESSED VALUATION in 1898 was \$3,398,800, including real estate, \$2,767,100; personal property, \$631,700; tax rate (per \$1,000), 1897, \$19.00, including State tax, \$3.00; county tax, \$5.00; city tax, \$11.00. Property is assessed at about 2/5 of its actual value.

POPULATION in 1890 was 7,924; in 1898 estimated at 12,000.

HAMILTON CO.—SETH M. WALKER, Co. Judge

County seat is Chattanooga.

Table with columns: LOANS—When Due. BRIDGE BONDS—5s, A&O, \$200,000...Oct. 1, 1909. FUNDING BONDS—5s, A&O, \$150,000...Apr. 1, 1905.

HARRIMAN.—This city is in Roane County.

Table with columns: LOANS—When Due. WATER, ELECTRIC LIGHT, ETC.—6s, F&A, \$91,500...Aug. 1, 1923.

INTEREST is payable at Lincoln National Bank, New York.

HAYWOOD CO.—J. H. ESTES, Chairman

County seat is Brownsville.

Table with columns: LOANS—Amount. RAILROAD BONDS—6s, May, \$121,700...May 1, 1914.

JACKSON.—This city is in Madison County. Jackson owns its water-works plant, valued at \$400,000, from which the city derives a yearly revenue of \$9,000.

Table with columns: LOANS—When Due. IMPROVEMENT BONDS—6s, \$55,000...1921. WATER WORKS BONDS—6s, \$100,000...1915.

INTEREST on the improvement bonds is payable at the Hanover National Bank, New York City; on the school bonds in Jackson.

JOHNSON CITY.—Washington County.

Table with columns: LOANS—When Due. *CHARL. CIN. & CHIC. RR. 6s, M&N, \$75,000...May 1, 1910.

PAR VALUE OF BONDS.—School and street bonds are \$500 each. INTEREST is payable in New York—on school and street bonds by the Hanover National Bank; on others by the Nat'l Bank of Deposit.

KNOX COUNTY.—G. L. MALONEY, Co. Judge.

County seat is Knoxville.

Table with columns: LOANS—When Due. RAILROAD BONDS—6s, semi-a., \$193,900. 1899 to 1924. BRIDGE BONDS—6s, Ann., \$600...Feb. 1, 1900.

KNOXVILLE.—WM. RULE, Mayor.

County seat of Knox County. At an election held in 1897 the people of Knoxville, North Knoxville and West Knoxville voted in favor of consolidation. The statement below is for the consolidated city.

Table with columns: LOANS—When Due. FUNDING BONDS—6s, g., \$27,600, g...1906. WEST KNOXVILLE BONDS—6s, J&D, \$75,000...June 1, 1919.

LAUDERDALE CO.—J. E. PALMER, Trustee.

Table with columns: LOANS—When Due. RAILROAD AID BONDS—6s, Apr. 1, \$10,000...Apr. 1, 1900.

MEMPHIS.—JOS. J. WILLIAMS, Mayor.

Memphis is the County seat of Shelby County. A yellow fever epidemic in 1878 rendered the city unable to meet its obligations, and in 1879 the city's charter was repealed and the Taxing District of Shelby County was organized for the purpose of securing a compromise with the bondholders on such terms as the city felt able to make.

Table with columns: LOANS—When Due. CITY BONDS—5s, \$60,000...1917-'22-'27. TAXING DISTRICT OF SHELBY CO. STAMPED FLIPPINGS—6s, J&J, \$747,000...1907.

PAR VALUE OF BONDS.—The 6s due 1915 and the stamped Flippings are \$1,000 each.

INTEREST—Interest is payable in New York and Memphis. The Flippings carry tax-receivable coupons.

FREEDOM FROM TAXATION.—Bonds are free from local tax.

TOTAL DEBT, ETC.—The city's bonded debt on Dec. 19, 1898, was \$2,980,000; the total debt on April 1, 1898, was \$3,040,000.

ANNUAL TAX.—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 law.

FUNDING ACT OF 1883.—The funding act of 1883 provides that every part thereof shall be considered a contract between the State, the Taxing District and the bondholders, and no part material to the rights of the bondholders shall be modified while the bonds remain outstanding.

ASSESSED VALUATION.—The assessed valuation and tax rate have been as follows, the assessment for 1894 being about 2/5 actual value:

Table with columns: Years. Real Estate. Personal Property. Tot. Assessed Valuation. Rate of tax per \$1,000.

POPULATION in 1890 was 64,495; in 1880 it was 33,592; in 1870 it was 40,226; in 1898 (estimated), 100,000.

MORRISTOWN.—R. McFARLAND, Mayor.

Morristown is in Hamblen County.

Table with columns: LOANS—When Due. SCHOOL HOUSE—6s, J&J, \$20,000...July 1, 1921.

INTEREST on school house bonds is payable at the Hanover Nat. Bank, New York; on street bonds at Morristown.

NASHVILLE.—R. H. DUDLEY, Mayor.

Nashville is the capital of the State and the county seat of Davidson County. \$100,000 viaduct bonds are advertised for sale April 10.

Table with columns: LOANS—When Due. BRIDGE BONDS—5 1/2s, A&O, \$200,000...Oct. 1, 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 Jan. 1, 1899, was \$3,318,000, including a water debt of \$1,347,000.

WATER WORKS.—The city owns its water works, on which it has expended \$1,500,000. By act of Legislature the net revenue derived from sales of water must be applied to interest on the water bonds.

DEBT LIMITATION.—New bonds can be issued only with permission of the Legislature.

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

Table with columns: Years, Real., Personal., Total., Tax Raised. Rows: 1898, 1897, 1895, 1894, 1893, 1890, 1888, 1881.

The assessment is about was 1/2 actual value. The city tax rate (per \$1,000) in 1898 was \$15.00; total tax (per \$1,000), \$24.50.

POPULATION in 1890 was 76,168; in 1880 was 43,350; in 1870 was 25,865; in 1898 (estimated), 100,000.

NORTH KNOXVILLE.—See Knoxville.

PARIS.—(J. L. LEMONDS, Mayor. G. L. TRYER, Recorder.)

This city is in Henry County.

Table with columns: Loans—, When Due., Interest payable in New York. Rows: RAILROAD BONDS—, WATER & LIGHT BONDS—.

SEVIER CO.—C. W. Fox, Chairman.

Sevierville is the county seat.

Table with columns: Loans—, When Due., Sinking fund., Net debt Dec. 19, 1898., Assessed valuation, real., Assessed valuation personal., Total valuation 1898., Assessment about 60% actual value., State & Co. tax (per M.) '98., Population in 1890 was., Population in 1898 (est.). Rows: COURT HOUSE BONDS—, PIKE BONDS—.

SHELBY COUNTY.—R. A. SPEED, Clerk

County Court.—County seat is Memphis.

Table with columns: Loans—, When Due., State & co. tax (per M.) '96., Population in 1890 was., Population in 1897 (est.). Rows: RAILROAD BONDS—.

SUMNER COUNTY.—HARRIS BROWN, Clerk.

County seat is Gallatin.

Table with columns: Loans—, When Due., Total valuation 1898., Assessment about 3-5 actual value., State and co. tax (p. \$1,000), Population in 1890 was., Population in 1880 was., Population in 1898 (est.). Rows: CUMB. & O. RR. AID BONDS—.

INTEREST is payable by county trustee.

OPTIONAL.—All bonds are subject to call at option of county.

UNION CITY.—This city is in Obion County.

Table with columns: Loans—, When Due., Total debt Dec. 19, 1898., Assessed valuation, real., Assessed valuation personal., Total valuation 1897., Assessment is 65 p.c. actual value., State & co. tax (per M.) '98., City & sch'l tax (per M.) '98., Population in 1890 was., Population in 1880 was., Population in 1898 (est.). Rows: CEMETERY BONDS—, WATER AND ELECTRIC LIGHT—.

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.

Table with columns: Loans—, When Due., Sinking fund., Tax valuation 1898., State & co. tax (per M.) '98., Population in 1890 was., Population in 1899 (est.). Rows: REFUNDING BONDS—.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several minor civil divisions in the State of Tennessee which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing.

Table with columns: Bonded debt., Assessed valuation., Tax rate., Pop'n 1890. Rows: Anderson County, Carter County, Columbia, Maury County, Davidson County, Greeneville, Greene County, Hamblen County, Henry County, Laurence County, McMinnville, Warren County, Marshall County, Martin, Weakley County, Milan, Gibson County, Newbern, Dyer County, Pulaski, Giles County, Roane County, Springfield, Robertson County, Tipton County.

State of North Carolina.

ITS

DEBT, RESOURCES, ETC.

Table with columns: Admitted as a State, Total area of State (square miles), State Capital, Governor (term expires Jan. 1, 1901), Secretary of State (term exp. Jan. 1, 1901), Treasurer (term expires Jan. 1, 1901).

Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve without compensation."

STATE DEBT.—The old debt, excepting such as is not recognized has mostly been funded under the funding laws of 1879, the time prescribed for the exchange 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. c. bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" railroad bonds recognized as valid at 25 per cent, and bonds of 1866 and 1868 at 15 per cent, nothing being given for overdue coupons; and (2) for new consolidated 6 per cent bonds due in 1919, for which the North Carolina RR. construction bonds were made exchangeable at par, holders of construction bonds abating \$240 of overdue interest on each \$1,000 bond. The new bonds, both 4s and 6s, carry tax-receivable coupons, and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or special."

An amendment to the State Constitution passed by the Legislature in 1879 and ratified by popular vote in 1880, forbids the General Assembly to pay or recognize as valid the following bonds: Special tax bonds \$11,366,000; bonds to Chatham RR., 1868, \$1,030,000, and to Williamston & Tarboro RR., \$150,000; Penitentiary bonds of 1868 \$44,000. The special tax bonds are in 3 classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April, 1870. Holders of the special tax bonds brought suit to establish the validity of their bonds and the case was decided in favor of the State.

The recognized debt which had been adjusted up to Dec. 1, 1898, stood as follows:

Table with columns: Loans—, NAME AND PURPOSE—, Interest—, P. Ct. Payable—, Principal—, When Due., Outstand'g. Rows: Construction bonds, Renewal bonds.

PAR VALUE OF BONDS.—The consolidated 4s are \$50, \$100, \$500 and \$1,000; the consolidated 6s \$1,000 each.

INTEREST on the consolidated 4s and 6s is payable in New York at the National Bank of the Republic and in Raleigh.

TOTAL DEBT RECOGNIZED AND TOTAL ADJUSTED.—The funding act of March 4, 1879, was extended to Jan. 1, 1901. The recognized fundable debt which had been funded and the recognized fundable debt which had not been funded were as follows:

Table with columns: Consols 6 per cent., Consols 4 per cent., Funded., Not funded.

To the foregoing we should add the further fact that the State does not have to raise money for the interest on the six per cent bonds for the reason that the lease of the North Carolina Railroad provides a fund for the payment of the interest thereon, and the State holds three millions in the stock of the road, which if sold will much more than pay the principal.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate., Personal., Railroads., Total., Tax Rate. Rows: 1898, 1897, 1896, 1894, 1891, 1890, 1885, 1881.

POPULATION OF STATE.—The population of North Carolina has been as follows:

Table with columns: 1890, 1880, 1870, 1860, 1850, 1840, 1830, 1820, 1810, 1800.

The proportion of the colored population was 37.95% in 1880 and 35.05% in 1890. In number blacks were 316,011 in 1850; 361,522 in 1860; 391,650 in 1870; 531,277 in 1880, and 567,170 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NORTH CAROLINA.

ASHEVILLE.—(F. M. MILLER, Mayor. M. W. ROBERTSON, Clerk.)

County seat of Buncombe County.

Table with columns: Loans—, When Due., STREET BONDS—, CITY HALL AND MARKET HOUSE—, FLOPING DEBT BONDS—, SCHOOL BONDS—, SEWER & WATER BONDS—.

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from city tax DEBT LIMITATION.—Bonds can be issued only by vote of the people.

ASSESSED VALUATION of real estate and personal property for 1898 was \$4,723,191; city tax in 1898 (per \$1,000), \$12'00. Real estate is assessed at "about 60 per cent of its actual value."

BUNCOMBE COUNTY.—County seat is Asheville.

On Jan. 26 '98, the County Court decided that the \$98,000 bonds were illegal; recently the decision was affirmed by the State Supreme Court, but it is reported that the county officials will take action to legalize the issue.

Table with columns: LOANS, REFUNDING BONDS, When Due, Tax valuation 1897, Population in 1890.

CHARLOTTE.—FRED. NASH, Treasurer.

County seat of Mecklenburg County.

Table with columns: LOANS, CITY HALL BONDS, FUNDING BONDS, STREET AND SEWER BONDS, When Due, Total debt Feb. 1, 1899, Tax valuation 1898, Assessment about 2/3 actual value, City tax, Population in 1890 and 1898.

INTEREST is payable in New York or Charlotte and coupons are receivable for city taxes.

DEBT LIMITATION.—Chartered limit of bonded debt is \$500,000.

CHEROKEE CO.—County seat is Murphy.

Table with columns: LOANS, When Due, Floating debt, Total debt Apr. 1, 1898, Tax valuation 1897, Actual value (est.), Population in 1890 and 1880.

INTEREST on bonds due 1921 is payable at New York; on all others at Murphy.

CLEVELAND CO.—County seat is Shelby.

Table with columns: LOANS, JAIL BONDS, RAILROAD AID, When Due, Interest payable in Shelby, N. C., Total debt Mar. 30, 1898, Total valuation 1897, Total tax rate, Population in 1890 and 1898.

CRAVEN COUNTY.—County seat is New Berne.

Table with columns: LOANS, FUNDING BONDS, REFUNDING BONDS, When Due, Interest is payable in New Berne, Total valuation 1898, Assessment about 2/3 actual value, State & co. tax, Population in 1890 and 1899.

CUMBERLAND CO.—County seat is Fayetteville.

Table with columns: Bonded debt, Tax valuation 1897, Population in 1890.

DURHAM.—This is the county seat of Durham County.

Table with columns: LOANS, RAILROAD BONDS, PUBLIC SCHOOL BONDS, When Due, Total debt, Sinking fund, Net debt Feb. 11, 1898, Tax valuation, Total valuation 1897, Assessment about 2/3 actual value, Total tax, Population in 1890 and 1895.

* For particulars in regard to assessed valuation, see vol. 64, p. 480.

DURHAM CO.—County seat is Durham.

Table with columns: LOANS, COURT HOUSE, RAILROAD AID, When Due, Bonded debt Mar., 1898, Tax valuation 1897, State and Co. tax, Population in 1890.

Bonds may be called in and paid at any time.

INTEREST on the court house bonds is payable in Durham; on the railroad aid bonds in Baltimore, Md.

FAYETTEVILLE.—County seat of Cumberland Co.

Table with columns: LOANS, REFUNDING BONDS, RAILROAD BONDS, When Due, Bonded debt Mar. 1, '98, Tax valuation 1895, Assessment about 2/3 actual value, Total tax, Population in 1890 and 1898.

All coupons are tax-receivable.

FORSYTH CO.—County seat is Winston.

Table with columns: LOANS, COURT HOUSE BONDS, When Due, Bonded debt Feb. 18, '98, Tax valuation 1897, Real valuation about, Population in 1890 and 1880.

GREENSBORO.—County seat of Guilford County.

Table with columns: LOANS, IMPROVEMENT BONDS, SCHOOL LOCATION, When Due, Interest paid in Greensboro, Total debt Feb. 1, 1899, Tax rate, Population in 1895 and 1898.

TAX FREE.—All of the bonds are exempt from taxation.

HENDERSON CO.—W. J. DAVIS, Treasurer.

County seat is Hendersonville. Sinking fund receives \$1,000 yearly.

Table with columns: LOANS, REFUNDING BONDS, When Due, Sinking fund, Tax valuation 1897, Assessment 3/4 to 4/5 actual value, Population in 1890.

MECKLENBURG CO.—J. W. COBB, Register.

Table with columns: LOANS, RAILROAD AID, When Due, Tax valuation, Total valuation 1898, Assessment is about 2/3 actual value, Total tax, Population in 1890 and 1898.

On Jan. 1, 1898, the county had real estate and other assets to the amount of \$120,000.

INTEREST is payable in Charlotte, N. C., and at the American Exchange National Bank, New York.

RALEIGH.—{A. M. POWELL, Mayor.

Table with columns: LOANS, CONSOLIDATED DEBT BONDS, CURRENT EXPENSE BONDS, When Due, FUNDING DEBT, PUBLIC IMP. BONDS, STREET BONDS.

INTEREST on the funded debt bonds is payable in Raleigh; all other interest payable in Baltimore. Coupons are all tax-receivable.

TOTAL DEBT, ETC.—The bonded debt on Mar. 1, '99, was \$284,000; floating debt, \$5,443; total debt, \$289,443; sinking fund assets, \$29,106; cash in treasury, \$7,056; net debt, \$253,281.

TAX FREE.—The bonds are all exempt from city taxation.

ASSESSED VALUATION in 1897 of real estate was \$3,414,923; of personal property, \$1,469,608; total, \$4,884,536; total tax rate (per \$1,000), \$12'33 3/4. Real estate is assessed at "about 2/3 actual value."

POPULATION.—The population in 1890 was 12,678; in 1880 it was 9,265; in 1893 (estimated), 16,000.

RUTHERFORD CO.—County seat is Rutherfordton.

Table with columns: LOANS, RAILROAD BONDS, When Due, Tax val'n, real, Tax valuat'n, personal, Total valuation 1898, Assessment about 2/3 actual value, Total tax, Population in 1890.

Interest payable at Rutherfordton.

SALISBURY.—{T. C. LINN, Mayor.

Table with columns: LOANS, STREET BONDS, When Due, Net debt Feb. 1, 1899, Tax valuation, Tax valuation, personal, Tax valuation 1898, Assessment about 2/3 actual value, Total tax, Population in 1890 and 1896.

SALISBURY TOWNSHIP.—J. S. McCUBBINS, Jr., Treas.

Table with columns: Tax rate (per \$1,000) '98, Population in 1890, Population in 1899.

STANLY CO.—W. F. HUCKABEE, Register.

Table with columns: LOANS, RAILROAD AID BONDS, When Due, Total debt Apr. 1, 1898, Tax valuation 1897, Actual valuation, Population in 1890.

