

STATE AND CITY SUPPLEMENT

OF THE

COMMERCIAL & FINANCIAL CHRONICLE.

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October 14, 1899.

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STATE AND CITY SUPPLEMENT

— OF THE —

COMMERCIAL & FINANCIAL CHRONICLE.

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NEW YORK, OCTOBER 14, 1899.

STATE AND CITY SUPPLEMENT.

The STATE AND CITY SUPPLEMENT, issued semi-annually, is furnished without extra charge to every annual subscriber of the COMMERCIAL AND FINANCIAL CHRONICLE.

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WILLIAM B. DANA COMPANY, PUBLISHERS,

PINE STREET, CORNER OF PEARL STREET,

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THE MUNICIPAL BOND MARKET.

The municipal bond market at the moment is dull. This is owing partly to money market conditions but also to the nearness of the November elections. Many places submit propositions for new bond issues only at the general election. Hence just preceding such election there is a sort of interregnum, old issues having been exhausted and new issues not yet authorized. Tight money always induces the withholding of some offerings. No doubt New York City in deferring its bond sale first set for October 3 had this consideration in mind.

We furnish below a record of the monthly sales for the last five years. For the nine months to September 30 the total runs ahead of last year and also ahead of all the other years given except 1897. Our figures do not embrace temporary loans, which, if included, would be counted over and over again. Some large bond offerings are in prospect the next few months. Besides the New York City loans for \$9,087,107, to be sold October 18, Pittsburg voters on September 19 approved propositions for \$7,000,000 bonds. Philadelphia electors next month will decide on an issue of \$12,000,000 for improvement of the water supply, and Denver, Col., will pass on the proposition to issue \$4,700,000 water-works bonds.

TOTAL MUNICIPAL BOND SALES BY MONTHS.

	1899.	1898.	1897.	1896.	1895.
	\$	\$	\$	\$	\$
January.....	6,075,957	8,147,893	10,405,776	6,507,721	10,332,101
February.....	7,038,318	9,308,489	12,676,477	4,423,520	5,779,496
March.....	5,507,311	6,309,951	12,488,809	4,219,927	4,915,355
April.....	7,477,406	3,570,963	13,060,323	4,521,850	8,469,464
May.....	7,897,642	7,636,926	8,258,927	10,712,538	11,587,766
June.....	29,348,742	9,704,925	16,385,065	12,792,308	15,907,441
July.....	18,613,958	7,868,563	17,389,859	5,313,495	15,374,660
August.....	5,865,510	25,029,784	6,449,596	4,045,500	8,461,431
September.....	7,059,793	6,173,965	9,272,691	3,693,457	11,423,212
Total 9 months...	94,884,637	83,150,559	106,387,463	56,229,416	92,253,916
October.....	4,906,607	6,872,293	4,688,463	6,697,012	
November.....	7,721,234	6,868,775	34,913,894	6,524,901	
December.....	7,306,343	17,855,473	10,664,287	8,545,804	
Grand total.....		103,084,793	137,984,004	106,496,060	114,021,633

BOND PROPOSALS—DETERMINING LEGALITY BEFORE BIDDING.

A few years ago (STATE AND CITY SUPPLEMENT of October 1896 and April 1897) we made quite an extensive investigation into the methods in vogue for disposing of municipal bonds and receiving bids for the same. We showed wherein these methods were defective, and pointed out some of the changes that appeared called for in the interest of issuer and bidder alike. For one thing, it seemed desirable that the practice then growing up of exacting a cash deposit, either in the shape of money or a certified check, as a condition precedent to the receipt of bids, should be encouraged. In various other particulars there was call for amendment and improvement—in making the bids clear and unequivocal, in having a form not capable of being misconstrued or misunderstood, and in presenting the terms and conditions as to both bond and proposal with fullness and exactness.

In the time that has elapsed since then, there has been progress in all the directions here indicated. And the improvements have been mainly in the line suggested by us. The changes that have occurred or are in progress may be grouped under three heads. (1) The requirement of a deposit or money forfeit as a guaranty of good faith and to ensure performance of the contract is now met with in the vast majority of cases, instances where this provision is not inserted forming exceptions which prove the rule. (2) There is a growing disposition in favor of requiring bids to be made on official forms or blanks. (3) More and more there is a determination to insist that proposals must be absolutely free from all conditions, many issuers of bonds going so far as to bar out proposals made contingent upon the bonds being declared legal by counsel. That is, it is required that the intending purchaser shall satisfy himself of the legality of the issue before putting in an offer; in other words, that a proviso in the bid making acceptance of the bonds conditioned upon their being found in accord with legal requirements shall vitiate the bid and result in its rejection. The expediency of this last proviso we purpose considering in this article.

The incorporation in a proposal of reference to the legality of the bonds will to most persons appear rather superfluous. Obviously bids are always predicated upon the idea that the municipality has created an obligation in every way free from legal defects. Manifestly the bidder is not bargaining for an imperfect or defective security. If the issuer has not a valid obligation to offer, it is unable to fulfill its part of the contract, and as a necessary consequence it can not hold the bidder to his end of the contract or force him to take bonds which it either had no right to put out or which it had spoiled in the making. Hence, as far

as those putting in bids are concerned, there would seem no occasion for mentioning the matter at all in the proposal, the bidder's position being as strong without that clause as with it.

But the question is broader than this. Who is to determine the point of legality, and how is it to be determined? Presumably the bidder will act in accordance with the advice of his counsel. As those offering to take the bonds are in the majority of cases municipal bond houses, making a specialty of dealings in this class of investments, and who for their own protection are obliged to consult the best authorities, an opinion thus obtained would, as a matter of course, be entitled to great weight. However, if the opinion were disputed, it would be by no means conclusive. Again, in the general competition for high-class investments, other parties have entered the field besides municipal bond dealers. In the smaller places particularly local moneyed people often actively compete with the regular dealers. It is conceivable that these parties, being novices at the business, might not be so well advised, because relying upon lawyers not altogether qualified to express an opinion on such a point. Is the municipality to be bound by an utterance from such a source? Manifestly not. It is even possible that an opinion might be obtained to order by a bidder who had been awarded an issue and who subsequently repented of his bargain. We regret to say that it cannot be positively affirmed that a pretext of that kind is not sometimes resorted to, to the detriment of the municipality having bonds for sale.

It is not to be inferred that in any or all of these cases the municipality would be without redress. If it chose to push the matter and the bidder were a responsible party, it could force him to abide by his offer. But it all comes to this, that the question of legality can be finally determined only by a court of law. Such a course might mean much inconvenience, and it certainly would mean considerable delay, a condition of things which bond issuers are usually very desirous of avoiding. Heretofore it has been the practice of bidders not to concern themselves about the question of legality until after the sale, when they would know whether the bonds were to be awarded to them or not. It can not be said either that the practice has worked any great hardship as a rule. It has been common enough to find defects in the bonds themselves or the proceedings leading up to their issue, but these were defects which the municipal officials were quick to recognize, when pointed out, and which they were very anxious to cure. The general result has been that the matter was arranged to mutual satisfaction after a minimum of delay. Of course it can not be denied that the bond seller has occasionally been the victim of unscrupulous bidders.

It has always been considered that bidders were perfectly free to determine the question of legality *after* an award to them. Nor is there any reason to think they are precluded from raising the question now in the courts, even where the municipality says they must satisfy themselves on that point beforehand—always providing the bidder is willing to take the risk of a decision against him. If the bonds are really illegal, the existence of a clause in the offering saying that intending purchasers are supposed to settle that question for themselves in advance could hardly serve to make them valid obligations. And if they are not valid, it will not be contended that a court of law could force a buyer to take them, no matter what the

proviso in the offering or form of bid. He has contracted for a security; if that security is invalid, it does not exist, and he could not be compelled to pay the contract price for the mere paper.

It is not, however, from that point of view that the existence of the provision referred to possesses importance. The intending buyer is bound to take cognizance of it because it is made a condition precedent to the receipt of his bid. The question is not whether he is to have the right of appeal to the courts to determine if the bonds are legal, but whether, in case he fails to satisfy himself on the point of legality, he is to lose his right to bid. It will be observed that this is a totally different question. The municipality insists that if he has any doubts he must remove them before he makes his proposal to take the bonds. In brief, if he will not accede to this requirement, his bid will not be considered, and he loses all chance of obtaining the bonds. The force of this proposition was strikingly shown at the time of the New York City bond sale in August of last year. One of the largest and, as it happened, the highest bidder, stipulated that their proposal was to hold good only in case their counsel approved the legality of the issue. It will be noted that in this case there was no specific requirement on the part of the municipality that the legality of the issue should be settled in advance. But the syndicate proposing to buy the bonds undertook to reserve for itself the right to consider the question of legality subsequent to the receipt of the tenders and the making of the award. Nevertheless the city authorities ruled that a proposal qualified in that way was not unconditional, and they accordingly refused to consider it, and the bonds went to the next highest bidder. The question whether a bid contingent upon the legality of an issue is in fact a "conditional" bid, in the sense that the word is ordinarily understood, is an interesting one, and it would have been useful to have had a judicial ruling on the point. The award was contested but the case was never carried to a conclusion.

The right of a municipality to insist that bids will not be received except upon the distinct understanding that the intending purchaser has fully assured himself as to the legal status of the bonds is perhaps not open to question. Such a requirement would seem to be clearly within the sphere of official discretion and authority. Nor is it difficult to perceive the reasons for such a procedure or the advantages that accrue from it. To leave the question of legality open until an award has been made obviously involves more or less delay, even where the utmost expedition is used. In some cases it may involve very considerable delay, since custom prescribes no definite limit of time within which a party to whom an award has been made must reach a conclusion on this all-important point. Nor is it possible for the municipal authorities to act arbitrarily in the matter unless a date has been set beforehand; if a successful bidder says he needs more time to fully ascertain legality, it is not easy to say him nay. To insist that the whole matter shall be disposed of before the proposals are put in or else that his bid cannot be considered, obviates this difficulty and delay, and that is its object.

But there is another question that comes up, and that is a question of policy and expediency. Does it pay to insert a proviso of that kind and exact compliance with it? From the standpoint of those making it a business to buy municipal bonds, there is plainly

an objection to such an arrangement. If they paid regard to it, they would be obliged to go to the trouble and expense of a legal investigation in every case where they put in a bid, whether they got the bonds or not. It may be thought that this is not a serious objection; that the larger bond houses hire their counsel by the year, and that this being so, it matters little whether such counsel are called upon to deliver a few opinions more or less. But this is a wholly mistaken view. It is true the counsel employed are thoroughly versed in the subject treated; know all the laws affecting bond issues in the different States, and can reach a thoroughly reliable conclusion with the expenditure of very little time and effort. It is equally true that such counsel cannot be engaged by the year. As a matter of fact, it is not the practice among municipal bond houses to obtain legal opinion in that way. The practice is to pay for each opinion separately, and the cost of these examinations varies, depending upon the work involved (though some attorneys gauge their fees by the amount of the issue), the charge running all the way from one or two hundred to a thousand dollars. As the regular bond houses put in hundreds of bids a month, it follows that they would have to incur an enormous expense in the aggregate if they had to secure legal advice in advance in case of every bid, whether the bonds went to them or not. If the requirement, therefore, should become at all general, it follows that one of two things must ensue. Either bids will be withheld in a great many cases, or the dealers will undertake to recoup their outlays by lowering their bids.

It is possible that the larger municipalities might not suffer. These are always to be put in a class by themselves. But the smaller places might not be so fortunate. It is to be remembered that bond houses are under no obligation to put in proposals, and if they do not care to incur the expense without assurance of an award, they are at liberty to pass the offering over. Doubtless this is precisely what would happen in case of the smaller places. It behooves these places, therefore, to be careful about insisting upon a requirement which might have the effect of narrowing competition and enhance to them the cost of borrowing. It is well to bear in mind, too, that the responsibility for delays in securing a legal opinion does not always rest with the bond houses—in fact, in the great majority of cases, the fault lies with the municipality itself. The successful bidder, if of character and standing, having obtained the award and in part paid for the purchase by his deposit check, would be positioned so as to be anxious to complete the purchase and market the security. The usual course for such a house, when an award has been made to it, is to write and procure certified copies of the ordinances and other proceedings leading up to the proposed issue. These are at once turned over to the attorney, and if he finds that all the requirements have been met with, the deal is quickly closed. If any papers are missing, or any legal step is apparently lacking in the process, this attorney opens communication with the legal adviser of the municipality. Subsequent delays are nearly always due to the officials themselves. These delays are apt to be greatest in the case of the smaller places, because the local legislative or municipal bodies meet only at long intervals and the officials move with unwonted slowness. But it ought to be possible to provide a remedy without resort to a requirement which, in the long run, would seem more likely to prove detrimental than beneficial.

Whether the arrangement is to be regarded with favor or not, it has been put in practice by a number of places. Doubtless the very incident related above with reference to New York's experience has had much to do with bringing about the step as a precautionary measure. It is noteworthy, too, that some of the minor places—precisely those which might be supposed to be most in danger of suffering from adherence to such a policy—are conspicuous as illustrations of the movement. The experiment is being tried in widely-separated localities. Extending our search back six months, to the time of the last issue of the STATE AND CITY SUPPLEMENT, we find that Pendleton, Oregon, insisted on this proviso in the sale of its \$150,000 bonds last June, it being required that bidders must satisfy themselves of the city's right to issue bonds before bidding. In Ohio this form of proposal seems to be more prevalent than anywhere else. Canton, Ohio, inserted such a clause both in its offering the present month and that of last July. The offering of Paulding County, Ohio, in April, and again in August, contained the provision referred to; so did the offering in September of Logan County, Ohio. The village of McConnelsville (Morgan County, Ohio), in inviting proposals last May for \$10,000 4 per cent street improvement bonds, went so far as to say that each bidder must satisfy himself as to the legality of the bonds before bidding, *and must so state in his bid*. Mattoon (Ill.) School District No. 1 has also felt it incumbent to include the legality clause, as has Starbuck, Minn. Duluth, Minn., last June invited proposals for half a million bonds, and said that bids were to be unconditional, except that they might be conditioned on the favorable opinion of Messrs. Dillon & Hubbard, or other attorneys of note.

We thus have a good many instances where the requirement under discussion has formed part of the offering. Nevertheless, the experiment has not been tried long enough or wide enough to permit of distinct conclusions as to its working. The attitude of bond houses with reference to it seems to vary. Some ignore it altogether—that is, do not incur the expense of obtaining legal opinion before submitting their bid; those who adopt this course do so confident that, if the bonds are not legal, they cannot be compelled to take them in any event. Other houses adopt a different policy. They feel sure of the soundness of the opinion that an illegal obligation can not be forced upon them, but they know that the municipality having their check, it could only be recovered at the end of a long litigation. This is a risk they do not care to incur. Hence they either do not bid at all, or where the offering is large they combine with other houses and secure an opinion, and divide the expense among them. On the whole the requirement would seem of questionable advantage, and the experiment will be watched with interest.

INDIANA DEBT LIMIT AND GRAVEL ROAD BONDS.

Some of our subscribers have written us asking how we reconcile the statement in our STATE AND CITY SUPPLEMENT saying that Indiana counties and municipalities are limited in their debts to two per cent of the assessed value of the property within their jurisdiction, with the fact that a number of counties apparently report an aggregate indebtedness in excess of that ratio. The provisions of the Indiana Constitution are plain and explicit as to the limitation. Article

13 of that instrument (which article was adopted March 14 1881 as an amendment) declares that "no political or municipal corporation in this State (Indiana) shall ever become indebted, in any manner or for any purpose, to an amount in the aggregate exceeding two per centum on the value 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." There is a proviso giving the authorities power in certain contingencies to incur obligations necessary for the public defense, but it does not apply in this instance.

While this Constitutional mandate exists, however, and manifestly can not be disregarded, there appears to be a special kind of bond which, according to the ruling of the Supreme Court of Indiana—the tribunal of final jurisdiction—does not come within the terms of the prohibition in question, since provision for the payment of the bonds and interest is made in other ways than from the funds of the county. This apparently is the explanation of the fact that aggregate indebtedness in some few of the counties runs above the two per cent limit. In the cases where this seeming anomaly exists, it will be found as a rule there is a considerable amount of so-called gravel road bonds included in the total. Additional gravel road bonds are being authorized all the time even where the existing bond issues of that class, together with the other obligations outstanding, form a total in excess of the two per cent limit. It is obvious therefore that in the opinion of the Legislature and the authorities a different rule applies to these gravel road bonds from that which prevails with regard to other indebtedness. As a matter of fact, the view that these bonds belong in a distinct class has the sanction of the Indiana Supreme Court, as already stated.

The question came up in a case which was decided at the May term of the Court in 1887, and that ruling has ever since been accepted as controlling in other similar cases. The case was that of *Strieb vs. Cox, Treasurer, et al.* *Strieb* was a citizen and taxpayer of Grant County, in the Hoosier State, and he attacked the validity of \$43,000 bonds issued by the county for the construction of what was known as the Marion and Huntington free gravel road. One of the allegations of the bill of complaint was that at the time of the issue of the bonds (to meet the expense of the improvement) the aggregate indebtedness of Grant County already exceeded two per cent of the taxable property within the county. The Court therefore carefully examined into the question. First it referred to the provision of law under which the bonds were issued. Authority was given under an Act of March 3 1877 as amended by an Act which took effect March 3 1881. This law provided for the construction by boards of county commissioners of gravel, macadamized or paved roads, upon petition of a majority of the resident land owners along the line of the road, and authorized the issue of bonds by the county to raise the money required for the purpose, said bonds to be paid by taxing land adjacent to the road. In view of the importance of the question it seems desirable to quote in full the section of the law relating to bond issues under it just as the Supreme Court did in passing upon it. The section constitutes Section 5097 of the official Revised Statutes of 1881. It is as follows:

SECTION 5097.—For the purpose of raising the money necessary to meet the expense of said improvement, the Commissioners of the County are hereby authorized to issue the bonds of the County, maturing at annual intervals after two years, and not beyond eight years,

bearing interest at the rate not to exceed six per cent per annum payable semi-annually; which bonds shall not be sold for less than their par value. Said assessment shall be divided in such manner as to meet the payment of principal and interest of said bonds, and so be placed upon the duplicate for taxation against the lands assessed, and collected in the same manner as other taxes; and when collected, the money arising therefrom shall be applied to no other purpose than the payment of said bonds and interest: *Provided*, That no bonds shall be delivered or money paid to any contractor, except on estimate of work done, as the same progresses or is completed, and said road or improvement shall be kept in repair, as other State and County roads are; *Provided, further*, That the amount of such bonds outstanding at any one time shall not exceed the sum of one hundred thousand dollars principal.

The language of this section deserves to be carefully studied. It will be observed it provides for a species of special assessment bond, payment of which is assessed on the property benefited. The bond thus bears analogy to the district improvement bond authorized outside the debt limit in Illinois in the case of cities and villages subject to overflow. That bond is described in the STATE AND CITY SUPPLEMENT on page 95. In this Illinois instance, however, it will be noted there is the additional provision that the consent of the property owner must be endorsed under seal on the back of the bond, which is then recorded in the Recorder's office in the county and becomes a lien against the property until paid off and discharged—the record to be a notice of the lien the same as real estate mortgages are a notice.

It is not necessary, however, to go into the question of analogy with somewhat similar bonds in other States. The Indiana Supreme Court in the case referred to of *Strieb vs. Cox*, disposed of the whole question in clear and unambiguous language. The Court reached the conclusion that "the bonds issued by the Board of Commissioners of Grant County, under the provisions of the section quoted, and pursuant to the authority thereby conferred, did not and do not constitute an indebtedness of such county, and did not and do not evidence an indebtedness incurred by such county within the inhibition of Article 13 of our (the Indiana) State Constitution." The Court pointed out that such bonds are not payable by the county or out of the general funds of the county treasury. They are payable out of the particular fund to be raised by the collection of the assessments made on the lands adjacent to such free gravel road, "divided in such manner as to meet the payment of principal and interest of said bonds," and placed as divided upon the tax duplicates against the lands assessed, "and collected in the same manner as other taxes," which fund, when so collected, "shall be applied to no other purpose than the payment of said bonds and interest." No other provision is made by law for the payment of either the bonds or the interest thereon; and the bonds and interest are made payable out of the particular fund to be derived from the collection of the assessments made on the lands adjacent to such free-gravel road, and from no other source, and such fund is pledged by the statute for the payment of said bonds and interest.

From all this the Court thought it was manifest that the Legislature intended that the entire cost and expense of constructing any free gravel, macadamized or paved road, and all the bonds of the county issued for the purpose of raising the money necessary to meet the expense of such improvement, should be borne and paid out of the particular fund to be raised by and from the collection of the assessments made on the lands adjacent to such road. The Court says it is true the law provides that the preliminary expenses of such an improvement may be paid out of the county treasury, but it also provides that the amount so paid must be refunded out of the particular fund to be raised from the assessments on adjacent lands.

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 1899; **SECOND**, the changes in those details since June 30 1899 down to October 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 1899.

Title of Loan.	Authorizing Act.	Rate.	When Redeemable.	Interest Payable.	Amount Issued.	Outstanding		
						Registered.	Coupon.	Total.
Funded loan of 1891..	July 14, '70, & Jan. 20, '71	4½ per cent Cont'd @ 2%	Option U.S.	M, J, S & D.	\$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.	740,913,650	491,311,900	\$68,340,400	559,652,300
Refunding certificates	February 26, 1879.....	4 per cent.	.....	J, A, J & O.	40,012,750	.....	.....	37,830
Loan of 1904.....	January 14 1875.....	5 per cent.	Feb. 1, 1904.	F, M, A & N	100,000,000	67,645,050	32,354,950	100,000,000
Loan of 1925.....	January 14 1875.....	4 per cent.	Feb. 1, 1925.	F, M, A & N	162,315,400	114,026,650	48,288,750	162,315,400
Ten-Twenties of 1898	June 13 1898.....	3 per cent.	Aft. A'g. 1, '08	F, M, A & N	198,678,720	98,492,940	100,585,780	198,678,720
Agg'tate of interest-bearing debt, excl. of U.S. bonds issued to Pac. R.Rs., as stated below					\$1,491,920,520	\$796,441,040	\$249,569,880	\$1,046,048,750

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1899.

Funded loan of 1891, matured September 2 1891.....	\$112,950 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..	1,105,450 26
Aggregate June 30 1899 of debt on which interest has ceased since maturity.....	\$1,218,300 26

DEBT BEARING NO INTEREST JUNE 30 1899.

	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.....	53,847 50
National Bank notes: Redemption account.	July 14 1890	35,517,381 50
Fractional currency.....	July 17, '62; Mar. 3, '63; June 30, '64, \$1,257,342 66; less \$8,375,934 estim'd as lost or destroyed, Act of June 21, '79.....	6,881,408 66
Aggregate June 30 1899 of debt bearing no interest.....		\$389,433,653 66

The foregoing shows that the Government debt on June 30 1899 was made up of (1) interest-bearing debt, \$1,046,048,750, of (2) debt on which interest has ceased, \$1,218,300 26, of (3) debt bearing no interest, \$389,433,653 66, making total gross debt \$1,436,700,703 92; subtracting from the total the net cash balance in the Treasury (\$281,330,468 73) at the same date (June 30 1899) we have the net debt as it stood at the close of the last fiscal year, \$1,155,320,235 19. To bring down the interest-bearing debt to October 1 1899—which, as stated, was \$1,046,048,750 on June 30 1899—we must add to the Funded Loan of 1907 \$350 and deduct from the Refunding Certificates \$250 (a net addition of \$100 to reach the total of the interest-bearing debt October 1 1899, which was \$1,046,048,850).

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 1899, and on October 1, 1899; third, the Pacific Railroad bonds, which 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 (October 1 1899), \$559,652,650.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12 1879 the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1 1879 and were convertible in sums of \$50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was \$39,308,110, but they had been converted so rapidly that there were outstanding at that date only \$12,848,210. On October 31 1879 the entire authorization had been reached, the maximum amount of the issue being \$40,012,750. Of these there were still outstanding on October 1 1899 a total of \$37,580

"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:

"See 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 163,) 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 (October 1 1899) is \$198,678,720.

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

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

YEAR.	1. "Funded Loan of 1891," 4½ P. C. Contin'd at 2.	2. "Funded Loan of 1907," 4 Per Cents.	3. "Refunding Certificates," 4 Per Cents.	4. "Loan of 1904," 5 Per Cents.	5. "Loan of 1925," 4 Per Cents.	6. "Navy Pension Fund," 3 Per Cents.	8. Old 6s and 7s Converted into 4 and 4½ P. Cts.	9. Total Interest-Bearing Debt.
	\$	\$	\$	\$	\$	\$	\$	\$
1876, July 1			Maximum			14,000,000 00	1,696,685,450	1,710,685,450 00
1877	140,000,000 00		Issue was			14,000,000 00	1,557,888,500	1,711,888,500 00
1878	240,000,000 00	98,850,000 00	40,012,750 00			14,000,000 00	1,441,885,650	1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00			14,000,000 00	792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00			14,000,000 00	720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00			14,000,000 00	636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00			14,000,000 00	460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00			14,000,000 00	{ 32,082,600 } { 304204350 }	1,338,229,150 00
1884	250,000,000 00	737,661,700 00	290,000 00			14,000,000 00	†224,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00			14,000,000 00	†194,190,500	1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00			14,000,000 00	†144,046,600	1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00			14,000,000 00	†19,716,500	1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00			14,000,000 00		950,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00			14,000,000 00		829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00			14,000,000 00		725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00			7		610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00			"10-20s of 1898."		585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00			(War Bonds),		585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000		3 Per Cents.		635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,600	31,157,700			716,202,060 00
1896	25,364,500 00	559,636,850 00	47,140 00	100,000,000	162,315,400			847,363,890 00
1897	25,364,500 00	559,640,100 00	45,130 00	100,000,000	162,315,400			847,365,130 00
1898	25,364,500 00	559,646,050 00	41,520 00	100,000,000	162,315,400			847,367,470 00
1899	25,364,500 00	559,652,300 00	37,830 00	100,000,000	162,315,400	198,678,720		1,046,048,750 00
1899, October 1	25,364,500 00	559,652,650 00	37,580 00	100,000,000	162,315,400	198,678,720		1,046,048,850 00

‡ Continued at 3½ per cent.

† Continued at 3 per cent.

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

YEAR.	10. Debt on which Interest has ceased.	11. Debt bearing no Interest.	12. Outstanding Principal.	13. Cash in the Treasury July 1.	14. Total Debt less Cash in Treasury.	15. Annual Interest Charge.
1876 July 1	\$3,902,420 26	\$437,125,796 89	\$2,151,713,667 15	\$90,788,326 70	\$2,060,925,340 45	\$96,104,269 00
1877	16,648,860 26	435,191,431 84	2,163,728,792 10	144,453,360 73	2,019,275,431 37	93,160,643 50
1878	5,594,560 26	363,231,082 27	2,163,561,292 53	164,179,012 08	1,999,382,280 45	94,654,472 50
1879	37,015,630 26	362,150,091 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 37	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	353,787,958 77	1,833,859,164 03	158,835,689 75	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,553,955,087 14	178,602,643 23	1,375,352,443 91	47,014,133 00
1886	9,704,445 26	397,692,548 52	1,509,411,093 78	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,685,110 37	1,381,492,625 63	206,323,950 21	1,175,168,675 42	41,786,529 50
1888	2,496,095 26	353,660,467 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,911,485 26	353,654,148 97	1,185,419,624 23	209,479,874 01	975,939,750 22	33,752,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,603 15
1891	1,614,705 26	393,662,735 35	1,005,806,560 61	153,893,808 83	851,912,751 78	23,615,735 80
1892	2,785,875 26	380,403,635 37	963,218,840 63	126,692,377 03	841,526,463 60	22,893,883 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 20
1898	1,262,680 26	384,112,912 64	1,232,743,062 90	205,657,570 76	1,027,085,492 14	34,387,408 80
1899	1,218,300 26	389,433,653 66	1,436,700,703 92	281,380,468 73	1,155,320,235 19	40,347,872 80
1899, October 1	1,215,030 26	389,337,512 16	1,436,601,392 42	287,695,612 89	1,148,905,779 53	40,347,876 80

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 October 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 OCTOBER 1 1899.

Name of Railway.	Railroad Liability.			Repaid by Companies.			Balance Due United States.
	Bonds Issued by Government.	Net Interest Paid by Government.	Total.	Through Sinking Fund.	Settlement with Government.	Total.	
Central Pacific	\$25,885,120 00	\$36,604,385 29	\$62,489,505 29	\$9,100,452 55	\$53,389,052 74	\$62,489,505 29	\$
Kansas Pacific	6,303,000 00	6,074,458 34	12,910,458 34		12,910,458 34	12,910,458 34	
Union Pacific	27,236,512 00	31,211,711 75	58,448,223 75	18,194,618 00	40,253,605 75	58,448,223 75	
Cent'l Branch, Un. Pacific	1,600,000 00	2,156,693 21	3,756,693 21				3,756,693 21
Western Pacific	1,970,560 00	3,453,102 86	5,423,662 86		5,423,662 86	5,423,662 86	
Sioux City & Pacific	1,628,320 00	2,584,487 74	4,212,807 74				4,212,807 74
Totals	64,623,512 00	82,617,839 19	147,241,351 19	27,295,070 55	111,976,779 69	139,271,850 24	7,969,500 95

* 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 \$58,912,715 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 Sept. 30, 1899, \$47,050,172 48, and accrued interest, less transportation earnings.

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 30
NEW HAMPSHIRE—State, Cities, &c.....Pages 10 to 13	RHODE ISLAND—State, Cities, &c.....Pages 30 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.	Principal.
	Rate. Payable.	When Due.	
Reissue Loan, 1889 "A." Original, 1864.	3 J & D	June 1, 1900-1901 } \$33,000 yearly.	\$66,000
Do Class "B."	3 J & D	June 1, 1902-1911 } \$50,000 yearly.	
Do Class "C."	3 J & D	June 1, 1912-1921 } \$50,000 yearly.	500,00
Do Class "D."	3 J & D	June 1, 1922-1929 } \$50,000 yearly.	280,000
Reissue Loan, 1889 "A." Original, 1869.	3 A & O	Oct. 1, 1900 to 1901 } \$17,000 yearly.	34,000
Do Class "B."	3 A & O	Oct. 1, 1902 to 1911 } \$20,000 yearly.	
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
Temporary loan, 1899.....		Feb., 1901	100,000

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.	Real.	Personal.	Total.	State tax per \$1,000
1898.....	\$260,841,021	\$68,675,223	\$329,516,244	\$2.75
1896.....	257,389,047	71,111,947	328,500,994	2.25
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 cities authorized to issue bonds payable primarily from taxes levied on all the taxable property in such districts, provided the population of the district is ten thousand or more and the population and assessed valuation of the district are equal to at least ninety per cent of the population and assessed valuation of the city itself, provided the net municipal indebtedness of such district does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of districts" see 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. Docs 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.

AROSTOOK CO.—L. O. LUDWIG, Treas.