STATESVILLE.—County seat of Iredell County.

Table with columns: LOANS, WATER & SEWER, When Due, Tax valuation, railr'ds, Total valuation 1897, State, city and school tax, Population in 1890 and 1898.

WILMINGTON.—{DR. SILAS P. WRIGHT, Mayor.

Table with columns: LOANS, FUNDING (Gold) 1892, MARKET HOUSE BONDS, C. F. & Y. RR., FUNDING BONDS, When Due, Total debt, Tax valuation 1897, Population in 1890.

The funding bonds of 1892 were issued to retire all the "old city debt."

INTEREST on funding bonds of 1892 is payable in Wilmington and New York; on the new funding bonds in Baltimore and Wilmington. Coupons are tax-receivable.

TOTAL DEBT.—The city's bonded debt Sept. 15, '98, was \$783,500; sinking fund, \$34,100; net debt Sept. 15, 1898, was \$749,400. The sinking fund receives yearly 3 cents on each \$100 of the city's assessed valuation.

Table with columns: ASSESSED VALUATION, Years, Real Estate, Personal Property, Total, City Tax, per \$1,000.

POPULATION in 1890 was 20,056; in 1898 (est.) 25,000.

WILSON.—{P. B. DEAMS, Mayor.

Table with columns: LOANS, WATER AND LIGHT BONDS, SEWER BONDS, When Due, Tax valuation, personal, Total valuation 1897, Assessment about 2/3 actual value, State tax, County tax, City tax, Average school tax, Population in 1890 and 1896.

Property is assessed at not more than two-thirds of its actual value.

INTEREST on the water and light bonds is payable at the Chemical Nat. Bank, New York; on the sewer bonds at the Nat. Park Bank, N. Y.

WINSTON.—JOHN F. GRIFFITH, Mayor.

Winston is the county seat of Forsyth County. LOANS— IMPROVEMENT BONDS— When Due. City has no sinking fund. Tax valuation, real....\$1,651,138 Tax valuation, personal, 1,682,539 Total valuation 1898... 3,333,677

State of South Carolina.

ITS DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen Total area of State - - - - - 30,570 State Capital - - - - - Columbia

HISTORY OF DEBT.—For history of South Carolina's debt from 1794 to the present time see the STATE AND CITY SUPPLEMENT of April 1893, pages 163 and 164.

LOANS— NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. B'nds to ref. brown consols '92 4 1/2 J & J Jan. 1, 1933 \$5,573,603

INTEREST is payable in New York at the National Park Bank; in Columbia, South Carolina, at the State Treasury; and in Charleston at the South Carolina Loan & Trust Company.

TOTAL DEBT.—The total valid bonded debt on January 1, 1899, was \$6,844,945, including \$350,208 yet to be funded, and much of which may never be presented.

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods are shown in the table below. Table with columns: Years, Real Estate, Personal Property, Railroads, Total, Tax per \$1,000.

STATE PROPERTY.—The State owns valuable deposits of phosphates, but its revenue from the mining of them, after increasing from \$196,698 in 1886 to \$237,149 in 1890, fell to \$23,522 in 1898.

POPULATION OF STATE.—The population of South Carolina has been as follows in the years named: Table with columns: Year, Population.

The proportion of the colored population was 60-70 per cent in 1880 and 60-16 per cent in 1890. In number blacks were 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 692,503 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH CAROLINA.

ANDERSON.—JOHN K. HOOD, Mayor.

This place is in Anderson County. LOANS— CITY HALL BONDS.— When Due. Total debt Apr. 1, 1899. \$50,000

INTEREST payable at Anderson. Coupons are tax receivable. TAX FREE.—The bonds issued by this city are exempt from taxation.

CHARLESTON.—J. O. LEA, Treasurer.

Charleston is the county seat of Charleston County. In consequence of the War the city's bonds became overdue, principal and interest. The conversion bonds were issued to settle this indebtedness.

LOANS— CONVERSION BONDS.— When Due. Table with columns: Years, Amount, Due Date.

PAR VALUE OF BONDS.—The bonds are coupon bonds for \$100, \$500 and \$1,000.

INTEREST.—Interest is payable at Charleston City Treasury; coupons are all tax-receivable.

TOTAL DEBT.—The subjoined statement shows Charleston's deb on the first of January of each of the years named: Table with columns: Year, Bonded Debt.

DEBT LIMITATION.—The city can issue bonds only when authorized by a two-thirds vote of its citizens at a popular election held in accordance with a two-thirds vote of both the City Council and the State Legislature.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

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

* Tax rate in 1898 included State and county tax, \$11-12-1/2; city tax, \$24-50; school tax, \$1-00; total, \$36-62-1/2.

POPULATION.—In 1890 population was 54,955; in 1880 it was 49,984. According to local figures the population in 1894 was 65,000.

COLUMBIA.—

Columbia is the capital of the State and the county seat of Richland County. In 1880 the city funded the entire amount of its debt (principal and overdue interest) into the first issue of bonds below described.

LOANS— NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. New city funded debt, 1880.. 3-4 J & J July 1, 1910 \$852,186

PAR VALUE OF BONDS is \$100, \$500 and \$1,000.

INTEREST.—The bonds bore 2 per cent interest till July 1, 1891, and will bear 3 per cent till July 1, 1900; thereafter 4 per cent. This interest is payable at the City Treasury.

BONDED DEBT at the date of our last returns was \$852,186.

DEBT LIMITATION.—The city cannot create a debt in excess of one-eighth the assessed valuation of city property.

ASSESSED VALUATION.—The city's assessed valuation (about 1/2 cash value) and tax rate have been as follows:

ASSESSED VALUATION.—Table with columns: Years, Real Estate, Personal Property, Total Ass'd Valuation, Tax per \$1,000.

POPULATION.—In 1890 was 15,353; in 1880, 10,036.

GREENVILLE.—This city is the county seat of Greenville County.

LOANS— BRIDGE BONDS.— When Due. Table with columns: Years, Amount, Due Date. SCHOOL BONDS— 6s, F&A, \$18,000....Feb. 1, 1908

TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE CO.—County seat is Greenville.

LOANS— ATL. & CHAR. AIR LINE RR.— When Due. Table with columns: Years, Amount, Due Date. BONDING DEBT Jan. 1, '99...\$125,000

GREENWOOD.—D C. DUPREE, Mayor.

This town is in Greenwood County. LOANS— COURT-HOUSE & JAIL BONDS.— When Due. Table with columns: Years, Amount, Due Date. Sinking fund..... \$1,000

KERSHAW CO.—J. B. PHELPS, Supervisor.

County seat is Camden. LOANS— RAILROAD BONDS.— When Due. Table with columns: Years, Amount, Due Date. Tax valuation, railroads, \$254,100

TAX FREE.—Bonds are exempt from taxation.

LANCASTER CO.—L. J. PERRY, Supervisor.

County seat is Lancaster. The statement below includes two townships.

LOANS— CHERAW & CHESTER RR.— When Due. Table with columns: Years, Amount, Due Date. Tax valuation 1898....\$1,988,635

INTEREST is payable at Lancaster Court House.

LAURENS CO.—County seat is Laurens C. H.

LOANS—	When Due.	REFUNDING BONDS—
GREEN, LAURENS & SPART. RR.—		6s, Dec., \$15,000.....1912
7s, Jan., \$60,000.....30 years		Total debt Mar. 1, 1898..\$149,500
GREENVILLE & LAURENS RR.—		Tax valuation 1898.....4,891,208
7s, Dec., \$74,500.....30 years		Total tax (per \$1,000) '98..\$14-00
		Population in 1890 was.....31,610

NEWBERRY Y.—County seat of Newberry County.

LOANS—	When Due.	Tax valuation, real.....	\$779,500
TOWN BONDS—		Tax valuation, personal. 701,737	
5s, Jan., \$22,000.....Jan. 1, 1906		Tax valuation 1895.....1,481,237	
		Assessment abt. 60% actual value.	
WATER & ELKC. LT. BONDS—		Total tax (per \$1,000).....\$21-25	
6s, Jan., \$42,000.....Jan. 1, 1937		Population in 1890 was.....3,020	
		Population in 1898 (est.).....5,000	
Coupons tax receivable.			
Total debt Jan. 1, 1899...\$64,000			

INTEREST on town bonds is payable at Newberry; on water and electric-light bonds at Carolina Savings Bank, Charleston.

TAX FREE.—The above bonds are exempt from taxation.

SPARTANBURG CO.—L. P. EPTON, Aud.

County seat is Spartanburg. A part of this county has been taken to help make the new county of Cherokee. The new county will assume responsibility for about one-sixth of the debt as given for Spartanburg County.

LOANS -	When Due.	Total debt Jan. 1, 1899..\$249,000
RAILROAD AID BONDS—		Tax valuation 1898.....10,737,119
7&6s...\$16,000.....1899-'02-'05		Assessment about 3-5 actual value
Sinking fund retires \$10,000 y'ly.		State & co. tax (per M) '98..\$13-75
Bonded debt Jan. 1, 1899..\$216,000		Population in 1890 was.....55,385
Floating debt.....33,000		Population in 1897 about...75,000

UNION COUNTY.—M. C. DEEVER, Treasurer.

County seat is Union. A portion of this county has been taken to help form the new county of Cherokee, and \$12,157 of the debt given below has been transferred to the new county.

LOANS—	When Due.	Tax valuation 1898...	\$3,382,610
REFUNDING RR. BONDS 1895—		Assessment is $\frac{1}{2}$ actual value.	
6s, J&J, \$114,000.....July 1, 1925		Total tax (per \$1,000) '98..\$16-25	
Subject to call July 1, 1915.		Population in 1890 was.....25,363	
Interest payable in New York.		Population in 1896 (est.)...30,000	
Total debt Jan. 1, 1899..\$114,000			

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 \$10,000 and which are not represented among the foregoing detailed reports.

County.	Bonded Debt.	Interest.	Maturity.	Tax Rate.	Population '90.
Abbeyville, Abbeyville Co.	\$54,300	6&7	'21-'37	\$12-00	1,696
Aiken, Aiken County.	47,500	6&7	'12-'37	8-00	2,362
Bamberg, Bamberg Co.	29,250	6	1915	6-00	696
Camden, Kershaw 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
Cherokee Twp. No.1 Cher.Co.	23,400	6	1908	16-00	2,703
Chester, Chester Co.	80,000	6	1937	14-50	26,660
Chester County.	75,000	6	1905	4-00	1,021
Clinton, Laurens Co.	10,000	6	1911	4-00	677
Conway, (Twp.) Horry Co.	18,500	6	1905	13-75	2,269
Dorchester County.	20,000	6	1902	3-95	3,395
Dunklin, (Twp.) Greenville Co.	11,900	7	'00-'09	25-027	8-00
Florence, Florence Co.	31,500	6	1917	15-00	2,895
Florence County.	24,000	6	1917	20-75	3,578
Gaffney, Cherokee Co.	12,000	6	1917	4-00	2,245
Georgetown, George'wn Co.	79,000	7	1903	3-00	1,640
Gills Creek, (Twp.) Lan. Co.	39,000	7	1913	13-00	4,865
Laurens, Laurens Co.	17,000	7	1910	2-964	16,389
Marion, Marion Co.	15,000	6&7	'06&'12	17-50	16,389
Newberry, (Twp.) New'y Co.	50,000	5&6	'25&'38	19-00	36-49
Orangeburg, Orangeburg Co.	60,000	7	past due	2-218	3,865
Pickens County	19,500	7	1906	43-605	1,609
Pleasant Hill, (Twp.) Lan. Co.	15,200	7	1913	15-00	1,609
Sullivan, (Twp.) Laurens Co.	13,000	7	1906	4-33	5,267
Sumpter, Sumpter Co.	44,000	6	'04-'10		
Sumpter County.	15,000	6	1906		
Union, Union Co.	40,000	6	1937		
York, (Twp.) York Co.	56,000	7	past due		

State of Georgia.

ITS
DEBT, RESOURCES, Etc.

Admitted as a State	-	-	One of the Original Thirteen
Total area of State (square miles)	-	-	59,475
State Capital	-	-	Atlanta
Governor (term expires *Oct. 1900)	-	-	Allen D. Candler
Secretary of State (term expires *Oct. 1900)	-	-	Phillip Cook
Treasurer (term expires *Oct. 1900)	-	-	William J. Speer
Comptroller (term expires *Oct. 1900)	-	-	William A. Wright

Legislature meets annually in October, and sessions are limited to fifty days.

*Section 49 of the Code says: "The Governor-elect shall begin the discharge of his duties from the time of his inauguration. The ceremony of inauguration shall take place during the first week of the session of the General Assembly next after the election, and on such day of that week as the General Assembly by joint resolution appoints. On failure of appointment, it takes place at 12 o'clock, meridian, on Saturday of that week, unless prevented by providential causes." Article V, section 2, paragraph 1 of the Constitution says that the Secretary of State, Comptroller-General and Treasurer shall "hold their offices for the same time as the Governor."

HISTORY OF DEBT.—We are compelled to omit the interesting details of Georgia's early history in debt-making heretofore given. The full statement will be found in the STATE AND CITY SUPPLEMENT for April, 1893, pages 165 and 166. The debt of the State is now being steadily reduced, \$100,000 being devoted each year to that purpose. Moreover the State Constitution adopted in December, 1877, provides against the creation of any bonded

debt "except to repel invasion, suppress insurrection, or defend the State in time of war," \$200,000 being made the limit for floating indebtedness which may be temporarily incurred in case of deficiency in the revenues.

NAME AND PURPOSE.	Interest.	When Due.	Outstand'g.
LOANS—	<i>P. Ct. Payable.</i>		
Redemption bonds, 1892.....	4½ J & J	Jan. 1, 1922	\$207,000
do do 1896.....	4 J & J	July 1, 1926	230,000
Refunding bonds—Act of 1884	4½ J & J	July 1, 1915	3,392,000
Refunding bonds—Act of 1887	4½ J & J	Jan., 1900-16	1,700,000
		\$100,000 payable each year.	
Refunding bonds—Act of 1889	3½ J & J	Jan., 1917-'35	1,833,000
		\$100,000 payable yearly, 1917 to 1934, and \$33,000 in 1935.	
Refunding bonds—Act of 1894	3½ M & N	May 1, 1915	287,000
State University bonds.....	7 J & J	1932 to 1946	282,500

State University bonds fall due as follows: \$3,000 July, 1932; \$61,000 April, 1933; \$1,000 May, 1933; \$96,000 April, 1934; \$86,000 June, 1935; \$6,000 July, 1935; \$1,000 January, 1936; \$1,000 April, 1936; \$15,000 February, 1939; \$3,000 October, 1940; \$2,500 July, 1942, and \$7,000 in July, 1946.

PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and upwards. INTEREST on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, New York City.

TAX FREE.—All of the above-mentioned bonds are tax exempt.

BONDED DEBT.—The valid bonded debt of the State of Georgia on the 1st of October, 1898, was \$8,037,000, of which \$8,031,500 was interest-bearing and \$5,500 was past due and non-interest bearing, and a floating debt of \$90,202, consisting of a land scrip fund on which 7 p. c. interest is paid; total debt, \$8,127,202. The contingent liabilities of the State on October 1, 1898, were \$464,000 of South Georgia & Florida RR. bonds, indorsed by the State of Georgia.

STATE PROPERTY.—The State owns the Western & Atlantic RR., extending from Atlanta, Ga. to Chattanooga, Tenn., 138 miles, and has leased it for 29 years from December 27, 1890, to the Nashville Chattanooga & St. Louis RR. Company at a rental of \$420,012 per annum.

DEBT LIMITATION.—"The bonded debt of the State shall never be increased except to repel invasion, suppress insurrection or defend the State in time of war." (Constitution of 1877, Art. IV, Sec. 12, Par. 1.)

MUNICIPAL BOND ISSUES.—In December, 1897, a very important law governing issues of bonds by counties, municipalities and other civil divisions in Georgia was passed. This law provides for having the Superior Court determine the validity of proposed bond issues, and judgment in the affirmative having been given, the bonds thereafter 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 \$1,000.
1898.....	\$236,068,322	\$133,050,081	\$42,695,508	\$411,813,911	\$6-21
1897.....	236,086,309	133,948,605	42,286,457	412,321,369	5-21
1893.....	253,754,634	156,890,119	41,355,247	452,000,000	4-61
1892.....	258,877,830	162,271,679	42,604,025	463,753,534	4-85
1891.....	.....	.....	42,383,287	444,969,755	5-08
1890.....	225,054,915	152,311,869	38,462,161	415,828,945	3-96
1885.....	179,946,059	119,200,739	22,548,818	321,695,616	3-50
1880.....	139,657,250	99,276,876	12,490,525	251,424,651	3-50
1875.....	.....	261,755,884	.....	261,755,884	....
1870.....	.....	226,119,519	.....	226,119,519	....

* Including railroads.

POPULATION.—The population of Georgia has been as follows:

1890.....	1,837,353	1860.....	1,057,286	1830.....	516,823
1880.....	1,542,180	1850.....	906,185	1820.....	340,985
1870.....	1,184,109	1840.....	691,392	1810.....	252,433

The proportion of the colored population was 47-02% in 1880 and 47-01% in 1890. In number blacks were 384,613 in 1850; 465,698 in 1860; 545,142 in 1870, 725,133 in 1880 and 863,716 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE
STATE OF GEORGIA.

ALBANY.—This city is in Dougherty County.

LOANS—	When Due.	REFUNDING BONDS—
6s, Jan., \$76,000.....1900 to 1918		6s,, \$9,000.....Jan. 15, 1921
\$4,000 due yearly on Jan. 15.		Total debt Apr. 1, 1898...\$100,500
5s, g., J&J, \$12,500.....1921		Total valuation 1897...2,555,000
		City tax (per \$1,000).....\$7-50
ELECTRIC LIGHT BONDS—		Population 1890 was.....4,008
5s, g., M&N, \$25,000.....1923		Population in 1897 (est.)...7,000

INTEREST is payable at the Mercantile Nat. Bank, New York City

AMERICUS.—This city is in Sumter County.

LOANS—	When Due.	6s, A&O, \$25,000, g..	*Sept. 1, 1920
BUILDING BONDS—		Total debt Apr. 1, 1898..	\$143,000
6s, A&O, \$30,000, g...Apr. 1, 1920		Tax valuation, real.....	1,662,300
SEWER BONDS—		Tax valuation, personal..	1,125,820
6s, A&O, \$35,000, g...Apr. 1, 1919		Total valuation 1897.....	2,788,130
IMPROVEMENT BONDS 1898—		Actual valuation.....	3,000,000
4½s, Jan. 1, \$35,000 g. Nov. 15, '27		State & co. tax (per \$1,000).....	\$10-00
WATER BONDS—		City tax (per \$1,000).....	12-50
6s, Jan. 1, \$18,000, Jan. 1, 1900-'18		Population in 1890 was.....	6,398
\$2,000 due every 2 years.		Population in 1896 (estim'd).....	8,000

INTEREST on the \$18,000 water bonds and on the \$35,000 improvement bonds is payable at New York or at Americus; on all other bonds by Hambleton & Co., Baltimore, Md.

TAX FREE.—All of the city's bonds are exempt from taxation.

ATHENS.—{ WALTER McWILLIAMS, Mayor.

{ W. W. TURNER, Treasurer. Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its debt. On January 1, 1899, the corporation owned property valued at \$270,918

LOANS—	When Due	SEWER BONDS 1891—
COLLEGE BONDS 1873—		5s, J&J, \$25,000.....July 1, 1921
5s, J&J, \$20,000.....1899 to 1902		WATER BONDS 1892—
(\$5,000 due yearly July 1.)		5s, M&N, \$23,000, Nov. 1, '99 to '21
SCHOOL BONDS 1886—		(\$1,000 due yearly.)
5s, J&J, \$20,000.....July 1, 1916		5s, M&N, \$96,000 .....Nov. 1, 1922

INTEREST on water works bonds payable at N. Y. and Athens; on all other bonds at Athens. All coupons are receivable for city taxes.

BONDED DEBT Jan. 1, 1899, was \$184,000.

DEBT LIMITED by State Constitution to 7 p. c. of assessed valuation.

TAX FREE.—All the bonds are exempt from city taxation.

ASSESSED VALUATION in 1898 of real estate and personal property was \$5,408,380. Real estate is assessed at its actual value.

POPULATION in 1890 was 8,639; in 1899 (estimated), 12,000.

ATLANTA.—{ JAMES G. WOODWARD, Mayor.
{ J. H. GOLDSMITH, Comptroller.
Atlanta is the county seat of Fulton County. In 1893 the city of West End was annexed and \$52,000 of bonds assumed.

Table with columns: LOANS—, REDEMPTION—(Con.)—, WATER—, WEST END BONDS (assumed)—. Includes bond details like '6s, J&J, \$55,500...Jan. 1, 1914'.

PAR VALUE.—Bonds are in pieces of \$100 and multiples of same. INTEREST is payable in Atlanta and at the Fourth Nat. Bank and Nat. Park Bank, in New York. All issues carry tax-receivable coupons.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Atlanta's total municipal debt and the water debt.

Table with columns: Jan. 1, 1899, Aug. 1, '98, Jan. 1, 1896, Jan. 1, 1895. Rows: Total bonded debt, Water debt.

On Jan. 1, 1899, the city's sinking fund amounted to \$80,201. The city charter requires that bonds to the amount of \$3,500 be purchased annually by the sinking fund and retired.

CITY PROPERTY.—The city owns its water works, which are valued at \$3,000,000, and other property valued at \$2,573,650.

DEBT LIMITATION.—Charter forbids increase of city's debt. TAX FREE.—All the above bonds are exempt from the city tax.

ASSESSED VALUATION.—The city's assessed valuation (about 1/2 actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000. Rows: 1898, 1896, 1895, 1891, 1888.

The total tax rate (per \$1,000) for 1893 was \$23.60 1/2, being made up of the State tax, \$5.20; county tax, \$5.90 1/2, and city tax proper, \$12.50.

POPULATION in 1890 was 65,533; in 1880 it was 37,409. The estimated population in 1898 was 120,000.

AUGUSTA.—PHILIP S. NORTH, Treasurer.

Augusta is the county seat of Richmond County. Incorporated as a city Jan. 31, 1798. The city has never failed in the payment of principal or interest of her debt.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstanding. Rows: Bonds lettered FB 1876, do A O 1876, do FB 1876, etc.

PAR VALUE OF BONDS.—The bonds of this city are in pieces of \$100, \$250, \$500 and \$1,000 each.

TAX FREE.—All of the city's bonds are exempt from city tax. OPTIONAL.—None of the bonds are payable before maturity.

INTEREST is payable in Augusta, and all coupons are tax-receivable. TOTAL DEBT, ETC.—The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent.

Table with columns: Years, Bonded debt, Years, Bonded debt, Years, Bonded debt. Rows: 1899, 1898, 1897, 1895.

DEBT LIMITATION.—The Constitution of the State of Georgia adopted in 1877, limits municipal indebtedness in this State to 7 per cent on the amount of taxable property.

CITY PROPERTY.—The city owns its water works, valued in 1899 at \$700,000, the Augusta Canal, valued at \$1,500,000, and more than \$200,000 in other good real estate within city limits.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City tax per \$1,000. Rows: 1898, 1897, 1896, 1895, 1891, 1880.

The total tax rate in 1897 was \$24.51 per \$1,000. This includes State tax, \$5.21; county tax, \$4.60; school tax, \$2.20, and city tax proper, \$12.50.

POPULATION.—In 1890 population was 33,300; in 1880 it was 21,891. By the directory count the population in 1898 was 44,081, and, including the immediate suburbs, was 47,581.

BRUNSWICK.—County seat of Glynn County.

Table with columns: LOANS—, REDEMPTION BONDS—, REDEMPTION BONDS: When Due. Rows: 5s, J&J, \$391,500...Jan. 1, 1899.

CHATHAM CO.—J. W. MCINTIRE, Clerk of Board of Commissioners. County seat is Savannah.

Table with columns: LOAN—, COURT HOUSE BONDS—, REDEMPTION BONDS—, REDEMPTION BONDS: When Due. Rows: 5s, J&J, \$100,000...July 1, 1919.

COLUMBUS.—{ L. H. CHAPPELL, Mayor. { M. M. MOORE, Clerk. County seat of Muscogee County.

Table with columns: LOANS—, REDEMPTION BONDS—, REDEMPTION BONDS: When Due. Rows: 5s, J&J, \$391,500...Jan. 1, 1899.

PAR VALUE \$500 and multiples of the same. All issues carry tax receivable coupons.

INTEREST is payable at the office of the City Treasurer. TOTAL BONDED DEBT on Jan. 1, 1899, was \$463,500; floating debt, \$19,000; total debt, \$482,500.

TAX FREE.—The city's bonds are exempt from taxation. CITY PROPERTY.—The city owns real estate and improvements valued at \$234,750.

TAX VALUATION (about 80 % actual value) in 1898 of real estate was \$7,199,150; personal property, \$3,771,969; total, \$10,971,119.

POPULATION in 1890 was 17,303; in 1880 it was 10,123. According to local figures the population for 1898 was estimated at 19,300.

FLOYD COUNTY.—J. B. HILL, Treasurer. County seat is Rome.

Table with columns: LOANS—, BRIDGE BONDS—, When Due. Rows: 6s, J&J, \$12,500...1900-1904.

GAINESVILLE.—G. P. BOONE, Clerk. County seat of Hall County. In July, 1897, the city refused to pay the interest on the \$20,000 of railroad bonds due in 1901.

LOANS—, RAILROAD BONDS—, When Due. Rows: 7s, J&J, \$30,000...1900.

INTEREST on water and light bonds is payable in New York; on all others in Gainesville. TAX EXEMPT.—All bonds are exempt from city tax.

GRIFFIN.—{ W. D. DAVIS, Mayor. { THOS. NALL, Clerk and Treasurer.

Situated in Spalding County. LOANS—, ELECTRIC LIGHT BONDS—, When Due. Rows: 6s, g, Jan., \$16,000 g...1901-1916.

LOANS—, SCHOOL BONDS—, When Due. Rows: 7s, J&J, \$2,200...1903.

INTEREST on railroad and school bonds is payable in Griffin; on electric-light and water bonds in Griffin and at the office of N. W. Harris & Co., New York City.

MACON.—{ S. B. PRICE, Mayor. { A. R. TINSLEY, Treasurer.

Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into sixes.

LOANS—, DEFICIENCY BONDS*—, When Due. Rows: 4 1/2s, g, Q-J, \$50,000...Oct. 1, 1926.

LOANS—, MARKET HOUSE BONDS, PAVING BONDS—, SEWER BONDS*—, When Due. Rows: 5s, Q-J, \$20,000...Jan. 1, 1917.

INTEREST is payable in Macon and coupons are tax-receivable. On sewer and paving bonds interest is payable in gold.

TAX FREE.—All of the bonds are exempt from city tax. TOTAL DEBT on Feb. 1, 1899, was \$875,800; sinking fund, \$250,000; net debt, \$625,800.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City tax per \$1,000. Rows: 1898, 1897, 1896, 1895, 1891, 1880.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City tax per \$1,000. Rows: 1898, 1897, 1896, 1895, 1891, 1880.

ASSESSED VALUATION in 1899 of real estate was \$8,922,878; personal property, \$5,101,064; total valuation, \$14,023,942; the total tax rate (per \$1,000), 1898, was \$25.20, including State and county tax, \$12.70, and city tax, \$12.50. Property is assessed at about three fourths of its actual value.

CITY PROPERTY.—In 1897 the estimated value of public buildings owned by the city was \$125,000.

POPULATION.—The population in 1890 was 22,746; in 1880 it was 12,749. According to local figures the city's population in 1896 was 28,000; that of the suburbs 14,344.

MADISON.—{ W. A. BROUGHTON Mayor.
T. B. BALDWIN, Clerk.

Madison is in Morgan County.

Table with columns: LOANS—When Due., Tax valuation 1896, Assessment about 2/3 actual value, State & Co. tax, City tax, School tax, Population in 1890, Population in 1899.

NEWNAN.—Col. A. R. BURDETT, Mayor.

This city is in Coweta County.

Table with columns: LOANS—When Due., Tax valuation, real., Tax valuation, personal., Total valuation, Assessment about 2/3 actual value, State & Co. tax, City tax, Population in 1890, Population in 1880.

INTEREST on the water bonds is payable at the Fourth National Bank, New York City, and at the Treasurer's office, Newnan.

TAX FREE.—All bonds are exempt from city tax.

ROME.—{ JOHN J. SEAY, Mayor.
HALSTED SMITH, Clerk.

Rome is the county seat of Floyd County.

Table with columns: LOANS—When Due., REFUNDING BONDS—4 1/2s., WATER BONDS—6s., J&J, 17,000.

* The \$17,000 water bonds are secured by mortgage on water works INTEREST is payable in New York and Rome, and the coupons are tax-receivable.

BONDED DEBT on Feb. 1, 1899, was \$305,600, including the water debt. The bonded debt in 1891 was \$304,200.

The sinking fund receives yearly \$5,000.

WATER WORKS owned by the city are valued at \$200,000; the earnings yield a surplus of \$4,000 per annum over expenses.

DEBT LIMITATION.—No liabilities can be created by this city until its present debt is paid.

ASSESSED VALUATION of real estate in 1898 was \$3,268,910 personal property, \$1,582,434; total, \$4,851,344; city tax rate (per \$1,000), 1898, \$11.25. The city's charter limits taxation for all purposes to \$12.50 per \$1,000.

POPULATION in 1890 was 6,957; in 1880 was 3,877; in 1895 the population was 12,000.

SAVANNAH.—{ HERMAN MYERS, Mayor.
C. S. HARDEE, Treasurer.

Savannah is the county seat of Chatham County. Prior to the year 1876 the city's bonds were all 7s, but since that date a compromise has been made with the bondholders, and all but \$3,300 of the old bonds have been exchanged for new ones bearing 5 per cent tax-receivable coupons.

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

PAR VALUE OF BONDS.—Bonds are for \$50, \$100, \$300, \$500 and \$1,000.

INTEREST is payable in Savannah, and in New York at the American Exchange National Bank. Coupons are tax receivable.

TAX FREE.—All bonds are exempt from taxation by the city.

TOTAL DEBT.—The subjoined statement shows Savannah's total municipal debt on Jan. 1 for several years.

Table with columns: 1899, 1898, 1896, 1895. Total bonded debt, \$3,278,950, \$3,322,950, \$3,412,700, \$3,494,400.

The city has no floating debt. No sinking fund is held by the city, but \$46,000 of its own bonds are purchased annually and canceled.

WATER WORKS.—The water works owned by the city were built in 1853-4, and subsequently improved at a total cost of \$1,000,000.

DEBT LIMITATION.—The city is debarred by State law from issuing more bonds.

ASSESSED VALUATION.—The city's assessed valuation (about 3/4 of its cash value) and tax rate have been as follows:

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

The above tax rate is the gross rate; 10 per cent rebate is allowed if taxes are paid within a certain time.

POPULATION in 1890 was 43,189; in 1880 it was 30,709; in 1896 was estimated at 63,980.

SUMMERSVILLE.—County seat of Catooga County.

Table with columns: LOANS—When Due., Assessed valuation '97, Real valuation (est.), Village tax, Population 1898.

VALDOSTA.—{ C. B. PEEPLES, Mayor.
M. ASHLEY, Clerk.

This city is in Lowndes County.

Table with columns: LOANS—When Due., Tax val'n 1899 (abt.), Assessment is 2/3 actual value, City & sch. tax, Population in 1890, Population in 1899.

INTEREST payable in New York or Valdosta. 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.

Table with columns: Location—Total Debt, Asses., Tax Rate, Popu. lation.

State of Florida.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 30 1822) - March 30 1822
Admitted as a State (Act March 3 1845) - March 3 1845
Total area of State (square miles) - 58,630
State Capital - Tallahassee
Governor (term exp. Tu. aft. 1st Mon. Jan. 1901) W. D. Bloxham
Secretary of State (till Tu. aft. 1st Mon. Jan. 1901) J. L. Crawford
Treasurer (ad interim term till Jan. 1, 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.

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

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, leaving \$324,500 bonds in the hands of individuals. In addition to the bonded debt the State borrowed \$100,000 in 1899 and \$100,000 in 1891, under authority granted by the Legislature, and notes bearing interest at 5 p. c. were issued therefor; during 1898 notes to the amount of \$75,000 were paid and the 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 railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:

Table with columns: Years, Real Estate, RR. & Tel'gh., Personal Property, Total, State Tax per \$1,000.

The present law requires property to be assessed at "full cash value." Valuation of railroads in 1898 was \$18,547,535; in 1892, \$17,061,479; in 1890 \$14,877,014; in 1888 \$14,007,150.

POPULATION OF STATE.—The population of Florida has been as follows in the year named:

Table with columns: 1895, 1890, 1880, 1870, 1860, 1850, 1840.

The proportion of the colored population was 47.01 per cent in 1880 and 42.58 per cent in 1890. In number blacks were 40,242 in 1850; 62,677 in 1860; 91,689 in 1870; 126,690 in 1880; and 166,678 in 1890

CITIES, COUNTIES AND TOWNS IN THE STATE OF FLORIDA.

BARTOW.—D. W. STANLEY, Clerk.

Table with columns: Bartow is in Polk County. Total debt Feb. 1, 1899, \$31,500; Tax valuation, real., 528,000; Tax valuation, personal, 143,656; Total valuation 1898, 671,676.

DUVAL CO.—County seat is Jacksonville.

Table with columns: LOANS—When Due., Tax valuation personal, Tax val., RR. & teleg., Total valuation, Assessment about 2/3 actual value, Tax rate (per \$1,000), Population in 1890, Population in 1895.

INTEREST is payable at New York and Jacksonville.

FERNANDINA.—This is the county seat of Nassau Co.

Table with columns: LOANS—When Due., Tax valuation, real., Tax valuation, personal., Total valuation, Assessment about 1/2 actual value, Total tax per \$1,000, Population 1890, Population in 1895.

INTEREST is payable in Fernandina or in Philadelphia.

JACKSONVILLE.—This is the capital of Duval County.

LOANS—Interest—Principal. NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. Water works & imp. bds., g. 5g M&N 15 May 15, 1924 \$1,000,000

INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold. ASSESSED VALUATION in 1897 of real and personal property, \$13,242,640; city tax rate (on 3/4 actual value of property) in 1897 was \$18.00 per \$1,000 inside the fire limits; outside of those limits the rate was \$14.50 per \$1,000.

POPULATION in 1890 was 17,201; in 1880 was 7,650; in 1870 was 6,912. In 1898 it was estimated at 30,000.

JEFFERSON CO.—County seat is Monticello. Bonded debt Feb. 15, 1897, \$50,700. County has no floating debt. Tax valuation, real, 959,040. Tax valuation, personal, 374,640. Tax valuation, r.r. & teleg., 220,585.

KEY WEST.—County seat of Monroe County. LOANS—When Due. CITY HALL, ETC.—8s, \$60,000. Total debt Jan. 1, 1899, \$255,500. Tax valuation, real, 906,952. Tax valuation, personal, 134,510. Tax valuation, railroad, 28,734. Total valuation 1898, 1,070,197.

ORLANDO.—{ J. B. PARRAMORE, Mayor. { JAMES K. DUKE, Clerk. County seat of Orange County. LOANS—When Due. FLOATING DEBT—7s, J&D, \$10,000, Dec. 1, 1908. Subject to call at any time.

PALATKA.—{ GEO. E. GAY, Mayor. { T. B. ANDERSON, Clerk. This city is the county seat of Putnam County. LOANS—When Due. *BONDS TO RETIRE INDEBTEDNESS 7s, Jan., \$44,000, Jan. 1, 1909. Subject to call at 110.

PENSACOLA.—{ W. E. ANDERSON, Mayor. { GEO. T. MORGAN, Comptroller. This city is in Escambia County. LOANS—When Due. COMPROMISE BONDS. 5s, M.&N., \$247,200, May 1, 1911. Bonded debt Sept. 1, '98, \$247,200. Floating debt, 24,700. Total debt, 271,900.

ST. AUGUSTINE.—L. A. COLES. County seat of St. John's County. LOANS—When Due. 5s, M&N, \$85,000, May 15, 1927. Total debt Feb. 1, 1899, \$85,000. Assessed valuation '98, 1,618,365.