AROSTOOK CO.—L. O. LUDWIG, Treas.	When Due.	Total debt Sept. 1, 1899..\$742,000
ROOSTOCK CO.—L. O. LUDWIG, Treas.		Sinking fund..... 653,400
AROSTOOK CO.—L. O. LUDWIG, Treas.		Net debt Sept. 1, 1899..... 88,600
AROSTOOK CO.—L. O. LUDWIG, Treas.		Interest is payable in Boston.
AROSTOOK CO.—L. O. LUDWIG, Treas.		Tax valuation 1898... 17,702,695
AROSTOOK CO.—L. O. LUDWIG, Treas.		Assessment about 1/2 actual value.
AROSTOOK CO.—L. O. LUDWIG, Treas.		Tax rate (per \$1,000) 1899..\$3.55
AROSTOOK CO.—L. O. LUDWIG, Treas.		Population in 1890 was....49,589
AROSTOOK CO.—L. O. LUDWIG, Treas.		Population 1897 (local est.) 60,000
AROSTOOK CO.—L. O. LUDWIG, Treas.		Bonded debt Sept. 1, '99..\$712,000
AROSTOOK CO.—L. O. LUDWIG, Treas.		Floating debt..... 30,000

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

Auburn is in Androscoggin County.	When Due.	CITY BONDS— Cont'd.
Auburn is in Androscoggin County.		4s, J&J, \$13,000..... July 1, 1910
Auburn is in Androscoggin County.		4s, J&J, 13,000..... July 1, 1911
Auburn is in Androscoggin County.		4s, J&J, 4,000..... Jan. 1, 1912
Auburn is in Androscoggin County.		4s, J&J, 7,000..... July 1, 1912
Auburn is in Androscoggin County.		4s, J&J, 25,000..... July 2, 1903
Auburn is in Androscoggin County.		4s, J&J, 23,500..... July 1, 1904
Auburn is in Androscoggin County.		4s, J&J, 15,000..... July 1, 1905
Auburn is in Androscoggin County.		4s, J&J, 18,000..... July 1, 1906
Auburn is in Androscoggin County.		4s, J&J, 10,000..... July 1, 1907
Auburn is in Androscoggin County.		4s, J&J, 14,000..... July 1, 1909
Auburn is in Androscoggin County.		5s, J&J, \$58,700..... July 1, 1905
Auburn is in Androscoggin County.		4s, J&J, 30,000..... May 20, 1913

TOTAL DEBT, ETC.—Auburn's total bonded debt Jan. 1, 1899, not including the water debt, was \$218,000; floating debt additional, \$105,000; sinking fund assets, \$74,900; net debt, \$248,100; city water debt, \$58,700; Water Commissioners' bonds outstanding, \$226,000; value of water works owned by the city, \$500,000.

ASSESSED VALUATION.—In 1898 the assessed valuation of real 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—Samuel W. Lane, Mayor. This city is in Kennebec County.

AUGUSTA—Samuel W. Lane, Mayor.	When Due.	REFUNDING BONDS—Con.
AUGUSTA—Samuel W. Lane, Mayor.		4s, F&A, \$182,500..... Feb. '97-'17
AUGUSTA—Samuel W. Lane, Mayor.		Bonded debt July 20, '99..\$293,300
AUGUSTA—Samuel W. Lane, Mayor.		Floating debt (since funded)..40,000
AUGUSTA—Samuel W. Lane, Mayor.		Total valuation 1899...7,033,261
AUGUSTA—Samuel W. Lane, Mayor.		Tax rate (per M.) 1898.....\$25.00
AUGUSTA—Samuel W. Lane, Mayor.		Population 1890.....10,527

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.	Interest.	Principal.
BANGOR.—F. O. BEAL, Mayor.	When Due.	Outstand'g.
BANGOR.—F. O. BEAL, Mayor.		Nov. 2, 1912 \$50,000
BANGOR.—F. O. BEAL, Mayor.		Nov. 1, 1914 100,000
BANGOR.—F. O. BEAL, Mayor.		July 1, 1905 500,000
BANGOR.—F. O. BEAL, Mayor.		July, '04-'10 70,000
BANGOR.—F. O. BEAL, Mayor.		Trust funds..... 206,691

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.—	Sept. 18, 1899.	Apr. 1, 1899.
TOTAL DEBT, SINKING FUND, ETC.—	\$926,691	\$934,191
TOTAL DEBT, SINKING FUND, ETC.—	570,000	500,000
TOTAL DEBT, SINKING FUND, ETC.—	206,691	206,691
TOTAL DEBT, SINKING FUND, ETC.—	.....	77,500

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

Years.	Real Estate	Personal Property.	Total Valuation	Rate of Tax per \$1,000.
1898.....	\$10,051,397	\$4,095,170	\$14,146,567	\$25.00
1897.....	9,755,795	4,201,201	13,956,996	19.00
1895.....	9,217,902	4,265,255	13,483,157	21.50
1890.....	7,151,830	3,158,288	10,310,118	.....
1887.....	6,771,048	2,858,872	9,629,920	22.50

POPULATION.—In 1890 the population was 19,103; in 1880 it was 16,856; in 1870 it was 18,289; 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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Municipal bonds.....	4½	J & J	July 1, 1907	\$100,000
do refunding.....	4	J & J	{ June 1, 1921 } { Opt. 1901-'11 }	374,200
Old Ladies' Home.....	6	J & J	1908-1978	14,000
Railroad Aid Bonds— Knox & Lincoln RR..	6	F & A	Feb. 1, 1902	138,500

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

TOTAL DEBT, SINKING FUND, ETC.—				
	Feb. 1, '99.	Feb. 1, '98.	Feb. 1, '97.	Jan. 1, '96.
Bonded debt.....	\$642,450	\$776,100	\$856,350	\$864,600
Floating debt.....	26,500	20,000	10,000	.....
Total debt.....	\$668,950	\$796,100	\$866,350	\$864,600
Assets (see below)....	249,800	376,800	452,800	460,800
Net debt.....	\$419,150	\$419,300	\$413,550	\$403,800

The assets as above given included on Feb. 1, 1899, 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, \$245,000, and bonds and scrip of the Bath Gas & Electric Company to the amount of \$4,500. The value of city property not included in the foregoing statement of assets is over \$150,000.

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

Years.	Real.	Personal.	Total.	Total Tax per \$1,000.
1898.....	\$3,502,090	\$2,299,958	\$5,802,048	\$23.50
1897.....	3,503,010	2,376,340	5,879,350	22.50
1890.....	2,925,770	3,102,594	6,028,364	23.50
1880.....	2,693,750	3,881,469	6,575,216	25.00

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

BELFAST.—JAMES PATTEE, Treasurer.

Belfast is in Waldo County.

LOANS—	When Due.	Total debt
REFUNDING BONDS—		Aug. 1, 1899...\$591,000
4s, M&N, \$113,000....	Nov. 1, 1925	Tax valuation 1899.....\$2,786,913
Subject to call after Nov. 1, 1905		Assessment about actual value.
REFUNDING BONDS—		Total tax (per \$1,000) '99...\$17.00
4s, F&A, \$478,000....	Aug. 15, 1918	Population 1890.....5,294
		Population 1899.....5,300

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

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

BIDDEFORD.—CHAS. A. MOODY, Treasurer.

This city is in York County.

LOANS—	When Due.	Bonded debt
4½s, \$25,000.....	May 1, 1900	Feb. 1, 1899 \$240,000
4s, \$25,000.....	July 1, 1901	Floating debt..... 172,800
4s, \$50,000.....	May 15, 1904	Total debt Feb. 1, 1899... 412,800
4s, \$50,000.....	May 1, 1905	Total valuation 1898.....6,869,095
4s, \$10,000.....	Sept. 1, 1906	Assessment abt. 60% actual value.
4s, \$10,000.....	July 1, 1907	Tax rate (per \$1,000) 1898...\$27.00
4s, \$25,000.....	May 1, 1913	Population in 1890 was....14,443
4s, \$45,000.....	July 1 1917	Population in 1899 (est.)...16,000

BRUNSWICK.—{ JOHN P. WINCHELL, Treasurer.
THOS. H. RILEY, Clerk.

This town is in Cumberland County.

LOANS—	When Due.	Various loans.....
TOWN HALL BONDS—		\$25,612
4s, J&J, \$24,000.....	1900-1923	Town debt Feb. 1, 1899... 80,612
SCHOOL BONDS—		Total valuation 1898... 3,371,094
4s, J&J, \$29,000.....	1900-1928	Assessment about actual value.
		Tax rate (per \$1,000) 1898...\$16.00
		Population 1890.....6,012

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

BUCKSPORT.—This town is in Hancock County.

LOANS—	When Due.	Tax valuation 1898.....
REFUNDING RR. BONDS—		\$925,654
4s, J&J, \$106,781.....	1898-1933	Total tax (per \$1,000) '98...\$26.00
Town debt 1898.....	\$106,781	Population in 1890 was....2,921
		Population in 1880 was....3,047

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

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

CALAIS.—CHAS. E. SWAIN, Mayor.

This city is in Washington County.

LOANS—	When Due.	Floating debt.....
LOANS OF 1890 & '91—		\$11,000
4s, F&A, \$9,000.....	Aug. 1, 1900	Total debt..... 131,000
4s, J&D, \$101,000.....	1911	Tax valuation 1898.....2,952,456
Optional after 1901		Assessment about actual value.
4s, J&J, \$10,000.....	July 1, 1915	Tax rate in '98 (per \$1,000)...\$20.00
Bonded debt Jan. 1, '99..	\$120,000	Population in 1890 was....7,290
		Population in 1898 (estim'd)...8,000

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

DEERING.—In February, 1899, this city was annexed to the city of Portland, which see.

ELLSWORTH.—This city is in Hancock County.

LOANS—	When Due.	Total debt Jan. 1, 1898..
WAR DEBT—		\$82,656
4s, \$28,000.....	June 1, 1917	Uncollected taxes & cash. 24,144
4s, \$13,300.....	June 1, 1907	Total valuation 1898.....1,822,402
4s, \$17,000.....	June 1, 1912	Tax rate (per \$1,000) '98...\$24.00
		Population in 1890 was....4,804

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

This city is in Kennebec County.

LOANS—	When Due.	Total debt Mar. 1, 1899..
SCHOOL BONDS—		\$70,000
4s, M&N, \$5,000.....	Nov. 1, 1903	Sinking fund..... 500
(\$1,000 due yearly) to Nov. 1, 1907		Net debt Mar. 1, 1899.... 69,500
REFUNDING 1893—		Tax valuation 1898.....1,485,201
4s, M&N, \$15,000.....	Nov. 1, 1908 to '22	Assessment same as actual value.
WATER BONDS—		Total tax (per \$1,000) '98...\$18.00
4s, J&J, g., \$50,000....	Jan. 1, 1918	Population 1890 was.....3,181
		Population 1898 (est.).....3,500

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

INTEREST on the \$5,000 4 per cent school bonds and refunding bonds is payable in Boston and Hallowell

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

This town is in Aroostook County.

LOANS—	When Due.	Total debt Feb. 15, 1899..
SCHOOL AND RR. BONDS—		\$70,500
4s, J&D, \$40,000.....	Dec. 15, 1910	Sinking fund, cash, etc.... 20,000
Subject to call at any time.		Net debt Feb. 15, 1899.... 50,500
SCHOOL, BRIDGES, TOWN IMP. BDS.		Assessed valuation, real.1,496,182
4s, A&O, \$20,000.....	Apr. 1, 1917	Assess'd valuat'n, pers'l. 748,551
REFUNDING BONDS—		Total valuation 1898....2,244,739
4s, A&O, \$10,000.....	Oct. 1, 1918	Assessm't abt. 75 p.c. actual value.
Bonded debt Feb. 15, 1899..	\$70,000	Tax rate (per \$1,000) '98...\$22.50
Floating debt.....	500	Population in 1890 was....4,015
		Population 1898 (estimated)...5,300

LEWISTON.—W. E. WEBSTER, Treasurer.

Lewiston is in Androscoggin County.

LOANS—	When Due.	RAILROAD AID BONDS—
CITY BONDS—		4s, J&J, \$100,000.....
6s, J&J, \$185,000....	July 1, 1901	July, 1912
4s, J&J, \$100,000....	Jan. 1, 1913	4s, J&J, \$100,000.....
REFUNDING BONDS—		July, 1923
4s, J&J, \$80,000.....	July 1, 1924	Bonded debt Mar. 1, '98 \$990,000
WATER BONDS—		Floating debt..... 220,750
5s, A&O, \$174,000....	Oct. 1, 1907	Total debt..... 1,210,750
5s, A&O, \$200,000....	Oct. 1, 1917	Sinking fund..... 226,474
Refund'g 4s, A&O, \$100,000..	1927	Tax valuation 1898.....12,450,566
		Assessm't abt. 75 p.c. actual value.
		Tax rate (per \$1,000) '98...\$22.00
		Population in 1890 was....21,701
		Population '98 (estimated)...24,000

INTEREST is payable in Boston at the National Bank of Commerce. The city property, valued at \$1,419,739, includes stock of the 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.

REFUNDING BONDS—	When Due.	Tax valuation, real.....
4s, \$14,500.....	July 1, 1918	\$1,344,541
Bonded debt Apr. 1, '98.	\$60,600	Tax valuation, pers'l... 86,739
Floating debt.....	17,778	Total valuation 1898... 1,431,330
Total debt Apr. 1, 1898.	78,378	Tax rate (per \$1,000) '98...\$31.00
		Population in 1890 was.....5,312

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

Portland (City) is in Cumberland County.

Of the debt of this city nearly 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.

LOANS—	When Due.	Interest.	Principal.
NAME AND PURPOSE.	P. Ct.	Payable.	When Due.
Funded, 1893.....	4	M & S	Mch. 1, 1913
Funding, 1887.....	c&r	J & J	July 1, 1912
			Subject to call July 1, 1902.
Funding, 1894.....	4	M & S	Mch. 1, 1914
do 1896.....	4	M & S	Mar. 1, 1916
Portland & Ogdensburg RR..	6	M & S	Sept. 1, 1907
Refunding 1895.....	4g	M & S	Mar. 1, 1905
do 1897.....	4	J & J	July 1, 1912
Trust funds.....	4s&6s		
Bonds matured, not presented for payment.....			87,083
Temporary loans.....			Nov., 1899 300,000

CITY OF DEERING BONDS—Annexed Feb. 6, 1899.

LOANS—	When Due.	HIGH SCHOOL BONDS—
TOWN OF DEERING BONDS—		4s, \$16,000.....
4s, \$6,750.....	June 1, 1907	Feb. 1, 1913
4s, \$17,000.....	Feb. 1, 1909	4s, \$20,000.....
4s, \$5,000.....	Aug. 1, 1910	May 1, 1918
4s, \$1,500.....	Oct. 1, 1910	4s, \$19,000.....
4s, \$2,500.....	Nov. 1, 1911	June 1, 1919
4s, \$1,500.....	Dec. 1, 1911	FOREST AVE. BONDS—
SEWER BONDS—		4s, \$15,000.....
4s, \$20,000.....	June 1, 1917	Dec. 1, 1915
		4s, \$17,000.....
		Feb. 1, 1919
		REFUNDING BONDS—
		4s, \$38,000.....
		June 1, 1912
		4s, \$11,500.....
		April 1, 1917
		4s, \$6,000.....
		June 1, 1918

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.

	Apr. 1, '99.	Feb. 1, '98.	Feb. 1, '97.
Total debt.....	\$2,998,083	\$2,716,383	\$2,724,550
Sinking fund and trust funds..	1,615,176	1,499,590	1,464,948
Net debt.....	\$1,382,907	\$1,216,793	\$1,259,602

AVAILABLE ASSETS.—The city's available assets, amounting to \$1,615,176, 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:

Years.	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per \$1,000.
1899.....	*\$30,534,120	*\$13,499,302	*\$44,033,422	.....
1898.....	26,448,850	12,659,700	39,108,550	21.00
1897.....	26,182,075	13,130,186	39,312,261	20.80
1895.....	24,974,900	12,232,125	37,207,025	20.00
1890.....	23,184,400	12,427,590	35,611,990	19.70
1888.....	22,120,000	11,952,405	32,702,405	20.00

* Includes city of Deering.

POPULATION.—In 1890 was 36,425; in 1899 (estimated), 55,000.

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.

LOANS—	When Due.	LOANS—	When Due.
CITY BONDS—		CITY BONDS—(Con.)	
4s, J&J, \$45,000.....	July 1, 1900	4s, overdue, \$4,400, not presented	
4s, J&J, \$48,550.....	July 1, 1911	3½s, J&J, \$18,300.....	July 1, 1901
Optional at any time.		3½s, J&J, \$27,600.....	July 1, 1903

LOANS—		When Due.	Bonded debt Feb. 14, '99	\$349,850
CITY BONDS—(Con.)				
3 ¹ / ₂ s, J&J,	\$12,400	July 1, 1904	Floating debt.....	125,208
3 ¹ / ₂ s, J&J,	14,400	July 1, 1905	Total debt Feb. 14, 1899	475,058
3 ¹ / ₂ s, J&J,	24,100	July 1, 1906	Resources.....	92,338
3 ¹ / ₂ s, J&J,	13,000	July 1, 1907	Net debt Feb., 1899.....	382,720
3 ¹ / ₂ s, J&J,	28,000	July 1, 1908	Assessed val., real.....	3,816,462
3 ¹ / ₂ s, J&J,	21,500	July 1, 1909	Assessed val., personal	1,201,300
3 ¹ / ₂ s, J&J,	25,000	July 1, 1910	Total valuation 1899...	5,017,762
3 ¹ / ₂ s, J&J,	13,000	July 1, 1912	Assess't less than actual value.	
3 ¹ / ₂ s, J&J,	16,800	July 1, 1915	Tax rate, 1899, (per \$1,000)	\$.22'00
KNOX & LINCOLN RR. LOAN—				
6s, F&A,	\$35,100	Feb. 1, 1902	Population in 1890 was.....	8,174
Interest is payable in Rockland.				

AVAILABLE ASSETS.—The city's total assets, as given above, for February, 1899, included Penobscot Shore Line Railroad 1st mortgage 4 per cent bonds, due August, 1921, to the amount of \$39,000.

SACO.—F. B. WIGGIN, Treasurer.

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

LOANS—		When Due.	Interest is paid in Boston.	
GENERAL EXPENSE—				
4s, J&J,	\$16,000	1901	Total debt Feb. 1, 1899..	\$148,500
REFUNDING BONDS—				
4s, J&J,	\$25,000	1907	Tax valuation 1898.....	3,914,173
4s, J&J,	30,000	1917	Assess't about 2/3 actual value.	
4s, J&D,	37,500	Dec. 1, '99 to '23	Tax rate (per \$1,000) 1898	\$.20'00
SEWER BONDS—				
4s, J&J,	\$20,000	1900	Population in 1890 was.....	6,075
4s, J&J,	15,000	1909	Population in 1899 (est.)	6,200

WASHINGTON CO.—W. M. NASH, Co.

Treasurer. County seats are Machias and Calais.

LOANS—		When Due.	Bond. debt. Feb. 1, '99..	\$500,000
WASH. CO. RR. BONDS—				
4s, J&J,	\$25,000	Jan. 1, 1916	Tax valuation 1898...	\$13,205,839
4s, J&J,	475,000	Jan. 1, 1928	Tax rate (per \$1,000) '97	\$.22'25
(Subject to call after Jan. 1, 1923)				
Population in 1890 was.....44,482				
Population in 1897 (est.)...43,000				

INTEREST is payable at the Boylston National Bank of Boston.

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

This city is in Kennebec County.

REFUNDING BONDS—		When Due.	Assessed valuation '98.	\$4,912,865
3 ¹ / ₂ s, M&S,	\$10,000	Sept. 1, 1924	Assessment about 2/3 actual value.	
Bonded debt Jan. 1, '99.. \$230,000				
Floating debt..... 17,700				
Total debt Jan. 1, 1899.. 247,700				

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

Westbrook is in Cumberland County.

LOANS—		When Due.	Bonded debt Aug. 1, '99.	\$137,300
CITY BONDS—				
3 ¹ / ₂ s,	\$4,000	1900	Long time notes.....	32,200
4s,	14,300	1899 to 1903	Total debt Aug. 1, 1899.	169,500
4s,	15,000	June 20, 1913	Tax valuation, real.....	3,222,030
REFUNDING BONDS—				
4s, J&D,	\$15,000	Dec. 10, 1905	Tax valuation, personal.	530,410
4s, A&O,	20,000	April 1, 1907	Total valuation 1898	3,752,440
4s, J&J,	25,000	Jan. 1, 1915	Assessment is abt. 65% actual val.	
4s, J&J,	20,000	Jan. 1, 1917	Total tax rate (per M.) '99	\$.19'00
4s,	24,000	June 1, 1918	Population in 1890 was.....	6,632
Population in 1899 (est.).....7,200				

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.

Towns—	Total Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Albion, Kennebec Co.....	10,000	328,978	20'00	1,042
Anson, Somerset Co.....	80,000	582,652	32'00	1,444
Benton, Kennebec Co.....	13,069	392,771	16'10	1,136
Berwick, York Co.....	16,500	945,985	18'40	2,294
Bethel (T.), Oxford Co.....	35,760	802,433	18'50	2,209
Boothbay Harbor, Lincoln Co.....	41,066	729,983	18'70	1,699
Bowdoinham, Sagadahoe Co.....	11,000	559,064	17'50	1,508
Bremen, Lincoln Co.....	17,210	136,215	36'00	719
Brewer, Penobscot Co.....	38,500	1,504,275	24'00	4,193
Bridgton, Cumberland Co.....	21,800	1,269,729	13'60	2,605
Camden (T.), Knox Co.....	36,960	1,670,101	18'50	4,621
Canton, Oxford Co.....	40,282	346,500	28'00	1,303
Caribou, Aroostook Co.....	32,000	1,244,377	19'30	4,087
Cumberland, Cumberland Co.....	21,677	734,930	13'00	1,487
Damariscotta, Lincoln Co.....	33,120	411,094	23'00	1,012
Dixfield, Oxford Co.....	12,000	293,180	23'50	988
East Livermore, Androscoggin Co.....	12,158	695,378	20'00	1,506
Eastport, Washington Co.....	48,222	1,646,501	24'00	4,908
Eden, Hancock Co.....	50,723	3,196,629	27'00	1,946
Emblen, Somerset Co.....	22,000	210,431	38'00	.....
Fairfield, Somerset Co.....	40,245	1,267,995	19'00	3,510
Farmington, Franklin Co.....	10,000	1,851,900	15'00	3,207
Fryeburg, Oxford Co.....	16,000	772,352	13'00	1,418
Gardiner, Kennebec Co.....	97,641	3,337,852	20'00	5,491
Georgetown, Sagadahoe Co.....	19,000	195,275	29'00	849
Hartland, Somerset Co.....	20,378	401,368	20'00	974
Hollis, York Co.....	22,173	364,517	23'00	1,278
Kennebec Co.....	30,000	26,961,384	.....	57,012
Kennebunk, York Co.....	32,209	1,977,572	16'00	3,172
Kennebunkport, York Co.....	25,000	1,179,010	19'60	2,196
Kingman, Penobscot Co.....	10,000	182,403	26'00	671
Lisbon, Androscoggin Co.....	14,409	1,840,847	14'50	3,120
Mechanic Falls, Androscoggin Co.....	12,833	839,142	21'00	1,283
Monson, Piscataquis Co.....	11,069	214,480	30'00	1,237
Mount Desert, Hancock Co.....	15,000	776,655	22'00	1,355
Newport, Penobscot Co.....	25,207	442,090	30'00	1,188
New Sharon, Franklin Co.....	13,907	368,919	23'00	1,064
Norridgewock, Somerset Co.....	50,327	546,661	31'00	1,656
Norway (T.), Oxford Co.....	15,640	1,156,983	20'00	2,665
Oakland, Kennebec Co.....	12,300	792,635	20'00	2,044
Old Orchard, York Co.....	13,000	662,027	20'90	877
Orono, Penobscot Co.....	24,305	599,681	28'00	2,790
Paris, Oxford Co.....	11,006	1,180,515	20'05	3,156
Phillips, Franklin Co.....	14,597	470,517	27'00	1,394
Pittsfield, Somerset Co.....	27,623	1,021,930	17'80	2,503
Presque Isle, Aroostook Co.....	40,000	1,204,660	23'00	3,046
Richmond, Sagadahoe Co.....	11,000	1,139,443	19'30	3,082
Rockport, Knox Co.....	14,950	1,156,540	18'80	1,484
Rumford (T.), Oxford Co.....	54,000	1,496,470	18'50	898
Scarborough, Cumberland Co.....	16,452	858,965	17'00	1,794

Towns—	Total Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Skowhegan, Somerset Co.....	29,426	3,089,260	14'60	5,068
Somerville, Lincoln Co.....	30,000	66,294	19'00	453
South Portland, Cumberland Co.....	65,074	1,861,199	24'20	.....
Thomaston (T.), Knox Co.....	28,000	1,163,151	21'30	3,009
Topsham, Sagadahoe Co.....	10,990	818,413	15'00	1,394
Union, Knox Co.....	28,000	501,348	21'00	1,436
Vassalboro, Kennebec Co.....	16,367	903,423	18'50	2,052
Vinalhaven, Knox Co.....	13,000	612,457	23'00	2,617
Waldoborough, Lincoln Co.....	46,910	885,305	21'00	3,505
Wiscasset, Lincoln Co.....	19,358	465,974	25'00	1,733
Yarmouth, Cumberland Co.....	47,000	1,179,209	16'40	2,098
York, York Co.....	23,771	1,570,741	17'50	2,444

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 below:

LOANS	Interest.	Principal.	Outstand'g.
NAME AND PURPOSE.	P. Ct. Payable.	When Due.	
Agricultural College 1893.	4	July 1, 1913	\$135,000
Library bonds of 1891....	4 J & J	July 1, 1911	175,000
Do do 1893....	4	July 1, 1913	75,000
Municipal War loan.....	6 J & J	{ Jan. 1, '00 to 1905 } { \$150,000 yearly. }	900,000
do do (overdue) -	.....	.....	1,300
Loan of 1873 (overdue)...	.....	.....	500
Trust funds.....	4&6	.....	734,749 45

Of the trust funds held June 1, 1898, \$80,000 bear 6 per cent interest and \$617,746 36 bear 4 p. c. 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, 1899, was \$1,335,068 05. The subjoined statement shows New Hampshire's total debt on the dates named. Assets June 1, 1899, were \$690,953; floating debt, \$1,472.

	June 1, '99.	June 1, '98.	June 1, '97.	Jan. 1, '96.
Total funded debt....	\$1,289,800	\$1,436,800	\$1,586,800	\$1,740,400
Trust funds.....	734,749	699,843	676,505	653,818

Total debt.....\$2,024,549 \$2,136,643 \$2,263,305 \$2,394,218

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

Years.	Valuation.	Years.	Valuation.
1899.....	\$208,173,709	1894.....	\$269,683,779
1898.....	252,490,075	1893.....	274,816,342
1897.....	255,742,099	1890.....	250,530,530
1896.....	259,116,800	1885.....	218,122,554
1895.....	not tabulated		

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 sec. In case bond be made subject to call they must contain statement to that effect as given in act. "The validity of any bonds shall not be affected by any variation from the forms herein prescribed." Sec. 6. Treasurer to keep a book in which he shall register bonds issued, &c. Sec. 7. "All bonds purporting to be issued by virtue of this act and signed and sealed as hereinbefore provided shall in favor of bona fide holders be conclusively presumed to have been duly and regularly authorized and issued in accordance with the provisions herein contained, and no holder thereof shall be obliged to see to the existence of the purpose of the issue or to the regularity of any of the proceedings or to the application of the proceeds. All such bonds shall be negotiable in all respects and to the same extent as securities negotiable by the law merchant." Sec. 8. Annual tax must be

levied and collected sufficient to pay interest and provide a sinking fund sufficient to pay principal within 20 years. Sec. 9. No bonds can be issued which shall increase the net debt of corporation to an amount exceeding 5 per cent of the value of the taxable property therein as last appraised for assessing taxes. To ascertain net debt, all debts must be included except the following, which must be deducted—water debt, "cash and other means" in treasury and sinking funds applicable to payment of debt so included; "but nothing contained in this section shall prevent the issue of bonds for the purpose of refunding an equal principal amount of other bonds of such corporation." Sec. 10, corporation seal. Sec. 11. Act to take effect on passage. Approved March 19, 1895.

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

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

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

SAVINGS BANKS' INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The laws in this State relating to savings banks investments were remodeled by the Legislature of 1895. The act referred to was approved on March 29, 1895, and went into effect on July 1 of the same year. It is as follows: [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 of 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 railroads, 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 pre-

vions 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.

County seat is Laconia.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, '98.	\$50,000
COURT HOUSE BONDS 1893—		Sinking fund assets.....	11,999
4s, J&J, \$30,000.....	July 1, 1913	Net debt Jan 1, 1898....	38,001
Interest payable at Nat'l Bank of the Republic, Boston, Mass.		Assessed valuation '98...9,155,763	
		Assessment about 1/2 actual value.	
		Population in 1890 was.....	20,321

BERLIN.—L. H. VEILLEUX, Treasurer.

This city is in Coos County.

LOANS—	<i>When Due.</i>	Total debt.....	\$173,560
SCHOOL BONDS—		Sinking funds.....	17,500
4s, \$9,000.....	1900-1908	Net debt Aug. 1, 1898....	156,060
(\$1,000 yearly.)		Assessed valuation, real 2,097,718	
IMPROVEMENT BONDS—		Ass'd valuation personal 508,223	
4 1/2s, \$70,000.....	1913	Total valuation 1898....	2,605,941
FUNDING BONDS—		Assessment 1/2 actual value.	
4s, \$50,000.....	1917	Tax rate (per M.) 1898..	\$24.30
Bonded debt, Aug. 1, '98.	\$130,000	Population 1890.....	3,729
Floating debt.....	43,560	Population 1898 (est.).....	8,025

CLAREMONT.—This town is in Sullivan County.

LOANS—	<i>When Due.</i>	Total debt Feb. 15, '99...	\$176,130
TOWN HALL BONDS.		Sinking fund assets.....	18,085
4s, \$42,500.....	1900	Net debt Feb. 15, 1899...	158,045
(\$2,500 due yearly) to.....	1916	Total assessment 1899...3,223,905	
REFUNDING BONDS—		Actual value (about).....	4,400,000
4s, J&J, \$25,000.....	Jan. 1, 1909	Tax rate (per \$1,000)'99.	22.20
4s, J&J, 50,000.....	Apr. 1, 1914	Population in 1890 was..	5,565
Bonded debt Feb. 15, '99.	\$140,000	Population in 1899 (est.)	7,000
Floating debt.....	36,130		

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 Merrimaek County. Its water works more than take care of the interest on the water bonds.