SANFORD.—T. J. APPLEYARD, President Board of Aldermen.—Sanford is in Orange County. LOANS—When Due. STREET, SCHOOL & LIGHT BONDS—6s, J&J, \$45,000, Jan. 1, 1914. Int. at Nat. Park Bank, N. Y. City. Total debt Apr. 1, 1898, \$45,000.

TAMPA.—S. L. BIGLOW, Clerk B'd Pub. Works. Tampa is the county seat of Hillsborough County. LOANS—When Due. MUNICIPAL IMPROVEMENT—7s, \$100,000, June, 1909. BONDED DEBT in August, 1898, was \$400,000.

State of Alabama.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1817) - *Aug. 15, 1817. Admitted as a State (Act March 2, 1819) - Dec. 14, 1819. Total area of State (square miles) - 52,250. State Capital - Montgomery. Governor (term expires Dec. 1900) - Jos. F. Johnston. Secretary of State (term expires Dec. 1900) - R. P. McDavid. Treasurer (term expires Dec. 1900) - Geo. W. Ellis.

* This is date when the Mississippi Constitutional Convention completed its labors, the Act establishing the Territorial Government of Alabama having provided that the Act was to commence and go into force when the Constitutional Convention of Mississippi had "formed a Constitution and State Government for that part of the Mississippi Territory lying west of the territory herein described."

HISTORY OF DEBT.—For history of Alabama's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 168. An act of the State Legislature approved Feb. 18, 1895, authorized the Governor to refund the bonds outstanding with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue.

LOANS—Interest—Principal. NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. Sub'n bonds, Class "A" 1876 5 J & J July 1, 1906 \$6,859,600. do Class "B" 1876 5 J & J July 1, 1906 578,000. do Class "C" 1876 4 J & J July 1, 1906 966,000.

PAR VALUE OF BONDS—Class A bonds are \$100, \$500 and \$1,000. Classes B and C bonds \$1,000, and the funding 4s \$500 and \$1,000.

INTEREST—Interest is payable in New York at the American Exchange National Bank and in Montgomery.

TOTAL DEBT.—Total bonded debt March 1, 1899, \$9,357,600.

ASSESSED VALUATION.—The following table shows the valuation of property, rate of taxation and amount of taxes, &c.

Table with columns: Year, Valuation of Property, Tax Rate, Amount of Taxes. Data for years 1876 to 1898.

POPULATION OF STATE.—Population of Alabama has been as follows in the years named:

Table with columns: Year, Population. Data for years 1870 to 1890.

The proportion of the colored population was 47.53% in 1880 and 45.04% in 1890. In number, blacks were 345,109 in 1850; 437,770 in 1860; 475,510 in 1870; 600,103 in 1880; and 681,431 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

ANNISTON.—{ F. M. HIGHT, Mayor. { P. B. BROWN, Treasurer. Anniston is in Calhoun County. The city defaulted in the payment of interest on the bonds now outstanding. A majority of the bond holders, having united and brought suit in the United States District Court, secured a judgment against the city for the payment of the overdue coupons.

LOANS—When Due. SEWERS, SCHOOLS, CEMETERY, &C.—6s, J&D, \$45,000, Dec. 1, 1913. 6s, J&D, \$150,000, J&D, 1919. PUBLIC BUILDINGS, &C.—Interest is payable in New York 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 property, \$1,036,178; total, \$3,881,220; tax rate (per \$1,000) was \$16.00, of which \$11.00 for State and county tax. Property is assessed at about its full actual value.

POPULATION.—In 1890 was 9,998; in 1899 (est.), 12,000.

BESSEMER.—Sited in Jefferson County.

LOANS—When Due. IMPROVEMENT BONDS—Net debt Mar. 25, 1898, 79,500. 9s, g, A&O, \$50,000, Apr. 1, 1922. Tax valuation, real, 1,400,000. 6s, g, J&J, 29,000, July 1, 1939. Tax valuation, personal, 420,500. Interest payable in New York. Total valuation, 1897, 1,820,500. Bond, debt Mar. 25, '98, \$79,000. Assessment about 2/3 actual value. Floating debt, 1,000. Total tax (per \$1,000) '97, \$16.50. Total debt, 80,000. Population in 1890 was 4,544.

BIRMINGHAM.—{ F. V. EVANS, Mayor. { GEORGE EUSTIS, Treasurer. Birmingham is in Jefferson County. The holders of Birmingham bonds were asked in 1895 to make a compromise with the city in the matter of interest payments.—(See CHRONICLE, V. 61, p. 338.) The city is at present paying one-half of the interest on its debt.

LOANS—		
FUNDING BONDS—		
7g, J&D, \$60,000 g.....	1916	
IMPROVEMENT BONDS (Pref.)—		
6g, J 15 & J, \$150,000 g.....	1924	
PUBLIC IMPROVEMENT—		
6g, M&S, \$300,000 g.....	1919	
6g, M. 15 & S., 200,000 g.....	1921	
6g, J. 15 & J., 150,000 g.....	1922	
5g, A&O, 200,000 g.....	1920	
5g, M. 16 & S., 100,000 g.....	1921	
MARKET HOUSE—		
7s, July 1, \$5,000.....	1900	
Optional at any time.		
7s, M. 15 & N., \$5,000.....	1915	

INTEREST is mostly payable either in New York, at the Hanover National Bank, or Birmingham. Coupons are all tax receivable.

TOTAL DEBT.—The city's bonded debt on Feb. 1, 1899, was \$1,610,000, floating debt, \$217,114; total debt, \$1,827,114.

ASSESSED VALUATION in 1898 of real estate was \$13,000,000; personal property, \$2,200,000; total, \$15,200,000. City tax (per \$1,000) in 1898 was \$5.00; city tax for 1899, \$10.00.

POPULATION in 1890 was 26,178; in 1898 (local estimate) 50,000.

BREWTON.—W. H. STRONG, Mayor.

County seat of Escambia County.

LOANS—		
WATER AND LIGHT BONDS—		
6s, semi an., \$15,000 g, Feb. 1, 1929		
22,000		
SCHOOL BONDS—		
\$15,000		

INTEREST payable at Continental National Bank, New York.

CALHOUN CO.—H. B. GLOVER, Treasurer.

County seat is Jacksonville.

LOANS—		
FUNDING BONDS—		
6s, A&O, \$75,000.....	June 1, 1917	
Floating debt.....	\$11,500	
Total debt Apr. 1, 1898....	\$6,500	

INTEREST is payable at the Hanover Nat. Bank of New York City

COLBERT COUNTY.—R. L. ROSS, Treasurer.

County seat is Tusculumbia.

LOANS—		
ROAD BONDS—		
6s, semi-an., \$100,000. 1923 & 1933		
5s, J&D, \$100,000.....	June 1, 1932	
Bonded debt Apr. 1, '99..	\$200,000	

INTEREST is payable at City National Bank, Selma, Ala.

DALLAS COUNTY.—P. G. WOOD, Prob. Judge.

County seat is Selma.

LOANS—		
BRIDGE BONDS—		
4s, J&J, \$65,000.....	Jan. 1, 1919	
Optional, \$5,000 yearly aft. Jan. 1, '01		
Total debt Feb. 1, 1899....	\$65,000	

INTEREST is payable at City National Bank, Selma, Ala.

DECATUR.—Decatur is situated in Morgan County.

LOANS—		
STREET AND SANITARY—		
6s, Jan., \$40,000.....	May 3, 1907	
Interest payable in New York.		
Bonded debt Jan. 1, '98....	\$40,000	
Floating debt.....	3,000	
Total debt Jan. 1, 1898....	43,000	
Water debt (additional)....	900	

ETOWAH CO.—J. H. LOVEJOY, Probate Judge.

Gadsden is the county seat.

LOANS—		
6s, \$75,000.....	1921	
Bonded debt Jan. 1, 1899....	\$75,000	
Floating debt.....	50,000	
Total debt Jan. 1, 1899....	125,000	

EUFULA.—This city is in Barbour County.

LOANS—		
WATER AND SEWER BONDS—		
6s, J&D, \$67,000.....	June 1, 1926	
Bonded debt Mar. 1, '98 \$134,050		
Tax valuation, real.....	532,445	
Tax valuation, personal.	707,518	
The figures of valuation given above do not include merchandise.		

INTEREST is payable at City Treasurer's office, Eufaula. Coupons are tax receivable.

FLORENCE.— { J. B. WEAKLEY, JR., Mayor.
 { J. B. WHITE, Clerk.

County seat of Lauderdale County.

LOANS—		
REFUNDING BONDS—		
5s, J&J, \$100,000.....	1919	
Total debt Feb. 10, 1899..	\$100,000	
Tax valuation 1898 ab't..	2,000,000	

INTEREST is payable in New York at Chemical National Bank.

HUNTSVILLE.—E. R. MATTHEWS, Clerk.

This is the county seat of Madison County.

LOANS—		
MUNICIPAL BONDS—		
6s, \$42,200.....		
6s, J&J, 40,000.....	1927	
SEWER BONDS—		
6s, J&D, \$10,000.....	Dec. 1, 1917	
WATER BONDS (1st mort.)—		
6s, \$15,000.....	1907	
Subject to call at any time.		
5s, F&A, \$20,000.....	Feb. 1, 1929	

INTEREST on the 5 p. c. water bonds is payable at Mechanics' National Bank, New York City.

JEFFERSON CO.—K. F. HAWKINS, Treas.

County seat is Birmingham.

SANITARY BONDS—SERIES I-IV.—		
8s, A&O, \$30,000.....	1905	
Series I to IV optional after 10 y'rs.		
SANITARY BONDS, 1887—		
6g, A. 30 & O., \$50,000 g.....	1917	
SANITARY & BUILDING—		
6g, M. 10 & S., \$50,000 g.....	1917	
6g, M. 15 & S., 50,000 g.....	1918	
REFUNDING & IMPROVEM'T—		
6g, F. 13 & A., \$140,000 g.....	1923	
TOWN OF HIGHLANDS (ass'med)—		
6g, M. 15 & N., \$75,000, g.....	1921	
SCHOOL BONDS—		
7s, July 1, \$20,000.....	1915	
Optional after July 29, 1900		
6g, J&D, \$25,000 g.....	1918	

LOANS—		
ROAD BONDS—		
5s, J&J, \$50,000.....	Jan. 1, 1919	
Optional after Jan. 1, 1909		
5s, J&J, \$50,000.....	Jan. 1, 1929	
Optional after Jan. 1, 1919		
5s, \$22,500.....	1920	
5s, 25,000.....	1925	
Optional after 1915		
5s, \$25,000.....	1935	
Optional after 1925		

TAX FREE.—All the bonds are exempt from county and city tax.

LOANS—		
ROAD BONDS—		
5s, J&J, \$50,000.....	Jan. 1, 1919	
Optional after Jan. 1, 1909		
5s, J&J, \$50,000.....	Jan. 1, 1929	
Optional after Jan. 1, 1919		
5s, \$22,500.....	1920	
5s, 25,000.....	1925	
Optional after 1915		
5s, \$25,000.....	1935	
Optional after 1925		

TAX FREE.—All the bonds are exempt from county and city tax.

MADISON CO.—County seat is Huntsville.

LOANS—		
ROAD BONDS—		
5s, J&J, \$50,000.....	Jan. 1, 1919	
Optional after Jan. 1, 1909		
5s, J&J, \$50,000.....	Jan. 1, 1929	
Optional after Jan. 1, 1919		
5s, \$22,500.....	1920	
5s, 25,000.....	1925	
Optional after 1915		
5s, \$25,000.....	1935	
Optional after 1925		

TAX FREE.—All the bonds are exempt from county and city tax.

MOBILE.—J. CURTIS BUSH, Mayor.

Mobile is the county seat of Mobile County. This city has paid its interest regularly since the compromise with its bondholders in 1881.

LOANS—		
NAME AND PURPOSE.		
Funding bonds of 1881.....	4-5	J & J Jan. 1, 1906 \$2,257,000
Subject to call at 100.		
Water and sewer bonds 1898..	4½	M & N Nov. 1, 1938 750,000

The water and sewer bonds were sold in advance of authority from the State Legislature, and therefore required legislative sanction. Suit was entered in the courts to have the contract of sale set aside. See V. 67, p. 654.

PAR VALUE OF BONDS—The bonds are for \$500 each.

INTEREST is payable in New York City at the Mercantile National Bank; also in Mobile at the First National Bank. The bonds bear 4 per cent to Jan. 1, 1901; thereafter 5 per cent.

TOTAL BONDED DEBT Aug. 8, 1898, was \$2,258,787. Of the funding bonds of 1881 about \$250,000 stand better in the market than the rest because they are endorsed with the statement that they represent the purchase money for certain wharf property and are secured by a vendor's lien on said property. An act of the Legislature requires the city to levy a tax of ¼ of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1897 was \$15,716,922; for 1896, of real estate, was \$10,303,555, of personal property, \$4,252,872; total, \$14,556,427.

POPULATION—The population in 1890 was 31,076; in 1880 was 29,132; in 1870 was 32,034. In 1897 it was estimated at 37,000.

MOBILE COUNTY.—S. G. STONE, Treasurer.

County seat is Mobile.

LOANS—		
TO PAY DEBT—		
8s, F&A, \$25,000.....	Feb. 1, 1909	
REFUNDING—		
6s, M&S, \$143,000.....	Mar. 1, 1908	
5s, J&D, 169,000.....	June 1, 1911	
Total debt Feb. 6, 1899.	\$337,000	

INTEREST is payable at First National Bank of Mobile.

TAX FREE.—The county's 5 per cent bonds are exempt from taxation by special law; all others actually.

MONTGOMERY.— { JOHN H. CLISBY, Mayor.
 { C. P. HARDAWAY, Clerk.

Montgomery is the County seat of Montgomery County.

Interest has been paid promptly since the compromise in 1877.

LOANS—		
a COMPROMISE RR. BONDS—		
5s, J&J, \$468,100.....	Jan. 1, 1907	
b MARKET HOUSE BONDS—		
5s, J&J, \$80,950.....	July 2, 1907	
c SANITARY SEWERAGE—		
6s, J&J, \$150,000.....	May 1, 1918	
d STREETS, SCHOOLS, &c.—		
6s, J&J, \$95,000.....	Jan. 1, 1921	
a \$50, \$500 and \$1,000. b \$50 and \$500. c \$500 and \$1,000. d \$1,000		

INTEREST is payable in New York. Coupons are tax receivable.

TAX FREE.—All bonds issued by this city are exempt from taxation.

TOTAL BONDED DEBT Jan. 1, 1899, \$1,717,085. The city owns \$48,000 South & North Alabama RR. bonds.

ASSESSED VALUATION.—In 1898 of real estate, \$9,059,209; personal property, \$4,219,333; total, \$13,278,542. The city tax rate (per \$1,000) in 1898 was \$11.25. Total tax rate in 1898 (per \$1,000), \$21.25, including State tax, \$5.00; county tax, \$5.00; city tax proper, \$11.25. Property assessed at from ⅔ to ¾ of its actual value.

POPULATION.—In 1890 it was 21,883, in 1880 it was 16,713; in 1897 (local estimate), 35,000.

MONTGOMERY CO.— { C. A. ALLEN, Clerk,
 { W. D. BROWN, President
 of Board of Revenue.

County seat is Montgomery.

LOANS—		
COURT HOUSE BONDS—		
6s, A&O, \$45,000.....	April 1, 1907	
ROAD & BRIDGE BONDS—		
5s, A&O, \$300,000.....		
(Total authorized issue \$300,000)		
Bonded debt Feb. 1, '99.	345,000	

Tax valuation, real....\$13,934,558

Tax valuation, pers'l... 6,822,858

Total valuation 1898... 20,757,416

State & Co. tax (per M.) '98..\$10.00

Population in 1890 was.....56,175

Population in 1880 was.....52,352

Population in 1898 (est.)...85,000

SELMA.—Selma is in Dallas County.

LOANS—		
REFUNDING BONDS		
4s, J&J, \$372,000.....	July 1, 1919	
Interest payable at Selma.		
Bonded debt Jan 1, 1898..	\$372,000	
Floating debt about.....	8,000	
Total debt.....	388,000	
Sinking fund.....	20,000	

TAX FREE.—All bonds are exempt from city and county tax.

LOANS—		
COURT HOUSE AND JAIL—		
6s, J&D, \$200,000.....	Dec. 1, 1917	
6s, M&S, 200,000.....	Mar. 1, 1919	
JAIL AND ALMSHOUSE—		
6s, F&A, \$25,000.....	Aug. 1, 1905	
Subject to call at any time.		
ROAD BONDS—		
6s, M&N, \$50,000.....	Nov. 1, 1919	
5s, J&J, 50,000.....	July 15, 1920	

INTEREST on all the bonds is payable in New York; on 6s due 1905 and 5s due 1920 at Hanover National Bank; on 6s due 1917 at National Park Bank; on 6s due 1919 at First National Bank.

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

MADISON CO.—County seat is Huntsville.

LOANS—		
ROAD BONDS—		
5s, J&J, \$50,000.....	Jan. 1, 1919	
Optional after Jan. 1, 1909		
5s, J&J, \$50,000.....	Jan. 1, 1929	
Optional after Jan. 1, 1919		
5s, \$22,500.....	1920	
5s, 25,000.....	1925	
Optional after 1915		
5s, \$25,000.....	1935	
Optional after 1925		

TAX FREE.—All the bonds are exempt from county and city tax.

TOTAL DEBT Feb. 1, '99... \$172,500

Tax valuation, real.... 4,581,453

Tax valuation, personal 2,781,537

Total valuation 1898... 7,313,390

Assessment about ⅔ actual value.

St. & Co. tax (per \$1,000) '97..\$11.50

Population in 1890 was.....38,119

Population in 1898 (est.)...50,000

MOBILE.—J. CURTIS BUSH, Mayor.

Mobile is the county seat of Mobile County. This city has paid its interest regularly since the compromise with its bondholders in 1881.

LOANS—		
NAME AND PURPOSE.		
Funding bonds of 1881.....	4-5	J & J Jan. 1, 1906 \$2,257,000
Subject to call at 100.		
Water and sewer bonds 1898..	4½	M & N Nov. 1, 1938 750,000

The water and sewer bonds were sold in advance of authority from the State Legislature, and therefore required legislative sanction. Suit was entered in the courts to have the contract of sale set aside. See V. 67, p. 654.

PAR VALUE OF BONDS—The bonds are for \$500 each.

INTEREST is payable in New York City at the Mercantile National Bank; also in Mobile at the First National Bank. The bonds bear 4 per cent to Jan. 1, 1901; thereafter 5 per cent.

TOTAL BONDED DEBT Aug. 8, 1898, was \$2,258,787. Of the funding bonds of 1881 about \$250,000 stand better in the market than the rest because they are endorsed with the statement that they represent the purchase money for certain wharf property and are secured by a vendor's lien on said property. An act of the Legislature requires the city to levy a tax of ¼ of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1897 was \$15,716,922; for 1896, of real estate, was \$10,303,555, of personal property, \$4,252,872; total, \$14,556,427.

POPULATION—The population in 1890 was 31,076; in 1880 was 29,132; in 1870 was 32,034. In 1897 it was estimated at 37,000.

MOBILE COUNTY.—S. G. STONE, Treasurer.

County seat is Mobile.

LOANS—		
TO PAY DEBT—		
8s, F&A, \$25,000.....	Feb. 1, 1909	
REFUNDING—		
6s, M&S, \$143,000.....	Mar. 1, 1908	
5s, J&D, 169,000.....	June 1, 1911	
Total debt Feb. 6, 1899.	\$337,000	

INTEREST is payable at First National Bank of Mobile.

TAX FREE.—The county's 5 per cent bonds are exempt from taxation by special law; all others actually.

MONTGOMERY.— { JOHN H. CLISBY, Mayor.
 { C. P. HARDAWAY, Clerk.

Montgomery is the County seat of Montgomery County.

Interest has been paid promptly since the compromise

SHEFFIELD.—Sheffield is in Colbert County.

Table with columns: When Due, Total debt (last returns), Tax valuation 1894, Real valuation (about), Total tax (per \$1,000), Population 1890.

TALLADEGA.—

Talladega is the county seat of Talladega County. A majority of the holders of bonds of this city have agreed to accept 3 and 3/4 per cent interest on their bonds for five years.

Table with columns: When Due, Bonded debt Feb. 1, '99, Floating debt, Total debt, Tax valuation 1896, Real valuation (about), Total tax (per \$1,000), Population in 1890 and 1899 (est.).

INTEREST is payable at Nat. Park Bank New York City.

TROY.—JOHN GAMBLE, Clerk and Treasurer.

Table with columns: When Due, WATER BONDS—, 6s, semi-ann., \$50,000, Total debt Apr. 1, 1898, Tax valuation, Real valuation (about), Population 1890 and 1898 (est.).

INTEREST on 6s is payable in New York; on 5s in Troy. The railroad aid bonds are provided for by a levy and collection of special tax for that purpose.

The city owns the electric light plant, but the revenue derived from incandescent lighting does not defray expenses of running.

UNION SPRINGS.—Union Springs is in Bullock County.

Table with columns: When Due, Sinking fund, Net debt Feb. 1, 1898, Tax valuation, Real valuation, Total valuation 1896, Assessment about 3/4 actual value, City tax (per \$1,000), Population in 1890 and 1896 (est.).

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 population according to the Census of 1890.

Table with columns: Total Sink'g Debt, Assessed Valuation, Tax Rate, Population 1890.

State of Mississippi.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act Apr. 7 1798) - *Apr. 7, 1798
Admitted as a State (Act March 1 1817) - - Dec. 10, 1817
Total area of State (square miles) - - - - 46,810
State Capital - - - - - Jackson
Governor (term exp. Jan. 1900) - - - A. J. McLaurin
Secretary of State (term exp. Jan. 1900) - - J. L. Power
Treasurer (term expires Jan. 1900) - - - A. Q. May

Legislature meets quadrennially in leap years the Tuesday after the first Monday in January, with a special session the second year following the leap year. Regular or quadrennial sessions are not limited, but special sessions are limited to 30 days, unless the Governor by proclamation shall extend the sitting, and only revenue and appropriation bills can be considered, "except such other matters as may be acted upon at an extraordinary session called by the Governor."

*This is the date of the organization of the old Mississippi Territory, which was divided up into two parts when the State was created.

HISTORY OF DEBT.—For history of the State debt of Mississippi see STATE AND CITY SUPPLEMENT of April 1894, page 170.

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

INTEREST is payable in Jackson.

TOTAL DEBT.—Mississippi's total indebtedness on Mar. 1, 1899 (including \$1,612,512 of debt for school funds, &c., on which interest alone has to be paid), was \$2,633,292, and of this amount a large proportion was held by various State funds.

The Constitution of the State interdicts the payment of the so-called "Union Bank" and "Planters' Bank" bonds.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows. Total valuation for 1897 includes railroads, telegraph, etc., amounting to \$24,682,876:

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

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

Table with columns: Years, Population.

The proportion of the colored population was 57.47 p. c. in 1880 and 57.98 p. c. in 1890. In number blacks were 310,808 in 1850; 437,404 in 1860; 444,201 in 1870; 650,291 in 1880 and 747,720 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSISSIPPI.

ADAMS CO.—JOHN F. JENKINS, Auditor.

Table with columns: BRIDGE BONDS—, Net debt Feb. 10, 1899, Tax valuation, real, Bonded debt Feb. 10, '99, Floating debt, Total debt, Sinking fund.

BOLIVAR COUNTY.—County seat is Rosedale.

Table with columns: LOANS—, RAILROAD BONDS—, Tax val'n, pers'l & RR., Total valuation 1897, State tax (per \$1,000) 1897, Population 1890 was.

COAHOMA CO.—Friars Point is the county seat.

Table with columns: LOANS—, FUNDING BONDS—, Assessed valuat'n, real, Assessed val't'n, pers'l, Total valuation 1897, Assessment about 3/4 actual value, Population in 1890 was, Population in 1898 was.

COLUMBUS.—{ COL. W. D. HUMPHRIES, Mayor. { H. M. LANIER, City Marshal.

County seat of Lowndes County. The courts having decided that the bonds which were voted to the Columbus Fayette & Decatur RR., and afterward transferred to the Georgia Pacific RR. Co., are a valid debt of the city, the series will be refunded, it is expected, by the issue of a new loan bearing less interest.

Table with columns: LOANS—, RAILROAD AID BONDS—, Total debt Sept. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 3/4 actual value, Total tax (per \$1,000), Population 1890 was.

GREENVILLE.—Greenville is in Washington County.

Table with columns: LOANS—, RAILROAD AID BONDS—, Bond. debt Feb. 1, 1898, Tax valuation, real, Tax valu., pers. & banks, Tax valuation, railroads, Total valuation 1897, Assessment same as actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

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.

Table with columns: LOANS—, ELECTRIC LIGHT, WATER AND SEWER—, Bonded debt Sept. 1, '98, Assessed valuation 1897 (estimated), Assessment about 3/4 actual value, Tax rate (per M.) 1897, Population 1890, Population 1897 (est.).

HINDS CO.—S. B. THOMAS, Treasurer.

Table with columns: LOANS—, SCHOOL BONDS—, Bonded debt Feb. 15, '98, Tax valuation, per. & RR., Total valuation 1897, State tax (per \$1,000) '97, Population 1890 was.

JACKSON.—D. P. PORTER, Jr., Clerk.

County seat of Hinds County and State capital. This city is advertising for sale on April 6 \$100,000 of 5 per cent sewer bonds.

Table with columns: LOANS—, SCHOOL BONDS—, Subject to call after 5 years, COLORED PUBLIC SCHOOL—, Subject to call after 5 years, SCHOOL & BRIDGE BONDS—, Total debt Mar. 15, '99, City has no sinking fund, Tax valuation, real, Tax valu't'n, pers. & RR., Total valuation 1898, Assessment is 3/4 actual value, City tax (per \$1,000), Total tax (per \$1,000), Population 1890 was, Population 1898 about.

INTEREST is payable at Jackson, Miss. TAX FREE.—All of the city's bonds are exempt from taxation.

M'COMB.—J. DOCK HARRELL, Clerk.

Table with columns: LOANS—, WATER WORKS BONDS—, Assessed valuation, real, Assess'd valuation, per'l, Total valuation 1898, Assessment't about 75% actual value, Tax rate (per \$1,000) '98, Population in 1890 was.

INTEREST is payable at McComb.

MADISON COUNTY.—F. M. HOWARD, Treas.

County seat is Canton.
LOANS— When Due.
RAILROAD AID BONDS—
7s, J&J, \$73,000..... June 1, 1922

MERIDIAN.— { E. H. DIEL, Mayor.
J. C. LLOYD, Clerk.

This is the county seat of Lauderdale County.
LOANS— When Due.
MARKET BONDS—
5s, J&J, \$9,400.....
(\$700 yearly.)

MISSISSIPPI LEVEE DISTRICT.—W. E. MONTGOMERY, Secretary and Treasurer.

LOANS— When Due.
LEVEE CONSTRUCTION—
6s, J&J, \$500,000.... Apr. 1, 1930

The valuation given above is on property behind the public levy and does not include anything in front on the river side.

TAX FREE. The bonds due in 1918 and 1920 are tax exempt.

NATCHEZ.— { WILLIAM G. BENBROOK, Mayor.
FRED. J. MAHER, Treas.

Natchez is the county seat of Adams County.
LOANS— When Due.
CITY IMP. BONDS—
6s, Jan., \$37,000.... in 20 years

ASSESSED VALUATION in 1897 of real estate was \$2,916,705; personal property, \$1,430,000; total, \$4,346,705; city tax (per \$1,000), 1898, \$17.50.

PORT GIBSON.—THOMAS M. REA, Clerk.

This city is the county seat of Claiborne County.
LOANS— When Due.
WATER WORKS AND ELECTRIC LIGHT BONDS

SUNFLOWER CO.—T. R. BAIRD, Treasurer.

County seat is Indianola.
LOANS— When Due.
COURT HOUSE BONDS—
5s, \$20,000..... 1923

SINKING FUND.—A levy of 50 cents per \$1,000 is to be made hereafter as sinking fund.

VICKSBURG.— { W. L. TROWBRIDGE, Mayor.
H. J. TROWBRIDGE, Clerk.

Vicksburg is the county seat of Warren County.
By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds, and to apply any surplus of the sum so raised, after payment of interest, to purchase of bonds at or below par.

LOANS— When Due.
COMPROMISE BONDS—
5s, F&A, \$325,650..... 1921

TAX FREE.—The bonds are all exempt from taxation.

BONDED DEBT on January 1, 1898, was \$428,450; floating debt \$82,313; total debt, \$510,763.

ASSESSED VALUATION in 1897 of real estate was \$5,600,000; of personal property, \$1,175,000; total, \$6,775,000; total tax rate (per \$1,000), \$20.00.

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.
COURT HOUSE BONDS—
7s, Feb. 1, \$100,000.... June 1, 1911

INTEREST on the railroad bonds is payable in New York; on other bonds at Greenville.

TAX FREE.—The above bonds are exempt from county tax.

WEST POINT.—County seat of Clay County.

LOANS— When Due.
WATER WORKS BONDS—
6s,, \$20,000..... 1907-1917

State of Louisiana.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act Mch. 26, 1804*) - Oct. 1, 1804
Admitted as a State (Act Feb. 20, 1811) - April 30, 1812

*Further provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2, 1805, the duration of the Act of March 26, 1804, having originally been confined to the period of one year from October 1, 1804, "and to the end of the next session of Congress which may happen thereafter."

HISTORY OF DEBT.—For history of the State debt of Louisiana see STATE AND CITY SUPPLEMENT of April 1894, pages, 171 and 172.

Debt on which the State is paying interest is about as follows:
LOANS—
NAME OR PURPOSE, P. Int. Principal. When Due. Outstanding.

DEBT LIMITATIONS STATE, AND MUNICIPAL.—For debt limitations under the Constitution adopted May 12, 1893, see editorial columns of the State and City SUPPLEMENT for October, 1898.

PAR VALUE OF BONDS—The consolidated 7s, stamped 4 per cent are for \$100, \$500 and \$1,000. The Constitutional bonds for \$5, etc.

FISCAL AGENTS.—The fiscal agents of the State are the New Orleans Nat. B'k, the Louisiana Nat. B'k and the Hibernia Nat. B'k at New Orleans, and the Bank of Baton Rouge at Baton Rouge.

TOTAL DEBT.—The subjoined statement shows Louisiana's total bonded debt on April 1, 1899.

Total bonded debt bearing interest..... \$10,877,800
Floating Debt—
Baby bonds and certificates (act of 1880) exclusive of coupons..... 914,897

The baby bonds are 3 per cents and were due in 1886. They were issued to fund certain obligations of charitable institutions. No interest has been paid on them since January, 1885, but provision has been made to pay the principal of the bonds at not more than 50 p. c.

In September, 1889, it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but \$373,600 consols so issued (\$303,600 being consols of 1874 and \$70,000 Constitutional bonds) are still outstanding. The State considers them "null and void," and they are therefore not included in the amount outstanding above. There are also \$421,935 fraudulently issued baby bonds outstanding.

There are moreover old bonds not recognized, and hence not fundable, amounting to \$3,953,000. These include New Orleans Mobile & Texas 8 per cent bonds, endorsed, \$875,000; 8 per cent State bonds issued to said road, \$2,500,000; 8 per cent bonds issued to the N. O. Mobile & Chattanooga RR. \$70,000; 7-30 per cent bonds issued to the Mississippi & Mexican Gulf Ship Canal Co. \$260,000, etc., etc.

ASSESSED VALUATION.—The assessed valuation is estimated at about 37 per cent of the actual value. The State tax (per \$1,000) for 1898 was \$6.00:

Table with 3 columns: Years, Total Assessed Valuation, Total Assessed. Rows for years 1898-1890.

POPULATION OF STATE.—The population of Louisiana has been as follows in the years named:

Table with 3 columns: Year, Population, Year, Population. Rows for years 1890-1870.

For 1896 the population is estimated at 1,250,000. The proportion of the colored population was 50.32 p. c. in 1890 against 51.46 p. c. in 1880. In number blacks were 562,893 in 1890; 483,655 in 1880; 364,210 in 1870; 350,373 in 1860; 262,271 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEE DIST. A. D. BARROW, Secretary. Port Allen, Post Office.

An agreement has been made with New York parties to refund the bonded debt on the optional date. See CHRONICLE Vol. 68 p 145.

LOANS— When Due. 6s. . . \$65,000.

CONSTRUCTION BONDS—
 6s, A&O, \$800,000.....1910
 (Subject to call after 1900.)

District contains ten parishes. In addition to the levee taxes the District receives annually \$47,855 from the acreage tax of 2 1/2 cents per acre and about \$50,000 from a tax on produce.

INTEREST payable at the office of the State Auditor, Baton Rouge

BATON ROUGE.—M. CHAMBERS, Treasurer.

Capital of the State and county seat of East Baton Rouge County.

LOANS— When Due. Tax valuation, personal. \$501,970

CAPITOL LOAN— Total valuation 1897....\$2,101,970

8s, A&O, \$7,500.....Jan. 1, 1900
 Subject to call at any time. Assessment about 2/3 actual value.
 Floating debt..... \$19,003
 Total debt Aug. 1, 1898.. 26,503
 Tax valuation, real.....1,600,000
 Total tax (per \$1,000) '97..\$26.00
 Population 1890 was.....10,478
 Population 1895 (est.).....12,500

FRANKLIN.—L. B. TARLETON, Mayor.

County seat of St. Mary Parish.

LOANS— When Due. Tax valuation 1898..... \$450,000

WATER WORKS BONDS—
 6s, J&J, \$25,000.....July 1, 1907
 Total debt Sept., 1898.... \$25,000
 Real valuation..... 1,300,000
 Population in 1890 was.....2,127
 Population in 1898 (est.)....3,000

LAFOURCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

LOANS— When Due. Int. payable Whitney Nat. Bk., N.O.
CONSTRUCTION & MAINT.— Assessed valuation '95. \$3,463,495
 6s, J&J, \$275,000.....1903-1913
 Tax rate (per \$1,000).....\$10.00

This district comprises portions of the following parishes: Ascension, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche.

LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President, } Board of Commissioners.
 H. S. BELL, Secretary, }
 New Orleans, Post Office.

LOANS— When Due. Assessed valuation—
CONSTRUCTION & MAINT.—
 6s, M&N, \$100,000.....Dec. 1, 1912
 Subject to call 1 1/2 years after 1902
 Interest payable at State Treasury,
 Baton Rouge.
 St. Bernard Parish.....\$1,080,342
 Plaquemines Parish (east bank)..... 570,136
 Total valuation 1896.....1,650,478
 Population in '90 was abt. 10,326

NEW ORLEANS. { WALTER C. FLOWER, Mayor.
 { JOHN S. WATERMAN, Secretary.

New Orleans is co-extensive with the parish of Orleans. An amendment to the Louisiana Constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892, and up to Sept. 1, 1898, the city had issued 4 per cent 50-year bonds to the amount of \$3,998,500, thus enabling it to pay all its maturing loans and all those upon which it had option. The amendment provides that the interest tax collected in excess of requirements shall be divided between city schools and city improvements, and about \$250,000 has already been transferred to those departments. The new Louisiana Constitution, in effect May 12, 1898, confirms these arrangements. This city will shortly vote on the question of issuing \$9,000,000 bonds for sewerage and water purposes. See CHRONICLE, Feb. 4, 1899.

LOANS— When Due. **LOANS—** When Due.

CARROLLTON BOND— PREMIUM BONDS, 1875—
 8s, \$50.....Nov. 1, 1902
CONSTITUTIONAL BONDS—
 4s, J&J, \$8,998,500.. July 1, 1942
FLOATING DEBT BONDS.—
 4s.....\$158,000.....Oct. 1, 1948
GOLD BONDS, D. S. & G. S.—
 7s, J&J, \$117,000..... July 1, 1922
 5s, J&J, \$5,126,780.....As drawn
 STREET IMPROVEMENTS, '71, Q.—
 7-3s, F&A, \$10,000...Feb. 1, 1911
WATER-WORKS—
 5s, J&J, \$10,000.....Jan. 1, 1899

INTEREST is payable at City Hall by Board of Liquidation City Debt and in New York City.