LOANS—	<i>When Due.</i>	WATER PREC'CT BONDS (Con.)
BRIDGE BONDS—		4s, J&J, \$70,000...Jan. '13 to '19
4s, J&J, \$20,000. July 1, '04 to '07		(\$10,000 due yearly.)
(\$5,000 due yearly.)		4s, A&O, \$45,000....Oct. 1, 1912
2 1/2s, \$7,000.....	1901-1902	4s, J&J, 400,000....Jan. 1, 1922
MEMORIAL ARCH BONDS—		*WIDENING PLEASANT ST. EX.—
4s, J&J, \$5,000.....	July, 1900	4s, J&D \$13,800....June 1, 1905
*POLICE STATION BONDS—		†UNION SCHOOL DIST. BONDS—
4s, J&J, \$17,000.....	July 1, 1903	4s, J&J, \$45,000.... July 1, 1900
*PUBLIC PARK BONDS—		(\$15,000 due y'ly) to July 1, 1902
3 1/2s, J&D, \$25,000....	June 1, 1914	PENACOOK SEWER BONDS—
SEWER BONDS—		4s, F&A, \$5,000.....
4s, J&J, \$12,000....	July 1, 1904	4s, F&A, 6,000.....
3 1/2s, J&D, 25,000....	June 1, 1914	4s, M&N, \$5,000.....
3 1/2s, J&D, 9,000....	Dec. 1, 1914	Subject to call after May 1, 1908
3 1/2s, J&J, 25,000....	July 1, 1917	4s, J&J, \$3,000....
WATER PRECINCT BONDS—		(\$500 due yearly.)
3 1/2s, M&N, \$15,000....	Nov. 1, 1900	WEST CONCORD SEWER PREC'T—
3 1/2s, M&S, 20,000....	Mch. 1, 1922	4s, A&O, \$17,000....
4s, M&N, 10,000....	Nov. 1, 1899	EAST CONCORD SEWER PREC'CT—
4s, J&J, \$100,000....	Jan., '01 to '11	4s, J&J, \$2,000....
(\$10,000 due yearly to 1909 and \$5,000 in 1910 and 1911.)		1900-'05-'10-'15
		Bonded debt Jan. 1, 1899.
		\$915,300
		Floating debt.....
		6,400
		Sinking funds.....
		4,000

*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:

Years.	Total Assessed Valuation.	Tax.	Rate of Tax per \$1,000.
1899.....	\$11,218,886	.....	\$20.00
1898.....	11,178,244	\$222,333	20.00
1897.....	11,200,690	233,762	21.00
1896.....	11,228,515	260,589	24.00
1890.....	10,243,857	176,081	17.60
1880.....	10,150,586	172,831	.....

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.

LOANS—	When Due.	Bonded debt Jan. 1, 1899.	\$341,000
REFUNDING LOANS—		Water debt (additional) ..	313,500
4s, J&J, \$60,000.....	July 1, 1900-'05	Assessed valuation, real.	5,784,367
CITY HALL BONDS—		Ass'd valuat'n, personal.	2,936,483
4s, A&O, \$48,000.....	Apr. 1, '06-'09	Total valuation 1898.....	8,720,850
4s, A&O, 22,000.....	Apr. 1, '10-'11	Assessment about $\frac{4}{5}$ actual value.	
4s, A&O, 111,000.....	Apr. 1, 1912	Tax rate (per M.) '98.....	\$19.50
FUNDING AND BRIDGE BONDS—		Population 1890.....	12,790
4s, J&J, \$85,000.....	July 1, 1900-'16	Population 1899 (est.)...	13,000
Water loan notes 4 $\frac{1}{2}$ s.....			

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.

Bonded debt Feb. 15, '99	\$78,300	Tax valuation, pers'l.	\$858,340
Floating debt.....	3,000	Total valuation 1899.....	3,247,482
Total debt Feb. 15, 1899.	81,300	Assessment about $\frac{2}{3}$ actual value.	
Assets.....	11,531	Total tax (per \$1,000) 1899.	\$20.00
Net debt Feb. 15, 1899.....	69,769	Population in 1890 was.....	4,284
Tax valuation, real.....	2,389,142		

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.—ALBERT GARLAND, Treasurer.
This town is in Strafford County.

REFUNDING BONDS—		Net debt Feb. 15, 1899..	\$50,660
4s, J&J, \$56,500.....	Jan. 1, 1917	Tax valuation 1899.....	1,163,032
Subject to call Jan. 1, 1907		Tax rate (per \$1,000) '99.	23.20
Total debt Feb. 15, 1899..	\$66,511	Population in 1890 was.....	3,064
Assets.....	15,851	Population in 1899 (est.)....	3,000

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

LOANS—	When Due.	Floating debt.....	\$20,398
TOWN BONDS—		Total debt Jan. 1, '99..	182,398
4s, F&A, \$30,000.....	Aug. 1, 1917	Assets.....	11,992
WATER BONDS 1891—		Net debt Jan. 1, 1899..	170,406
4s, A&O, \$80,000.....	Apr. 1, 1916	Tax valuation 1899.....	2,603,070
Subject to call after Apr. 1, 1901		Assessment about $\frac{3}{4}$ actual value.	
4s, A&O, \$12,000.....	Apr. 1, 1914	Tax rate (per \$1,000) 1899.	\$18.50
REFUNDING BONDS—		Population in 1890 was.....	4,085
3 $\frac{1}{2}$ s, F&A, \$40,000.....	Aug., '02-'09	Population in 1899 (est.)....	5,500
Bonded debt Jan. 1, 1899.	\$162,000		

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

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

LOANS—	When Due.	Bonded debt Jan., '99.....	\$312,000
BUILDING BONDS—		Floating debt Jan., '99..	19,854
4s, June, \$40,000.....	June 1, 1921	Total debt Jan., '99.....	331,854
4s, March, \$120,000.....	March, 1915	Sink. fund & cash assets..	34,334
FUNDING BONDS 1894—		Net debt Jan. 1, 1899.....	297,520
4s, J&J, \$117,000.....	Jan. 1, 1914	Tax valuation 1898.....	61,130,965
Optional after Jan. 1, 1894		Population in 1890 was.....	93,247
REFUNDING BONDS—		Population 1899 (about) ..	100,000
4s, Sept., \$35,000.....	Sept. 1910		

HILLSBORO BRIDGE FIRE PRECINCT.—Located in Hillsborough County.

LOANS—	When Due.	Interest payable in Hillsborough.	
SEWER BONDS—		Total debt Feb. 15, 1898..	\$66,000
4s, \$21,000.....		Tax valuation 1896.....	757,926
WATER BONDS—		Tax rate 1897 (per M.).....	2.35
4s, J&J, \$45,000.....	Jan. 1, 1917	Population in 1897 (est.)....	2,500

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

LOANS—	When Due.	WATER BONDS (CON.)—	
3s, Loan, \$25,000. On or before '04		3 $\frac{1}{2}$ s, J&J, \$7,000.....	Jan. 1, 1910
RAILROAD AID BONDS—		3 $\frac{1}{2}$ s, J&J, 30,000.....	Jan. 1, 1911
4s, J&J, \$60,000.....	July 1, 1900	(\$10,000 yearly) to Jan. 1, 1913	
(\$15,000 yearly) to July 1, 1903		Bonded debt Jan. 1, '99	\$272,000
4s, J&J, \$10,000.....	July 1, 1904	Cash and sinking funds	77,063
SEWER BONDS—		Net debt Jan. 1, 1899..	194,937
4s, J&J, \$60,000.....	July 1, 1905	Water debt (included) ..	117,000
(\$15,000 yearly) to July 1, 1908		Assessed valuation '98..	6,283,854
4s, J&J, \$10,000.....	July 1, 1909	Tax rate (per M.) 1898..	14.90
WATER BONDS—		Population 1890 was....	7,446
4s, A&O, \$5,000.....	Oct. 1, 1913	Population 1899 (est.)..	8,000
4s, A&O, 40,000.....	Oct. 1, 1914		
(\$10,000 yearly) to Oct. 1, 1917			

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. Water works are more than self supporting. The railroad loans were a gratuity to the Manchester & Keene RR., and are not offset by any railroad securities in the hands of the city.

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

LOANS—	When Due.	Floating debt.....	\$34,414
SEWER AND FUNDING BONDS—		Total debt Feb. 15, '99..	251,414
4s, J&J, \$65,000.....		Available assets.....	24,354
4s, A&O, \$141,000.....		Net debt Feb. 15, 1899..	227,060
Coupon notes, 3 $\frac{1}{2}$ s.....	\$11,000	Tax valuation 1898.....	4,362,084
Interest payable at Boston.		Tot'l tax (per M.) '98.....	20.70
Bonded debt Feb. 15, '99.	\$217,000	Population in 1890 was.....	6,143

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

LOANS—	When Due.	LOANS—	When due
BRIDGE BONDS—		FUNDING BONDS—(CON.)	
4s, J&J, \$60,000.....	July 1, 1911	4s, A&O, \$50,000.....	April 1, 1909
4s, J&J, \$5,000.....	1900-'1901	4s, A&O, 5,000.....	April 1, 1911
(\$25,000 in 1900, \$30,000, '01.)		3 $\frac{1}{2}$ s, A&O, 100,000.....	April 1, 1919
CEMETERY BONDS—		IMPROVEMENT BONDS—	
5s, J&J, \$50,000.....	July 1, 1913	4s, J&J, \$100,000.....	Jan. 1, 1913
FUNDING BONDS—		4s, J&J, 100,000.....	Apr. 1, 1914
4s, A&O, \$50,000.....	April 1, 1905	4s, A&O, 100,000.....	Apr. 1, 1915
4s, A&O, 50,000.....	April 1, 1907	4s, A&O, 100,000.....	Apr. 1, 1916

LOANS—	When Due.	WATER BONDS—(CON.)	
SCHOOL BONDS—		4s, J&J, \$100,000.....	Jan. 1, 1907
4s, J&J, \$160,000.....	July 1, '00-15	4s, J&J, 100,000.....	July 1, 1910
4s, J&J, 40,000.....	July 1, 1916	4s, J&J, 100,000.....	Jan. 1, 1912
WATER BONDS		4s, A&O, 50,000.....	Oct. 1, 1914
6s, J&J, \$100,000.....	Jan. 1, 1902	4s, J&J, 100,000.....	July 1, 1915
5s, F&A, 100,000.....	Aug. 1, 1913	4s, J&D, 50,000.....	Dec. 16, 1915
4 $\frac{1}{2}$ s, M&N, 100,000.....	Nov. 1, 1913	4s, J&J, 100,000.....	Jan. 1, 1917

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.

	Aug. 1, '99;	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Total bonded debt.....	\$1,920,000	\$1,855,000	\$1,890,000	\$1,917,250
Water debt (incl. above).	900,000	900,000	900,000	900,000

In addition to the bonded debt the city had on August 1, 1899, a floating debt of \$10,000. Sinking fund Aug. 1, 1899, \$189,156.

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

	Real.	Personal.	Total.	Tax Rate per \$1,000.
1899.....	\$25,595,943	\$5,895,841	\$31,491,784	\$19.50
1898.....	26,265,034	4,723,454	30,988,488	19.50
1897.....	25,831,832	4,655,114	30,486,946	20.80
1896.....	25,031,116	4,412,552	29,443,668	18.60
1890.....	19,884,300	4,206,300	24,090,650	19.10
1880.....			17,735,990	

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

MEREDITH FIRE DIST.—A. S. CLOUGH, Sec.
Meredith is in Belknap County. Interest is payable in Boston.

LOANS—	When Due.	Bonded debt Jan. 20, '99	\$44,500
WATER BONDS 1893—		Tax valuation 1898.....	269,770
4 $\frac{1}{2}$ s, J&J, \$40,000.....	July, 1923-'26	Assessment about $\frac{1}{2}$ actual value.	
4 $\frac{1}{2}$ s, A&O, 4,500.....	1902-1910	Tax rate (per \$1,000) '98..	\$27.70
(\$500 yearly from Oct., 1902.)		Population 1895 (about)....	1,000

MERRIMACK CO.—FRANK L. GERRICK, Treas.
County seat is Concord.

LOANS—	When Due.	Interest payable at Concord.	
FUNDING BONDS—		Tot. bond. debt Aug. 1, '99.	\$101,000
4s, A&O, \$5,000.....	Oct. 1, 1900	Tax valuation 1898.....	25,857,287
4s, A&O, 6,000.....	Oct. 1, 1901	Tax rate (per \$1,000) '98..	\$18.50
4s, A&O, 85,000.....	Oct. 1, 1902	Population 1896 (est.)....	50,000
(\$5,000 ann. to 1906 and \$6,000 annually 1907 to 1916).		Population 1890 was.....	49,435

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

LOANS—	When Due.	Total debt.....	\$122,500
WATER BONDS OF '91 & '93.—		Sinking fund.....	13,400
4s, J & J.....	\$65,000 July 1, 1921	Net debt Feb. 2, 1899.....	109,100
Subject to call after July 1, 1911		Tax valuation, real.....	1,430,110
4s, J & J.....	\$10,000 July 1, 1923	Tax valuation, personal.	572,576
SCHOOLS AND FUNDING—		Total valuation 1898.....	2,002,686
4s, F&A, \$45,000.....	Feb. 1, 1924	Assessment is 75 p. e. real value.	
Interest on first loan is payable in Boston, on others in Milford.		Total tax (per \$1,000) 1898.	\$20.00
Bonded debt Feb. 9, '99..	\$120,000	Population in 1890 was.....	3,014
Floating debt.....	2,500	Population in 1880 was.....	2,398
		Population 1898 (about)....	4,000

NASHUA.—(JASON E. TOLLES, Mayor. A. A. HALL, City Clerk.)
This city is in Hillsborough County.

LOANS—	When Due.	FLOATING DEBT, SCHOOL AND STREET—	
ENGINE HOUSE—(gold)—		4s, g., J&D, \$200,000g.	June 1, 1913
4s, g., J&D, \$15,000g.	June 1, 1918	FUNDING FLOATING DEBT—	
4s, g., J&D, \$10,000g.	July 1, 1901	4s, F&A, \$10,000.....	Aug. 1, 1900
4s, J&D, 200,000.....	1911-1915	4s, F&A, 10,000.....	Aug. 1, 1904
(\$40,000 due yearly on June 1.)		4s, A&O, 25,000 g..	Oct. 1, 1916
4s, g., M&N, \$100,000g.	May 1, '15		
4s, J&J, \$42,503.....	Jan. 1, 1918		

INTEREST on the funded floating debt bonds due from 1911 to 1915 is payable at the City Treasurer's office; on the school building bonds by Blake Bros. & Co., Boston; on the funded floating debt bonds due 1901 at the City Treasurer's office, 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 \$682,508; floating debt, \$40,220; total debt, \$722,729; sinking fund and cash and uncollected taxes, \$120,823; net debt, \$601,905.

ASSESSED VALUATION.—Total assessed valuation (which is about 75 per cent of actual value) was in 1899 \$14,129,515. Total tax per \$1,000 in 1899 was \$20.50.

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

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

LOANS—	When Due.	Total debt Feb. 3, 1899..	\$153,800
6s, J&J, \$84,300.....	1901	Tax valuation 1898.....	1,427,128
5s, F&A, 8,200.....		Total tax (per \$1,000) '98..	\$23.60
6s, J&J, 10,000.....		Population in 1890 was.....	2,623
Town debt Feb. 3, 1899..	\$102,500	Population 1898 (estimated)	3,000
Water debt (additional) ..	51,300		

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

LOANS—	When Due.	Floating debt.....	\$1,500
WATER WORKS—		Total debt Feb. 1, 1899.....	71,500
4 $\frac{1}{2}$ s, M&N, \$70,000.....	July 1, 1922	Tax valuation 1896.....	629,000
Subject to call July 1, 1907		Assessment from $\frac{2}{3}$ to $\frac{3}{4}$ actual val.	
Bonded debt Feb. 15, '99..	\$70,000	Total tax (per \$1,000) '98..	\$19.50

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

PORTSMOUTH.—GEO. D. MARCY, City Clerk.
This city is one of the county seats of Rockingham County. The city issued \$343,000 bonds in aid of the Portsmouth & Dover RR., and received in return stock of the par value of \$344,000. This stock is now worth considerable more than its face value, and the city has been selling it and applying the proceeds to the payment of the railroad bonds. When all these bonds shall have been paid the city will still have on hand a considerable balance from the sale of the stock.

NAME AND PURPOSE.	Interest		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Municipal bonds issued for schools, sewers, etc.	1883	4	A & O { Apr. 1898 to 1900 } { Part due yearly. }	\$4,500
.....	1886	4	A & O Apr. 1, 1901	10,000
.....	1884	4	A & O Oct. 1, 1904	47,000
.....	1889	4	J & J Jan. 1, 1909	50,000
.....	1894	4	M & N May 1, 1914	40,000
.....	1889	4	M & N Nov. 1, 1914	57,000
.....	1896	4	J & J July 1, 1916	175,000
Optional after July 1, 1912.				
Ports. & Dov. RR ref.	1893	4	J & J Jan. 1, 1913	160,000
Water bonds	1892	4	J & J Jan. 1, 1907	160,000
do	1892	4	J & J Jan. 1, 1912	165,000

INTEREST is payable in Boston and Portsmouth.

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

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

TOTAL DEBT on January 1, 1899, including the water debt, was \$933,500; assets, \$552,772; water debt (included), \$325,000; net debt, \$335,443. The city owns, in addition to the water-works and the Portsmouth & Dover RR. stock above mentioned, real estate, including schools, etc., which is valued at \$185,700; personal property (including fire department) valued at \$51,007. The par value of the Portsmouth & Dover stock held by the city on January 1, 1899, was \$111,200; market value over \$150,000.

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) \$21.00.

POPULATION.—In 1890, 9,827; in 1880, 9,690; in 1870, 9,211; estimated in 1899 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.

LOANS—	When due.	Total debt.
SEWER BONDS—		
3 1/2s, J&J, \$111,600...	Jan. 1, 1900	\$374,945
(\$6,500 due yearly.)		Sinking fund..... 24,641
WATER BONDS, 1892.—		Net debt Jan. 1, 1899.... 350,304
4s, J&D, \$200,000....	June 1, 1922	Tax valuation 1898.....3,942,570
Bonded debt Jan. 1, 1899	\$317,000	Assessment about 3/4 actual value.
Floating debt.....	57,945	Total tax (per \$1,000) '98..\$20.00
		Population in 1890 was.....7,396
		Population in 1899 (est.)....8,000

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

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

LOANS—	When due.	Interest is payable in Exeter.
COURT HOUSE BONDS, 1893.		Bond. debt Jan 1, '99.. \$172,500
4s, J&J, \$40,000.....	July 1, 1918	Floating debt..... 25,000
REFUNDING BONDS, 1893.		Total debt Jan. 1, 1899.. 197,500
4s, J&J, \$20,000.....	July 1, 1903	Cash on hand Jan. 1, '99 .. 8,696
4s, J&J, 12,500.....	July 1, 1905	Net debt Jan. 1, 1899 .. 188,804
COUNTY BONDS—		Tax valuation 1898....26,843,208
4s, \$20,000.....	Oct. 1, 1901	County property 1895.. 274,105
4s, 80,000.....	June 1, 1911	Population in 1890 was ...49,650
3 1/2s, A&O, \$35,000....	Apr., '06 to '10	

SOMERSWORTH.—B. F. HANSEN, Treas'r.

This city is in Strafford County.

LOANS—	When Due.	Bonded debt Jan. 1, 1899.
GEN'L INDEBTEDNESS BONDS—		\$297,000
4s, A&O, \$118,000....	Oct. 1, 1900 to Oct. 1, 1918	Assessed valuation 189 ..3,129,000
(\$2,000 yearly to 1909; \$4,000 to '14; \$5,000 to '17; \$63,000 in '18.)		Assessment about actual value.
WATER-WORKS BONDS—		Tax rate (per \$1,000) '98...\$20.90
4s, A&O, \$177,000....	Oct. 1, 1903-'18	Population in 1890.....6,300
(\$2,000 yearly to 1907; \$3,000 to '12; \$4,000 to '17; \$132,000 in '18.)		Population in 1899 (est.)....7,000
		INTEREST is payable at Old Colony Trust Co., Boston.

STRAFFORD CO.—GEORGE D. NOWELL, Treas

County seat is Dover.

LOANS—	When Due.	Total debt Jan. 1, 1899
FUNDING BONDS—		\$120,000
4s, J&D, \$20,000.....	Dec. 1, 1899	Cash, etc..... 55,804
(\$10,000 due yearly) to Dec. 1, 1900		Net debt Jan. 1 1899.. 64,496
4s, J&D, \$5,000.....	Dec. 1, 1901	Tax valuation in 1898.21,054,714
4s, J&D, 70,000 g.....	Dec. 1, 1911	Av. tax rate (p. \$1,000) '98.\$19.50
JAIL NOTE—		Population in 1890 was....38,442
4 1/2s, A&O, \$25,000 ..	Oct. 19, 1908	

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

WHITEFIELD.—This village is in Coös County.

LOANS—	When Due.	Net debt Jan. 1, 1898.
WATER BONDS, 1894—		\$66,670
4s, J&J, \$60,000.....	Jan. 1, 1914	Tax valuation 1898.....718,708
Optional after Jan. 1, 1899		Assessment about 1/2 actual value.
Total debt Jan. 1, 1898....	\$71,525	Tax rate (per \$1,000) '98...\$19.00
Assets.....	4,855	Population 1890 (Town) 2,041
		Populat'n 1895 (Village) est. 1,500

INTEREST is payable at the Whitefield Bank & Trust Co.

ADDITIONAL STATEMENTS.

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

Location—	Total Debt.	Assets.	Assessed Valuat'n.	Tax Rate.	Popu- lation.
Alton, Belknap Co.....	21,723	4,928	611,606	21.00	1,372
Antrim, Hillsborough Co.....	48,132	2,856	629,905	21.16	1,248
Ashland, Grafton Co.....	33,255	888	574,718	13.90	1,193
Barnstead, Belknap Co.....	11,334	4,361	476,250	22.50	1,264
Barrington, St. afford Co.....	50,558	10,906	438,192	20.50	1,408
Bethlehem, Grafton Co.....	12,200	19	722,293	18.70	1,267
Boscawen (tn), Merrimack Co.	80,800	1,800	607,470	18.60	1,487
Campton, Grafton Co.....	18,015	8,275	346,747	20.00	982
Cantonbury, Merrimack Co..	13,524	3,521	425,107	16.00	964
Cheshire County.....	13,500	15,024	17,979,702	.....	29,579
Conway, Carroll Co.....	19,728	1,529	874,804	16.20	2,331
Coös County.....	60,040	15,150	10,096,190	.....	23,211
Dalton, Coös Co.....	19,371	3,811	159,009	29.15	596
Derry, Rockingham Co.....	24,021	8,754	1,243,335	19.50	2,604
Dorchester, Grafton Co.....	15,531	3,899	100,930	31.50	379
Dublin, Cheshire Co.....	19,315	20,222	557,941	12.50	582
Epplng, Rockingham Co.....	33,229	4,612	694,588	19.50	1,721

Location—	Total Debt.	Assets.	Assessed Valuat'n.	Tax Rate.	Popu- lation.
Goffstown, Hillsborough Co.	47,884	1,445	1,197,884	14.10	1,981
Gorham, Coös Co.....	11,464	3,354	503,006	20.00	1,710
Grafton County.....	35,531	8,901	17,707,953	.....	37,317
Hanover, Grafton Co.....	26,954	21,916	1,104,336	17.60	1,817
Harrisville, Cheshire Co.....	15,417	4,560	335,100	17.00	748
Haverhill, Grafton Co.....	53,152	10,289	1,256,097	21.40	2,545
Henniker, Merrimack Co....	10,266	2,085	695,177	19.50	1,385
Hillsborough, Hillsbor'gh Co.	97,771	10,622	1,138,150	19.70	2,120
Hollis, Hillsborough Co.....	10,107	1,876	50,732	15.30	1,000
Lancaster, Coös Co.....	110,263	13,633	1,447,727	22.80	3,373
Lebanon, Grafton Co.....	134,147	20,992	2,566,736	18.40	3,763
Lisbon, Grafton Co.....	36,500	4,029	1,075,670	20.40	2,060
Littleton, Grafton Co.....	126,536	24,025	1,676,579	23.40	3,365
Lyme, Grafton Co.....	20,299	6,360	462,996	17.50	1,154
Meredith, Belknap Co.....	48,493	8,968	608,871	22.90	1,642
Milton, Strafford Co.....	49,188	49,599	595,742	17.70	1,640
New Boston, Hillsbor'gh Co.	15,100	3,268	581,635	15.40	1,067
Newcastle, Rockingham Co..	24,694	4,347	275,350	15.90	488
Nottingham, Rock'gham Co.	16,067	2,037	320,903	16.70	988
Pembroke, Merrimack Co..	12,450	2,396	1,188,832	14.40	3,172
Peterborough, Hillsboro' Co.	84,251	14,367	1,404,305	18.60	2,507
Pittsfield, Merrimack Co....	58,304	15,924	1,123,735	20.00	26.05
Plaistow, Rockingham Co..	21,042	1,569	342,536	17.00	1,085
Raymond, Rockingham Co..	32,433	2,575	417,256	18.20	1,131
Rollinsford, Strafford Co....	10,247	140	1,179,666	16.10	2,003
Sandwich, Carroll Co.....	17,352	.....	443,114	27.50	1,303
Seabrook, Rockingham Co..	11,495	5,361	291,775	20.00	1,672
Springfield, Sullivan Co....	15,542	3,396	136,982	28.00	540
Stewartstown, Coös Co.....	10,874	861	375,556	16.20	1,002
Strafford, Strafford Co.....	10,249	4,406	445,474	19.00	1,304
Sullivan County.....	17,421	8,610	8,641,991	.....	17,304
Sunapee, Sullivan Co.....	15,466	2,055	446,486	17.30	900
Thornton, Grafton Co.....	10,560	7,288	180,232	30.60	632
Tilton, Belknap Co.....	22,492	8,158	858,739	19.00	1,521
Walpole, Cheshire Co.....	16,976	6,116	1,525,870	14.30	2,163
Warner, Merrimack Co.....	23,566	874	638,741	15.20	1,383
Wilton, Hillsborough Co....	41,976	3,413	946,280	16.00	1,850
Winchester, Cheshire Co....	25,940	4,892	1,249,474	16.50	2,584
Wolfeborough, Carroll Co...	105,028	4,404	1,109,268	23.40	3,020
Woodstock, Grafton Co....	21,506	18,312	199,326	25.60	341

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, 1899, were as follows:

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	Rate. Payable.	When Due. Outstand'g.
Agricultural College Fund....	6 J & D	June 1, 1910. \$135,500 00
Floating debt July 1, 1899....	.....	355,973 83
State school tax to be distrib'd	5	87,381 82
do highway do do	5	87,381 82

INTEREST is payable at the State treasury.

TOTAL DEBT, ETC.—The total debt of the State on July 1, 1899, was \$666,237 47. On July 1, 1899, the total resources were \$879,248 33, including cash on hand and in banks \$133,632 91.

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

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1899.....	\$117,642,114	\$57,969,558	\$175,611,672	\$2.00
1898.....	116,141,979	58,621,654	174,763,633	1.50
1897.....	114,994,441	59,396,708	174,391,149	2.50
1896.....	113,700,464	60,996,759	174,697,223	1.00
1895.....	112,099,284	61,700,471	173,799,755	2.20
1894.....	112,087,665	63,045,247	175,132,912	1.00
1893.....	110,787,989	65,263,376	176,051,365	2.50
1890.....	112,895,125	65,157,388	178,052,513	.....

The tax rate for 1899 was \$2.00 per \$1,000, which includes 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 2775. A town having outstanding and unpaid orders, notes, bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public improvements, or for the payment of soldiers' bounties, may issue other negotiable notes or bonds for the purpose of retiring the outstanding orders, notes, bonds and coupons, in the same manner that it may issue new notes or bonds to pay or retire outstanding notes or bonds issued in aid of a railroad; and the powers, restrictions, duties and liabilities of the town and town officers in the matter shall be the same as is provided by law in the case of the refunding by a town of town bonds issued in aid of a railroad; and the interest on such new notes or bonds shall be provided for in the same manner.

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

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

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

POPULATION OF STATE.—According to the first census (1790) the population of Vermont was 85,425, of which 44,756 were males, 40,398 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 4106.—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.

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

BARRE.—BURT H. WELLS, Treasurer.

This city is in Washington County.

LOANS—	<i>When Due.</i>	WATER BONDS—
REFUNDING BONDS, 1896—		4s, \$165,000.... 1919
4s, M&N, \$15,000....	May 1, 1906	(Subject to call after 1914.)
4s, M&N, 15,000....	May 1, 1911	Bonded debt Mar. 1, '98. \$138,000
4s, M&N, 15,000....	May 1, 1916	Floating debt..... 26,376
4s, 57,500....	1919	Total debt Mar. 1, 1898.. 164,376
(Subject to call after 1914.)		Assets..... 56,908
SEWER BONDS—		Tax valuation 1897.....2,594,211
4s, J&J, \$75,000....	July 1, 1909	Assessment about 2/3 actual value.
SCHOOL BONDS—		Tax rate (per \$1,000).. 26.70
4 1/2s, J&J, \$18,000....	July 1, 1911	Population in 1897 (est.) ....8,300
		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.—{ E. D. WELLING, Moderator.
 { E. A. BOOTH, Clerk.

A shire town in Bennington County. (See "additional statements" for village of Bennington.)

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, '99.. \$119,000
FUNDING NOTES—		Assessed valuation, real. 3,305,949
3 3/4s,, \$30,000....	April 3, 1902	Assessed val't'n, pers'l. 1,412,516
REFUNDING BONDS—		Total valuation, 1897...4,718,465
4s, J&J, \$100,000....	July 1, 1917	Tax rate (per M), '98.....21.00
4s, 9,000....	Jan. 1, 1900	Population 1890.....6,391
4s, 10,000....	Jan. 1, 1901	Population 1898 (est.).....8,000

BRATTLEBORO.—W. H. BRACKETT, Treas'r.

This town is in Windham County.

LOANS—	<i>When Due.</i>	Assessed val'nat'ns, real \$2,810,635
BRIDGE BONDS—		Assessed valuations, p'l. 1,816,715
4s, J&J, \$15,000....	July 1, 1918	Total valuations 1898...4,627,350
ROAD IMP'V'T BONDS—		Assessment about 1/2 actual value.
4s, \$4,000....	1900-01	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
Total debt Jan. 1, 1899..	\$76,000	

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—	<i>Interest.</i>	<i>Principal.</i>
NAME AND PURPOSE.	<i>P.Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
City improvement bonds.....	4 J & J	Jan. 1, 1914-15 \$40,000
	((\$20,000 due yearly.)	
Water bonds.....	4 J & J	Jan. 1, 1919 65,000
Refunding imp. bonds.....	4 J & J	Jan. 1, 1913 20,000
do do.....	4 J & J	Jan. 1, 1914 15,000
do RR. bonds, 1891....	4 A & O	Apr. 1, 1931 160,000
	Subject to call	Apr. 1, 1911.
do water bonds.....	4 J & J	Jan. 1, 1906 160,000
do do.....	4 J & J	Jan. 1, 1914 30,000
School bonds.....	4 A & O	Apr. 1, 1913 37,000
do.....	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, Total Valuation, Tax rate p. \$1,000. Rows for 1898, 1897, 1895.

POPULATION.—In 1890 the population was 14,590; in 1880 it was 11,365; in 1870 it was 14,387.

FAIR HAVEN.—Fair Haven is in Rutland County.

Table with columns: Years, Total Valuation, Tax rate p. \$1,000. Rows for 1890, 1886.

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

Table with columns: TOWN, VILLAGE, Years, Total Valuation, Tax rate p. \$1,000. Rows for 1890, 1897.

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: Years, Total Valuation, Tax rate p. \$1,000. Rows for 1899, 1898, 1897, 1895.

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.

Table with columns: Years, Total Valuation, Tax rate p. \$1,000. Rows for 1899, 1898, 1897, 1895.

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

PROCTOR.—This village is in Rutland County.

Table with columns: Years, Total Valuation, Tax rate p. \$1,000. Rows for 1900-22, 1899, 1897, 1895.

INTEREST is payable at Village Treasurer's office.

RUTLAND.—WILL. L. DAVIS, Treasurer.