TOTAL DEBT.—The subjoined statement shows New Orleans's debt on the dates named.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Total bonded debt....	\$14,420,330	\$14,444,390	\$14,639,050	\$14,835,140
Floating debt.....	411,193	783,579	943,168	.....

PREMIUM BONDS.—The premium bonds (\$20 each) receive no interest till drawn by lot for payment, and then they receive principal with simple interest from July 15, 1875. They also get a premium if they happen to draw a prize, 2,352 prizes aggregating \$100,000 being distributed yearly among the drawn bonds. From 1892 to 1895 inclusive 21,000 bonds (par value \$420,000) were paid each year, in two instalments of 10,500 bonds each, on January 15 and July 15; since 1895 bonds to the number of 10,000 are paid semi-annually—20,000 bonds annually. There are two drawings to determine the bonds payable July 15 in each year, and they take place January 31 and April 15 next preceding. The drawings to determine the bonds payable January 15 take place July 31 and October 15.

The drawings to determine which bonds shall receive prizes (ranging from \$20 to \$5,000) occur just before the bonds are paid. Drawn premium bonds are receivable by the city for all dues, licenses, taxes and debts of any description at their face value and interest.

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

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Rate of Tax p. \$1,000.
1898.....	\$102,316,105	\$36,874,678	\$139,190,783	\$27.00
1897.....	102,025,922	38,797,559	140,823,481	27.00
1895.....	98,597,760	42,056,715	140,654,475	26.80
1890.....	87,625,430	44,289,627	131,915,057	20.20
1885.....	86,149,320	37,778,273	123,927,593	25.40
1881.....	73,288,955	24,063,450	97,352,405	17.84
1870.....	116,056,581	23,791,623	139,848,204	26.25

Tax rate in 1898 includes: State tax, \$3.00; county tax (levee), \$1.00; city tax, \$20.00.

POPULATION.—In 1890 population was 242,039; in 1880 it was 216,090; in 1870 it was 191,418. Population in 1898 (est.) 275,000.

NEW ORLEANS DRAINAGE DIST.—A. SCHREIBER, Sec.
 The district is authorized to issue \$1,500,000 of bonds.
 5s, M&N, \$750,000....May 1, 1937, subject to call after Nov. 1, 1899.

SHREVEPORT. { R. N. McKELLAR, Mayor.
 { N. B. MURFF, Comptroller.

Shreveport is the county seat of Caddo County.

LOANS— Interest—Principal—

NAME AND PURPOSE.	Rate.	When Due.	Outstand'g
Funding.....	5 J&J	Jan. 1, 1916	\$157,500
Street paving.....	5 Jan. 1.	Jan. 1, 1919	40,000

BONDED DEBT on Jan. 1, 1899, was \$197,500; sinking funds, \$32,000; 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 tax rate for 1897 (including State tax \$6, parish or county tax \$14 and city tax \$18.50) was \$38.50 per \$1,000. The assessment is about 30 per cent of the actual value.

POPULATION in 1890 was 11,979; in 1898 (est.) 20,000.

LEVEE DISTRICTS.

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 District.....	\$250,000	\$199,100
Buras Levee District.....	35,000	25,000
Caddo Levee District.....	200,000	199,800
Fifth Louisiana Levee District.....	500,000	460,000
Orleans Levee District.....	.....	270,000
Pontchartrain Levee District.....	1,000,000	786,000
Red River, Atchafalaya and Bayou Beuf Levee District.....	250,000	250,000
Tensas Basin Levee District.....	150,000	150,000

State of Arkansas.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act of March 2, 1819) - July 4, 1819
 Admitted as a State (Act of June 15, 1836) - June 15, 1836
 Total area of State (square miles) - - - - 53,850
 State Capital - - - - - Little Rock
 Governor (term expires Jan. 1901) - - Daniel W. Jones
 Secretary of State (term exp. Jan. 1901) - - Alex. C. Hull
 Treasurer (term expires Jan. 1901) - - Thomas E. Little

Legislature meets biennially in odd years on the 2d Monday in January, and sessions are limited to 60 days, unless by a two-thirds vote of the members a longer time is decided on.

HISTORY OF DEBT.—For history of the Arkansas State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 173. By Act of Congress approved April 29, 1898, a compromise was effected between the United States and the State. In accordance with the terms of this settlement the United States authorities on May 27, 1898, delivered to the State Arkansas bonds and coupons amounting to \$1,505,160, and carrying besides a large amount of overdue interest. This operation wiped out the entire debt of the United States against the State except \$160,000 of bonds which the United States still holds. The State debt, therefore, now stands as follows:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct. Payable.	When Due.	When Due.	Outstand'g.
Funding bonds of 1869 (non-Holfords) blue Nos.....	6	J & J	July 1, 1899	\$111,000
Overdue int'st since July, '73. .	.....	.....	Overdue.	171,495
Funding bonds of 1870 (non-Holfords) red Nos.....	6	J & J	July 1, 1900	254,000
Overdue interest.....	.....	.....	Overdue.	147,630
Funding bonds of 1875 ("Loughboroughs") reissued since '85. .	6	J & J	July 1, 1905	506,000
Overdue interest.....	.....	.....	Overdue.	327,000
Real Est. Bank "A & C," 1838	6	J & J	Oct., 1861	5,000
Overdue int'st since July, '42. .	.....	.....	Overdue.	17,025
State Bank 6 per cents, 1838....	6	J & J	Jan. 1, 1868	6,000
Overdue int'st since July, '42. .	.....	.....	Overdue.	17,025

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

INTEREST.—Interest on all the bonds is overdue—on most of the old bank bonds since July, 1842, on the funding bonds of 1869 and 1870 since 1873 or thereabouts. The funding bonds of 1875 (Loughboroughs) were all retired prior to May, 1885, and those now outstanding have been reissued since; hence the amount of overdue interest upon them is comparatively small.

REFUNDING.—As we were going to press, a bill was under consideration by the Legislature for funding all the recognized debt into new 3 1/2 per cent 30-year bonds. The basis of exchange is to be an amount of new bonds equal to the aggregate of the old bonds and matured 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 bonded debt recognized by the State and overdue interest thereon on the first of October of the years given. In 1898, under a compromise made by Act of Congress, as noted above, a large amount of bonds and coupons held by the United States was delivered up, which accounts for the reduction shown below.

	Oct. 1, '98.	Oct. 1, '96.	Oct. 1, '94.	Oct. 1, '90.
Total bonded debt....	\$82,000	\$1,576,000	\$1,805,000	\$2,092,100
Overdue interest.....	683,580	2,642,752	3,018,022	2,884,897

Total debt.....\$1,565,580 \$4,218,752 \$4,823,022 \$4,976,997

In addition to the above indebtedness there was outstanding on Oct. 1, 1898, state scrip to the amount of \$375,264 and sinking fund notes \$105,022, making the total State indebtedness \$2,045,866. The bonded debt on Oct. 1, 1898, was held as follows: by the United States \$160,000 principal, \$2,400 interest; permanent school fund, \$275,000 principal, \$193,785 interest; Sixteenth Section fund, \$338,000 principal, \$318,450 interest; Arkansas 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 the act of April 6, 1869, two series of funding bonds were issued. One was dated July 1, 1869, and numbered from 1 to 1,000, inclusive. All of this series are printed in blue ink and are non-Holfords—in other words, are recognized obligations. The second series were dated January 1, 1870, numbered from 1 to 2,050, inclusive, and are printed in red ink. Of this series numbers 491 to 1,860, both inclusive, are the Holfords which constitute part of the unrecognized debt. The unrecognized debt is as follows:

Table with columns: NAME AND PURPOSE, Interest (P. Ct. Payable), When Due, Principal (Outstand'g). Rows include Holford funding bonds of 1870, Levee bonds, Little Rock & Fort Smith RR., etc.

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

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax rate per \$1000. Rows for years 1897-1890.

Table with columns: POPULATION.—The population has been as follows: 1890, 1880, 1870.

The proportion of the colored population was 27.59% in 1890 against 26.25% in 1880. In numbers blacks were 311,227 in 1890; 210,666 in 1880; 122,169 in 1870; 111,259 in 1860; 47,708 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARKANSAS.

BENTONVILLE.—County seat of Benton County.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, personal, Total valuation 1897, Total tax per \$1,000, Population in 1890 was, Population in 1897 (est.).

CHICOT COUNTY.—County seat is Lake Village.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Population 1890 was.

HELENA.—JAMES A. TAPPAN, Mayor. J. O. BAGWELL, City Clerk. This is the county seat of Phillips County.

Table with columns: NAME AND PURPOSE, Interest (P. Ct. Payable), When Due, Principal (Outstand'g). Rows include Compromise Funding Bonds.

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 \$1,000), \$12.00; school tax, \$5.00; State tax, \$5.00; county tax, \$7.00; total (1898), \$29.00. In addition to the foregoing, part of the real estate is liable for a levee tax of \$20 per \$1,000. Real estate is assessed at "about 1/2 its actual value."

POPULATION in 1890 was 5,189; in 1898 (estimated) 7,000.

JEFFERSON CO.—County seat is Pine Bluff.

Table with columns: Bonded debt Jan. 1, '98, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 1/2 actual value, Total tax per \$1,000, Population 1890 was, Population in 1898 (est.).

Tax valuation and rate have not changed since 1895.

LEE COUNTY.—W. COTTER, Clerk. County seat is Marianna.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, person'l., Total valuation 1898, Assessment about 1/2 actual value, State tax per \$1,000, County tax (per \$1,000), Population 1890 was, Population 1880 was, Population 1899 (est.).

INTEREST is payable at the National Bank of Commerce, New York.

LITTLE ROCK.—J. A. WOODSON, Mayor. W. R. DULEY, City Clerk.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 1/2 actual value, State tax per \$1,000, County tax (per \$1,000), City tax (per \$1,000), Average school tax, Population in 1890 was, Population in 1898 (est.).

The city has a sinking fund and each year purchases about \$5,000 of the above-mentioned bond issue of 1889.

PHILLIPS CO.—JAS. C. REMBERT, Clerk. County seat is Helena.

Table with columns: NAME AND PURPOSE, When Due, Total valuation 1898, Assessment about 1/2 actual value, Total tax per \$1,000, Population 1890 was, Population in 1899 (est.).

INTEREST is payable in New York City. Bonds are tax exempt.

PULASKI CO.—CHAS. F. MARTIN, Clerk.

County seat is Little Rock. The floating debt given below consists principally of warrants issued in payment for a bridge across the Arkansas River, built in 1897 at a cost of \$377,762.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, person'l., Total valuation 1898, Assessment about 1/2 actual value, State & co. tax (per M) '98, Population 1890 was, Population 1898 (est.).

SEARCY COUNTY.—

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, person'l., Total valuation 1898, Assessment same as actual value, Total tax (per \$1,000) 1897, Population in 1890 was, Population in 1898 (est.).

WASHINGTON CO.—R. O. HANNAH, Co. Judge

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, person'l., Total valuation 1898, Assessment is 2/3 actual value, Total tax (per \$1,000) '98, Population 1890 was, Population in 1898 (est.).

Territory of Oklahoma.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 2, 1890) - May 2, 1890. Total area of Territory (square miles) - 39,000. Territorial Capital - Guthrie. Governor (term expires May 12, 1901) - C. M. Barnes. Secretary (term expires June 7 1901) - Wm. M. Jenkins. Treasurer (term expires June 26, 1899) - Frank M. Thompson. Auditor - S. N. Hopkins. Legislature meets biennially in odd years on the second Tuesday in January, and legislative sessions are limited to sixty days.

Table with columns: NAME AND PURPOSE, Interest (P. Ct. Payable), When Due, Principal (Outstand'g). Rows include School bonds.

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 \$43,000; floating debt (warrants) \$250,000; total debt, \$293,000.

ASSESSED VALUATION for 1893 was \$40,623,816; tax rate (per \$1,000) in 1897 was \$4.30. Property is assessed at about 50 per cent of its actual value.

POPULATION.—The population of the Territory in 1890 was 61,834. The last census, taken in 1894, showed a population of 212,000. According to an official estimate the population had increased in 1898 to 303,035.

CITIES, COUNTIES AND TOWNS

TERRITORY OF OKLAHOMA.

CLEVELAND CO.—D. B. WYNNE, Clerk. County seat is Norman.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation 1898, Real valuation (about), State & Co. tax (p.\$1,000) '98, Population in 1898 was.

GARFIELD CO.—County seat is Enid.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation 1898, Real valuation (about), Tax rate (per \$1,000) (abt.), Population in 1898 was.

INTEREST on the funding bonds is paid by the Chemical National Bank of New York City.

GUTHRIE.—GEO. M. DEGROFF, City Clerk.

Table with columns: NAME AND PURPOSE, When Due, Cash on hand, Net debt Jan. 1, 1899, Tax valuation 1898, Assessment about 1/2 actual value, City tax (per \$1,000), '98, Population in 1890 was, Population in 1899 (est.).

OKLAHOMA CITY.—G. W. SPENCER, Clerk.

Table with columns: NAME AND PURPOSE, When Due, Total debt Feb. 1, 1899, Tax valuation 1898, Real valuation (about), City tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.).

INTEREST on the 7s is payable at the Seaboard National Bank, New York; on the 6s at the Western National Bank, New York.

OKLAHOMA COUNTY.—

County seat is Oklahoma City.

Table with columns: LOANS—, When Due, and amounts for J&J bonds and court house bonds.

Table with columns: REFUNDING BONDS—, 5s, Bond, Tax valuation, Assessment, State & Co. tax, and Population for 1894 and 1898.

INTEREST on the bonds due in 1904 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 returns.

Table with columns: Counties—, Bonded Debt, Assessed Valuation, and Population for 1898. Lists counties from Beaver to Perry.

State of Texas.

ITS DEBT, RESOURCES, Etc.

Admitted as a State (Act March 1, 1845) - - December 29, 1845
Total area of State (square miles) - - - - - 265,780
State Capital - - - - - Austin
Governor (till 2d Tu. after 1st Mon. Jan. '01). Joseph D. Sayers

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to 30 days at \$5 per day and \$3 per day thereafter without limit.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, pages 174 and 175.

Table with columns: NAME AND PURPOSE, Interest, Principal, and Outstanding amounts for various bonds.

PAR VALUE OF BONDS.—The 5 per cent bonds for retiring outstanding bonds are \$100 and multiples; the other bonds are nearly all \$1,000 each.

INTEREST is payable in New York and at the State treasury.
TOTAL DEBT, ETC.—The subjoined statement shows the State's total debt on each of the dates indicated.

Table showing Total bonded debt and Of which held in State funds for Sept. 1, '98, Sept. 1, '97, and Jan. 1, '95.

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

Table with columns: Years, Real Estate, Pers. Prop., Total, and Tax per \$1,000 for years 1898 to 1874.

MUNICIPAL AND COUNTY BOND LAW.—A State law approved in 1893 has done much to widen the market for new Texas municipal loans.

Where the fact is known to us we have marked with a star (*) in the returns below the issues put out prior to the enactment of the 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 submit propositions for the issuance of bonds (all except funding bonds) to a vote of the qualified taxpayers.

Table showing Population of Texas for 1890, 1870, 1850, and 1830.

Of the total population in 1890 492,837 were blacks, which compares with 393,384 in 1880, 253,475 in 1870, 182,931 in 1860 and 58,558 in

1850. It will be observed that the proportion of the colored race has greatly diminished, the ratio for 1890 being only 22.04 per cent, against 24.71 per cent in 1880 and larger percentages in previous decades.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TEXAS.

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

AUSTIN.—JNO. D. McCALL.

This is the capital of the State and the county seat of Travis County.

Table with columns: LOANS—, REFUNDING BONDS—, and WATER AND LIGHT GOLD (1890)—

PAR VALUE OF BONDS.—Most of the bonds are \$1,000 each.
INTEREST on water and light bonds is payable at the Nat. City Bank, New York City.

TOTAL BONDED DEBT Jan. 1, 1899, was \$1,620,000; sinking fund, \$3,393; net debt, \$1,611,606. The city has no floating debt.

Table with columns: Years, Real, Personal, Total, and Tax Rate for 1898, 1896, and 1895.

Tax rate (per \$1,000) in 1898 included city tax proper \$15.70. School tax, \$3.33 1/3.

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.

Table with columns: LOANS—, WATER WORKS & PAV. BONDS—, SCHOOL BONDS—, and SEWERAGE BONDS—

BELL COUNTY.—W. L. WILSON, Treasurer.

Belton is the county seat.

Table with columns: LOANS—, BRIDGE BONDS—, REFUNDING BONDS—, and assessed valuation.

INTEREST payable at the St. Louis National Bank, St. Louis.

BEXAR CO.—FRANK MCNEWTON, Clerk.

The county seat is San Antonio.

Table with columns: LOANS—, BRIDGE BONDS—, REFUNDING BONDS—, COURT HOUSE BONDS—, and JAIL BONDS—

INTEREST on the Mex. Gulf RR. subsidy bonds is payable at San Antonio; on all other loans at San Antonio and New York.

BRAZORIA CO.—E. M. CREWS, Clerk.

County seat is Angleton.

Table with columns: LOANS—, COURT HOUSE BONDS—, ROAD AND BRIDGE BONDS—, and JAIL BONDS—

* Issued prior to the law of 1893, which requires approval and registration by State officials.

OPTIONAL.—The road and bridge bonds due April 10, 1913, are subject to call at the option of the county; the court house bonds are subject to call after five years from date of issue.

CALDWELL CO.—B. G. COLLIER, Treasurer.

County seat is Lockhart.

Table with columns: REFUNDING BONDS—, and Assessment about 3/5 actual value.

COLORADO CO.—

County seat is Columbus.
LOANS—When Due.
REFUNDING COURT HOUSE AND JAIL BONDS—
5s, A&O, \$48,000....July 10, 1927

Bonded debt July 10, '98 \$62,000
Floating debt..... 9,000
Total debt July 10, '98. 71,000
Assessed valuation, '98 5,414,640

CORPUS CHRISTI.—

Corpus Christi is in Neuces Co.
Bonds all issued under new municipal law.

LOANS—When Due.
FUNDING WATER WORKS BONDS.
4-5s, g., F&A, \$90,000g. Aug. 1, '38

Tax valuation, real.....\$1,165,228
Tax valuation, personl 423,399
Total valuation 1897... 1,588,627

Interest at 4 p. c. until 1908 and 5 p. c. thereafter.
TAX FREE.—Bonds of this city are exempt from taxation.

CORSICANA.—

County seat of Navarro County.

LOANS—When Due.
CITY HALL BONDS—
8s, \$10,000.....1905
6s, \$20,000.....1907

a STREET IMPROVEMENT BONDS—
5s, J&J, \$30,000.....July 1, 1920
Bonded debt Mar. 1, '98. \$67,500

INTEREST on all the bonds is payable in New York.

CORYELL COUNTY.—R. D. HEATLEY, Treas.

Gatesville is the county seat.

LOANS—When Due.
COURT HOUSE & JAIL BONDS—
5s, \$85,000.....Apr. 10, 1937

Tax valuation 1898... \$5,000,500
State & Co. tax (per M.) '98. \$9.30

DALLAS.—{ JOHN H. TRAYLOR, Mayor.
{ C. G. MORGAN, Auditor.

This is the county seat of Dallas County.

LOANS—When Due.
FUNDING BONDS—
8s, M&S, \$27,000*...Sept., 1904
6s, A&O, 100,000*...Apr., 1917

LOANS—When Due.
WATER SUPPLY 1884-'91—
6s, J&D, \$95,000*...Dec., 1914
5s, J&J, 99,000*...July, 1917

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the Laclede Bank, St. Louis, Mo.; on the street improvement 5s due in 1928 and 1929 and the sewerage improvement due in 1920, at the Seaboard National Bank, New York; on all other bonds by the New York Security & Trust Company.

TOTAL DEBT, ETC.—The subjoined statement shows the city's bonded debt, etc., on the dates named.

Table with columns: Bonded debt, Floating debt, Total debt, Sinking fund cash assets, Net debt, Water debt. Rows for Feb 15, '99, Aug 15, '98, Feb 19, '98.

The city owns property valued at \$1,500,000.

DEBT LIMITATION.—The bonded debt of the city of Dallas is limited to about \$2,000,000 by special act of the State Legislature.

WATER WORKS.—In the year 1897 the revenue from water works was \$68,000.

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

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows for 1898, 1897, 1895, 1894, 1893, 1890, 1889.

POPULATION.—In 1890 population was 38,067; in 1880 it was 10,358. The estimated population of 1895 was 65,000, which included several adjacent suburbs recently annexed.

DALLAS COUNTY.—ED. PRATHER, Treas.

County seat is Dallas. Bonds all issued under new municipal bond law.

LOANS—When Due.
BRIDGE BONDS—(Ref.)—
5s, A&O, \$8,000.....Apr. 10, 1906

Tax valuation 1898...\$31,658,530
Assessment abt. 1/2 to 1/2 act. value.
State tax (per \$1,000)..... \$3.80

INTEREST is payable in New York.
OPTIONAL.—One hundred thousand dollars of the county's bonds are optional after 1900 and \$100,000 after 1905.

DENISON.—

This city is in Grayson County.

LOANS—When Due.
FUNDING BONDS 1884 & 1894—
6s, J&J, \$30,000.....
5s, J&J, 25,000.....

Bond. debt Aug., 1897.. \$212,000
Floating debt..... 3,500
Total debt..... 215,500

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.
COURT HOUSE BONDS—
5s, A&O, \$90,000.....June 1, 1935

Sinking fund..... \$17,993
Net debt Feb. 10, 1899... 141,898
Assessed valuation, real. 5,236,130

INTEREST on all bonds payable at the office of the State Treasurer. Interest on bonds maturing 1935 will also be paid at the National Park Bank, New York City, and on those maturing in 1937 at the National Bank of Dallas.

DE WITT CO.—H. E. DAHLMAN, Treasurer.

County seat is Cuero. The 6 per cent bridge bonds will shortly be refunded by an issue of 20-year 5s.

LOANS—When Due.
BRIDGE BONDS—
6s, \$87,385*.....
COURT HOUSE BONDS—
6s, \$30,000.....May, 1935

Total debt Feb. 15, 1899. \$99,385
Sinking fund..... 5,000
Net debt Feb. 15, '99 ... 94,385

INTEREST on Court House bonds is payable at New York City and Austin, Tex.; on remaining bonds at Cuero.

EASTLAND CO.—E. P. DAVENPORT, Treas.

County seat is Eastland.

LOANS—When Due.
COURT HOUSE BONDS—
5s, \$45,000.....1937

Total debt Aug. 1, '98... \$47,000
Tax valuation 1898... 3,487,370

INTEREST on court-house bonds is payable at the Seaboard Nat. Bank, New York City, or at the office of the State Treasurer, Austin.

EL PASO.—{ JOSEPH MAGOFFIN, Mayor.
{ B. S. CATLIN, Clerk.

This is the county seat of El Paso County.

LOANS—When Due.
SEWER BONDS—
7s, J&J, \$17,000*.....July 1, 1907
6s, J&J, 15,000.....July 1, 1938

LOANS—When Due.
WATER COMPROMISE BONDS—
5s, Feb. 1, \$11,000... Feb. 1, 1919
Subject to call after Feb. 1, 1909

EL PASO CO.—PARK W. PITMAN, Clerk Co. Ct.

County seat is El Paso.

LOANS—When Due.
JAIL BONDS—
5s, \$10,000*.....1938
REFUNDING COURT H. BONDS
5s, \$78,000.....1938

Floating debt..... \$79,495
Total debt..... 213,335
Cash assets..... 8,222

FANNIN CO.—M. C. SADLER, Treasurer.

County seat is Bonham.

LOANS—When Due.
COURT HOUSE BONDS—
5s&6s, Apr. 10, \$36,000* Apr. 10, '04

Total valuation '98.... \$9,768,520
Assessment about 1/2 actual value.

OPTIONAL.—All of the county's bonds are optional after ten years. BONDS.—The Fannin County permanent school fund owns \$37,443 of the above listed bonds; and \$1,000 is held by the city of Bonham.

FAYETTE CO.—R. T. BRADSHAW, Treasurer.

County seat is La Grange.

LOANS—When Due.
ROAD AND BRIDGE BONDS—
5s, Apr. 10, \$41,500* Apr. 10, 1902

Total debt Feb. 1, 1899.. \$158,122
Sinking fund..... 23,492
Net debt Feb. 1, 1899... 134,630

* Issued prior to municipal bond law of 1893.

All bonds except the \$75,000 of refunding bonds are tax exempt. The road and bridge bonds are all owned and held by the Permanent School Fund of Fayette County and are non-negotiable.

FORT WORTH.

{ B. B. PADDOCK, Mayor. { J. J. NUNNALLY, Auditor.

This city is the county seat of Tarrant County. The validity of some of the city bonds was the subject of litigation, but a recent decision of the Court of Civil Appeals confirms their legality. See Vol. 66, p. 775 and Vol. 67, p. 1072.

Table with columns: LOANS—, FUNDING & IMP. BONDS—, HIGH SCHOOL—, REDEMPTION BONDS—, PAR.—

Table with columns: SEWER BONDS, STREET AND SEWER BONDS—, GENERAL IMPROVEMENT—, WATER BONDS—, F.A.A.—

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; sinking fund, investment and cash, \$200,000; net debt, \$1,919,000; water debt (included in the above total), \$800,000.

DEBT LIMITATION.—The city's debt is limited by the city's charter of March 20, 1889 to 6 per cent on the taxable values.

ASSESSED VALUATION.—The city's assessed valuation (which is 80 per cent of actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Tax Rate

The tax rate in 1898 includes city tax proper, \$13.00; county tax, \$7.00; State tax, \$3.30; average school tax, \$2.00; total, \$25.30.

POPULATION.—In 1890 it was 23,076—as returned by the city enumerator, 30,000; in 1880 it was 6,663; in 1897 (estimated), 37,000.

GAINESVILLE.—This is the county seat of Cooke County

Table with columns: LOANS—, IMPROVEMENT BONDS—, SCHOOL BONDS—, SEWERAGE & STREET IMP.—, STREET IMP. BONDS—

Table with columns: LOANS—, JAIL BONDS—, ROAD AND BRIDGE BONDS—, OTHER BONDS—

OPTIONAL.—All bonds are subject to call in from 5 to 20 years.

GALVESTON.—{ A. W. FLY, Mayor. { THEO. K. THOMPSON, Auditor.

Table with columns: LOANS—, FUNDING BONDS—, IMPROVEMENT BONDS—, LIMITED DEBT BONDS—

Table with columns: LOANS—, PURCHASE BLOCK—, SCHOOL HOUSE BONDS—, WATER, STR., IMP. & CITY HALL BONDS—

PAR VALUE OF BONDS.—The limited debt bonds are \$100 and multiples thereof.

INTEREST is payable in New York and Galveston. All coupons are tax receivable.

TOTAL DEBT, ETC.—The subjoined statement shows Galveston's total bonded debt, including the water debt, the floating debt, etc.

Table with columns: Total bonded debt, Floating debt, Total debt, Sinking fund, &c.

Net debt, less cash in var's funds. \$2,807,342 \$2,852,217 \$2,860,713

In addition to the sinking fund, as given above the city owned in 1898 \$528,700 of wharf company stock and \$10,000 of City Railroads stock (the income of both pledged to secure its limited debt 5 per cent bonds), a water works plant valued at about \$1,500,000, an electric-light plant, etc., etc., the total value of its public property being \$3,618,973.

The sinking fund receives yearly an amount equal to 2 per cent of the outstanding bonds.

DEBT LIMITATION.—The city can issue bonds only with legislative authority and is forbidden to make loans for railroad aid.

ASSESSED VALUATION.—The city's assessed valuation "about 45 per cent actual value," and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Ass'd Valuation, City Tax

POPULATION in 1890 was 29,084; in 1880 it was 22,248; in 1870 it was 13,818. Population in 1897 (estimated), 64,377.

GALVESTON CO.—JAS. S. WATERS, Treas.

County seat is Galveston.

Table with columns: LOANS—, BRIDGE BONDS—, COURT HOUSE & JAIL BONDS—, GULF COL. & S. FE RR.—, Bonded debt Nov. 1, '98, Coupons and int. due., Floating debt.

INTEREST on the 6 per cent bonds is payable at New York or Galveston; on the 5 per cent bonds at Galveston.

GOLIAD CO.—EMIL BERGMAN, County Treas.

County seat is Goliad.

Table with columns: LOANS—, BRIDGE BONDS—, REF'D'G COURT H. BONDS—, JAIL BONDS—

Table with columns: Sinking fund, Net debt April 1, 1899, Tax valuation, real., Tax valuation, pers'l., Total valuation 1898, Assessment about 1/2 actual value, State & co. tax (per M.) '98, Population in 1890, Population in 1880, Population in 1895 (est.)

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.

Table with columns: LOANS—, REF'D'G COURT H. BONDS—, JAIL BONDS—

Table with columns: Total debt, Sinking fund assets, Net debt Jan. 4, 1898, Tax valuation, real., Tax valuation, personal, Total valuation 1898, Assessment about 2/3 actual value, State & co. tax (per M.) '98, Population in 1890, Population in 1898

HARRIS COUNTY.—JOHN FARMER, Treas.

County seat is Houston.

Table with columns: LOANS—, JAIL BONDS—, ROAD AND BRIDGE BONDS—, OTHER BONDS—

Table with columns: Total debt Jan. 1, 1898, Cash in treasury, Tax valuation 1898, County tax (per \$1,000) '99, Population in 1890, Population in 1898 (est.)

HARRISON CO.—County seat is Marshall.

Table with columns: LOANS—, COURT HOUSE BONDS—, COMPROMISE RAILROAD BONDS—, FUNDING BONDS—

Table with columns: Total debt Mar. 1, 1898, Tax valuation 1898, Assessment about 1/2 actual value, State & co. tax (per \$1,000) '99, Population in 1890, Population in 1880, Population in 1898 (est.)

INTEREST and sinking fund payments on compromise railroad bonds are made by State Comptroller.

OPTIONAL.—All bonds are subject to call at the option of the county.

TAX FREE.—The bonds are all exempt from taxation.

HILLSBORO.—{ F. QUICKENSTEDT, Mayor. { W. M. WILLIAMS, Treasurer.

Hillsboro is in Hill County.

Table with columns: LOANS—, CITY HALL BONDS—, SCHOOL HOUSE BONDS—, WELL (ARTESIAN) BONDS—, WATER WORKS & SEW BONDS—

Table with columns: Total debt Jan. 1, 1899, Sinking fund, Net debt Jan. 1, 1899, Water debt (included), Tax valuation, real., Tax valuation, personal, Total valuation, 1898, Assessment about 3/4 actual value, City tax (per \$1,000), 1898, Population in 1890, Population '97 (estim'd)

HOUSTON.—{ S. H. BRASHEAR, Mayor. { W. M. BAUGH, Secretary.

This city is in Harris County. [This city is advertising for sale April 4 \$100,000 5 per cent 40-year street and sewer bonds.]

Table with columns: LOANS—, BRIDGE BONDS, 1896—, COMPROMISE BONDS—, CONSOLIDATED BONDS—, FUNDING BONDS—, H. T. & B. RR. BONDS—

Table with columns: IMPROVEMENT BONDS—, PAVING AND SEWER BONDS—, REFUNDING BONDS—, SCHOOL BONDS—

GOLD—All bonds, according to a city official, are payable in gold.

INTEREST on the compromise 5s and 6s and on the paying and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s at the American Exchange National Bank, New York City; others also in New York City.

TOTAL BONDED DEBT 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 \$22,528,103; city tax (per \$1,000) in 1899 was \$20.00.

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—
COURT HOUSE BONDS—
 8s, Apr. 10, \$1,000...Mar. 31, 1900
 5s,23,350...May 10, 1937
FUNDING BONDS—
 5s,\$10,000.....
BRIDGE BONDS—
 6s, Apr. 10, \$4,500...Nov. 14, 1911
 6s, Apr. 10, 2,500...Nov. 16, 1912

OPTIONAL.—Bonds are all subject to call at any time.

INTEREST on the funding bonds is payable in Houston; on the bridge bonds in Austin; on all other bonds in St. Louis, Mo.

KNOX COUNTY.—J. P. THOMAS, Treasurer.

County seat is Benjamin.
LOANS—
REFUNDING BONDS—
\$59,500.....
 Interest payable at Benjamin.
 Total debt Apr. 1, 1898...\$59,500
 Sinking fund.....4,000

Net debt Apr. 1, 1898... \$55,500
 Tax valuation 1898... 1,417,285
 State & co. tax (per \$1,000)...\$10.30
 Population in 1890 was...1,134
 Population in 1897 (est.)...2,000

LAMAR CO.—FRANK D. MALLORY, Treas.

County seat is Paris Bonds all issued under new municipal bond law.
LOANS—
 5s, A&O, \$90,000...Apr. 10, 1935
 Subject to call after 10 years.
 5s, A&O, \$44,000...Aug. 10, 1937
 Interest payable at Paris, Tex.
 Subject to call after 1907.
 Total debt Sept. 1, 1895...\$134,000
 Sinking funds.....7,000
 Net debt Sept. 1, 1898... 127,000

Tax valuation, real... \$6,653,204
 Tax valuation, pers'l... 3,160,044
 Total valuation 1898... 9,813,248
 Assessment about 2/5 actual val.
 State tax (per \$1,000)...\$3.80
 County tax (per \$1,000)... 4.70
 Population in 1890 was...37,302
 Population in 1898 (est.)...50,000

MATAGORDA CO.—

Bay City is the county seat.
 Bonded debt Feb. 15, '98 \$46,420
 Sinking fund assets... 7,636
 Net debt Feb. 15, 1898... 38,784
 Assessed valuation, real 2,098,560
 Assessed valuation, per'l. 860,621

Total valuation 1898... \$2,959,181
 Assessment abt. 75% actual value.
 State and county tax (per \$1,000) 1898...\$9.10
 Population in 1890 was...6,000

McKINNEY.—J. M. PEARSON, Mayor.

This city is the county seat of Collin County.
LOANS—
SCHOOL HOUSE BONDS—
 6s, J&J, \$8,000*...1909
WATER BONDS—
 5s, J&D, \$29,000...June 1, 1938
 (Subject to call after June 1, 1918)
RAILROAD BONDS—
 6, Feb., \$4,750, g...1904

Bonded debt Feb. 10, '99 \$41,750
 Sinking fund... over 1,000
 Net debt Feb. 10, '99, ab't. 40,750
 Assessed valuation '98...1,471,700
 Assessment about 3/4 actual value.
 City tax rate (per \$1,000)...\$9.70
 Population in 1890 was...2,489
 Population in 1898 (est.)... 5,000

INTEREST on water bonds payable at National Bank of Republic, New York; on the school bonds in New York and on the railroad bonds in McKinney.

McLENNAN CO.—F. W. BURGER, Treasurer.

County seat is Waco.
LOANS—
 Bridge bonds, due 1909...\$80,000
 do do do 1911... 5,750
 Court House do 1900... 3,500
 Jail do do 1901... 13,000
 do do do 1907... 6,000
 Bonded debt Mar. 1, 1899...\$108,250

Floating debt..... \$941
 Total debt Feb. 1, 1899, 109,191
 County funds..... 72,259
 Tax valuation 1898...22,163,255
 Stat & Co. tax (per \$1,000)'98 \$7.80
 Population in 1890 was...39,204
 Population in 1895 (est.)...45,000

MILAM COUNTY.—

Cameron is the county seat.
LOANS—
 Court House bonds.....\$73,500
 Jail bonds..... 20,000
 Road and bridge bonds... 65,872
 Total debt Jan. 1, 1898...159,372

Cash in treasury..... \$10,308
 Tax valuation 1898...7,563,395
 State & Co. tax (per M.) '98 \$10.60
 Population in 1890 was...24,773
 Population in 1898 (est.)...38,000

NUECES COUNTY.—

County seat is Corpus Christi.
LOANS—
 Court-house and jail 6s.. \$20,000
 Jail bonds, 6s..... 10,000
 Road & bridge bonds, 6s 7,445
 Total debt Feb. 1, 1899, 37,445
 Tax valuation, real.... 3,460,303
 Tax valuation, personal 1,984,262

Total valuation 1898...\$5,444,565
 Assessment about 3/4 actual value.
 State & Co. tax (per M.) '98 \$8.40
 Population in 1890 was...8,093
 Population in 1899 (est.)...10,000
 Bonds are subject to call.