Table with columns: Years, Total Valuation, Tax rate p. \$1,000. Rows for 1926, 1924, 1925, 1922, 1921, 1920, 1919, 1918, 1917, 1916, 1915, 1914, 1913, 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1902, 1901, 1900.

* 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.

Table with columns: NAME AND PURPOSE, P. Ct. Payable, When Due, Outstanding. Rows for Town-Refunding bonds, Town-Funding, City-Water bonds, School Dist. bonds.

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.

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.

Table with columns: Years, Total Valuation, Tax rate p. \$1,000. Rows for 1899, 1898, 1897, 1895.

Interest on bonds due in 1903 is paid by the City Treasurer; on those due in 1914 interest is paid in Boston.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Vermont having an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports.

Table with columns: Name, Bonded debt, Floating debt, Assessed valuation, Tax rate, Population 1890. Rows for Bennington, Hardwick, Ludlow, Newport, Northfield, Randolph, Woodstock.

* Later estimate of population.

State of Massachusetts.

ITS

DEBT, RESOURCES, Etc.

Table with columns: Description, Value. Rows for Admitted as a State, Total area of State, State Capital, Governor, Secretary of State, Treasurer, Auditor, Legislature meets annually.

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.

Table with columns: NAME AND PURPOSE, Interest, P. Ct. Payable, When Due, Outstanding. Rows for Abolition of grade crossings, Armory bonds, Hospital loans, Medfield Insane Asylum, Massachusetts War loan, Metropolitan sewer, Parks (Metropolitan), State House, State House construction, Water loan (Metropolitan).

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.

Table with columns: Description, Jan. 1, '99, Jan. 1, '98, Jan. 1, '97. Rows for Total funded debt, Sinking funds, etc., Net debt.

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	1,301,518,41	3,266,352,523
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
1890.....	1,600,137,807	1,013,077,330	2,613,215,137
1885.....	1,287,993,899	827,043,710	2,115,037,609
1880.....	1,111,160,072	816,695,358	1,927,855,430

* Includes, beginning with 1894, sundry small items not previously 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 must be payable within 30 years; in constructing sewers within 20 years; all other debts within 10 years.

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

SECTION 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 2½ 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. In 1899 the authority to purchase railroad bonds was materially broadened. The amendment is included in the provisions below.

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 & Lowell and Lowell & 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.

In the legally-authorized bonds of the New York Central & Hudson River Railroad Company, of the Michigan Central Railroad Company, of the Lake Shore & Michigan Southern Railway Company, of the Illinois Central Railroad Company, of the Pennsylvania Railroad Company, of the Delaware Lackawanna & Western Railroad Company, of the Chicago Burlington & Quincy Railroad Company, of the Chicago & North Western Railway Company and of the Delaware & Hudson Canal Company: provided that all such bonds 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 further that each railroad whose bonds are hereby authorized for investment shall have earned and paid regular dividends on all its issues of capital stock of not less than four per cent each fiscal year for the ten years next pre-

ceding such investment, and that such capital stock shall equal or exceed in amount one-third of the par value of all its bonded indebtedness.

In the legally-authorized bonds of any railroad company incorporated under the authority of the States of New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois or Iowa, whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than four per cent per annum on all its issues of capital stock for the ten years preceding such investment: *provided* said bonds be secured by a first mortgage of the whole or a part of the railroad and railroad property of such company, and be guaranteed, both principal and interest, by one or more of the companies named in the first clause of this Act.

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 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 divi-

* 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.

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

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends 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.

First mortgage bonds of the Boston Terminal Company.

In the notes of any citizen of the Commonwealth with a pledge as collateral of any of the securities mentioned above under Railroad Bonds and Notes in the two paragraphs next to the last.

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:

Year.	Aggregate		Percentage.
	Valuation.	Net Debt.	
1898.....	\$2,764,242,784	\$121,385,139	4.3
1897.....	2,702,328,054	115,798,889	4.2
1896.....	2,622,520,278	104,702,875	3.9
1895.....	2,542,348,993	98,511,920	3.8
1894.....	2,471,521,505	87,786,918	3.5
1893.....	2,428,339,029	80,125,652	3.2
1892.....	2,333,025,090	76,483,323	3.2
1891.....	2,245,042,273	73,066,660	3.2
1890.....	2,154,134,626	70,742,786	3.2
1885.....	1,782,349,143	63,306,213	3.5
1880.....	1,584,756,802	68,512,929	4.3
1875.....	1,840,792,728	71,784,006	3.8
1871.....	1,497,351,686	39,421,298	2.6

ABINGTON.—G. R. FARRAR, Treasurer.

This town is in Plymouth County.

Table with columns: LOANS—, When Due., Floating debt, Total debt, Tax valuation, Population.

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

ADAMS.—This town is in Berkshire County.

Table with columns: LOANS—, Am't Outst'g., Public Building, Total debt, Tax valuation, Population.

AGAWAM.—J. W. HASTINGS, Treasurer.

Agawam is in Hampden County.

Table with columns: LOANS—, When Due., Sinking fund, Net debt, Tax valuation, Population.

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

AMESBURY.—{ F. W. MERRILL, Treasurer.

Amesbury township is in Essex County.

Table with columns: LOANS—, When Due., Net debt, Tax valuation, Population.

AMHERST.—C. H. EDWARDS, Treasurer.

This town is in Hampshire County.

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

ANDOVER.—{ GEO. A. PARKER, Treasurer.

This town is in Essex County.

Table with columns: LOANS—, When Due., WATER BONDS—, Con., Sinking fund, Net debt, Tax valuation, Population.

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

ARLINGTON.—B. DELMONT LOCKE, Treasurer.

This town is in Middlesex County.

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

ATHOL.—{ HENRY C. FAY, Treasurer.

This town is situated in Worcester County.

Table with columns: LOANS—, When Due., SEWER LOAN, ENGINE HOUSE, Total debt, Tax valuation, Population.

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

ATTLEBOROUGH.—J. T. BATES, Treasurer.

Attleborough, which is in Bristol County, was divided July 30, 1887, and the outstanding bonded debt of \$100,000 was apportioned \$62,930 (since paid) to Attleborough and \$27,802 to No. Attleborough, which see.

Table with columns: LOANS—, When Due., WATER BONDS—, Con., Total debt, Tax valuation, Population.

Table with columns: Total debt, Sinking fund assets, Net debt, Water debt, Water debt sinking fund.

AVON.—{ ORVILLE C. STOCKWELL, Treasurer.

This town is in Norfolk County.

Table with columns: LOANS—, Amount, Total valuation, Assessment, Tax rate, Population.

AYER.—E. D. STONE, Treasurer.

This town is situated in Middlesex County.

Table with columns: LOANS—, When Due., Tot. bond debt, School house loan, Water debt, Assessed valuation, Total tax, Population.

BELMONT.—W. L. CHENERY, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., ELECTRIC LIGHT BONDS—, WATER BONDS—, SCHOOL HOUSE AND ST. BONDS—, SEWER LOAN—, STREET & FIRE DEPT. LOAN—.

BERKSHIRE CO.—GEO. H. TUCKER, Treas.

County seat is Pittsfield.

Table with columns: LOANS—, When Due., NEW COUNTY BUILDING DEBT—, REFUNDING BONDS—, Interest payable, Total debt, Tax valuation, Population.

BEVERLY.—{ B. D. WEBBER, Mayor.

This city is in Essex County.

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

INTEREST is payable in Boston by the First National Bank. BONDED DEBT on Sept. 1, 1899, was \$923,000; floating debt \$150,000, total debt \$1,073,000, sinking fund \$292,524. Water debt (additional), \$170,000, sinking fund, \$39,610.

ASSESSED VALUATION in 1899 was: Real estate, \$11,704,600; personal property, \$4,493,250; total, \$16,197,850; total tax rate (per \$1,000), \$16'00.

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

BOSTON.—{ JOSIAH QUINCY, Mayor.

The county of Suffolk, in which Boston is situated, contains also the city of Chelsea and the towns of Revere and Winthrop. Boston, however, receives all the county income, pays all the county expenses, owns the county buildings, and is responsible for the county debt, which amounted on July 31, 1899, to \$3,550,000. The details of this county debt are included in the following financial report for this city.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, HIGHWAYS—, LIBRARY BONDS—, MISCELLANEOUS "LOANS—, NAME AND PURPOSE, P.Ct., Payable, When Due., Outstanding.

LOANS—		When Due.
"MISCELLANEOUS BONDS"—(Con.)		
3 1/2s, A&O,	\$250,000	Oct. 1, 1908
3 1/2s, A&O,	178,400	Apr. 1, 1909
3 1/2s, J&J,	209,000	July 1, 1909
4s, A&O,	1,599,725	Apr. 1, 1912
4s, A&O,	1,164,100	Apr. 1, 1913
4s, A&O,	1,350,000	Apr. 1, 1913
4s, A&O,	599,800	Oct. 1, 1914
4s, A&O,	367,000	Apr. 1, 1915
4s, A&O,	401,500	Oct. 1, 1915
4s, J&J,	1,115,700	Jan. 1, 1916
4s,	589,500	July 1, 1916
4s,	3,000	Apr. 1, 1916
4s, A&O,	192,500	Oct. 1, 1916
4s,	223,500	Nov. 30, 1916
4s, J&J,	32,000	Jan. 1, 1917
4s, J&J,	13,500	Jan. 1, 1917
4s, A&O,	3,000	Apr. 1, 1917
4s, J&J,	309,000	July 1, 1917
3 1/2s, J&J,	203,500	July 1, 1917
4s, A&O,	169,000	Oct. 1, 1917
3 1/2s, J&J,	155,800	Jan. 1, 1918
3 1/2s, A&O,	274,000	Apr. 1, 1918
3 1/2s, J&J,	80,000	July 1, 1918
3s, A&O,	18,000	Oct. 1, 1918
3 1/2s, A&O,	228,100	Apr. 1, 1919
3 1/2s, J&J,	531,200	July 1, 1919
3 1/2s, A&O,	25,000	Oct. 1, 1928
PARK BONDS—		
4s, A&O,	\$200,000	Oct. 1, 1900
4s, J&J,	343,000	Jan. 1, 1913
4s, A&O,	913,000	Apr. 1, 1913
4s, J&J,	500,000	Jan., 1914
4s, A&O,	75,000	Apr. 1, 1914
4s, A&O,	500,000	Oct. 1, 1914
4s, J&J,	1,000,000	Jan. 1, 1925
4s, A&O,	50,000	Oct. 1, 1927
3 1/2s, A&O,	20,000	Apr. 1, 1916
3 1/2s, A&O,	55,000	Oct. 1, 1916
3 1/2s, J&J,	500,000	Jan. 1, 1927
3 1/2s, J&J,	450,000	Jan. 1, 1928
3 1/2s, A&O,	50,000	Apr. 1, 1928
3 1/2s, A&O,	450,000	Oct. 1, 1928
3 1/2s, A&O,	29,000	Oct. 1, 1915
3 1/2s, J&J,	500,000	July 1, 1929
PARK CONSTRUCTION—		
4s, J&J,	\$450,000	Jan. 1, 1918
4s, A&O,	5,000	Apr., 1918
4s, J&J,	5,000	July, 1918
4s, A&O,	40,000	Oct., 1918
4s, J&J,	480,500	Jan. 1, 1919
4s, A&O,	16,000	Apr., 1919
4s, J&J,	3,500	July, 1919
4s, J&J,	439,500	Jan. 1, 1920
4s, J&J,	16,400	July, 1920
4s, A&O,	44,100	Oct., 1920
4s, J&J,	500,000	Jan. 1, 1921
3 1/2s, A&O,	151,000	Apr. 1, 1929
3 1/2s, J&J,	49,000	July 1, 1929
3 1/2s, J&J,	500,000	Jan. 1, 1937
PARK LOAN OF MAY 20, 1891—		
4s, J&D,	\$700,000	June 1, 1921
4s, A&O,	200,000	Apr. 1, 1922
4s, A&O,	301,000	Oct. 1, 1922
4s, J&J,	250,000	Jan. 1, 1923
4s, J&J,	500,000	July 1, 1923
4s, A&O,	450,000	Oct. 1, 1923
4s, J&J,	99,000	Jan. 1, 1924
4s, A&O,	1,000,000	Oct. 1, 1924
PUB. INST'S AND CITY HOSPITAL—		
3 1/2s, J&J,	\$38,500	July 1, 1908
3 1/2s, J&J,	8,000	July 1, 1909
4s, A&O,	136,500	Oct. 1, 1911
4s, J&J,	250,000	July 1, 1912
4s, A&O,	42,000	Oct. 1, 1912
4s, A&O,	15,000	Apr. 1, 1915
4s, A&O,	400,000	Oct. 1, 1915
3 1/2s, J&J,	27,000	July 1, 1917
3 1/2s, J&J,	101,000	Jan. 1, 1918
3 1/2s, J&J,	23,000	July 1, 1918
3 1/2s, J&J,	14,500	July 1, 1919
PARK LANDS—		
4s, J&J,	\$100,000	July 1, 1924
4s, A&O,	100,000	Oct. 1, 1924
4s, A&O,	50,000	Apr. 1, 1925
4s, A&O,	208,000	Oct. 1, 1925
4s,	11,300	July 1, 1926
3 1/2s, J&J,	400,000	July 1, 1917
3 1/2s, J&J,	600,000	Jan. 1, 1920
RAPID TRANSIT—		
4s, A&O,	\$50,000	Oct. 1, 1934
4s, A&O,	1,000,000	Apr. 1, 1935
4s, A&O,	100,000	Oct. 1, 1936
3 1/2s, J&J,	250,000	Jan. 1, 1936
3 1/2s,	500,000	Apr. 1, 1936
3 1/2s, A&O,	1,500,000	Oct. 1, 1936
3 1/2s, J&J,	1,000,000	July 1, 1937
3 1/2s, J&J,	200,000	Jan. 1, 1938
3 1/2s, A&O,	200,000	Apr. 1, 1938
SCHOOL HOUSES & SITES—		
4s, A&O,	\$500,000	Apr. 1, 1911
4s, A&O,	250,000	Oct. 1, 1914
4s, J&J,	300,000	Jan. 1, 1917
3 1/2s, A&O,	100,000	Oct. 1, 1917
4s, J&J,	500,000	July 1, 1926
4s, J&J,	150,000	July 1, 1927
3 1/2s, J&J,	500,000	Jan. 1, 1928
3 1/2s, A&O,	650,000	Oct. 1, 1928
3 1/2s, J&J,	25,000	July 1, 1929
4s, J&J,	500,000	July 1, 1935
SEWERAGE BONDS—		
5s, A&O,	\$17,000	Apr. 1, 1900
5s, A&O,	18,000	Oct. 1, 1900
4s, A&O,	1,250,000	Apr. 1, 1900
4s, J&J,	24,000	Jan. 1, 1901
4s, A&O,	5,000	Apr. 1, 1901
4s, A&O,	10,000	Oct. 1, 1901
4s, J&J,	8,000	Jan. 1, 1902
4s, A&O,	317,000	Apr. 1, 1902
4s, A&O,	627,500	Oct. 1, 1902
4s, A&O,	22,500	Jan. 1, 1903
4s, A&O,	500,000	Apr. 1, 1903
4s, A&O,	251,000	Oct. 1, 1903
4s, J&J,	500,000	Jan. 1, 1904
4s, J&J,	247,000	July 1, 1904
4s, J&J,	50,000	Oct. 1, 1904
4s, J&J,	50,000	Jan. 1, 1905
4s, A&O,	51,500	Oct. 1, 1906

LOANS—		When Due.
SEWERAGE BONDS—(Con.)—		
4s, A&O,	\$421,000	Oct. 1, 1911
4s, J&J,	250,000	Jan. 1, 1912
4s, J&J,	50,000	July 1, 1914
4s, A&O,	67,650	Apr. 1, 1915
4s,	35,000	July 1, 1916
3 1/2s, J&J,	100,000	July 1, 1905
3 1/2s, J&J,	50,000	Jan. 1, 1906
3 1/2s, A&O,	359,000	Oct. 1, 1906
3 1/2s, A&O,	25,000	Apr. 1, 1908
3 1/2s, J&J,	500,000	July 1, 1919
3s, J&J,	309,000	July 1, 1905
4s, A&O,	41,000	Oct. 15, 1916
3 1/2s, J&J,	500,000	Jan. 1, 1928
3 1/2s, J&J,	500,000	July 1, 1928
3 1/2s, A&O,	1,000,000	Oct. 1, 1928
3 1/2s, J&J,	1,000,000	July 1, 1929
STONY BROOK, &C., IMP. BONDS—		
4s, A&O,	\$500,000	Oct. 1, 1917
4s, A&O,	30,000	Oct. 1, 1913
4s, A&O,	100,000	Oct. 1, 1936
3 1/2s, J&J,	300,000	July 1, 1937
3 1/2s, J&J,	100,000	Jan. 1, 1938
3 1/2s, J&J,	350,000	July 1, 1939
STREET, ETC., BONDS—		
5s, J&J,	\$1,000	Jan. 1, 1874
3 1/2s, J&J,	22,000	Jan. 1, 1909
4s, A&O,	335,000	Oct. 1, 1911
4s, A&O,	25,000	Oct. 1, 1912
4s, A&O,	260,500	Apr. 1, 1913
4s, J&J,	50,000	Jan. 1, 1914
4s, J&J,	100,000	July 1, 1914
4s, A&O,	100,000	Oct. 1, 1914
4s, A&O,	50,000	Oct. 1, 1914
4s, J&J,	1,000,000	July 1, 1935
4s, J&J,	1,000,000	July 1, 1936
3 1/2s, J&J,	50,000	Jan. 1, 1917
3 1/2s, J&J,	500,000	Jan. 1, 1937
3 1/2s, J&J,	181,480	July 1, 1918
3 1/2s, A&O,	4,500	Oct. 1, 1918
3 1/2s, J&J,	209,000	July 1, 1938
3 1/2s, A&O,	541,000	Oct. 1, 1938
PUBLIC IMPROVEMENT BONDS—		
3 1/2s, A&O,	\$616,000	Oct. 1, 1938
WATER DEBT—		
Cochituate Water—		
6s, J&J,	\$625,000	Jan. 1, 1901
6s, A&O,	688,000	Apr. 1, 1901
6s, J&J,	330,000	July 1, 1901
6s, J&J,	100,000	July 1, 1902
6s, A&O,	905,000	Apr. 1, 1903
6s, J&J,	8,000	Jan. 1, 1904
6s, A&O,	38,000	Apr. 1, 1904
6s, J&J,	161,000	Jan. 1, 1905
6s, A&O,	142,700	Apr. 1, 1905
6s, J&J,	44,000	July 1, 1905
6s, A&O,	6,000	Oct. 1, 1905
6s, J&J,	82,550	Jan. 1, 1906
6s, A&O,	8,750	Apr., 1906
6s, A&O,	4,000	Oct., 1906
6s, J&J,	8,000	Jan., 1907
6s, A&O,	5,000	Apr., 1907
6s, J&J,	1,000	July, 1907
5g, A&O,	\$399,500	Oct. 1, 1902
5g, A&O,	\$552,000	Apr. 1, 1906
5g, A&O,	1,000,000	Oct. 1, 1905
5g, A&O,	2,000,000	Oct. 1, 1906
5s, A&O,	1,000	Oct. 1, 1907
5s, A&O,	12,000	Apr., 1908
4 1/2g, A&O,	268,000	Oct. 1, 1909
4s, A&O,	588,000	Apr. 1, 1908
4s, J&J,	82,000	July 1, 1909
4s, A&O,	280,000	Apr. 1, 1910
4s, A&O,	324,000	Apr. 1, 1912
4s, J&J,	111,000	July 1, 1913
4s, A&O,	336,000	Oct. 1, 1913
4s, J&J,	466,000	Jan. 1, 1914
4s, A&O,	18,500	Apr. 1, 1914
4s, A&O,	16,000	Oct. 1, 1914
4s, J&J,	50,000	Jan. 1, 1915
4s, A&O,	145,700	Apr. 1, 1915
4s, A&O,	23,000	Oct. 1, 1915
4s, J&J,	58,000	Jan. 1, 1916
4s, A&O,	123,500	Apr. 1, 1916
4s, A&O,	286,300	Oct. 1, 1916
4s, J&J,	21,000	Jan., 1917
4s, A&O,	161,000	Apr., 1917
4s, J&J,	7,000	July 1, 1917
4s, A&O,	160,700	Oct. 1, 1917
4s, J&J,	20,000	Jan., 1918
4s, A&O,	6,300	Apr., 1918
4s, A&O,	100,000	Oct. 1, 1918
4s, A&O,	200,000	Apr. 1, 1919
4s, A&O,	300,000	Oct. 1, 1919
4s, A&O,	384,000	Oct. 1, 1920
4s, A&O,	100,000	Apr. 1, 1921
4s, A&O,	162,500	Oct. 1, 1921
4s, J&J,	100,000	Jan. 1, 1922
4s, A&O,	75,000	Apr. 1, 1922
4s, A&O,	283,000	Oct. 1, 1922
4s, A&O,	576,275	Oct. 1, 1923
4s, A&O,	644,225	Oct. 1, 1924
3 1/2s, A&O,	50,000	Apr. 1, 1915
3 1/2s, A&O,	50,000	Oct. 1, 1915
3 1/2s, J&J,	100,000	Jan. 1, 1916
3 1/2s, J&J,	75,000	July, 1916
3 1/2s, A&O,	25,000	Oct., 1916
3 1/2s, A&O,	275,000	Apr. 1, 1917
3 1/2s, J&J,	100,000	July 1, 1918
3 1/2s, M&N,	130,000	Nov. 30, 1919
3 1/2s, A&O,	145,000	Oct. 1, 1919
3 1/2s, J&J,	220,000	Jan. 1, 1920
3 1/2s, A&O,	150,000	Oct. 1, 1927
3 1/2s, A&O,	200,000	Oct. 1, 1928
3 1/2s, J&J,	43,000	July 1, 1929
3s, A&O,	200,000	Apr. 1, 1917
SUFFOLK COUNTY DEBT.		
Court House Bonds—		
4s, A&O,	\$700,000	Oct. 1, 1918
4s, J&J,	406,000	July 1, 1922
3 1/2s, A&O,	800,000	Oct. 1, 1919
4s, A&O,	75,000	Oct. 1, 1923
4s, J&J,	40,000	July 1, 1924
3 1/2s, A&O,	800,000	Apr. 1, 1937
3 1/2s, J&J,	100,000	July 1, 1938
3s, A&O,	612,000	

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, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

POPULATION.—In 1890 population was 70,028; in 1880 it was 52,740; 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, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

INTEREST is payable at the town treasury.

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, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

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: Jan. 1, '99, Jan. 1, '98, Jan. 1, '97, Jan. 1, '96. Rows for Loans and debt, Sinking fund, Net debt, Water debt, etc.

* Including improvement loan.

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, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1884.

POPULATION.—In 1899 population was 33,000; in 1890 it was 27,909; in 1880 it was 21,782; in 1870 it was 18,547.

CHICOPEE.—{ DENIS MURPHY, Mayor. } { JOHN D. WHITE, Treasurer. }

Chicopee is in Hampden Co., and was incorporated as a city in 1890.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1884.

CLINTON.—CHARLES E. SHAW, Treasurer.

This town is in Worcester County.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

CONCORD.—This town is in Middlesex County.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

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

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

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, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

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

This town is in Norfolk County.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

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

This town is in Hampshire County.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

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, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

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, SINKING FUNDS, ETC.

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), '99, \$16.50. 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.

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, Personal, Total, Rate of Tax per \$1,000. Rows for years 1899-1880.

LOANS—

SEWER LOANS (CON.)—

4s, M&N, \$40,000...	May 15, 1929
4s, F&A, 25,000...	Aug. 1, 1929

WATER BONDS—

6s, M&N, \$175,000...	Nov. 1, 1899
6s, F&A, 100,000...	Feb. 1, 1900
6s, F&A, 300,000...	Feb. 1, 1904
6s, F&A, 300,000...	Aug. 1, 1905
6s, M&N, 100,000...	Nov. 1, 1906
5s, M&N, 100,000...	May 1, 1908
5s, F&A, 100,000...	Feb. 1, 1909
5s, M&N, 100,000...	May 1, 1909
4 1/2s, J&D, 25,000...	June 1, 1905
4s, F&A, 100,000...	Aug. 1, 1900
4s, J&D, 75,000...	June 1, 1923
4s, M&N, 25,000...	Nov. 1, 1923
4s, M&N, 25,000...	May 1, 1924
4s, M&N, 25,000...	Nov. 1, 1924
4s, M&N, 25,000...	May 1, 1925

LOANS—

WATER BONDS—

4s, J&D, \$50,000...	June 1, 1925
4s, M&N, 25,000...	Nov. 1, 1925
4s, M&N, 25,000...	May 1, 1926
4s, M&N, 25,000...	Nov. 1, 1926
4s, A&O, 25,000...	Apr. 1, 1927
4s, M&N, 25,000...	Nov. 1, 1927
4s, M&N, 25,000...	Nov. 1, 1928
4s, M&N, 50,000...	May 1, 1929
4s, F&A, 150,000...	Aug. 1, 1939

WATER WORKS EXTENSION—

3 3/4s, M&N, \$2,000...	Nov. 5, 1899
(\$1,000 due yrly) to Nov. 5, 1900	
4s, A&O, \$25,000...	April 1, 1928

WATER TANK—

4s, F&A, \$1,500...	Feb. 1, 1900
(\$1,500 due yearly) to Feb. 1, 1902	

* Special loans.

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

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '99	Jan. 1, '98.	Jan. 1, '97.
Municipal bonded debt.....	\$2,674,000	\$2,578,750	\$2,260,500
Permanent loan, &c.....	78,830	76,380	73,905
Total debt.....	\$2,752,830	\$2,655,130	\$2,334,405
Sinking fund, &c.....	533,457	549,160	440,227
Net city debt.....	\$2,219,373	\$2,105,970	\$1,894,178
Special loans, less sinking f'nds.	\$671,879	\$609,804	\$520,000
Net city debt, less spec'l loans.	\$1,547,494	\$1,496,166	\$1,374,178
Water debt (additional).....	\$1,950,000	\$1,925,000	\$1,900,000
Water sinking funds.....	549,592	503,747	456,586
Net water debt.....	\$1,400,408	\$1,421,253	\$1,443,414
Tot. net debt, less special loans.	\$2,947,902	\$2,817,592	\$2,706,084

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

Years—	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per \$1,000.
1899.....	\$44,865,800	\$26,782,070	\$71,647,870	17.80
1898.....	44,071,850	26,899,436	70,971,286	17.80
1897.....	43,363,900	27,928,463	71,292,363	17.20
1896.....	41,935,800	27,350,696	69,286,496	17.00
1895.....	40,043,050	25,195,128	65,238,178	17.20
1890.....	32,459,650	21,013,533	53,473,183	16.40
1885.....			43,820,005	18.80

POPULATION—In 1898 population was 97,517; in 1890 it was 74,398; in 1880 it was 48,961; in 1870 it was 26,766. In 1898, according to local figures, 97,498.

FITCHBURG.— { SAMUEL ANDERSON, Mayor.
 { GEORGE E. CLIFFORD, Treasurer.

This city is in Worcester County.

LOANS—	When Due.	SEWER—(CON.)—	
BRIDGE—		4s, M&N, \$10,000 (reg.) Nov. 1, 1903	
4s, M&N, \$9,000 (reg.)	Nov. 1, 1902	4s, M&N, 35,000 (reg.) Nov. 1, 1912	
BURBANK HOSPITAL—		4s, J&J, 3,500 (reg.) 1900-1906	
4s, J&D, \$90,000 (reg.)	Dec. 1, 1903	3 1/2s, 9,000..... June, 1900-'08	
FIRE DEPARTMENT—		4s, J&D, 6,000 (reg.) Dec. 1, 1906	
4s, A&O, \$2,000 (reg.)	.....1900	4s,, 12,000... Dec., 1900-1907
4s, J&D, 35,000 (reg.)	June 1, 1903	SIDEWALK—	
4s,, 6,400..... June '00-'07		4s, M&N, \$1,000..... Nov. 1, 1899	
3 1/2s,, 2,700..... June '00-'08		4s, J&D, 2,000..... Dec. 1, '99-'00	
CITY BONDS—		4s,, 7,300..... Dec., 1899-'07	
4s, J&D, \$200,000 (reg.)	June 1, '13	3 1/2s,, 1,800 .. June, 1900-'08	
GRADE CROSSING—		STREET—	
4s, J&D, \$8,000 (reg.)	Dec. 1, 1905	4s, M&N, \$1,000..... Nov. 1, 1899	
PAVING—		4s, A&O, 50,000 (reg.) Oct. 1, 1903	
4s, M&N, 2,500 (reg.)	Nov. 1, 1902	4s, J&D, 14,000 (reg.) July 1, '00-'06	
3 1/2s,, 5,000..... Dec. '99-'08		4s,, 4,000..... 1900-1907	
POLICE STATION—		3 1/2s,, 9,000..... June, '00-'08	
4s,, \$8,000 (reg.)	1899 to 1903	3 1/2s,, 6,000..... Dec., '99-'08	
4s, A&O, 32,000 (reg.)	Apr. 1, 1904	WATER—	
SCHOOL—		4s, J&J, \$100,000 (reg.)	July 1, 1901
4s, M&N, \$20,000 (reg.)	Nov. 1, 1902	4s, M&N, 11,000 (reg.)	Nov. 1, 1902
4s, J&D, 25,000.....	June 1, 1914	4s, M&N, 25,000 (reg.)	Nov. 1, 1903
4s, M&N, 200,000 (c&r)	May 1, 1923	6s, J&J, 80,000 (con.)	July 1, 1905
4s, J&D, 50,000 (reg.)	June 1, '25	6s, J&J, 20,000 (con.)	July 1, 1906
SEWER—		4s, M&N, 100,000 (reg.)	May 1, 1911
4s, J&D, \$3,000.....	Dec. 1, '99-'01	4s, A&O, 300,000 (reg.)	Apr. 1, 1922

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

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

TOTAL DEBT, SINKING FUNDS ETC.—

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Total city debt.....	\$1,530,200	\$1,760,500	\$1,798,500
Sinking funds, cash, etc.....	340,630	522,191	505,499
Net debt.....	\$1,189,570	\$1,238,309	\$1,293,001
Water debt, included above....	\$636,000	\$736,000	\$736,000

The total city debt on December 1, 1898, included temporary loans to the amount of \$150,000. The sinking funds are invested in sundry municipal bonds.

ASSESSED VALUATION AND TAX RATE.—

	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per \$1,000
1898.....	\$17,778,838	\$4,656,253	\$22,435,091	18.60
1897.....	16,603,260	4,652,016	21,255,276	19.20
1896.....	16,113,647	4,660,212	20,773,859	19.20
1895.....	15,328,719	4,526,755	19,855,474	18.10
1894.....	14,267,106	4,210,573	18,477,679	18.10
1893.....	13,855,603	4,419,556	18,275,159	18.00
1892.....	12,971,915	4,093,630	17,065,545	16.40
1890.....	11,885,080	3,591,126	15,476,216	16.40

POPULATION.—In 1899 population was about 23,438; in 1890 it was 22,037; in 1880 it was 12,429; in 1870 it was 11,260.

FRAMINGHAM.— { JOHN B. LOMBARD, Treasurer.
 { FRANK E. HEMENWAY, Clerk.

This town is in Middlesex County.

LOANS—	When Due.	Net debt Mar. 1, 1899...	
SEWER BONDS—		\$244,705	
4s, F&A, \$140,000.....	Aug. 1, 1908	Tax valuation, real..... 6,970,130	
Interest is payable in Boston.		Tax valuation, personal 1,371,240	
Bonded debt Mar. 1, '99..	\$140,000	Total valuation 1898..... 8,341,370	
Floating debt.....	170,750	Total tax (per \$1,000) '98	\$15.00
Total debt.....	210,750	Population in 1899 (est.)	12,000
Sinking funds.....	66,045	Population in 1895 was.....	9,498
		Population in 1890 was.....	9,239

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

County seat is Greenfield

LOANS—	When Due.	STATE HIGHWAY LOAN—	
JAIL LOAN—		3s,, \$16,202.....	1899-1904
4s, J&J, \$25,500.....	On demand	Total debt Jan. 1, 1899	\$48,702
4s,, 12,000.....	On demand	Tax valuation 1898.....	22,455,992
STATE TREASURER LOANS—		Tax rate (per M.) '97..	9.57
3 3/4s, J&J, \$7,000.....	Jan. 1, 1900	Population in 1896 (est.)	40,149
(Subject to call.)		Population in 1890 was.....	38,610

INTEREST on the jail loan is payable in Greenfield.

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

GARDNER.—J. D. EDGILL, Treasurer.

This town is in Worcester County.

HIGH SCHOOL LOAN—	Tax valuation in 1898
4s, J&J, \$55,000.....	\$5,192,981
Total debt Feb. 1, 1899..	\$177,000
Demand loans, included.	10,000
Sewer loans, included....	44,000

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

GLOUCESTER.— { W. W. FRENCH, Mayor.
 { EDWARD DOLLIVER, Treasurer.

Gloucester is in Essex County.

LOANS—	When Due.	LOANS—	When Due
CITY AND MUNICIPAL BONDS—		FIRE ENGINE-HOUSE NOTES—	
4s, J&J, \$136,000.....	July 1, 1908	4s, M&S, \$2,000.....	1900-1901
4s, J&J, 15,000.....	1903	SCHOOL-HOUSE NOTES—	
4s, J&D, 14,000.....	1899-1905	4s, M&S, \$32,000.....	1900-1915
4s, M&N, 28,000.....	1900-1906	3 1/2s, J&D, 30,000..	June 1, 1900 to
4s, J&J, 21,636.....	1899-1907	(\$1,500 due yearly)	June 1, 1919
4s, J&D, 30,600.....	Dec. 1, '99-'07	DRAINAGE BONDS—	
4s, J&J, 73,125.....	July 1, '00, to	4s, &O, \$3,200.....	1900-1907
(\$1,875 due yrly)	July 1, 1938	Bonded debt Dec. 21, '98	\$486,286
4s J&D, \$37,000.....	Dec. 1, '99, to	Sinking fund.....	195,818
(\$3,700 due yrly)	Dec. 1, 1908	Net debt Dec. 21, 1898.	290,468
3 1/2s, J&J, \$22,000.....	July, 1900-'09	Park debt (additional).	75,000
HIGHWAY IMPROV. BONDS—		Total valuation 1899..	15,835,157
4s, J&J, \$50,000.....	July 1, 1901	Assessment about 3/4 actual value.	
4s, J&J, 50,000.....	July 1, 1902	Tax rate (per \$1,000) 1899..	\$17.40
IMPROVEMENT LOAN NOTES—		Population in 1890 was.....	24,651
4s, J&D, \$4,500.....	1903	Population in 1899 (est.)	29,000
4s, J&J, 6,000.....	1900		

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

GRAFTON.—A. A. SIMMONS, Treasurer.

This town is in Worcester County.

LOANS—	When Due.	Tax valuation, real	
SCHOOL BONDS—		\$1,763,155	
3 1/2s, J&J, \$45,000.....	1900 to 1939	Tax valuation, pers'l... 635,302	
FUNDING BONDS—		Total valuation 1898... 2,398,457	
4s, A&O, \$60,000.....	Oct. 1, 1900	Tax rate (per \$1,000) '98..	\$17.00
(\$1,500 due yearly) to Oct. 1, 1939		Population in 1890 was.....	5,002
Total debt Apr. 1, 1899....	\$61,500	Population in 1899.....	5,100

GREENFIELD.—WM. B. ALLEN, Treasurer.

This town is in Franklin County. The fire district is a municipal corporation within the town and has a distinct debt.

LOANS—	When Due.	SETTLEMENT TOWN OF DEERFIELD.	
ABOLITION CLAY HILL CROSSING.		4s, J&J, \$10,000 ..	Oct. 15, '06-'07
4s, J&D, 1886.....	Oct. 15, 1900	Interest is payable at Greenfield.	
BRIDGE LOAN—		Total town debt Mar., '99.	\$85,510
4s, J&J, \$8,000.....	May 1, 1905	Fire Dist. debt, Apr., 1899	44,375
GENERAL LOAN—		Tax valuat'n, real.....	4,617,118
4s, J&J, \$10,925.....	Oct. 15, 1905	Tax valuation, personal.	1,238,877
RENEWAL RR. BONDS—		Total valuation 1898.....	5,855,995
4s, J&J, \$9,000.....	Oct. 15, 1900	Tax val'n, Fire Dis. 1897.	4,684,628
(\$3,000 due yrly) to Oct. 15, 1902		Assessment same as actual value.	
SCHOOL LOAN—		Town total tax 1898.....	\$18.00
4s, J&J, \$1,700.....	Oct. 15, 1900	Fire District tax.....	.70
4s, A&O, 10,000.....	Oct. 15, 1901-2	Population in 1897 was.....	7,500
4s, A&O, 15,000.....	Oct. 15, 1903-4	Population in 1890 was.....	5,252
SEWER LOAN—			
4s, J&J, \$12,000.....	July 16, 1914		

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

HADLEY.—H. S. SHIPMAN, Treasurer.

This town is in Hampshire County.

LOANS—	When Due.	Sinking fund assets.....	
TOWN NOTES—		\$31,377	
4s & 4 1/2s, \$42,000.....	1901	Net debt Feb. 16, 1899....	44,978
4 3/4s,, 6,000 Nov. 24, 1899		Tax valuation in 1898.....	985,612
4s,, 10,000 Nov. 1, 1899		Tax rate (per \$1,000) 1898..	16.50
4s,, 6,000 Sep. 28, 1904		Population in 1895 was.....	1,704
Total debt Feb. 16, 1899..	\$76,355	Population in 1890 was.....	1,669

HAMPDEN CO.—M. WELLS BRIDGE, Treasurer.

County seat is Springfield.

LOANS—	When Due.	Bonded debt Aug. 10, '99.	
COURT HOUSE NOTES—		\$240,000	
7s,, \$40,000.....	Jan. 1, 1900	Sinking fund, cash, etc	15,074
(\$10,000 due yrly) to Jan. 1, 1903		Net debt Aug. 10, '99.	224,926
JAIL & H. OF CORR. BONDS—		Tax valuation in 1899.	143,470,326
3s, F&A, \$200,000.....	Aug. 1, 1905	Population in 1890 was...	135,713
Temporary loan.....	\$100,000	Population in 1895 was...	152,938

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

HAVERHILL.— { JOHN A. GLINES, Treasurer.
 { ARTHUR E. LEACH, Auditor.

This city is in Essex County.

LOANS—	When Due.	LOANS—	When Due.
CITY BONDS—		WATER LOAN—	

TOTAL DEBT.—The following statement shows the city's debt:

	June 1, 1899.	Jan. 1, 1899.	Jan. 1, 1898.
Bonded debt.....	\$928,250	\$928,250	\$927,429
Sinking funds.....	330,697	325,160	299,418
Net debt.....	\$597,553	\$603,090	\$628,011
Net water debt (additional).....	\$862,444	\$864,162	\$837,413

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

Years.	Real.	Personal.	Total.	Tax rate per \$1,000.
1898.....	\$20,307,669	\$5,194,814	\$25,502,483	\$17 80
1897.....	19,804,497	5,137,599	24,942,096	16 80
1896.....	16,667,257	4,561,414	21,228,671	16 80
1895.....	16,058,448	4,734,556	20,793,004	16 70
1890.....	13,139,666	4,731,106	17,870,772	17 00

POPULATION.—Population in 1890 was 27,412; in 1880, 18,472 in 1870, 13,092; in 1895, 30,209; in 1897, 34,944.
On January 4, 1897, Haverhill annexed the town of Bradford and assumed its indebtedness, which is as follows, and is included in above statement of "Total Debt."

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		IMPROVEMENT BONDS—	
4s, J&J, \$6,300.....	July 1, 1900	4s, J&J, \$25,000.....	Jan. 1, 1903
(\$1,050 due yearly) to July 1, 1905		(\$2,500 due yearly) to Jan. 1, 1912	
SCHOOL HOUSE BONDS—		FUNDING BONDS—	
4s, A&O, \$2,700.....	Oct. 1, 1900	4s, J&J, \$9,000.....	Jan. 1, 1900
4s, J&J, 13,000.....	Jan. 1, 1900	(\$3,000 due yearly) to Jan. 1, 1902	
(\$1,000 due yearly) to Jan. 1, 1912		Tot. bds. outst'd'g Jan. 1, '99 66,250	
SEWER BONDS—		Water debt (additional).....	116,000
4 1/2s, J&J, \$6,000.....	July 1, 1900	Population in 1895 was.....	4,735
(\$500 due yearly) to July 1, 1911		Population in 1890 was.....	3,720

HOLBROOK.—GEORGE B. FRENCH, Treasurer.

This town is in Norfolk County.

LOANS—	When Due.	Total debt Jan. 1, 1899.	Assets.
WATER WORKS—		\$153,988	36,363
4s, A&O, \$30,000.....	Apr. 1, 1907	Sinking fund assets.....	36,363
4s, A&O, 30,000.....	Apr. 1, 1912	Net debt Jan. 1, 1899.....	119,625
4s, A&O, 40,000.....	Apr. 1, 1917	Total value town prop'ty	177,251
4s,	July 1, 1922	Tax valuation in 1898.....	1,184,909
Interest is paid in Boston.		Tax rate (per \$1,000) 1898.....	\$20 00
Bonded debt Jan. 1, '99.....	\$135,000	Population in 1895 was.....	2,298
Floating debt.....	20,988	Population in 1890 was.....	2,474

HOLLISTON.—JAMES F. FISKE, Town Treas.

This town is in Middlesex County.

Total debt Feb. 1, 1899..	\$31,500	Total tax (per \$1,000) 1899.....	\$20 00
Tax valuation 1899.....	1,458,129	Population in 1890 was.....	2,616
Assessment about 3/4 actual value.		Popula'n local census 1899.....	2,500

HOLYOKE.—{ARTHUR B. CHAPIN, Mayor.
{PIERRE BONVOULOIR, City Treasurer.

This city is in Hampden County.

LOANS—	Interest.	Principal.	When Due.	Outstand'ng.
NAME OR PURPOSE.	Rate.	Payable.		
Bridge bonds.....	1891	4g. M & S	Sept. 1, 1911	\$85,000
".....	1894	4g. J & D	June 1, 1914	105,000
City bonds.....	1894	4g. J & J	July 1, 1904	190,000
".....	1895	4g. A & O	Apr. 1, 1905	150,000
".....	1896	4g. J & J	July 1, 1906	125,000
".....	1897	4g. J & D	June 1, 1907	166,000
".....	1898	4g. M & S	Sept. 1, 1908	90,000
".....	1899	3 1/2g J & J	July 1, 1909	30,000
".....	1899	4g. M & N	May 1, 1909	7,000
School loan.....	1895	4g. J & D	June 1, 1915	150,000
".....	1896	4g. J & J	July 1, 1916	100,000
".....	1897	4g. M & S	Mar. 1, 1917	109,000
Sewer bonds.....	1893	4g. M & N	May 1, 1913	50,000
".....	1893	4g. A & O	Oct. 1, 1913	100,000
Water loan.....		6 J & J	July 1, 1900	250,000
".....	1897	4g. J & J	Jan. 1, 1927	250,000
Holyoke & Westf. RR. (ref.)		4g. J & J	July 1, 1913	60,000
do do 1890		4g. A & O	Oct. 1, 1910	166,000
City notes.....		3	Dec., 1899	25,000
do .....		.....	Nov., 1899	50,000
do .....		.....	Mar., 1900	50,000

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

TOTAL DEBT, SINKING FUND, ETC.—

	Oct. 1, '99.	Apr. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Total debt.....	\$2,213,000	\$2,447,000	\$2,482,000	\$2,038,000
Sinking fd. & RR. stk.	621,928	881,388	978,009	870,816
Net debt.....	\$1,591,072	\$1,565,612	\$1,503,990	\$1,167,184
Water debt, incl. above	\$500,000	\$500,000	\$500,000	\$250,000

CITY PROPERTY.—Included in the city's sinking fund as given above for January 1, 1898, is \$226,500 Holyoke & Westfield RR. stock This railroad is leased to the New Haven & Northampton and has paid dividends since 1879. The value of all city property not including water-works is estimated at \$1,005,612. The water-works of the city are valued at \$1,100,000.

ASSESSED VALUATION AND TAX ROLL—

Years—	Real	Personal	Total	Rate of Tax per \$1,000.
1899.....	\$28,703,870	\$8,957,120	\$37,660,950	16 00
1898.....	28,239,530	7,637,010	35,876,540	14 40
1897.....	25,057,810	7,414,450	32,472,260	15 80
1896.....	21,908,720	7,648,505	29,557,225	16 40
1895.....	20,578,390	7,126,235	27,704,625	16 80
1890.....	16,914,870	5,158,955	22,073,825	18 00

POPULATION.—In 1890 population was 35,528; in 1880 it was 21,915; in 1870 it was 10,733; in 1899 (according to local figures) it was 40,322.

HUDSON.—{SAVILLIAN ARNOLD, Treasurer.
{D. W. STRATTON, Clerk.

This town is situated in Middlesex County.

LOANS—	Amount.	Net debt Jan. 1, 1899.....	Tax valuation in 1898.....	Total tax (per \$1,000) 1898.....	Population in 1895 was.....	Population in 1890 was.....
Town Notes	\$66,200	\$179,403	2,903,242	\$18 60	5,308	4,670
Water Notes	109,600					
Electric light notes	39,000					
Total debt Jan. 1, 1899..	214,800					
Cash & uncollected taxes	35,397					

HYDE PARK.—{HENRY S. BUNTON, Treasurer.
{HENRY B. TERRY, Clerk.

This town is in Norfolk County.

LOANS—	When Due.	SEWER LOAN—
TOWN BONDS—		4s, M&N, \$140,000.....
4s, M&N, \$10,000.....	Nov. 1, 1899	(\$5,000 annually on May 1.)
(\$2,000 due yearly) to Nov. 1, 1903		Total debt Oct. 1, 1899.....
LIBRARY BONDS—		\$173,000
4s, M&N, \$23,000.....	May 1, 1900	Tax valuation, real.....
(\$2,000 yearly) to May 1, 1903		9,285,875
(\$1,000 yearly) to May 1, 1918		Tax valuation, personal.....
		998,010
		Total valuation 1899.....
		10,283,885
		Tax rate (per \$1,000) 1899.....
		\$20 00
		Population in 1895 was.....
		11,828
		Population in 1890 was.....
		10,193

IPSWICH.—THOMAS E. CONDON, Treasurer.

This town is in Essex County.

LOANS—	When Due.	Tax valuation, real....	Tax valuation, person'l	Total valuation 1898...	Assessment about 3/4 actual value.	Tax rate (per \$1,000) 1898.....	Population in 1895 was.....	Population in 1890 was.....
WATER BONDS—		\$2,294,021	758,504	3,052,525		\$14 00	4,720	4,439
4s, J&J, \$136,000.....	July 1, 1924							
Bonded debt Jan. 1, '99.....	\$136,000							
Floating debt.....	26,440							
Total debt Jan. 1, 1899..	162,810							
Sinking fund.....	7,773							
Net debt Jan. 1, 1899.....	155,067							

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

LAWRENCE.—{ARTHUR A. BAILEY, Treasurer.
{RICHARD J. SPEA, Auditor.

This city is in Essex County. [\$32,000 school bonds are advertised for sale October 4.]

LOANS—	When Due.	LOANS—	When Due.
SCHOOL BONDS—		SEWER BONDS—(Con.)	
4s, F&A, \$32,000 Ang., 1900-1903		4s, M&N, \$28,500 Nov., 1899-1917	
4s, F&A, \$56,000 Aug. 1, 1901 to		4s, J&D, 75,000..... 1899 to 1923	
(\$8,000 due yearly) Aug. 1, 1910		(+3, 00 due yearly on Dec. 1.)	
CEMETERY BONDS—		BRIDGE BONDS—	
4s, J&D, \$10,400 June, 1900-1903		4s, J&J, \$65,000..... July 1, 1902	
GALE'S HILL IMP. NOTES—		WATER BONDS—	
4s, M, \$10,000 Nov. 1, 1899-1900		6s, A&O, \$200,000..... Apr. 1, 1900	
MUNICIPAL DEBT BONDS—		6s, A&O, \$100,000..... Apr. 1, 1906	
6s, F&A, \$3,000..... Feb. 1, 1905		4s, J&J, 477,000..... July 1, 1923	
4s, J&J, 262,000..... July 1, 1924		4s, A&O, 175,000..... Oct. 1, 1923	
4s,	100,000..... 1900-1909	(Subject to call after Oct. 1, 1913.)	
3s,	18,000 July, 1900-1909	Bonded debt Jan. 1, '99.....	\$2,187,509
PUBLIC BUILDING BONDS—		Sinking funds & assets.....	726,882
4s,	\$47,000 Dec., 1899-1905	Net debt Jan. 1, 1899..	1,460,627
4s,	48,000 Nov., 1899-1906	Water debt (included).....	98,721
4s,	60,000 Dec., 1899-1906	Assessed val'ation, real, 29,142,675	
4s,	44,000 Sept., 1900-1907	Assessed val'ation, per'l 8,434,123	
SEWER BONDS—		Total valuation 1898.....	37,576,798
4s, J&J, \$300,000..... July 1, 1904		Assessment about full value.	
4s, M&S, 39,000 Sept., 1900-1912		Tax rate (per \$1,000) 1898.....	\$15 60
4s, J&D, 25,000 Dec., 1899-1903		Population in 1890 was.....	44,654
4s, J&D, 40,500 Dec., 1899-1925		Population in 1895 was.....	52,164

INTEREST is paid at the Tremont (now Eliot) National Bank in Boston and by the City Treasurer.

CITY PROPERTY.—The city owns property valued at \$2,558,897, including \$1,211,000 for water works.

LEOMINSTER.—C. A. JOSLIN, Treasurer.

This town is in Worcester County.

LOANS—	When Due.	LOANS—	When Due.
WATER WORKS—		TOWN HALL AND SCHOOL—	
4 1/2s, M&S, \$20,000.....	Sept. 1, 1900	4 1/2s, J&J, \$13,900.....	July 1, 1918
.....	21,000.....	.....	94,500.....
4s, M&N, 50,000.....	Nov. 17, 1900	4s,	9,300..... 1914
4s, M&N, 40,000.....	May 17, 1900	Water debt.....	\$323,000
4s, J&D, 25,000.....	June 1, 1900	Floating debt.....	125,750
4s, A&O, 103,000.....	Oct. 1, 1925	Sewer debt.....	23,500
4s,	10,000..... 1900-1901	Town Hall & sch. h. debt.	117,700
(\$5,000 yearly on May 1)		Funds held in trust.....	21,414
4s,	49,000..... Oct., 1923	Total debt Jan. 1, 1899..	611,364
SEWER LOANS—		Tax valuation, real.....	5,584,159
4 1/2s, M&N, \$7,000.....	Nov. 1, 1903	Tax valuation, personal.....	943,390
4 1/4s, J&D, 3,500.....	Dec. 1, 1901	Tot'l valuation in 1898.....	6,527,549
4s,	6,000..... 1904	Total tax (per \$1,000), 1898.....	\$22 50
4s,	7,000..... 1905	Population in 1895 was.....	9,214

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

LEXINGTON.—{G. D. HARRINGTON, Treasurer.
{L. A. SAVILLE, Clerk.

This town is in Middlesex County.

LOANS—	When Due.	Trust funds, 6s.....	Bonded debt Jan. 1, 1899.	Floating debt.....	Total debt Jan. 1, 1899..	Tax valuation, real.....	Tax valuation, personal.....	Tax valuation 1898.....	Assessment same as actual value.	Tax per \$1,000 1898.....	Population in 1895 was.....	Population in 1890 was.....
SCHOOL HOUSE NOTES—		\$23,025	255,525	35,000	290,525	4,273,475	589,905	4,863,380		\$17 50	3,497	3,197
3 3/8s, Var., \$6,000.....	1900											
WATER WORKS BONDS—												
4s, M&N, \$180,000.....	1916											
(\$10,000 due yearly on Nov. 1.)												
4g, J&J, \$7,000, g. July 1, 1900-06												
(\$1,000 due yearly.)												
4s,	\$9,000 g. Jan., 1900-1908											
REFUNDING WATER—												
4s,	\$10,000 g..... Nov. 1, 1917</											

LOANS—

PUBLIC BUILDINGS—

3 1/2s, A&O, \$3,500....1900 to 1904 (\$700 due yearly on Oct. 19.)

4s, M&S, \$13,300 (reg.) 1900 to 1906 (\$1,900 due yearly on Sept. 19.)

4s, J&D, \$13,500....1900 to 1902 (\$4,500 due yearly on June 3.)

4s,, \$32,400 .Oct., 1900-1908

SCHOOLS—

4s, J&J, \$12,000. 1900 to 1901 (\$6,000 due yearly on July 6.)

4s, A&O, \$3,800.....190) to 1901 (\$1,900 due yearly on Oct. 19.)

4s, J&D, \$10,500....1900 to 1902 (\$3,500 due yearly on June 3.)

4s, F&A, \$21,000....1900 to 1902 (\$7,000 due yearly on Aug. 31.)

4s, A&O, \$150,000....April 1, 1921

4s, J & J, 200,000.... July 1, 1926

3 1/2s, J&D, 12,500....1900 to 1904 (\$2,500 due yearly on July 12.)

4s,, \$36,000 . 1900 to 1907 (\$4,500 due yearly on Aug. 10.)

4s,, \$17,500....May, 1900 '06

STATE AID—SPANISH WAR—

4s,, \$4,680..Aug., 1900-1908

SEWERS—

4s, A&O, \$15,000....1900 to 1902 (\$5,000 due yearly on Apr. 9.)

4s, A&O, \$56,000.....Oct. 2, 1902

4s, A&O, 94,000....Apr. 2, 1903

4s, J&J, 7,200....1900 to 1905 (\$1,200 due yearly on Jan. 4.)

3 1/2s, M&N, \$25,000..1900 to 1904 (\$5,000 due yearly on May 4.)

4s, F&A, \$60,000....190) to 1905 (\$10,000 due yearly on Aug 7.)

LOANS—

SEWER BONDS—

4s, M&N, \$20,000....1900 to 1901 (\$10,000 due yearly on May 16.)

4s, J&D, \$23,200....1900 to 1903 (\$5,800 due yearly on June 17.)

4s, J&D, \$61,000....1899 to 1903 (\$12,200 due yearly on Dec. 3.)

4s, M&N, \$13,500....1899 to 1907 (\$1,500 due yearly on Nov. 8.)

3 1/2s, M&N, \$52,500..1900 to 1906 (\$7,500 due yearly on May 5.)

4s, M&N, \$60,000....1900 to 1907 (\$7,500 due yearly on May 11.)

4s,, \$27,000.Sept., 1900 to '08

STREETS—

4s, F&A, \$13,000....1900 to 1904 (\$2,600 due yearly on Feb. 1.)

4s, J&J, \$45,000....1900 to 1905 (\$7,500 due yearly on Jan. 4.)

3 1/2s, M&N, \$2,500 .May 22, 1899

4s, M&N, \$17,500 (reg.) 1900 to '06 (\$2,500 due yearly on May 6.)

WATER WORKS—

4s, M&S, \$12,000....1900 to 1901 (\$6,000 due yearly on Mar. 9.)

4s, J&D, \$40,000....1899 to 1902 (\$10,000 due yearly on Dec. 1.)

4s, M&N, \$75,000.Nov. 1, 1911

4s, M&N, \$1,000,000.Nov. 1, 1920

3 1/2s, F&A, 25,000.1900 to 1904 (\$5,000 due yearly on Aug. 6.)

4s, F&A, \$55,000....1900 to 1910 (\$5,000 due yearly on Aug. 7.)

4s, M&N, \$36,900 .1899 to 1907 (\$4,100 due yearly on Nov. 8.)

Temporary loan, \$200,000. Dec., '99

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97
Total debt (incl. water debt)....	\$3,879,950	\$3,775,350	\$3,820,340
Sinking funds.....	506,870	446,572	391,279
Net debt.....	\$3,373,080	\$3,328,778	\$3,429,061
Water debt (included above).....	\$1,259,900	\$1,290,000	\$1,275,000
Water debt s. f. do	\$246,916	\$220,846	\$196,691

CITY PROPERTY.—The city owns real estate and personal property valued at \$6,349,057 63.

ASSESSED VALUATION.—The city's assessed valuation (about actual value) and tax rate in different years have been as follows:

Years—	Real Estate.	Personal.	Total.	Rate of Tax per \$1,000.
1898.....	\$55,622,880	\$15,313,363	\$70,941,243	\$18.00
1897.....	54,678,720	15,707,450	70,386,170	\$17.40
1896.....	53,935,960	15,965,987	69,901,947	15.00
1895.....	52,257,400	16,524,642	68,782,042	18.00
1890.....	45,316,150	17,037,462	62,353,612	17.00
1887.....	41,322,794	15,426,459	56,749,253	15.70

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

LYNN.—{ WILLIAM SHEPARD, Mayor.
WM. F. BRACKETT, Auditor.

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

LOANS—

CEMETERY LAND—

4s, J&J, \$25,000, r....Jan. 1, 1903

ENGINE HOUSE—

4s, J&J, \$15,000, r....July 1, 1901

4s, A&O, 10,000, r....Apr. 1, 1902

6s, J&J, 5,000, r....Jan. 1, 1904

FIRE APPARATUS LOAN—

4s, J&J, \$11,000, r....July 1, 1900

MUNICIPAL LOAN—

4s, J&J, \$101,000, r. Jan. 1, 1903

4s, J&J, 58,000....Jan. 1, 1904

4s, J&J, 60,000....July 1, 1907

4s, A&O, 16,500....Apr. 1, 1908

4s, A&O, 35,500....Oct. 1, 1908

4s, J&J, 8,000....Jan. 1, 1909

4s, A&O, 61,000....Apr. 1, 1909

4s, A&O, 30,000....Jan. 1, 1919

PARK LOAN—

4s, A&O, \$12,000, r....Oct. 1, 1902

4s, J&J, 5,000, r....Jan. 1, 1903

4s, J&J, 30,000, c....July 1, 1919

4s, A&O, 6,000, r....Oct. 1, 1919

4s, A&O, 20,000, r....Apr. 1, 1920

4s, A&O, 5,000, r....Oct. 1, 1920

POLICE STATION LOAN—

4s, J&J, \$8,000, r....July 1, 1900

SCHOOL HOUSE LOAN—

4s, A&O, \$4,000, r....Apr. 1, 1900

4s, A&O, 30,000, r....Oct. 1, 1900

4s, A&O, 55,000, r....Apr. 1, 1901

4s, A&O, 30,000, r....Oct. 1, 1901

4s, A&O, 20,000, r....Apr. 1, 1902

4s, J&J, 28,000, r....July 1, 1902

4s, J&J, 6,000, r....Jan. 1, 1903

4s, J&J, 10,000, r....July 1, 1903

4s, J&J, 5,000, r....Jan. 1, 1904

4s, A&O, 10,200, r....Oct. 1, 1904

4s, A&O, 60,000, r....Apr. 1, 1909

4s, A&O, 50,000, r....Oct. 1, 1910

4s, A&O, 140,000, c&r. Apr. 1, 1911

4s, J&J, *5,500....Jan. 1, 1908

4s, A&O, *25,000....Jan. 1, 1918

4s, J&J, *35,000....Jan. 1, 1918

SEWER LOAN—

4s, J&J, \$10,000, r....Jan. 1, 1903

4s, J&J, 25,000, r....Jan. 1, 1914

4s, J&J, 30,000, r....July 1, 1904

4s, M&S, 25,000, r....Sept. 1, 1905

4s, J&J, 100,000, r....July 1, 1906

4s, M&N, 20,000, r....Nov. 1, 1906

4s, M&S, 10,000, r....Sept. 1, 1907

4s, M&N, 10,000, r....Nov. 1, 1907

4s, F&A, 10,000, r....Aug. 1, 1908

4s, M&S, 10,000, r....Sept. 1, 1908

4s, M&N, 10,000, r....Nov. 1, 1908

4s, J&J, 10,000, r....Jan. 1, 1909

4s, A&O, 100,000, r....Apr. 1, 1909

4s, J&J, 35,000, r....July 1, 1910

4s, A&O, 10,000, r....Oct. 1, 1910

4s, J&J, 10,000, r....Jan. 1, 1911

4s, A&O, 50,000, r....Apr. 1, 1911

4s, J&J, 35,000, r....July 1, 1911

LOANS—

SEWER BONDS—

4s, A&O, \$20,000, r....Apr. 1, 1912

4s, J&J, 20,000, r....July 1, 1912

4s, J&J, 50,000, r....Jan. 1, 1913

4s, A&O, 40,000, r....Apr. 1, 1916

3 1/2s, J&J, 16,000, r....July 1, 1904

4s, A&O, *20,000....Apr. 1 1908

STREET IMPROVEMENT—

4s, A&O, \$30,000....Apr. 1, 1902

4s, J&J, 50,000, r. Jan. 1, 1903

4s, A&O, 5,000, r. Oct. 1, 1903

4s, J&J, 30,000, r. Jan. 1, 1904

4s, J&J, 25,000, r. Jan. 1, 1904

4s, A&O, *35,000....Apr. 1, 1908

4s, A&O, 125,000, r....Apr. 1, 1920

4s, A&O, 25,000, r. Oct. 1, 1921

SINKING FUND LOAN—

4s, A&O, \$54,000....Apr. 1, 1906

WATER LOAN—

5s, J&J, \$50,000, c&r. Jan. 1, 1900

5s, J&J, 50,000, c....Jan. 1, 1901

5s, J&J, 200,000, c&r. Jan. 1, 1905

4s, A&O, 10,000, r....Apr. 1, 1900

4s, M&S, 8,000, r....Mar. 1, 1903

4s, J&J, 150,000, c&r. Jan. 1, 1905

4s, M&N, 20,000, r....Nov. 1, 1913

4s, M&S, 50,000, r....Mar. 1, 1914

4s, J&D, 20,000, r....Dec. 1, 1914

4s, M&S, 10,000, r....Sept. 1, 1916

4s, A&O, 9,000, r. Oct. 1, 1916

4s, J&J, 7,500, r....July 1, 1917

4s, F&A, 5,000, r....Aug. 1, 1917

4s, A&O, 2,000, r. Oct. 1, 1917

4s, M&N, 6,500, r....Nov 1, 1917

4s, A&O, 15,000, r....Apr. 1, 1918

4s, J&D, 10,000, r....June 1, 1918

4s, J&J, 85,000, c&r. July 1, 1919

4s, A&O, 100,000, c&r. Apr. 1, 1918

4s, J&J, 75,000, r....July 1, 1919

4s, J&J, 35,000, r....Jan. 1, 1920

4s, A&O, 150,000, r....Apr. 1, 1920

4s, A&O, 50,000, r....Apr. 1, 1921

4s, A&O, 25,000, r. Oct. 1, 1921

4s, J&J, 50,000, r....Jan. 1, 1922

4s, J&J, 25,000, r....July 1, 1922

4s, A&O, 40,000, r....Apr. 1, 1923

4s, J&J, 165,000....July 1, 1925

4s, J&J, 50,000....July 1, 1926

4s, J&J, 25,000, r July 1, 1927

4s, J&J, 25,000....July 1, 1928

4s, A&O, 10,000....Oct. 1, 1928

4s, J&J, 25,000....July 1, 1929

3 1/2s, M&N, 7,300, r....May 1, 1904

3 1/2s, M&N, 31,000, r....Nov. 1, 1913

3 1/2s, J&D, 6,000, r....Dec. 1, 1915

3 1/2s, M&N, 66,500, r....May 1, 1905

3 1/2s, J&D, 5,000, r....Dec. 1, 1905

3 1/2s, A&O, 2,000, r....Apr. 1, 1916

3 1/2s, M&N, 24,500, r....May 1, 1916

3 1/2s, J&D, 3,500, r....June 1, 1917

3 1/2s, F&A, 6,500, r....Feb. 1, 1917

MISCELLANEOUS BONDS—

4s, A&O, \$56,000....Oct. 1, 1907

4s, Var., \$35,800, r....1902 to 1904

Tem loan, 3s, due Jan. 1900. \$80,000

(c) coupon, (r) registered.
The loans marked thus () in the above table are authorized by special acts of Legislature in excess of the city's legal debt limit. The total amount of outstanding bonds thus authorized is \$750,000.