PALESTINE.—

Palastine is the county seat of Anderson County.
 { A. L. BOWERS, Mayor.
 { L. GOOCH, Treasurer.
LOANS—
SCHOOL HOUSE BONDS—
 6s, J&J, \$6,000...1914
 Subject to call after 1899.
 6s, J&J, \$16,000...1918
 Subject to call at any time.
 5s, M&N, \$12,000...1936
 Subject to call after 1906.

Total debt Feb. 1, '99, abt. \$81,000
 Total valuation, 1898...2,326,390
 Assessment about 3/4 actual value.
 City school tax (p. M.) '96...\$11.00
 Population in 1890 was... 5,838
 Population in 1897 (est.)...10,600

INTEREST on the 6 per cent bonds is payable in Palestine; on the 5s in New York City.

PARIS.—

This is the county seat of Lamar County. The city owns property valued at \$188,000.
 { J. C. GIBBONS, Mayor.
 { SION S. RECORD, Secretary.
LOANS—
CITY PRISON & FIRE DEP.—
 6s, J&J, \$10,000...Nov. 10, 1938
 Subject to call after Nov. 10, 1898
FUNDING BONDS—
 6s, J & J, \$5,000.....
20,000.....
STREET IMPROVEMENT—
 5s, J&J, \$50,000...Oct. 1, 1929
 Subject to call after Oct. 1, 1909
 5s, J&J, \$25,000...June 2, 1930
CITY DEBT BONDS—
 6s, J&J, \$10,000...Feb. 1, 1912
 Subject to call after Feb. 1, 1902

WATER WORKS BONDS—
 6s, J&J, \$60,000...Apr. 1, 1937
 Subject to call after Apr. 1, 1912
 6s, J&J, \$23,000...Oct. 15, 1937
 Subject to call after Oct. 15, 1912
 5s, J&J, \$65,000...Jan., 1938
 Total debt June 1, 1898...\$210,000
 Sinking Fund..... 12,639
 Net debt June 1, 1898... 245,361
 Water debt (incl'd above) 148,000
 Tax valuation 1898...4,380,787
 Assessment about 3/5 actual value.
 Tax rate (per \$1,000) '96...\$19.70
 Population in 1890 was...3,254
 Population in 1897 (est.)...16,000

INTEREST is payable at the Fourth National Bank, New York City on January and July 10.

RED RIVER CO.—

County seat is Clarksville.
LOANS.—
 Court House bonds.....\$14,000
 Jail bonds..... 23,500
 Road and bridge bonds... 9,000
 Total debt Mar. 1, 1898... 52,500
 Sink. fds. and cash in treas. 14,549
 Population in 1895 (est.)...30,000

Tax valuation 1898...\$4,390,245
 Assessment about 1/2 actual value.
 State & Co. tax (per M.) '98 \$10.30
 Population 1890 was...21,452
 Population 1880 was...17,194
 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—
BRIDGE BONDS—
 6s, A&O, \$14,000...Apr. 10, 1910
\$20,000.....
COURT HOUSE BONDS—
 6s,\$35,500.....

JAIL BONDS—
 6s,\$7,000.....
 Total debt Jan. 1, 1898... \$75,500
 Tax valuation 1898...2,875,105
 State & Co. tax (per M.) '98...\$7.80
 Population 1890 was...3,193
 Population in 1898 (est.)...4,000

INTEREST on the bridge bonds due in 1910 (now in litigation) is payable at the St. Louis National Bank; on the court house bonds, in Austin, Tex.

SAN ANTONIO.—

{ BRYAN CALLAGHAN, Mayor.
 { JOHN B. VINCK, Auditor.
 This is the county seat of Bexar Co.
LOANS—
BRIDGE BONDS (1890)—
 5s, M&S, \$100,000...Sept. 15, 1920
 Subject to call Sept. 15, 1910
JUDGMENT BONDS—
 6s, M&N, \$51,000...May 1, 1902
 ELECTRIC FIRE ALARM SYSTEM—
 5s, M&S, \$25,000...Sept. 15, 1920
 Subject to call Sept. 15, 1910
PUBLIC IMPROVEMENTS—
 6s, J&J, \$50,000...July 1, 1917
 Subject to call after July 1, 1907
 6s, J&J, \$50,000...July 1, 1919
 Subject to call after July 1, 1909
FUNDING BONDS (1895)—
 6s, J&J, \$300,000...July 22, 1915
 Subject to call July 22, 1905
SEWER BONDS 1894—
 5s, M&S, \$500,000...Sept. 1, 1934
PROPERTY CONDEMNED, ETC.—
 5s, M&S, \$75,000...Sept. 15, 1920
 Subject to call Sept. 15, 1910

LOANS—
REFUNDING BONDS—
 5s, M&S, \$50,000...Sept. 15, 1905
 4s, J&J, 390,000...Jan. 1, 1919
SCHOOL BUILDINGS, ETC.—
 5s, M&S, \$50,000...Sept. 15, 1920
 Subject to call Sept. 15, 1910
SIDEWALK BONDS—
 6s, M&N, \$10,000 g. Nov. 30, 1931
 Subject to call Nov. 30, 1921
 5s, J&J, \$10,000...July 1, 1919
 Subject to call July 1, 1909
 5s, M&S, \$10,000...Sept. 15, 1920
 Subject to call Sept. 15, 1910
STREET IMPROVEMENT BONDS—
 6s, M&N, \$50,000 g. Nov. 30, 1931
 Subject to call Nov. 30, 1921
 5s, J&J, \$250,000...July 1, 1919
 Subject to call July 1, 1909
 5s, M&S, \$50,000...Sept. 15, 1920
 Subject to call Sept. 15, 1910

INTEREST is payable at Treasurer's office in San Antonio or at the Fiscal Agency in New York.

TAX FREE.—All of the city's bonds are exempt from taxation.

TOTAL DEBT, ETC.—San Antonio's bonded debt on June 1, 1898, was \$2,063,500. The floating debt was \$140,249. The city has no water debt.

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:

Years.	Real Estate.	Personal Property, etc.	Total Assessed Valuation.	City Tax 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	14.00
1891.....	23,730,725	6,974,760	30,705,485	14.65
1890.....	21,640,720	5,980,230	27,620,950	11.00
1880.....	6,247,855	2,188,701	8,436,556	10.00

State and county tax (per \$1,000) for 1896 was \$12.50; city tax \$14.50; school tax, \$2.00; total tax (per \$1,000) \$29.00.

POPULATION.—In 1890 population was 37,673; in 1880, 20,550; in 1895 (estimated), 60,000.

SHERMAN.—

{ A. A. FIELDER, Mayor.
 { E. M. KEARNEY, Secretary.
 Sherman is the county seat of Grayson County.
LOANS—
TEXAS & PACIFIC RY.—
 8s, Feb. 12, \$37,644...Feb. 12, 1904
HOUSTON & TEXAS CENTRAL REF'D'G BONDS—
 6s, A&O, \$22,000...1912
 (\$1,500 payable yearly.)
FUNDING BONDS—
 6s, M&O, \$32,000...1930
 (\$1,000 payable yearly.)

IMPROVEMENT BONDS—
 6s, M&N, \$19,000...Nov. 1, 1932
 Subject to call after 1902
 6s, J&J, \$4,000...Jan. 15, 1934
 Subject to call after 1914
 6s, A&O, \$20,000...1935
 (\$500 payable yearly.)
 5s, F&A, \$40,000...Feb. 1, 1939
WATER WORKS BONDS—
 6s, A&O, \$59,000...July, 1936
 Subject to call in 1906.

INTEREST on the water bonds is payable at the National Bank of the Republic, New York City; on the Texas & Pacific Railroad bonds by State Comptroller at Austin; on all other bonds at the National Park Bank, New York City.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 31, 1899, was \$197,000; water debt (included) \$59,000; cash on hand, \$34,477. The net debt on Feb. 1, 1898, was \$162,523.

ASSESSED VALUATION in 1898 was \$4,531,310; in 1890 it was \$2,817,000. Total tax rate (per \$1,000) in 1898 was \$13.85. Valuation 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—
RAILROAD SUBSIDY BONDS—
 5s,\$117,000...Aug., 1927
 Subject to call after Aug., 1902
 Bonded debt May, 1898...\$136,800
 Sinking fund..... 4,960
 Net debt May, 1898... 131,840

Assessed valuat'n, real \$3,732,767
 Assessed valuation, per'l. 1,814,503
 Total valuation 1898 5,547,270
 Assessment 2/3 actual value.
 State & Co. tax (per \$1,000) \$10.80
 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—
BRIDGE BONDS—
 6s, .., \$1,500...Feb. 10, 1911
 6s, .., 6,000...Nov. 10, 1911
 5s, .., 14,000...Apr. 10, 1936
 Subject to call after 1906.
COURT HOUSE BONDS—
 5s, A&O, \$38,000...Apr. 10, 1935
 Subject to call after Apr. 10, 1905

REFUNDING BONDS—
 4s,\$432,000.....
 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 \$3.80
 County tax (per \$1,000) '98 \$6.50
 Population in 1890 was... 41,142
 Population in 1880 was...24,671
 Population in 1898 (est.)...55,000

† Held in sinking fund.
 * Issued prior to municipal bond law of 1893.

INTEREST on the Court House bonds 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.

Table with columns: LOANS—When Due, WATER-WORKS BONDS—When Due, Sinking fund, Net debt Jan. 1, 1899, Assessed valuation '98, Real value (about), Tax rate (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.)

TEXARKANA.—This city is in Bowie County.

Table with columns: LOANS—When Due, SEWER BONDS—When Due, Total debt Jan. 1, '98, Tax valuation 1896, Real valuation (about), Population in 1890 was, Population in 1898 (est.)

TRAVIS COUNTY.—Z. P. JOURDAN, Treas.

County seat is Austin. Bonds of this county to the amount of \$47,000 have been declared invalid by the U. S. Supreme Court. Bonds below issued under new Municipal Bond law.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, Tax valuation, 1898, State & Co. tax (per M.) '98, Population in 1890 was, Population in 1897 (est.)

UVALDE COUNTY.—M. W. COLLIER, Treas.

County seat is Uvalde. Bonds below issued under new municipal bond law.

Table with columns: LOANS—When Due, COURT HOUSE BONDS—When Due, Tax valuation, 1898, Assessment about 3/4 actual value, State & Co. tax (per M) '98, Population in 1890 was, Population in 1895 (est.)

WACO.—C. C. McCULLOCH, Mayor.

R. W. JABLONOWSKI, City Secretary.

This city is in McLennan County.

Table with columns: LOANS—When Due, CITY HALL BONDS—When Due, FUNDING BONDS—When Due, PUBLIC WORKS BONDS—When Due, SCHOOL BONDS—When Due, SEWER BONDS—When Due, LOANS—When Due, SEWER BONDS—(Con.)—When Due, STREET IMPROVEMENT BONDS—When Due

* Issued prior to municipal bond law of 1893.

GOLD.—All bonds are payable in gold.

INTEREST on street improvement 6s due in 1907 and on sewer 6s is payable at Waco; on all other bonds at New York.

TOTAL BONDED DEBT on April 16, 1898, was \$658,500; floating debt, \$2,172; total debt, \$686,672; sinking fund assets, \$57,527; net debt, \$629,044. Total value of property owned by city, including public schools, \$772,356.

DEBT LIMITATION.—Bonded debt is limited by Charter to 8 per cent of assessed valuation.

TOTAL ASSESSED VALUATION in 1898 was \$10,709,965, of which \$7,673,404 was for real estate and \$3,036,561 for personal property. City tax rate (per \$1,000) \$19.50. Property is assessed at 50% actual value.

POPULATION.—The population in 1890 was 14,445; in 1880 was 7,295. According to local figures in April, 1897, it was 29,500.

WALLER CO.—DIXON S. CUNNEY, Treasurer.

County seat is Hempstead. Bonds all issued under new municipal bond law.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, COURT HOUSE BONDS—When Due, JAIL BONDS—When Due, Bonded debt Mar. 1, 1899, Floating debt, Total debt, Total valuation 1898, Assessment about 3/4 actual value, State & Co. tax (per M.) '98, Population in 1890 was, Population in 1897 (est.)

INTEREST on the bonds of 1907, 1923 and 1924 is payable at Austin, Tex.; on the bonds of 1935 in New York City, and on the jail bonds at Hempstead, Tex.

TAX FREE.—The above bonds are exempt from taxation.

OPTIONAL.—The bridge bonds are subject to call ten years after date, and all other bonds five years after date.

WAXAHACHIE.—E. A. DU BOSE, Mayor.

This city is the county seat of Ellis County. About \$43,000 of the bonded debt issued in 1876 is now in litigation in U. S. courts.

Table with columns: LOANS—When Due, City Hall bonds of 1892, School bonds of '89 '92, Water & sewer of '92 '4-6, Bonded debt Feb. 1, 1899, Floating debt, Total debt Feb. 1, 1899, Sinking fund, Net debt Feb. 1, 1899, Assessed valuation, real, Assessed valuation, per 1, Total valuation 1898, Assessment about 3/4 actual value, Tax rate (per \$1,000) 1898, Population in 1899 (est.)

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 of 1881 has been declared illegal by the U. S. District Court.

Table with columns: LOANS—Am't. Outst'd'g., Jail bonds, Road and bridge bonds, Other bonds, Total debt Apr. 1, 1898, Cash in treasury, Net debt Apr. 1, 1898, Tax valuation 1898, State & co. tax (per M.) '98, Population in 1890 was, Population in 1898 (est.)

WILLIAMSON CO.—S. K. P. JACKSON, Treas.

County seat is Georgetown.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, Total valuation 1898, Assessment is 3/4 actual value, State tax (per \$1,000) '98, County tax (per \$1,000) '98, Population in 1890 was, Population in 1897 (est.)

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 statistics regarding the counties (besides a few other civil divisions) in the State of Texas which have an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the estimated population for 1895, taken from State reports.

Large table with columns: County, Total Debt, Tax Valuation, County Tax Rate per \$1,000, 1895, Population in 1895

County—	Total Debt.	Tax Valuation.	Tax Rate. per \$1,000.	Popu-lation, 1895.	County—	Total Debt.	Tax Valuation.	Tax Rate. per \$1,000.	Popu-lation, 1895.
Medina County.....	\$43,428	\$2,845,626	\$6-20	7,000	Shackelford County.....	\$64,009	\$2,032,636	\$6-50	3,000
Menard County.....	22,100	1,154,925	5-00	2,500	Shelby County.....	33,317	2,075,350	7-00	15,500
Mills County.....	39,887	2,189,665	6-00	7,000	Starr County.....	25,897	2,099,760	7-30	11,790
Mitchell County.....	90,958	1,977,050	8-50	2,500	Stephens County.....	24,604	2,373,592	3-60	7,000
Montague County.....	10,000	5,875,504	4-00	25,000	Sterling County.....	11,762	1,228,675	4-20	1,000
Montgomery County.....	38,815	2,833,060	6-20	15,000	Stonewall County.....	42,240	1,371,971	8-70	1,144
Morris County.....	14,070	851,820	6-50	9,000	Sutton County.....	36,879	1,696,511	5-20	1,600
Navarro County.....	43,500	10,430,275	4-50	42,000	Taylor County.....	48,000	4,398,586	4-30	9,000
New Braunfels, Comal Co.....	24,200	783,440	(c) 1,608	2,000	Throckmorton County.....	39,765	1,674,349	6-50	1,700
Nolan County.....	20,780	2,031,854	6-00	2,000	Titus County.....	30,000	1,485,094	6-50	10,500
Oak Cliff, Dallas County.....	43,000	1,248,000	11-50 (c) 5	4,500	Tom Green County.....	49,000	3,779,527	5-00	7,100
Oldham County.....	12,000	735,516	6-50	3-30	Tyler County.....	38,670	1,683,434	6-50	13,200
Orange County.....	54,063	1,846,329	8-50	5,500	Upshur County.....	38,264	1,678,642	6-50	15,000
Orange, Orange County.....	28,000	905,102	(c) 3,173	3,000	Val Verde County.....	30,000	2,852,862	6-50	5,000
Palo Pinto County.....	37,311	3,282,305	4-00	9,500	Victoria County.....	95,559	6,474,000	8-50	12,000
Panola County.....	40,535	1,642,791	6-50	15,000	Walker County.....	42,796	2,205,300	6-00	14,500
Parker County.....	32,712	6,092,875	4-50	25,000	Ward County.....	19,610	953,606	6-50	750
Potter County.....	30,000	1,508,278	7-50	1,800	Webb County.....	23,132	3,302,860	6-00	16,295
Presidio County.....	96,000	2,659,908	6-50	5,250	Wharton County.....	85,575	4,814,380	6-50	10,000
Rains County.....	15,936	1,203,890	6-50	6,500	Wheeler County.....	27,312	736,669	6-50	1,250
Randall County.....	24,116	767,404	8-20	1,000	Wichita County.....	88,742	3,146,057	6-50	7,500
Reeves County.....	39,995	2,203,457	4-70	4,000	Wilson County.....	17,500	3,903,984	9-00	14,000
Robertson County.....	81,710	5,542,490	4-60	38,000	Wise County.....	115,000	5,721,773	5-50	28,000
Rockdale, Milam Co.....	32,000	805,490	.....	2,500	Wood County.....	24,246	2,812,587	5-00	18,500
Rockwall County.....	26,445	2,057,470	5-80	8,000	Young County.....	61,259	2,837,248	5-40	6,500
San Augustine County.....	24,530	988,110	6-50	7,000	Zapata County.....	21,500	928,596	7-50 (c) 5	3,562
San Jacinto County.....	17,085	1,366,895	6-20	8,250	Zavala County.....	11,460	1,333,659	5-00	1,050
San Saba County.....	15,000	2,763,439	5-20	7,277					
Scurry County.....	25,929	1,121,166	5-00	1,700					
Seguin, Guadalupe County.....	22,000	774,060	(c) 1,716					

† Valuations for 1897; others 1898.

GENERAL INDEX

TO

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