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

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

TOTAL DEBT, ETC.—The total debt on Sept. 1, 1899, was \$4,243,950, including \$1,810,300 of water debt. The sinking fund was \$1,038,630 and the net debt \$3,205,320.

	Dec. 20, '98.	Dec. 20, '97.	May, 1897.
Funded debt (excl. of water).....	\$2,391,650	\$2,232,150	\$2,539,050
Sinking funds.....	583,273	448,176	415,279
Net debt.....	\$1,808,377	\$1,783,974	\$2,123,771
Water debt (additional).....	1,835,300	1,800,300	1,775,300
Water works sinking fund.....	426,141	367,360	300,421
Net water debt.....	1,409,159	1,432,940	1,474,879
Total net municipal debt.....	3,217,536	3,216,914	3,598,650

The funded debt as given above for Dec., 1899, includes loans to the amount of \$720,000 in excess of debt limit and issued under authority of special acts of Legislature. Temporary loans amounting to \$515,000 are not included in totals.

CITY PROPERTY AND WATER WORKS.—The city property consisting of real estate, school buildings and public parks, amounts to \$1,845,625. Total cost of water works to Jan. 1, 1899, \$2,396,788.

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

Years—	Real	Personal	Total.	Rate of Tax per \$1,000.
1899.....	\$41,920,665	\$9,171,233	\$51,091,948	\$17.80
1898.....	41,575,536	9,384,798	50,960,334	17.60
1897.....	41,157,046	9,724,857	50,881,903	17.40
1895.....	10,441,874	39,256,182	49,698,056	17.20
1890.....	29,390,332	11,340,042	40,730,378	15.00
1880.....	17,913,543	5,470,192	23,383,735	17.60
1870.....	14,277,212	6,649,903	20,927,115	17.20

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

MALDEN.—{ CHAS. L. DEAN, Mayor.
HENRY A. WILDER, Auditor.

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

LOANS—

BRICK SIDEWALKS—

4s, M&S, \$3,000....Mar. 15, 1900

(\$1,000 due yearly) to Mar. 15, 1902

4s, M&S, \$5,000....Mar. 15, 1900

(\$1,000 due yearly to Mar. 15, 1904

4s, J&D, \$4,800....June 1, 1900

(\$800 due yearly) to June 1, 1905.

4s, J&J, \$7,000....July 1, 1900

(\$1,000 due yearly) to July 1, 1906

4s,, \$8,000....July 1, 1900

(\$1,000 annually) to July 1, 1907.

4s, J&J, \$4,000....June, 1900-1903

3 1/2s, ... 5,000....1900-1904

FIRE DEPARTMENT—

4s, M&N, \$1,000....May 1, 1900

4s,, 4,000....Apr., 1900-01

4s,, 7,000....Apr., 19 02-03

4s, M&N, 1,500....Nov. 1, 1899

(\$300 due yearly) to Nov. 1, 1903

4s,, \$10,200....Nov. 1, 1900

(\$600 due yearly) to Nov. 1, 1915

PUBLIC PARKS—

4s, J&J, \$80,000....July 3, 1944

4s,, 10,000....July 3, 1915

4s, J&J, 10,000....July 3, 1947

SCHOOL HOUSE LOANS—

4s, M&N, \$1,600....May 15, 1900

4s, M&N, \$3,600....Nov. 1, 1899

(\$1,800 due yearly) to Nov. 1, 1900

4s, J&J, \$15,000....July 15, 1900

(\$5,000 due y'ly) to July 15, 1902

4s, M&S, \$16,500.... Mar. 1, 1900

(\$5,500 due y'ly) to Mar. 1, 1902

4s, M&N, \$80,000....Nov. 1, 1899

(\$5,000 due yearly) to Nov. 1, 1914

4s, J&J, \$28,000....July 1, 1900

(\$1,750 due yearly) to July 1, 1915

4s, J&J, \$4,200....July 1, 1900

(\$700 due yearly) to July 1, 1905

4s, J&D, \$29,600....June 1, 1900

(\$1,850 due yearly) to June 1, 1915

4s, F&A, \$51,000....Aug., 1900-1917

4s,, 3,000....Apr. 1, 1900

(\$1,000 annually) to Apr. 1, 1902.

4s,, \$7,000....Aug. 1, 1900

(\$1,000 annually) to Aug. 1, 1906.

4s, A&O, \$4,000. Apr., 1900 to 1903

3 1/2s,, 4,000....1900 to 1903

SEWERAGE—

4s, M&N, \$50,000....May 2, 1922

4s, M&N, 100,000....May 2, 1923

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

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1899.	Jan. 1, 1898.	Jan., 1897.	Jan., 1896.
Total debt.....	\$1,706,550	\$1,733,400	\$1,626,000	\$1,563,100
Sinking fund, etc.....	236,722	201,659	130,316	159,081
Net debt.....	\$1,469,828	\$1,531,741	\$1,495,684	\$1,404,019
Water debt (includ'd)	\$571,500	\$584,000	\$549,000	\$580,000
Water sinking fund ..	\$134,163	\$121,275	\$77,330	\$95,677

CITY PROPERTY.—The city owns property valued at \$1,514,846 not including the water works, which cost \$1,009,843.

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

Years—	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1899.....	\$23,639,200	\$3,369,500	\$27,008,700	\$16.40
1898.....	22,975,900	3,172,460	26,147,660	16.50
1897.....	22,426,000	2,959,520	25,385,520	16.30
1896.....	21,299,200	2,500,360	23,799,560	16.00
1895.....	20,475,500	2,596,440	23,071,940	15.70
1890.....	15,165,800	2,172,650	17,338,450	15.10

POPULATION.—In 1895 population was 29,706; in 1890 it was 23,031; in 1880 it was 12,017. Present population (estimated), 32,051.

MANCHESTER.—EDWIN P. STANLEY, Treas.

This town is in Essex County.

LOANS—	
PARK BONDS—	<i>When Due.</i>
3 1/2s g., \$90,000.....	1900-1908
WATER BONDS—	
4s, M&N, \$108,000, Nov. 1, '99 to '16	
(\$6,000 due yearly.)	
Bonded debt, Jan. 1, '99	\$208,000

MARBLEHEAD.—E. PAINE, Treasurer.

This town is in Essex County.

LOANS—		LOANS—	
ELECTRIC-LIGHT BONDS—		WATER BONDS—	
4s, J&J, \$50,000.....	July 1, 1924	4s, M&N, \$61,500.....	Nov. 1, '99-'18
REFUNDING BONDS—		4s, M&N, 25,500.....	May 1, '99-'19
4s, A&O, \$32,000.....	1900-1906	4s, J&J, 27,500.....	Jan. 1, '00 to '20
(\$5,000 due yearly on Oct. 1.)		4s, J&J, 57,500.....	July 1, '99 to '21
TOWN NOTES—		4s, J&D, 36,000.....	Dec. 1, '99 to '21
4s, J&D, \$4,000.....	June 1, 1900		

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

BONDED DEBT on March 9, 1899, was \$304,000; water debt (included), \$207,500; floating debt, \$7,050; total debt, \$311,050; sinking fund, \$4,246.

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

Years—	Real.	Assessed Valuation	Total.	Rate of Tax per \$1,000
1898.....	\$4,886,000	\$753,000	\$5,639,000	\$19.20
1897.....	4,793,650	761,775	5,555,425	16.80
1896.....	4,735,600	800,068	5,535,668	20.20
1895.....	4,642,200	823,905	5,466,105	17.70
1891.....	4,213,800	832,032	5,045,832	21.40

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

MARLBOROUGH.— { EDW. J. PLUNKETT, Mayor.
C. F. ROBINSON, City Treas.

This place is in Middlesex Co.; incorporated as a city in Jan., 1891.

LOANS—		STONE CRUSHER NOTES—	
CITY NOTES—		4s, F&A, \$2,000.....	
4s, A&O, \$4,000.....	Oct. 1, 1900	Ang. 1, 1902	
(\$2,000 due yearly) to Oct. 1, 1901			
GENERAL LOAN—A, B, C, D, E, F—		WATER BONDS—	
4s, J&D, \$50,000.....	June 1, 1915	4s, J&J, \$50,000.....	July 1, 1900
4s, M&S, 15,000.....	Sept. 1, 1905	4s, M&N, 20,000.....	May 1, 1904
4s, M&N, 1,000.....	May 1, 1900	4s, M&S, 125,000.....	Sept. 1, 1912
4s, M&N, 2,000.....	May 1, 1901	4s, M&S, 75,000.....	Sept. 1, 1913
4s, M&S, 8,000.....	1900-1903	4s, M&S, 30,000.....	Sept. 1, 1921
4s, June, 20,700.....	June, 1900	4s, F&A, 150,000.....	Aug. 1, 1922
4s, A&O, 1,000.....	Oct., 1900	4s, M&S, 70,000.....	Sept. 1, 1924
4s, A&O, 600.....	Oct. 1, 1901	4s, J&J, 48,000.....	July 1, 1926
SEWER BONDS 1891—		Total debt Oct. 1, 1899.....	
4s, A&O, \$125,000.....	Apr. 1, 1911	\$1,021,356	
4s, J&J, 100,000.....	July 1, 1911	Sinking funds.....	
4s, M&S, 27,000.....	Sept. 1, 1914	247,980	
4s, J&J, 20,000.....	July 1, 1918	Net debt Oct. 1, 1899.....	
SCHOOL NOTES—		773,376	
4s, J&J, \$59,000.....	1900 to 1917	Water debt (included).....	
(\$3,000 annually to 1912, and		568,000	
\$4,000 annually 1913 to 1917.)		Tax valuation, real.....	
4s, \$2,600.....	Aug., 1900-'01	7,893,986	
		Tax valuation, personal.....	
		1,390,391	
		Total valuation 1899.....	
		9,284,377	
		Tax rate (per \$1,000) '99.....	
		\$19.10	
		Assessment is 7-10 actual value.	
		Population in 1895 was.....	
		14,980	
		Population in 1890 was.....	
		13,805	

INTEREST on bonds is payable at the Winthrop Nat. Bank, Boston. WATER WORKS are self-supporting and the value of the city property is \$1,280,664 95.

MARSHFIELD.— GEO. H. WEATHERBEE, Clerk.

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

LOANS—		RAILROADS, &c.—	
RAILROADS, &c.—		4s, F&A, \$55,000.....	
Total debt Jan., 1899.....		Feb. 12, 1901	
\$55,000			
Sinking fund.....		24,971	
Net debt Jan., 1899.....		30,029	
Float'g debt (additional)		2,000	

INTEREST is payable by the Cambridge Savings Bank.

MAYNARD.— W. H. GUTTERIDGE, Treasurer.

This town is in Middlesex County.

LOANS—		WATER BONDS—	
WATER BONDS—		4s, J&J, \$125,000.....	
4s, J&J, \$125,000.....		Jan. 1, 1919	
Interest is payable in Boston.			
Bonded debt Jan. 1, '99.....		\$125,000	
Floating debt.....		27,000	
Total debt Jan. 1, '99.....		152,000	
Sinking fund.....		32,775	

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

Medford is in Middlesex County.

LOANS—		SEWER BONDS—(Con.)—	
PLAY-GROUND BONDS—		4s, J&J, \$41,000.....	
4s, J&J, \$7,000.....		July 1, 1926	
4s, J&D, 14,000.....		Dec. 1, 1914	
PUBLIC BUILDING BONDS—		MUNICIPAL LOAN BONDS—	
4s, J&J, \$45,000.....		July 1, 1917	
4s, M&N, 56,000.....		Nov. 1, 1914	
4s, J&D, 18,000.....		1901-1903	
(\$6,000 due yearly on July 1.)			
4s, J&J, \$4,000.....		July 1, 1904	
4s, J&J, 4,000.....		July 1, 1907	
4s, J&J, 21,000.....		July 1, 1908	
4s, J&J, 26,000.....		July 1, 1909	
4s, J&J, 26,000.....		July 1, 1911	
4s, J&J, 26,000.....		July 1, 1912	
4s, J&J, 18,000.....		July 1, 1915	
4s, F&A, 90,000.....		Aug. 1, 1918	
SEWER BONDS—		WATER-WORKS BONDS—	
4s, J&J, \$20,000.....		July 1, 1905	
4s, A&O, 10,000.....		Oct. 1, 1905	
4s, J&J, 12,000.....		July 1, 1906	
4s, A&O, 10,000.....		Oct. 1, 1906	
4s, J&J, 12,000.....		July 1, 1907	
4s, J&J, 10,000.....		July 1, 1915	
4s, A&O, 10,000.....		Oct. 1, 1915	
4s, F&A, 80,000.....		1916-1919	
(\$20,000 due yearly on Aug. 1.)			
4s, F&A, \$75,000.....		1920-1922	
(\$25,000 due yearly on Aug. 1.)			
4s, F&A, \$30,000.....		Aug. 1, 1923	
4s, J&J, 10,000.....		July 1, 1924	
4s, A&O, 10,000.....		Oct. 1, 1924	
4s, J&J, 20,000.....		July 1, 1925	

The Municipal Loan bonds were issued to take up the unfunded debt as it matures.

There is also a fund known as the Bradbury Fund, amounting to \$11,252. This is invested in the Medford Savings Bank and is not included in estimating the city's indebtedness.

INTEREST on bonds is paid at the Nat. Bank of the Republic of Boston. All notes and interest on same are paid by City Treasury.

MELROSE.— { EDWIN C. GOULD, Auditor.
GEORGE NEWHALL, Treasurer.

This town is in Middlesex County. New York City charter takes effect Jan. 1, 1900.

LOANS—		WATER WORKS—(Con.)	
SEWER BONDS—		4s,, \$50,000.....	
4s, J&D, \$100,000.....		Oct. 1, 1913	
4s, J&D, 100,000.....		July 1, 1925	
4s, J&J, 50,000.....		Bonded debt Jan. 1, '99.....	
4s, J&D, 25,000.....		\$852,000	
4s, J&D, 25,000.....		Floating debt.....	
4s, J&D, 25,000.....		98,362	
4s, J&D, 25,000.....		Total debt Jan. 1, 1899.....	
4s, J&D, 25,000.....		950,362	
4s, J&D, 25,000.....		Total assets.....	
4s, J&D, 25,000.....		209,700	
4s, J&D, 25,000.....		Net debt Jan. 1, 1899.....	
4s, J&D, 25,000.....		740,662	
4s, J&D, 25,000.....		Water debt, included.....	
4s, J&D, 25,000.....		257,000	
4s, J&D, 25,000.....		Sewer debt, included.....	
4s, J&D, 25,000.....		350,000	
4s, J&D, 25,000.....		Total value town prop'ty.....	
4s, J&D, 25,000.....		572,225	
4s, J&D, 25,000.....		Tax valuation, real.....	
4s, J&D, 25,000.....		11,820,350	
4s, J&D, 25,000.....		Tax valuation, personal.....	
4s, J&D, 25,000.....		845,085	
4s, J&D, 25,000.....		Tax valuation 1899	
4s, J&D, 25,000.....		12,665,435	
4s, J&D, 25,000.....		Total tax (per \$1,000) 1899.....	
4s, J&D, 25,000.....		\$17.00	
4s, J&D, 25,000.....		Assessment same as actual value.	
4s, J&D, 25,000.....		Population in 1890 was.....	
4s, J&D, 25,000.....		8,519	
4s, J&D, 25,000.....		Population in 1898.....	
4s, J&D, 25,000.....		12,630	

INTEREST is payable at the Shoe & Leather Nat. Bank, the Eliot National Bank of Boston and the Melrose National Bank of Melrose.

METHUEN.— JOSEPH S. HOWE, Town Clerk.

This town is in Essex County.

LOANS—		BRIDGE NOTES—			
WATER BONDS—		4s, F&A, \$4,500.....			
4s, M&N, \$100,000.....		1908			
4s, F&A, 50,000.....		Bonded debt Aug. 10, '98.....			
4s, A&O, 25,000.....		\$196,000			
4s,, 21,000.....		Floating debt.....			
Feb. 1, 1928		68,750			
TOWN NOTES—		Total debt.....			
6s,, \$11,950.....		264,750			
On demand.		Sinking fund.....			
4 1/2s, J&D, 8,000.....		9,000			
Dec. 1, 1903		Net debt Aug. 10, 1898.....			
4s, M&N, 7,500.....		255,750			
May 29, 1900		Tax valuation, real.....			
4s, J&J, 6,000.....		3,186,060			
July 15, 1902		Tax valuation, personal.....			
4s, J&J, 9,000.....		918,048			
July 1, 1905		Total valuation 1898.....			
SCHOOL HOUSE NOTES—		4,104,108			
4s, F&A, \$18,800.....		1906-1908		Assessment about 3/4 actual value.	
				Total tax (per \$1,000) '98.....	
				\$16.80	
				Population in 1895 was.....	
				5,690	
				Population in 1890 was.....	
				4,814	
				Population in 1897 (est.).....	
				6,400	

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

MIDDLEBOROUGH.— A. H. EATON, Treas.

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

LOANS—		SEWER LOAN—	
IMPROVEMENT BONDS—		4s, M&N, \$5,000.....	
4 1/2s, J&D, \$5,055.....		Nov. 1, 1901	
Dec. 18, 1900		4s, M&N, 25,000.....	
LIGHT BONDS—		Nov. 1, 1907	
4s,, \$71,000.....		(\$5,000 due yearly) to Nov. 1, 1911	
Nov. 1, '98-1923		WATER BONDS (FIRE DISTRICT)—	
4s,, 4,000.....		4s, M&N, \$61,500.....	
Nov. 1, '99-1906		1899 to 1923	
....., 10,000.....		Int. paid by Middleboro Sav. Bank.	
Nov., '04-'05		Population in 1896 (est.).....	
RAILROAD LOAN—		7,000	
4s, M&N, \$20,000.....		Nov. 1, 1918	
(\$5,000 due yearly) to Nov. 1, 1921		Population in 1895 was.....	
		6,692	
		Population in 1890 was.....	
		6,065	

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.— J. O. HAYDEN, Treasurer.

County seats are Lowell and Cambridge.

LOANS—		COURT HOUSE BONDS—1895—	
BUILDING BONDS—		4s, J&D, \$100,000.....	
4s, J&D, \$80,000.....		1923 to 1932	
(\$10,000 due yearly to Dec. 1, '06.)		(\$10,000 yearly on Dec. 1.)	
4s,, \$170,000.....		4s, J&D, \$70,000.....	
1907-1924		1899-1905	
4s, J&D, 70,000.....		(\$10,000 due yearly on Dec. 1.)	
1899 to 1905		Notes, 3 1/2s, \$24,000.....	
(\$10,000 yearly on Dec. 1.)		1899-'02	
4s, J&D, \$200,000.....		Note 3 3/8s, 80,000.....	
Dec. 1, 1906		Dec. 21, 1901	
(\$20,000 due yearly) to Dec. 1, '15.		Total debt Jan. 1, 1899.....	
4s, J&D, \$110,000.....		\$944,000	
Dec., 1916 to '21		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 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—		REFUNDING (gold notes)—	
WATER-WORKS BONDS—		4 1/2s, M&N, \$22,800.....	
4s, M&S, \$3,000.....		Sept. 15, 1900	
1900-1902		(\$5,700 due y'ly) to Sept. 15, 1903	
(\$1,000 yearly on Sept. 1.)		4s,, \$25,000.....	
4s, M&S, \$18,000.....		1904 to 1907	
1903-1911		(\$6,250 annually.)	
(\$2,000 yearly on Sept. 1.)		SCHOOL (gold notes)—	
4s, M&S, \$33,000.....		4s, A&O, \$8,000.....	
1912-1922		Oct. 5, 1900	
(\$3,000 yearly on Sept. 1)		(\$2,000 due yearly) to Oct. 5, 1903	

INTEREST is payable at the Milford Savings Bank.

MONSON.— This town is in Hampden County.

LOANS—		WATER-WORKS BONDS—	
Bonded debt Jan. 1, '99.....		4s, M&S, \$3,000.....	
\$55,000		1900-1902	
Total valuation 1899.....		(\$1,000 yearly on Sept. 1.)	

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

Table with columns: LOANS—, WATER DEBT—, SCHOOL DISTRICT BONDS—, Total debt Jan. 1, 1899., Tax valuation, real., Tax valuation, personal., Total valuation 1899., Assessment about 1/2 actual value., Total tax (per \$1,000) '99., Population in 1895 was., Population in 1890 was.

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

Table with columns: LOANS—, CITY IMPROVEMENT (reg. & cou.)—, SEWER BONDS (reg.)—, WATER LOAN (reg. & cou.)—, WHARF BONDS—, PARK BONDS (reg.)—, SEWER BONDS (reg.)—, Total debt, Sinking funds, Net debt, Water debt, Park and wharf debt.

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

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

Table: TOTAL DEBT, SINKING FUNDS, ETC.— with columns: Total debt, Sinking funds, Net debt, Water debt, Park and wharf debt.

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

* Less remittances by assessors.

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

Table with columns: LOANS—, ARMORY BONDS—, CITY BONDS—, SEWER BONDS—, SCHOOL BONDS—, Tem. loan, Trust bonds, Bonded debt Jan. 1, '99., Sinking funds, Net debt Jan. 1, 1899., Assessed valuation, real., Assessed valuation, per l., Total valuation 1899., Assessment about 3/4 actual value., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1895 was.

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.

Table with columns: LOANS—, BOULEVARD BONDS—, CITY NOTES—, DRAINS AND CULVERTS—, LOANS—, HIGHWAY BONDS—, MISCELLANEOUS BONDS—, PARK BONDS—, Tem. loan, Trust bonds, Bonded debt Jan. 1, '99., Sinking funds, Net debt Jan. 1, 1899., Assessed valuation, real., Assessed valuation, per l., Total valuation 1899., Assessment about 3/4 actual value., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1895 was.

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

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

INTEREST payable at Nat. Bank of the Commonwealth, Boston, or in Newton.

Table: TOTAL DEBT, SINKING FUNDS, ETC.— with columns: Municipal debt, Water debt, Total debt, Sinking fund, Net debt.

The sinking fund receives yearly about \$130,000 and is all invested in the city's own securities.

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

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

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 12,825. By State Census in 1895 was 27,590.

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

Dedham is the county seat.

Table: NOTES— with columns: Assessed valuation '98, Population 1890, Population 1898.

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

This city is in Berkshire County.

Table with columns: REFUNDING BONDS—, SCHOOL BONDS—, SEWER BONDS—, SUNDRY BONDS—, PERMANENT IMPROVEMENT BONDS—, WATER BONDS—, Tem. loan, Trust bonds, Bonded debt Jan. 1, '99., Sinking funds, Net debt Jan. 1, 1899., Assessed valuation, real., Assessed valuation, per l., Total valuation 1899., Assessment about 3/4 actual value., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1895 was.

INTEREST is payable in Boston and North Adams.

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

This city is in Hampshire County.

Table with columns: LOANS—, BRIDGE NOTES—, RAILROAD LOAN—, SCHOOL BONDS—, SEWER BONDS—, SUNDRY BONDS—, WATER BONDS—, Tem. loan, Trust bonds, Bonded debt Jan. 1, '99., Sinking funds, Net debt Jan. 1, 1899., Assessed valuation, real., Assessed valuation, per l., Total valuation 1899., Assessment about 80% actual value., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1895 was.

NORTH ATTLEBOROUGH.—A. E. CODDING, Treasurer.

This place is in Bristol County.

Table with columns: LOANS—, ELECTRIC LIGHT BONDS—, WATER BONDS—, GRADE CROSSING BONDS—, Net debt May 1, 1898., Interest payable in Boston, Tax valuation in 1898., Total tax per \$1,000 1898., Population in 1895 was., Population in 1890 was.

NORTHBOROUGH.—CHAS. H. RICE, Treas.

This town is in Worcester County.

Table with columns: LOANS—, When Due., Total debt., Sinking fund., Net debt Feb. 1, 1899., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Total tax (per \$1,000) 1898., Population in 1899 (est) was 2,000, Population in 1890 was 1,953.

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

Table with columns: Bonded debt Feb. 1, '99., Floating debt., Total debt Feb. 1, 1899., Water debt (included), Assessed valuation, real., Assessed valuation, pers., Total valuation 1898., Tot. tax rate (per \$1,000) '98., 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.

Table with columns: LOANS—, When Due., Floating debt., Total debt May 1, 1898., Sinking funds., Net debt May 1, 1898., Tax valuation 1898., Tot. tax (per \$1,000) '98., 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.

Table with columns: LOANS—, When Due., Floating debt., Total debt Feb. 1, 1899., Water debt (incl. above), Tax valuation, real., Tax valuation, pers'n'l., Total valuation 1898., Assessment about actual value., Total tax (per \$1,000) '99., Population in 1895 was 5,361, Population in 1890 was 4,568.

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

PEABODY.—ELMER M. POOR, Treasurer.

This town is in Essex County.

Table with columns: LOANS—, When Due., Total debt Jan. 15, 1899., Sinking fund., Net debt Jan. 15, 1899., Tax valuation 1899., Total tax (per \$1,000) '99., 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.

Table with columns: LOANS—, When Due., SCHOOL NOTES—, City's bonds all payable in gold., Temporary loan Nov. '99., Bonded debt Mch. 1, '99., Floating debt Sept. 1, '98., Total debt Sept. 1, 1898., Water debt (included), Tax valuation, real., Tax valuation, personal., Total valuation 1899., Total tax (per \$1,000) 1899., 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.

Table with columns: LOANS—, When Due., Floating debt., Total debt Jan. 1, 1899., Assets., Net debt Jan. 1, 1899., Water debt (included), Tax valuation, real., Tax valuation, personal., Total valuation, 1898., Tax rate (per \$1,000) '98., Population 1899 (est.) 4,555.

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

This city is in Norfolk County.

Table with columns: LOANS—, When Due., Sewer 3 1/2s, A&O., Water 3 1/2s, F&A., Total debt June 1, '99., Tax valuation, real., Tax valuation, personal., Tax valuation 1899., Tax rate (per \$1,000) 1899., Population in 1898 (est.) 25,000, Population in 1890 was 16,723, Population in 1880 was 10,570.

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

RANDOLPH.—JOSEPH T. LEAHY, Treasurer.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., Floating debt and accid't, Total debt., Sinking funds, etc., Net debt Jan. 1, 1898., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Assessment is about actual value., Total tax (per \$1,000) '98., Population in 1895 was 3,694, Population in 1890 was 3,946.

READING.—E. N. HUNT, Auditor.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., WATER BONDS—, ELECTRIC-LIGHT BONDS—, SCHOOL BONDS—, SUNDRY PURPOSES—, Total debt Feb. 1, 1899., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Total tax (per \$1,000) '98., Population in 1895 was 4,710, Population in 1890 was 4,088.

REVERE.—G. ARTHUR TAPLEY, Treasurer.

This town is in Suffolk County.

Table with columns: LOANS—, When Due., SCHOOL LOAN—, SEWER LOAN—, STREET LOAN—, TOWN HALL NOTES—, SUNDRY PURPOSES—, Total debt Feb. 1, 1899., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Total tax (per \$1,000) '98., Population in 1895 was 7,437, Population in 1890 was 5,668.

INTEREST is payable in Boston at the Fourth National Bank.

ROCKLAND.—{ R. STUDLEY, Treasurer. { EZEKIEL B. STUDLEY, Clerk.

Town in Plymouth County.

Table with columns: LOANS—, When Due., WATER WORKS—, DEFICIENCY BONDS—, FIRE ENGINE BONDS—, FUNDING NOTES—, SCHOOL BONDS—, Total debt Sept. 1, 1899., Floating debt., Tax valuation, real., Tax valuation, personal., Total assessment 1899., Tax rate (per \$1,000) '99., Population in 1890 was 5,213, Population in 1895 (census) 5,511.

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

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

This city is in Essex County.

Table with columns: LOANS—, When Due., LOANS—, When Due., ARMORY BONDS—, CANAL STREET—, HIGH SCHOOL BONDS—, IMPROVEMENT LOAN—, MUNICIPAL LOAN—, PAR VALUE OF BONDS., INTEREST is payable at the Merchants' National Bank, Boston.

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

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, Dec. 1, 1897., Dec. 1, 1896., Total debt., Sinking funds, &c., Net debt., Water debt (included above), Trust funds (included above).

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

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

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

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

This town is in Essex County.

LOANS—When Due. COUPON NOTES— \$5,000 Nov. 1, 1899 (\$12,000 yearly on Dec. 1.) \$2,000 Nov. 1, 1902 \$4,000 Oct. 19, 1903 WATER LOAN— \$7,000 1899 to 1903 (\$3,500 yearly on Dec. 1.) \$4,000 Dec., 1901 \$2,500 Dec., 1902 \$15,000 1903 to 1907 (\$3,000 yearly in Dec.) \$15,000 1910 to 1912 (\$5,000 yearly in Dec.) \$10,000 1908 to 1909 \$3,500 Dec., 1913 \$5,000 1911

LOANS—When Due. SCHOOL-HOUSE LOAN— \$8,500 1899 to 1903 (\$1,700 yearly on Dec. 1.) \$2,250 1900 to 1904 (\$450 yearly on Mar. 7) \$36,000 1904 to 1915 (\$3,000 yearly on July 1.) Other debts \$94,000 Total debt Jan. 1, 1899 224,700 Sinking fund 66,560 Net debt Jan. 1, 1899 158,140 Assessed val'n, real 3,385,707 Assessed val'n, personal 162,504 Total valuation 1898 3,548,211 Total tax (per \$1,000) '98 \$20.50 Population in 1890 was 3,673 Population in 1895 was 4,504

LOANS—Interest—Principal—NAME AND PURPOSE. Rate. Payable. When Due. Outstanding. Fire Dept. bonds, reg. 1894 4 J & D June 1, 1904 \$29,000 do do reg. 1894 4 M & N Nov. 1, 1904 6,000 School bonds, g'd, reg. '93 4 g J & J June 1, 1903 25,000 do do g'd, reg. '95 4 g A & O Oct. 1, 1915 35,000 do do g'd, reg. '97 4 g J & J Jan. 1, 1927 370,000 do do g'd, reg. '97 4 g J & J { 1900 to 1917 } 81,000 do do g'd, reg. '97 3 1/2 g J & J { \$4,500 annually } { July, 1900 1918 } 165,300 Sewer bonds 1891 4 J & J July 1, 1906 70,000 do do g'd, 1892 3 1/2 g M & N May 1, 1907 35,000 Improvement bonds g., '97 3 1/2 g F & A Aug. 1, 1907 35,000 do do gold, reg. 3 1/2 g J & J { July, 1900-1908 } { \$4,000 yearly } 36,000 Water bonds 1873-74 7 A & O { \$25,000 yearly } { Apr. 1, 1900 } 75,000 do do 1873-74 7 A & O Apr. 1, 1903 775,000 do do 1875 6 A & O Apr. 1, 1905 200,000 do do gold 1893 4 g A & O Apr. 1, 1913 200,000 do do gold 1893 4 g A & O Oct. 1, 1923 150,000 do do gold 1890 3 1/2 g A & O Oct. 1, 1920 125,000 Temporary loan 1899 2-50s Nov. 8, 1899 300,000 do do 1899 2-89 Nov. 11, 1899 200,000

SOMERVILLE.—GEO. O. PROCTOR, Mayor. JOHN F. COLE, Treasurer.

This city is in Middlesex County

LOANS—When Due. CITY BONDS— \$48,000 Oct. 1, 1900 (\$24,000 due yearly to Oct. 1, 1901) \$30,000 Oct. 1, 1902 \$35,000 Oct. 1, 1903 \$10,000 Jan. 1, 1900 \$10,000 Jan. 1, 1901 \$45,000 July 1, 1900 (\$9,000 due yearly) to July 1, 1904 \$10,000 July 1, 1900 \$18,000 July 1, 1901 (\$9,000 due yearly) to July 1, 1902 \$72,000 July 1, 1903 (\$3,000 due yearly) to July 1, 1911 \$35,000 July 1, 1912 (\$7,000 due yearly) to July 1, 1916 \$60,000 July 1, 1905 (\$6,000 due yearly) to July 1, 1914 \$15,000 Oct. 1, 1901 (\$3,000 due yearly) to Oct. 1, 1905 \$10,000 Oct. 1, 1900 \$8,000 Oct. 1, 1900 (\$4,000 due yearly) to Oct. 1, 1901 \$6,000 Oct. 1, 1900 \$248,000 1900 to 1915 (Due yearly: \$18,000 to '05, \$15,000 to '15, \$14,000 to '12, \$13,000 to '11) \$120,000 1900 to 1917 (Due yearly \$11,000 1900 to '01; \$9,000 '02 to '07; \$5,000 '08 to '11; \$4,000 '12 to '17) \$140,000 1900-1918 (Due yearly on July 1: \$11,000 to 1900; \$10,000 1901 to 1907; \$9,000 1908; \$5,000 1909 to '18) \$110,000 1900-1919 (Due yearly on July 1: \$8,000 to '05, \$7,000 to '09, \$4,000 to '14, \$3,000 to '18, \$2,000 in '19)

PAVING BONDS— \$65,000 Oct. 1, 1900 (\$5,000 due yearly, to Oct. 1, 1912) SEWER BONDS— \$15,000 July 1, 1900 (\$1,000 due yearly) to July 1, 1914 \$12,000 Oct. 1, 1900 (\$1,000 due yearly) to Oct. 1, 1911 \$23,000 1900 to 1922 (\$1,000 due ann. on July 1.) \$84,000 1900-1925 (\$4,000 yearly on July 1 to 1905 and \$3,000 yearly to 1925.) \$24,000 July 1, 1900 (\$1,000 yearly) to July 1, 1923 WATER BONDS— \$10,000 July 1, 1906 \$12,500 July 1, 1900 \$14,000 Oct. 1, 1900 \$6,000 July 1, 1901 \$20,000 Oct. 1, 1901 \$17,000 July 1, 1902 \$7,000 Oct. 1, 1902 \$18,000 July 1, 1903 \$10,000 July 1, 1904 \$10,000 July 1, 1907 \$42,000 Oct. 1, 1900 (\$2,000 due yearly) to Oct. 1, 1920 \$2,000 July 1, 1900 (\$1,000 due yearly) to July 1, 1901 \$10,000 Oct. 1, 1900 (\$2,000 due yearly) to Oct. 1, 1904 \$30,000 Oct. 1, 1905 (\$3,000 due yearly) to Oct. 1, 1914 \$10,000 Oct. 1, 1915 (\$2,000 due yearly) to Oct. 1, 1919 \$12,000 July 1, 1907 (\$1,000 due yearly) to July 1, 1918 \$9,000 July 1, 1900 (\$1,000 due yearly) to July 1, 1908

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.—Dec. 10, '98. Dec. 10, '97.

Total bonded debt (including water debt) \$2,547,000 \$2,358,500 Total indebtedness, includ'g current liabilities 2,595,073 2,401,498 Sinking funds and other assets 864,369 933,956 Net debt \$1,730,704 \$1,467,542 Water debt, included above \$1,550,000 \$1,575,000

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:

Years. Real. Personal. Total. Tax per \$1,000 1899 \$53,400,770 \$16,469,077 \$69,869,847 \$13.60 1898 52,022,570 13,677,143 65,699,713 13.80 1897 50,344,460 14,553,919 64,898,379 13.00 1896 48,344,280 13,071,811 61,416,091 12.80 1895 46,063,460 12,969,681 59,033,141 12.20 1894 44,083,900 12,365,525 56,449,425 12.00 1890 33,795,860 10,697,773 44,493,633 12.40 1888 30,323,140 9,540,115 39,863,255 13.60

Taxation in 1899 included State tax, \$0.35; county tax, \$0.76; city tax, \$12.49; total, \$13.60 per \$1,000.

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

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

This town is in Middlesex County.

LOANS—When Due. SCHOOL NOTES— ARMORY LOAN— \$5,000 July 18, '00 to '04 (\$1,000 due yearly.) \$12,500 July '00 to '05 (\$2,500 in 1900 and \$2,000 yearly to 1905.) SEWER BONDS— \$104,000 June 1, '00 to '24 (\$4,000 due yearly to 1917, then \$5,000 yearly.) TOWN NOTES— \$5,000 June 10, 1900 \$5,000 Feb. 20, 1901 \$10,000 June 9, 1902 \$5,000 June 1, 1904 \$5,000 Dec. 1, 1905 \$5,000 Dec. 1, 1906

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.

LOANS—When Due. Assessed valuat'n real \$4,135,582; Ass'd valuation, pers'l. 1,318,591 Total valuation 1898 5,454,173 Bonded debt Jan 1, 1899 \$120,000 Assessment about 3/4 actual value. Floating debt 71,000 Tax rate (per \$1,000) '98 \$14.00 Total debt 191,000 Population in 1890 3,198 Population in 1899 (est.) 4,500

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

LOANS—When Due. CITY BONDS— \$6,700 June 1, 1901 \$15,000 June 1, 1903 \$19,000 June 1, 1904 \$30,000 June 1, 1904 \$63,325 June 1, 1905 \$15,000 June 1, 1906 \$5,000 June 1, 1911 \$15,000 June 1, 1913 \$21,000 June 1, 1914 \$62,000 June 1, 1915 \$46,800 June 1, 1916 \$45,000 Dec. 1, 1906 FIRE STATION BONDS— \$11,500 June 1, 1908 SCHOOL BONDS— \$27,000 June 1, 1917 \$45,000 June 1, 1919 ELECTRIC-LIGHT BONDS— \$125,000 June 1, 1927 \$7,500 June 1, 1917 \$3,500 June 1, 1918 \$5,000 Dec. 1, 1928 SEWER BONDS— \$83,500 June 1, 1927 \$16,500 June 1, 1928 \$50,000 Dec. 1, 1928 STREET IMPROVEMENT— \$60,000 June 1, 1901

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

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

TOTAL DEBT ETC.—Jan. 1, 1899. Jan. 1, 1898. Jan. 1, 1897. Total debt \$1,552,000 \$1,548,000 \$1,531,000 Water debt (included above) 272,000 294,000 315,000

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

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

Years. Assessed Valuation. Rate of Tax per \$1,000. Real. Personal. Total. 1899 \$46,507,300 \$4,694,050 \$51,201,350 \$16.30 1898 47,015,775 3,723,925 50,739,700 17.90 1897 46,363,625 3,867,375 50,231,000 17.30 1896 45,224,800 3,788,250 49,013,050 15.40 1895 42,879,900 3,574,000 46,453,900 15.40 1890 29,981,700 2,575,800 32,557,500 14.00 1880 18,393,200 2,064,900 20,458,100 19.10

POPULATION.—In 1899 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.

This town is in Worcester County.

LOANS—When Due. Total debt April 2, '99. \$66,785 The town has no bonded debt. Tax valuation, real 2,791,316 School-house notes 4s \$36,000 Tax valuation, pers'l. 906,874 Sewer notes 4s 14,785 Total valuation 1898 3,698,190 Sewer land loan 5,000 Assessment about 2/3 actual value Armory and engine-house notes 4s 11,000 Tax rate (per \$1,000) '98 \$19.00 Sewer notes 1899 30,000 Population in 1897 was 8,250 Population in 1890 was 7,655

SPENCER.—ERASTUS JONES, Town Treasurer.

This town is in Worcester county.

LOANS—When Due. Bonded debt Feb. 1, 1899 \$289,000 GENERAL DEBT BONDS— Floating debt 80,100 4s, J&J, \$12,000 July 1, 1900 Total debt Feb. 1, 1899 369,100 SEWER BONDS— Sinking fund 117,165 4s, J&J, \$17,000 July 1, 1904 Net debt Feb. 1, 1899 251,935 4s, 18,000 1900 to 1917 Population in 1895 was 7,614 WATER BONDS— Population in 1890 was 8,747 4s, J&J, \$240,000 July 1, 1914

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. Property is assessed at about 65% its actual value.

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

This city is in Hampden County.

LOANS—Interest—Principal—NAME AND PURPOSE. P. Ct. Payable. When Due. Outstanding. City buildings, g'd, 1892 4 g J & J July 1, 1902 \$50,000 City notes engine house, '96 4 M & N Nov. 1, 1899 5,000 do do 1896 4 M & N Nov. 1, 1900 5,500 do (fire apparatus, etc.) 1896 3 1/2 F & A Aug. 1, 1900 6,000 Engine house bonds 1891 4 M & S Sept. 1, 1901 20,000

TURNERS FALLS.—

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

Table with columns: LOANS—, When Due., Total debt Jan. 1, 1899... \$80,002. Includes notes, water bonds, and school loans.

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

WAKEFIELD.—T. J. SKINNER, Treas.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., SCHOOL LOAN—, When Due., Total debt Jan. 1, 1899... \$269,500. Includes school loans and miscellaneous loans.

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., SCHOOL NOTE—, When Due., Total debt Jan. 1, 1899... \$118,979. Includes school notes and water bonds.

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., LOANS—, When Due., CITY BONDS—, SEWER BONDS—(Con.), WATER BONDS—, PUBLIC PARK BONDS—, SURFACE DRAINAGE BONDS—, SEWER BONDS—.

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

WARE.—A. F. RICHARDSON, Treasurer.

This town is in Hampshire County.

Table with columns: LOANS—, Amount., Total debt, Feb. 1, 1899... \$112,800. Includes school loans, sewer loans, and macadam road loans.

WATERTOWN.—CHAS. W. STONE, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., TOWN NOTES—, When Due., BRIDGE NOTES—, SCHOOL HOUSE NOTES—, SEWER NOTES—, 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., Total debt May 1, 1899... \$85,000. Includes school house bonds and refunding bonds.

WEBSTER.—O. SHUMWAY, Treasurer.

Webster is in Worcester County.

Table with columns: LOANS—, When Due., Tax valuation 1898... \$3,339,745. Includes water loan and optional bonds.

WELLESLEY.—ALBERT JENNINGS, Treasurer.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., LOANS—, When Due., BUILDING ROAD, ETC., WATER WORKS—(Con.), SCHOOL HOUSES—, WATER WORKS—.

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., SEWER BONDS—, When Due., MUNICIPAL DEBT—, WATER BONDS—, LIBRARY NOTES—.

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

This town is in Hampden County.

Table with columns: LOANS—, When Due., LOANS—, When Due., ACADEMY BONDS—, BRIDGE BONDS—, SCHOOL NOTES—, SEWER NOTES—, GAS AND LIGHT BONDS—.

INTEREST on the water bonds is payable at Boston; on all other loans at Westfield.

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

This town is in Hampden County.

Table with columns: LOANS—, When Due., WATER BONDS—, GENERAL PURPOSES—, REFUNDING BONDS—, REFUND'G SCH'L HOUSE & SEWERS.

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

WEYMOUTH.—J. H. STETSON, Treasurer.

The town is in Norfolk County.

Table with columns: LOANS—, When Due., TOWN DEBT, JAN. 1, 1899., FLOATING DEBT—, SCHOOL BONDS—, WATER BONDS—.

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

WHITMAN.—GEO. D. SOULE, Assessor.

Table with columns: LOANS—, When Due., Tax valuation, real, Tax valuation, person'l., Total valuation 1899, Assessment same as actual value, Tax rate (per \$1,000) '99, Population in 1890 was, Population in 1899 was.

WILLIAMSTOWN.—W. B. CLARK, Treas'r.

Table with columns: LOANS—, When Due., Total debt Aug. 1, 1899, Tax valuation, real, Tax valuation, pers'l., Total valuation 1899, Assessed valuation 85% actual val., Total tax (per \$1,000) '99, Population in 1895 was, Population in 1890 was.

WINCHESTER.—(THOMAS S. SPURR, Treasurer. G. H. CARTER, Clerk.

Table with columns: LOANS—, When Due., LOANS—, When Due., PLAYGROUND BONDS—, SCHOOL BONDS—, SEWER BONDS—, HIGHWAY BONDS—, WATER BONDS—, Sinking fund assets, Tax valuation 1899, Tax rate (per \$1,000) '99, Population in 1896 was, Population in 1890 was.

WINTHROP.—FRANK F. COOK, Treasurer.

Table with columns: LOANS—, When Due., Sinking fund assets, Tax valuation 1899, Tax rate (per \$1,000) '99, Population in 1896 was, Population in 1890 was.

WOBURN.—(W. T. DAVIS, Mayor. ALBERT P. BARRETT, Auditor.

Table with columns: LOANS—, When Due., LOANS—, When Due., ALMSHOUSE AND COURT HOUSE—, FIRE DEPARTMENT LOAN—, MUNICIPAL LOANS—, WATER DEBT—, STREET LOAN—, Sinking fund assets, Tax valuation 1899, Tax rate (per \$1,000) '99, Population in 1890 was.

INTEREST on water 6s payable in Boston; on all others in Woburn. TOTAL DEBT ETC.—The city's net debt on January 1, 1899, was \$382,700, including water debt of \$173,200. The floating debt evidenced by demand notes was \$67,812, making a total debt of \$450,512. POPULATION. Population in 1895 was 14,176; in 1890 was 13,499; in 1880 was 10,931; in 1870 was 8,560.

WORCESTER.—(RUFUS B. DODGE, Jr., Mayor. FRED. W. WHITE, Treasurer.

Table with columns: LOANS—, When Due., LOANS—, When Due., FUNDED CITY LOANS—, FUNDED SEWER LOANS—(COL.)—, DRAINAGE BONDS—, FUNDED WATER LOAN—, FUNDED PARK LOAN—, FUNDED SEWER LOANS—, PAR VALUE OF BONDS is \$500 and multiples thereof. INTEREST on most issues is payable, principally by check, at the Merchants' National Bank in Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Aug. 1, '99, Dec. 1, '98, Dec. 1, '97, Dec. 1, '96. Total bonded debt, Sinking funds, Net debt, Water & park debt (inc. above).

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. In 1898 \$267,200 was paid into sinking funds other than the water bonds sinking fund. The floating debt on Aug. 1, 1899, was \$400,000.

CITY PROPERTY.—The city owned property in 1898 valued at \$7,913,214, including water works costing \$3,282,195. Receipts from water assessments in year 1897-98 were \$248,750 68; maintenance, \$40,855, interest on water loans, \$91,250; paid to sinking fund, \$10,500.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being taken at "its full and fair cash value":

Table with columns: Years, Real Estate, Personal Property, Total, Rate of Tax per \$1,000. Rows for years 1899, 1898, 1897, 1896, 1895, 1890.

In 1898 tax rate includes: State tax, \$0.31; county tax, \$0.87; city \$15.02; total, \$16.20. Average assessed valuation for three years, 1896 to 1898 inclusive, was \$97,109,100, and for three years, '95 to '97, inclusive, \$92,479,700.

POPULATION.—Population in 1895 was 98,687; in 1890 was 84,655; in 1880 was 58,291; for 1899 is estimated at over 112,000.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all towns in the State of Massachusetts which have reported an indebtedness of over \$25,000, and which are not represented among the foregoing. We add the population according to the Massachusetts Census of 1895.

Table with columns: Location, Total Debt, Assessed Valuation, Tax Rate, Population. Lists various towns in Massachusetts with their respective financial and population data.

* Later estimate of population.

State of Rhode Island.

ITS DEBT, RESOURCES, ETC.

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

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
State House loan, 1894.....	3½g.	J & J	Jan. 1, 1904	\$300,000
do do 1894.....	3½g.	J & J	Jan. 1, 1914	400,000
do do 1894.....	3½g.	J & J	Jan. 1, 1924	400,000
do do 1894.....	3½g.	J & J	Jan. 1, 1934	400,000
do do 1898.....	3g.	A & O	July 15, 1938	800,000

PAR VALUE OF BONDS.—The bonds are for \$1,000 each.
TAX FREE.—Bonds of the State House loan are tax exempt.
INTEREST is payable in Providence at the Rhode Island Hospital Trust Company on all loans except that due in 1938, which is payable at the Industrial Trust Co., Providence.

TOTAL DEBT, SINKING FUNDS ETC.—

January 1—	1899.	1898.	1897.	1895.
Total funded debt.....	\$2,300,000	\$1,500,000	\$1,517,000	\$1,517,000
Sinking funds.....	255,089	209,422	150,000	118,667

Net debt.....\$2,044,911 \$1,290,578 \$1,367,000 \$1,398,333
 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.

POPULATION OF STATE.—In 1790, 68,825. Since then:

Year	Population
1895	384,758
1890	345,506
1885	304,284
1880	276,531

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, was again submitted to popular vote in 1899 and again defeated.

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

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

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

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

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

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

CITIES, COUNTIES AND TOWNS
 IN
 STATE OF RHODE ISLAND.

BRISTOL.—GEORGE H. PECK, Treasurer.
 This town is the capital of Bristol County.

LOANS—	When due.	Tax valuation, personal
TOWN NOTES—		
4s, J&J, \$101,450.....	1900-1902	\$1,247,300
Short term notes.....		5,841,800
Total debt Feb., 1899.....		Assessment about 7/8 actual value.
Tax valuation, real.....		Town tax (per \$1,000) 1899..\$11.60
		Population in 1890 was.....5,478
		Population in 1895 was.....6,730

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

BURRILLVILLE.—P. O. HAWKINS, Treasurer.
 This town is situated in Providence County.

LOANS—	When Due.	Bonded debt
FUNDING BONDS—		
3½s, g., \$60,000.....	Sept. 1, 1939	\$110,000
HIGHWAY IMP. BONDS—		
4s, g., J&J, \$50,000 g. Jan. 1, 1907		Sinking fund assets..... 6,000
(Part due every five years) to 1922		Tax valuation, real.....2,378,425
Interest at 3d Nat. Bk., Boston.		Tax valuation, pers'.....1,053,850
		Total valuation 1898.....3,432,275
		Tax rate (per \$1,000) '98.....\$10.00
		Population in 1890 was.....5,492

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.

LOANS—	When Due.	Bonded debt
FIRE DISTRICT BONDS—		
4½s, g., M&N, \$80,000.....	'00 to 1919	Jan. 15, 1899..\$448,540
(\$4,000 due yearly on May 15.)		Water debt (included).... 100,500
.....		The city has no floating debt.
.....		Tax valuation, real.....\$6,657,285
.....		Tax valuation, personal 1,581,600
TOWN OF LINCOLN BONDS—		Total valuation 1898... 8,238,885
.....		Tax rate (per M.) '98.....15.00
.....		Population in 1895 was.....15,828
CITY BONDS—		Population 1897 (est.) over 16,000
4s, J&D, \$230,000 g. Dec. 1, '99 to '21		
(\$10,000 due yearly.)		

INTEREST is paid at Industrial Trust Company of Providence.

COVENTRY.—This town is in Kent County.

The town has no bonded debt.

Floating debt.....	\$5,726	Total valuation, 1898..\$3,797,045
Assessed valuat'n, real.	2,596,445	Tax rate (per M.), 1898.. 5.00
Assessed val., personal.	1,200,600	Population 1890 was... 5,068

CRANSTON.—This town is in Providence County.

LOANS—	When Due.	Sinking fund
GOLD BONDS—		
4s, g, \$150,000, g.....	1922	Apr., 1899 \$46,969
4s, g, 100,000, g.....	Aug. 15, 1925	Assessed valuat'n, real 10,062,545
4s, g, F&A \$135,000, g. Aug. 1, 1929		Assessed valuat'n, pers. 1,205,660
4s, 150,000, g.....	1937	Total valuation 1899...11,268,205
4s, M&N, 50,000 ..	Nov. 1, 1939	Tax rate (per \$1,000) 1899..12.50
Bonded debt Apr., '99		Population in 1895 was.....10,575
		Population in 1890 was..... 8,099

CUMBERLAND.—This town is in Providence County.

LOANS—	When Due,	Sinking fund
FUNDING BONDS—		
4s, J&J, \$65,000.....	Jan. 1, 1900	..... \$7,000
(\$5,000 due yearly) to Jan. 1, 1912		Net debt Jan. 1, 1898.... 182,000
TOWN HOUSE BONDS—		Tax valuation, real.....5,424,000
4s, J&J, \$28,000.....	July 1, 1900	Tax valuation, personal 2,166,000
(\$2,000 due yearly) to July 1, 1914		Total valuation 1897....7,590,000
Interest payable in Providence.		Assessm't ab't 9-10 actual value.
Bonded debt Jan. 1, 1898..\$104,000		State tax (per \$1,000).....\$1.80
Floating debt.....	85,000	Town tax (per \$1,000).....7.20
Total debt.....	189,000	Population in 1895 was..... 8,507
		Population in 1890 was..... 8,090
		Population in 1880 was.....6,445

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

LOANS—	When Due.	Bonded debt
TOWN (COUPON) BONDS—		
4s, J&D, \$95,000.....	\$5,000 yearly	Mar. 1, '99.. \$345,000
GOLD BONDS (reg.), 1893—		Other liabilities.....59,599
4s, g., J&J, \$25,000.....	July 1, 1923	Total debt Mar. 1, '99....404,599
4s, g., J&J, 60,000.....	July 1, 1933	Valuation, real.....7,566,648
4s, g., J&J, 60,000.....	July 1, 1943	Valuation, personal..... 718,642
GOLD FUNDING BONDS—		Total valuation 1899... 8,285,290
4s, g., \$100,000.....	1922 & 1947	Tax rate (per \$1,000) '99...\$12.50
(\$50,000 in '22 and \$50,000 in '47.)		Population in 1895 was ....10,170
		Population in 1890 was..... 8,422

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

EAST PROVIDENCE FIRE DISTRICT.—Providence Co'ty.

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

LOANS—	When Due.	4½s, g., J&J, \$100,000, g. J'ly 1, 1932
4½s, g., J&J, \$15,000, g. July 1, 1907		Total debt Feb. 1, 1899.. \$200,000
4½s, g., J&J, 35,000, g. July 1, 1917		Tax valuation..... 4,162,301
4½s, g., J&J, 50,000, g. July 1, 1922		Real value (estimated).. 5,250,000

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

JOHNSTON.—

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 bonds given below are those remaining as an obligation of the town after division.

LOANS—	When Due.	Net debt
GEN. IMP. & ROAD BONDS.—Gold.		June 1, 1899.....\$84,085
4s, g., F&A, \$50,000 g. Feb. 1, 1907		Tax valuation, real.....1,656,090
4s, g., F&A, 50,000 g. Feb. 1, 1912		Tax valuation, personal. 451,600
4s, g., F&A, 41,000 g. Feb. 1, 1917		Total valuation 1898....2,107,690
Bonded debt June 1, '99.. \$141,000		Assessment about 3/4 actual value.
Floating debt June 1, '99.. 2,919		Town tax (per \$1,000) '98..\$13.00
Total debt June 1, '99.... 143,919		Population in 1895 was.....11,203
Sinking fund, &c.....	59,834	Population in 1890 was..... 9,778
		Population 1899 (est.)..... 5,000

INTEREST is payable by the Union Trust Company, Olneyville.

LINCOLN.—ALFRED E. SHERMAN, Treasurer.

This town is in Providence County.

LOANS—	When Due.	Assessed valuat'n, real
4s, g, A&O, \$125,000 Oct. 15, '28		.....\$3,235,980
Bonded debt May 1, 1899..\$181,350		Assessed valuat'n, per'I. 912,100
Floating debt.....	10,000	Total valuation 1898.... 4,148,080
Total debt May 1, 1899...191,350		Tax rate (per M.) '99..... 11.00
		Population in 1895 was ....8,350

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

LOANS—	When Due.	Total debt
IMPROVEMENT BONDS—		
4s, M&N, \$100,000.....	May 1, 1919	Jan. 1, 1899.. \$173,500
Interest payable in New York.		Town has no water debt.
Bonded debt Jan. 1, '99.. \$100,000		Tax valuation, real.....3,409,765
Floating debt.....	73,500	Tax valuation, personal. 255,400
		Total valuation 1898....3,665,165
		Total tax (per \$1,000) '98 7.50

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

Newport is situated in the county of the same name.

LOANS—		When Due.
4s, J&J, \$40,000	.....	Jan. 1, 1928
CITY HALL & IMP. BONDS—		
4s, M&N, \$153,000	.....	May 15, 1948
INDUSTRIAL SCH. AND CONSOL.—		
4s, M&N, \$146,000	.....	May 15, 1923
PARK BONDS—		
4s, \$40,000	.....	Feb 15, 1927
PUBLIC IMPROVEMENTS—		
4s, M&N, \$100,000	g. May 1, 1925	
SCHOOL HOUSE—		
4s, M&S, \$30,000	.....	Mar. 1, 1905
4s, J&D, 16,000	.....	Dec. 1, 1906
4s, J&J, 16,000	.....	July 15, 1909
4s, 40,000	.....	Jan. 1, 1928

SEWER BONDS—		When Due.
4s, M&N, \$35,000	.....	Nov. 1, 1916
4s, F&A, 98,000	.....	Feb. 1, 1918
SEWER AND STREET IMPROVEM'T.		
4s, A&O, \$70,000	.....	Apr. 15, 1921
4s, g., F&A, 50,000	.....	Aug. 1, 1939
Bonded debt Jan. 1, '99	.....	\$744,000
Sinking fund.....	.....	104,150
Net debt Jan. 1, 1899.....	.....	639,850
Assessed val'u'n, real.....	.....	31,438,100
Assessed val'u'n, pers'l.....	.....	6,683,200
Total valuation 1899.....	.....	38,121,300
Assessment about actual value.....	.....
Tax rate (per \$1,000) '99.....	.....	11-00
Population 1895.....	.....	21,537
Population 1890.....	.....	19,449

against the same, the water debt, and the city's floating debt on the dates given.

	Mar. 1, 1899.	July 1, 1898.	July 1, 1897.
Bonded debt (incl. water d't)	\$17,241,000	\$16,860,000	\$16,860,000
Floating debt.....	1,140,616	1,070,387	451,692
Total debt.....	\$18,381,616	\$17,930,387	\$17,311,692
Sinking funds, etc.....	4,499,212	4,104,021	3,687,981
Net debt.....	\$13,882,404	\$13,826,366	\$13,623,711
Water debt (included above).....	\$7,285,000	\$7,250,000	\$7,250,000

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:

Sewerage.....	\$225,000
Special highway loan.....	75,000
Weybosset Bridge and river walls.....	221,500
Davies Park land and improvement.....	34,000
Blackstone Park improvement loan.....	15,000
School-houses, etc.....	300,000
Casino.....	19,558
Central Office Fire Alarm.....	24,558
Davies Park improvement loan account.....	26,000
Water-works construction.....	35,000
Johnston Annexation.....	165,000
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 of 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:

City hall and sewer loan, due in '99 (Bonds now retired)	\$616,994 02
Public improvement loan, due in '99 (Bonds now retired)	439,635 18
Public improvement loan, due in 1900.....	130,083 54
Public improvement loan due in 1937.....	16,635 05
Water loans, due in 1900.....	1,124,552 57
Water loan, due in 1906.....	254,787 84
Water loan, due in 1916.....	100,805 88
Water loan, due in 1916.....	54,704 08
Water loan, due in 1923.....	31,509 81
Water loan, due in 1926.....	37,522 68
Water loan, due in 1927.....	28,921 37
Davis estate loan, due in 1909.....	127, 75 15
School loan, due in 1911.....	69,466 79
School loan, due in 1925.....	93,799 68
School loan, due in 1927.....	235,737 70
Sewer loan, due in 1921.....	133,159 70
Sewer loan, due in 1922.....	99,435 10
Sewer loan, due in 1923.....	171,671 25
Sewer loan, due in 1925.....	105,236 90
Sewer loan, due in 1926.....	58,096 09
Sewer loan, due in 1927.....	19,396 02
Sewer loan, due in 1928.....	134,079 62
Park loan, due in 1922.....	11,625 54
Park loan, due in 1947.....	294,680 26
Highway loan, due in 1924.....	102,092 17
Highway loan, due in 1927.....	4,239 46
Johnston School District No. 15, loan due in 1909.....	1,989 36
Johnston School District No. 15, loan due in 1924.....	732 66
Johnston School District No. 1, loan due in 1927.....	.....
Johnston loan due in 1912 and 1917.....	346 53
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 \$6,828,518 03. In year 1897-98 income from water rents, etc., was \$523,677 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":

Years.	Real	Personal	Total	Tax per \$1,000.	Amount of Tax.
1899.	\$146,701,900	\$41,799,880	\$188,501,780	.....	.....
1898.	142,430,200	39,127,920	181,558,120	16-50	2,995,708 98
1897.	135,805,460	38,237,020	174,042,480	16-50	2,871,700 92
1896.	133,296,200	40,936,300	174,232,500	16-50	2,874,836 25
1895.	129,438,060	40,346,500	169,784,560	16-00	2,716,552 96
1890.	104,684,440	35,932,620	140,617,060	15-00	2,109,255 90
1880.	88,012,100	27,908,900	115,921,000	13-50	1,564,933 50
1870.	52,511,800	40,565,100	93,076,900	13-50	1,256,538 15
1860.	37,089,800	21,042,000	58,131,800	5-60	325,538 80

The tax rate in 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.

LOANS—		When Due.	Tax valuation, real.....
IMPROVEMENT BONDS—			\$2,937,330
4s, J&D, \$127,000	.....	Dec. 15, 1899	Tax valuation, personal, 2,043,305
(part due yearly) to Dec. 15, 1921			Total valuation 1899..... 4,980,635
Assessment is 7-10 actual value.			
Bond. debt June 1, 1899	.....	\$127,000	Assessment (per \$1,000) '99..... \$7-50
Floating debt.....	.....	16,719	Population in 1890 was..... 4,823
Total debt June 1, 1899.	.....	143,719	Population in 1880 was..... 5,114

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.

LOANS—		When Due.	Assessed val. personal.....
REFUNDING BONDS—			\$877,700
4s, M&S, \$23,000	.....	1900-1922	Total assessed value, '98 2,628,508
(\$1,000 annually on Sept. 1.)			Assessment at full value.
Bonded debt Sept. 1, '99.	.....	\$23,000	Tax rate (per \$1,000) '98..... \$8-00
Assessed valuation, real.	.....	1,750,803	Population 1895..... 2,964

WARREN.—CHARLES W. GREENE, Treasurer.

This town is in Bristol County.

LOANS—		When Due.	Assessed val'ation, real.....
REFUNDING BONDS—			\$2,130,200
4s, g., \$74,000	.....	1900-1922	Assessed val'ation, per'l 1,381,300
(\$3,000 yearly on Oct. 1 to 1917, and \$4,000 yearly thereafter.)			Total valuation 1898..... 3,511,500
Bonded debt Feb. 1, '99.....	.....	\$77,000	Assessment abt. 80% actual value.
Sinking fund.....	.....	905	Tax rate (per \$1,000) 1898..... \$10-60
Net debt Feb. 1, 1899.....	.....	76,095	Population in 1890 was..... 4,489
			Population in 1899 (est.)..... 4,500

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

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.

LOANS—		When Due.	Assessed val'tion, real.....
GENERAL DEBT BONDS—			\$1,284,613
4s, \$50,000	.....	Dec. 15, 1912	Assessed val'tion, per'l. 319,900
Bonded debt May 15, 1899	.....	\$50,000	Total valuation 1898..... 1,604,513
Floating debt.....	.....	50,000	Assessment about actual value.
Total debt May 15, 1899.....	.....	100,000	Total tax (per \$1,000) '98..... \$10 50
Sinking fund.....	.....	7,999	Population in 1890 was 2,084
Net debt May 15, 1899.....	.....	92,001	Population in 1899 (est.) .. 3,000

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

Pawtucket is in Providence County.

LOANS—		When Due.	STREET IMPROVEMENT BONDS—
GENERAL DEBT BONDS—			3 1/2s, 100,000..... Apr. 1, 1939
4s, J&J, \$150,000	g. July 1, 1915		SCHOOL BONDS—
4s, J&J, 300,000	..... July 1, 1900		3 1/2s, \$50,000 ... Apr. 1, 1939
(\$50,000 every 5 yrs) to July 1, 1929			WATER BONDS—
4s, A&O, \$600,000	g. Apr. 1, 1923		4s, J&J, \$600,000
4s, J&J, 300,000	g. July 1, 1934		4s, J&J, 400,000
4s, 300,000	g. July 1, 1936		4s, J&J, 125,000
4s, 175,000	g. May 1, 1937		4s, 100,000
SEWER BONDS—			Population 1890 was..... 27,633
4s, A&O, \$400,000	g. Apr. 1, 1923		Population 1895 was..... 32,577
4s, J&J, 175,000	g. July 1, 1934		
4s, 225,000	g. May 1, 1937		

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 1899 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.

LOANS—		Interest.	Principal.
NAME AND PURPOSE.	Rate	Payable.	When Due.
Davis estate loan.....	1891. c&r	4g. J & J	July 1, 1909
Park loan.....	1892. c&r	4g. M & S	Mar. 1, 1922
do.....	1897. r	3 1/2g. M & N	May 1, 1947
Public improvement.....	1890. r	5 J & J	July 1, 1900
do.....	1897. r	3 1/2g. M & N	May 1, 1937
do.....	1879. c&r	3g. M & N	May 1, 1929
School loan.....	1891. c&r	4g. J & J	July 1, 1911
do.....	1895. c&r	4g. M & N	May 1, 1925
do.....	1897. c&r	4g. A & O	April 1, 1927
do.....	1899. c&r	3 1/2g. M & N	May 1, 1929
Sewer loan.....	1891. c&r	4g. J & J	July 1, 1921
do.....	1892. c&r	4g. M & S	Mar. 1, 1922
do.....	1893. c&r	4g. A & O	April 1, 1923
do.....	1895. c&r	4g. M & N	May 1, 1925
do.....	1896. c&r	4g. J & J	July 1, 1926
do.....	1897. c&r	4g. A & O	April 1, 1927
do.....	1898. c&r	3 1/2g. A & O	April 1, 1923
do.....	1899. c&r	3 1/2g. M & N	May 1, 1929
Bridge loan.....	1899. c&r	3 1/2g. M & N	May 1, 1929
Water loan.....	1871. c&r	6g. J & J	July 1, 1900
do.....	1872. c&r	5g. J & J	July 1, 1900
do.....	1874. c&r	5g. J & J	July 1, 1900
do.....	1876. c&r	5g. J & J	July 1, 1906
do.....	1886. c&r	3 1/2g. M & S	Sept. 1, 1916
do.....	1893. c&r	4g. A & O	Apr. 1, 1923
do.....	1896. r	4g. J & D	June 1, 1926
do.....	1897. c&r	4g. A & O	Apr. 1, 1927
do.....	1897. c&r	4g. M & N	May 1, 1924
do.....	1897. c&r	4g. A & O	Apr. 1, 1927
Highway loan.....	1894. c&r	4g. M & N	May 1, 1924
do.....	1897. c&r	4g. A & O	Apr. 1, 1927
JOHNSTON BONDS—			
School Dist. No. 15	1894. c. 4s.....		Oct. 1, 1909, 25,000
do do	1894. c. 4s.....		Oct. 1, 1924, 30,000
School Dist. No. 1	1897. c. 4s.....		Nov. 1, 1927, 17,000
Town bonds,	1892. c. 4s.....		Feb. 1, 1912, 50,000
do do	1894. c. 4s.....		Feb. 1, 1917, 59,000

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

INTEREST on the bonds is payable as follows:

Title of Loan	Interest, where payable.
Davis estate loan, due 1909.....	N. Y., Nat. City Bank, and Prov.
Park loan.....	N. Y., Nat. City Bank, and Prov.
Public improvement loans.....	Providence, City Treasury.
School loan, due 1911 and 1927.....	N. Y., Nat. City Bank, and Prov.
do due 1925.....	Providence, City Treasury.
Sewer bonds.....	N. Y., Nat. City Bank, and Prov.
Water 6s, due 1900.....	Providence, City Treasury.
do 5s of 1872, due 1900.....	Boston, Elliot Nat. Bank, and Prov.
do 5s of 1874, due	

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

LOANS—	When Due.	Tax valuation, person'l.
REFUNDING BONDS—		\$1,091,710
4s, g, J&J, \$30,000....	Jan. 2, 1929	Total valuation 1898.... 6,289,810
WATER LOAN—		Tax (per \$1,000) 1898... 15-90
4s, M&S, \$200,000....	Sept. 1, 1927	Population in 1895..... 7,636
3½, g, F&A, \$73,000..	Feb. 1, 1929	Population in 1890..... 6,813
Bonded debt Feb. 1, 1899.		School District No. 1.
\$303,000		FUNDING BONDS—
Sinking fund.....		4½s, M&S, 35,000.....
28,481		1921
Net debt Feb. 1, 1899....		Subject to call after 1896
274,519		Interest payable in Westerly.
Water debt (included)....		School tax (per \$1,000)....
273,000		\$6-00
Tax valuation, real.....		
5,193,100		

INTEREST is payable at the U. S. Mortgage & Trust Co., N.Y. 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.

LOANS—	When Due.	REFUNDING WATER BONDS—
FUNDING BONDS—		4s, A&O, g., \$150,000. Apr. 1, 1919
4s, J&D, \$50,000....	1899 to 1903	Bond. debt Aug. 14, '99, \$1,671,000
(\$10,000 yearly on Dec. 1.)		Floating debt..... 320,000
4s, F&A, \$200,000....	Aug. 1, 1907	Total debt Aug. 14, 1899. 1,991,000
4s, g, A&O, \$339,000 Apr. 1, 1924		Sinking fund..... 142,656
4s, g, M&N, 350,000. May 1, 1927		Net debt Aug. 14, 1899.. 1,848,344
SEWER BONDS—		Water debt (included).... 532,000
4s, g, F&A, \$50,000. Aug. 15, 1921		Assessed val'n, real.... 12,732,000
4s, g, F&A, 50,000 Feb. 15, 1921		Assessed val'n, pers'n'l. 2,352,585
4s, F&A, 50,000. Feb. 15, 1925		Total valuation 1898 15,084,585
4s, F&A, 50,000. Aug. 15, 1925		Assessment about 2/3 actual value.
WATER BONDS—		Tax rate (per \$1,000) '98... \$15-00
4s, g, M&N, \$92,000 Nov. 1, 1916		Population 1890..... 20,830
4s, g, M&N, 100,000 May 1, 1915		Population 1895..... 24,468
4s, g, M&N, 100,000 May 1, 1915		Population 1899 (est.) 27,000
4s, g, M&N, 90,000 Nov. 1, 1916		Interest payable in Woonsocket.

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

CITY PROPERTY—The city owns real estate and personal property valued at \$1,207,000.

State of Connecticut.

ITS DEBT, RESOURCES, Etc.

Admitted as a State	- - -	One of Original Thirteen
Total area of State (square miles)	- - - - -	5,004
State Capital	- - - - -	Hartford
Governor (term expires Jan. '01)	- - - - -	Geo. E. Lounsbury
Secretary of State (term expires Jan. '01)	- - - - -	Huber Clark
Treasurer (term expires Jan. '01)	- - - - -	Charles S. Messick

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

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

LOANS—	Interest—	Principal—
NAME AND PURPOSE.	Rate Pay'le.	When Due. Outstand'g.
War loan.....	1865 Ceased.	Oct. 1, 1885 \$100
do renewal 1882 c & r	3½ J & J	Jan. 1, 1903 500,000
do do 1883 r	3½ J & J	Jan. 1, 1903 1,000,000
do do 1885.....	3 A & O	Oct. 1, 1910 1,740,000

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

INTEREST on all bonds is payable in Hartford, Conn.

TOTAL DEBT, ETC.—

	Oct. 1, 1898.	Oct. 1, 1897.	Oct. 1, 1896.	Oct. 1, 1895.
Total funded debt.....	\$3,240,100	\$3,240,200	\$3,240,200	\$3,240,200
Civil list funds.....	463,891	123,028	290,734	518,764

Net debt..... \$2,776,209 \$3,117,172 \$2,949,466 \$2,721,446

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

Years.	Tax valuation.	Years.	Tax valuation.
1898.....	\$552,887,762	1894.....	\$441,001,581
1897.....	534,465,257	1893.....	416,323,252
1896.....	529,621,165	1892.....	381,261,607
1895.....	452,863,714	1888.....	354,557,515

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

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 Com- "pany, 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:

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

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—At the session in 1899 material changes were made in the provisions regulating the investment of the deposits of the savings banks of Connecticut. We give below the law as thus amended. The Act of 1899 is entitled "An Act concerning Investments of 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.

Section 1800 of the General Statutes, as amended by chapter CCXXIX of the Public Acts of 1893 and by chapter CCXVII of the Public Acts of 1897 is hereby amended to read as follows: Savings banks may invest—

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

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

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

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

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

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

(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,
Eastern Railway of Minnesota, Northern Division,

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.

(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 towns of Putnam, Brooklyn and Killingly 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 any corporation or association 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 unencumbered real estate in this State, double in value the amount loaned, or may be invested in such mortgages or in the bonds or loans of this State, or of any town, city, or borough of this State, or in any bonds, stocks, or other securities which the savings banks in this State are or may be authorized by law to invest in, or may be deposited in savings banks incorporated by this State.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CONNECTICUT

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

LOANS—	When Due.	Demand notes.....	\$10,500
TOWN OF ANSONIA BONDS—		Total debt Feb. 1, 1899.....	335,500
4s, g., J&J, \$100,000, g. Jan. 1, 1912		Sinking fund.....	4,000
Subject to call after Jan. 1, 1902		Tax valuation 1899.....	8,050,482
CITY OF ANSONIA BONDS—		Assessment about actual value.	
4s, g., M&N, \$150,000, g. May 1, '15		Tax rate (per \$1,000) '99	\$9.00
BOROUGH OF ANSONIA BONDS—		Population in 1890 was.....	10,342
3½s, A&O, \$75,000.....1908		Population in 1899 (est.).....	13,000

BETHEL.—WILLIAM H. JUDSON, Treasurer.

This town is in Fairfield County.

LOANS—	When Due.	Total debt Aug. 12, 1899.	\$62,300
FUNDING BONDS—		Assessed valuation, real. 1, 188,219	
4s, M&N, \$18,000.....1900-1908		Assessed valuation, per'l.	69,545
(\$2,000 yearly on May 1.)		Total valuation 1898.....	1,207,764
4s, A&O, \$30,000.....Oct. 1, 1919		Assessment about ¾ actual value.	
Bonded debt Aug. 12, 1899. \$48,000		Tax rate (per \$1,000) 1898) \$15.00	
Floating debt.....	14,300	Population in 1890 was.....	3,401

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

BETHEL.—H. H. WOODMAN, Treasurer.

This borough is in Fairfield County.

LOANS—	When Due.	Floating debt.....	\$11,500
WATER-WORKS BONDS—		Total debt Feb. 1, 1899.....	43,500
6s, M&S, \$8,000.....Sept. 1, 1903		Tax valuation 1898.....	1,038,782
6s, M&S, 9,000.....Sept. 1, 1908		Estimated actual value.....	2,000,000
WATER BONDS, 1895—		Borough tax rate (per \$1,000) \$5.00	
4s, A&O, 15,000.....1915, '20, '25		Population in 1890 was.....	2,335
(\$5,000 due each year on Oct. 1.)		Population in 1899 (est.).....	3,000
Bonded debt Feb. 1, '99..	\$32,000		

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

BLOOMFIELD.—A. R. WELLS, Clerk.

This town is situated in Hartford County.

LOANS—	When Due.	Net debt Apr. 1, 1899.....	\$55,833
RAILROAD BONDS—		Tax valuation, real.....	655,642
4s, F&A, \$32,000.....Feb., 1900		Tax valuation, personal.....	119,663
Bonded debt April 1, 1899 \$32,000		Total valuation 1899.....	775,305
Floating debt.....	32,704	Assessment from ¾ to actual value.	
Total debt Apr. 1, 1899.....	64,704	Tax rate (per \$1,000) '99.....	\$15.00
Sinking fund.....	8,871	Population in 1895 was.....	1,264
		Population in 1890 was.....	1,308

INTEREST is payable at the Mechanics' Savings Bank.

BRIDGEPORT.—BERNARD KEATING, Auditor.

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

LOANS—	When Due.	Bonded debt Apr. 1, '99..	\$1,625,000
CITY & FUNDING BONDS—		Floating debt.....	14,500
7s, J&J, \$150,000..... July 1, 1900		Total debt Apr. 1, '99..	1,639,500
5s, J&J, 150,000..... July 1, 1903		Sinking fund.....	329,824
3½s, J&J, 125,000..... July 1, 1915		Net debt Apr. 1, 1899..	1,309,676
4s, J&J, 400,000..... July 1, 1919		Assessed valuation 1898.....	5,877,580
4s,, 500,000.....1924		Assessment about actual value.	
COURT HOUSE (TOWN BONDS)—		Tax rate (per \$1,000) '99	\$12.90
4½s, J&J, \$150,000..... July 1, 1910		Value city property.....	1,991,996
(Subject to call after July 1, 1900.)		Population 1890.....	48,856
4½s, J&J, \$150,000..... June 1, 1918		Population 1899 (est.).....	67,000
(Subject to call after June 1, 1903)			

BRISTOL.—C. S. TREADWAY, Treasurer.

This town is situated in Hartford County.

LOANS—	When Due.	Floating debt.....	\$83,197
FUNDING BONDS—		Total debt.....	233,197
4s, J&J, \$26,000..... Jan. 2, 1903		Sinking funds.....	23,962
(part each 5th year) to Jan. 2, 1908		Net debt Jan. 1, 1899.....	209,235
4s, J&J, \$100,000..... July 1, 1927		Tax valuation 1899.....	5,653,200
HIGH SCHOOL BONDS—		Assessment is ½ actual value.	
4s, J&J, \$24,000..... Jan. 1, 1901		Town tax (per \$1,000) '99.....	\$10.00
(\$8,000 each 5th yr) to Jan. 1, 1911		Population in 1890 was.....	7,382
Interest paid at Bristol Nat. Bk.		Population in 1880 was.....	5,347
Bonded debt Jan. 1, '99. \$150,000.			

BROOKLYN.—THEODORE D. POND, Clerk.

This town is in Windham County.

LOANS—	When Due.	Total debt Sept. 14, '98..	\$28,420
4s, M&M, \$28,000..... May 1, 1903 to		Sinking fund.....	1,769
May 1, 1928		Net debt Sept. 14, 1898.	26,651
(\$3,000 in 1903 and \$5,000 in the		Total valuation 1897.....	1,281,245
years 1908-13-18-23-28.)		Tax rate (per \$1,000) 1897. \$10.50	
Bonded debt Sept. 14, '98. \$28,000		Population in 1890 was.....	2,628
Floating debt.....	420		

INTEREST is payable at Town Treasurer's office.

CANTON.—J. H. BIDWELL, Treasurer.

This town is in Hartford County.

LOANS—	When Due.	Sinking fund.....	\$3,150
Notes, \$5,000.....1900		Net debt Aug. 1, 1899.....	24,401
" 5,000.....1905		Assessed valuation 1898.....	1,558,686
" 5,000.....1910		Assessm't about 65% actual value.	
" 7,000.....1915		Tax rate (Town) per M.	
Funded debt Aug. 1, 1899. \$22,000		1897.....	\$13.00
Floating debt.....	5,551	Population 1890.....	2,500
Total debt Aug. 1, 1899.....	27,551	Population 1899 (est.).....	3,150

CHATHAM.—A. H. CONKLIN, Auditor.

This town is in Middlesex County.

LOANS—	When Due.	Tax valuation, real.....	\$537,832
RAILROAD AID BONDS—		Tax valuation, personal.....	221,219
4s, J&J, \$40,000..... Jan. 1, 1911		Total valuation 1898.....	759,051
3-75s, J&D, 35,000..... June 1, 1910		Assessm't from 2/3 to ¾ act. value.	
3-65s, J&D, 37,000..... June 1, 1909		Tax rate (per \$1,000) '99.....	\$25.50
Bonded debt Sept. 5, '99. \$112,000		Population in 1890 was.....	1,949

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

TAX FREE.—All of the town's bonds are exempt from taxation.

INTEREST payable at Central National Bank, Middletown, Conn.

COLCHESTER.—W. M. OTIS, Treasurer.

Table with columns: LOANS—, When Due., Tax valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1899, Population in 1890 was, Population 1899 (est.).

DANBURY.—{ CHARLES KERR, Mayor. MORRIS MEYERS, Treasurer.

Table with columns: LOANS—, When Due., Tax valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1899, Population in 1890 was, Population 1899 (est.).

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

DERBY.—{ EDWARD J. CONDON, Mayor. CHARLES E. CLARK, Treasurer.

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

Table with columns: LOANS—, When Due., Total debt, Sinking fund assets, Net debt Jan. 1, '99, Interest is payable at Derby, Tax valuation 1898, Assessment same as actual value, City tax (per \$1,000) 1898, Population (local estimate), Population in 1890 was.

EAST HADDAM.—J. H. MORTON, Treas.

Table with columns: LOANS—, When Due., Assessed valuation, per l., Assessed valuation, real., Total valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1898, Population in 1890 was.

EAST HARTFORD.—J. O. GOODWIN, Clerk.

Table with columns: LOANS—, When Due., Total debt Feb. 4, 1899, Available assets, Tax valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1898, Population in 1899 (est.), Population in 1890 was.

ENFIELD.—R. E. SPENCER, Treasurer.

Table with columns: LOANS—, When Due., Ass'd valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1898, Population 1890 was, Population 1880 was, Population 1899 (estimated).

INTEREST payable at the Thompsonville Trust Co.

ESSEX.—THOMAS D COULTER, Clerk.

Table with columns: LOANS—, When Due., Tax valuation 1899, Assessment is 2/3 actual value, Tax rate (per \$1,000) 1899, Population 1890 was, Population 1899 (estimated).

INTEREST is payable at the Essex Savings Bank.

TAX FREE.—All bonds are exempt from taxation.

FAIRFIELD.—O. C. JENNINGS, Treasurer.

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

FAIRFIELD CO.—{ JOHN H. LEIGHT, Treasurer. HENRY LEE, Secretary County Commissioners.

Table with columns: LOANS—, When Due., Bonded debt Aug. 1, '99, Tax valuation 1898, Assessment about actual value, Population in 1890 was, Population in 1880 was.

GLASTONBURY.—O. R. MORGAN, Treas.

Table with columns: FUNDING BONDS—, When Due., Total debt Sept. 15, '98, Assessed valuation 1898, Tax rate (per \$1,000) '99, Population 1890 was, Population in 1880 was.

GREENWICH.—HIRAM JUNE, Treasurer.

Table with columns: This town is in Fairfield County., Town debt 1898, Town valuation 1899, Tax rate (per \$1,000), Borough debt 1897, Borough valuation '97, Borough tax rate (p \$1,000), Population in 1890 was.

GROTON.—JOHN O. FISII, Treasurer.

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

HARTFORD.—{ MILES B. PRESTON, Mayor. C. C. STRONG, Treasurer.

The town and city of Hartford were consolidated on April 1, 1896, and their debts are no longer reported separately.

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

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

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

Table with columns: TOTAL DEBT, ETC.—, Apr. 1, 1899., Apr. 1, 1898., Apr. 1, 1897.

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

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

Table with columns: Years., Real Estate., Personal Property., Total., Tax Rate.

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

POPULATION.—In 1890 the population of Hartford was 53,230 in 1880 it was 42,553; 1899 estimated at 77,000.

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

Table with columns: LOANS—, When Due., \$100,000, May 1, 1927 (Subject to call after May 1, 1907)

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

Table with columns: LOANS—, When Due., \$100,000, 1917; LOANS—, When Due., \$20,000, June 1, 1917

HUNTINGTON.—J. TOMLINSON, Treasurer.

Table with columns: This town is in Fairfield County. (P. O. Shelton) LOANS—, When Due., Total debt Jan. 1, '99, Assessed valuation '98, Tax rate (per M.) '98 (abt.), Population in 1890 was.

KILLINGLY.—F. T. PRESTON, Treasurer.

Table with columns: This town is in Windham County. LOANS—, When Due., FUNDED LOAN 1893—, Tax valuation 1898, Tax rate (per \$1,000) 1898, Population 1890 was, Population 1880 was.

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

LITCHFIELD.—G. M. WOODRUFF, Treasurer.

Table with columns: Litchfield Village is the county seat of Litchfield County. LOANS—, When Due., Floating debt, Total debt Jan. 1, '99, Tax valuation, real., Tax valuation, personal, Total valuation 1893, Assessment about actual value, Total tax (per \$1,000) '98.

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

MERIDEN.—{ AMOS IVES, Mayor. HIRMAN HESS, City Clerk.

The town and city of Meriden are situated in New Haven County. During the year 1896 the town of Meriden voted to consolidate the schools and assume the debt of all the school districts, amounting t \$61,010 45.

CITY OF MERIDEN BONDS.

Table with columns: LOANS—, FUNDING BONDS—, SEWER BONDS—, WATER BONDS—, and columns for terms and due dates.

Table with columns: WATER BONDS—(Cont.)—, and columns for terms and amounts.

TOWN OF MERIDEN BONDS.

Table with columns: WAR AND HIGH SCHOOL—, and columns for terms and amounts.

Table with columns: Assessed valuation '98, Tax rate (per \$1,000) '98, and Population in 1890 was.

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

MIDDLETOWN.—

HENRY E. WEEKS, Mayor. JAMES P. STOW, Treasurer.

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

CITY OF MIDDLETOWN DEBT.

Table with columns: LOANS—, FUNDING DEBT BONDS—, MUNICIPAL BUILDING—, SEWER BONDS—, and columns for terms and amounts.

Table with columns: LOANS—, WATER BONDS—, and columns for terms and amounts.

TOWN OF MIDDLETOWN DEBT.—W. C. HOWARD, Town Treasurer.

Table with columns: RAILROAD BONDS—, and columns for terms and amounts.

Table with columns: Bonded debt Jan. 1, '98, Assessed valuation '98, Population in 1890 was, and Population in 1897 (est.).

MILFORD.—SANFORD HAWKINS, Treasurer.

This town is in New Haven County.

Table with columns: LOANS—, TOWN BONDS—, and columns for terms and amounts.

Table with columns: Floating debt, Total debt Sept. 22, 1898, Assets, Net debt Sept. 22, 1898, Tax valuation 1899, Tax rate (per \$1,000) '99, and Population in 1890 was.

NAUGATUCK.—GEORGE F. WIGMORE, Treas.

This borough is in New Haven County.

Table with columns: LOANS—, REFUNDING BONDS—, and columns for terms and amounts.

Table with columns: Total debt Aug. 1, '99, Tax valuation 1898, Tax rate (per \$1,000) 1898, Population in 1890 was, and Population in 1899 (est.).

NEW BRITAIN.—

MORRIS C. WEBSTER, Mayor. S. W. CLARK, Treasurer.

The city of New Britain is situated in Hartford County. The town and city have separate debts, as shown below.

CITY OF NEW BRITAIN DEBT:

Table with columns: LOANS—, CITY BONDS—, SCHOOL BONDS—, SEWER BONDS—, and columns for terms and amounts.

Table with columns: LOANS—, SEWER BONDS (Con.)—, STREET BONDS—, WATER BONDS—, and columns for terms and amounts.

TOWN OF NEW BRITAIN DEBT.—AUGUST VOIGT, Treas.

Town bonds due in 1894 & 1911 \$175,000. TOTAL DEBT.—The bonded city debt May 1, 1898, was \$908,500; sinking funds, \$90,841; net debt, \$817,659. Total town debt in 1895 was \$195,180.

ASSESSED VALUATION.—The city's assessed valuation in 1897 was \$9,162,772. Total tax in 1896 (per \$1,000), \$14.25. The town's assessed valuation in 1898 was \$10,205,502; town tax (per \$1,000) was \$10.00.

POPULATION.—The town's population (including the city) in 1890 was 19,007; in 1880 it was 13,979; in 1897 about 25,000.

NEW CANAAN.—FRANCIS M. BLISS, Treas.

New Canaan is in Fairfield County.

Table with columns: LOANS—, FUNDING BONDS—, and columns for terms and amounts.

Table with columns: Tax valuation, personal, Total valuation 1898, Assessment about actual value, Total tax (per \$1,000) '98, and Population in 1890 was.

INTEREST is payable at the U. S. Mortgage & Tr. Co., N. Y. City.

NEW HAVEN.—

C. T. DRISCOLL, Mayor. J. N. ROWE, Comptroller.

This city is the county seat of New Haven County. By an act of the General Assembly the city, town and school district of New Haven were consolidated December 7, 1897, under one government, and the city assumes the assets and liabilities of the other two governments.

NEW HAVEN CITY BONDS

Table with columns: RIDGE BONDS—, BOULEVARD SEWERAGE—, PAVING BONDS—, and columns for terms and amounts.

Table with columns: LIBRARY BONDS—, CITY SEWERAGE—, and columns for terms and amounts.

TOWN OF NEW HAVEN DEBT.

Table with columns: Air Line RR. bonds, East Haven, ref., Funding, Park bonds, do do, Quinipiac bridge, War loan, and columns for terms and amounts.

* Exempt from taxation. † Payment is provided for by sinking fund. For School District Debt see separate statement further below.

NEW HAVEN CITY SCHOOL DISTRICT

Table with columns: LOANS—, and columns for terms and amounts.

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 with columns: Total bonded debt of city, Floating debt, Total debt city, Sinking fund, Net debt, Total bonded debt of town, Floating debt, Total town debt, Total debt of School District, Floating debt, Total debt of School District, Total indebtedness of consolidated city, and columns for Oct. 1, '98, Dec. 13, '97, and Dec. 1, '96.

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 with columns: Years, Valuation, Rate of Tax per \$1,000, and columns for 1893, 1897, 1899, 1896, and 1895.

The Grand List does not include property estimated as follows on January 1, 1896:

Table with columns: Yale College, School-houses, Churches and institutions, State, county, town and city public property, Railroad property and other lawful exemptions, Total, and columns for estimated values.

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 CO.—HIRAM JACOBS, Treasurer.

County seat is New Haven.

Table with columns: LOANS—, and columns for terms and amounts.

NEW LONDON.—

C. G. BECKWITH, Mayor. JOHN MCGINLEY, Treasurer.

The town and city are under one government and the following statement includes both.

Table with columns: LOANS—, ANNEXATION BONDS—, FLOATING DEBT BONDS—, PARK BONDS—, SCHOOL BONDS—, SEWER BONDS—(Con.)—, and columns for terms and amounts.

INTEREST on the bonds is payable at the office of the Treasurer.

NORWALK.—

C. L. GLOVER, Mayor. H. D. PRICE, City Treasurer. W. A. CURTIS, Town Treasurer.

The town of Norwalk, in Fairfield County, contains the city of Norwalk, whose debt is included below. The city of South Norwalk whose statement is given under its own name is also in this town.

TOWN DEBT, VALUATION, ETC.

Table with columns: LOANS—, and columns for terms and amounts.

CITY DEBT, VALUATION, ETC.

Table with columns: LOANS—, REFUNDING FUNDED DEBT—, SEWER BONDS—, REFUNDING WATER BONDS—, MUNICIPAL PURPOSES—, and columns for terms and amounts.

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.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
CITY OF NORWICH DEBT.				
City debt bonds, ref., 1883	4	A & O	Oct. 1, 1913	\$125,000
Court house	7	J & J	Jan. 1, 1905	164,000
Funding bonds	3½	J & D	June 1, 1925	166,000
Sinking fund bonds of 1877	5	A & O	Apr. 1, 1907	160,000
do do 1878	5	A & O	Apr. 1, 1908	50,000
Water fund bonds 1890	5	J & J	Jan. 1, 1910	50,000
do do	5	A & O	April 1, 1903	100,000
Refunding water bonds	3½	J & J	Jan. 1, 1923	150,000
TOWN OF NORWICH DEBT Oct. 1, '99—SAM'L H. FREEMAN, Treasurer.				
Court house bonds	7	semi-an.	1905	160,000
Refunding town debt bonds	3½	A & O	1913	115,000

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

TAX FREE.—All the issues of city bonds are exempt from taxation.

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

TOTAL DEBT.—For a series of years city's debt has been:

	May 15, '98.	May 15, '97.	May 15, '95.
Total bonded debt of city	\$965,000	\$965,000	\$799,000
Certificates outstanding			165,431
Total	\$965,000	\$965,000	\$964,431
Balance in treasury	7,562	4,233	
Net debt	\$957,438	\$960,767	
Water debt included above	\$366,000	\$366,000	

The sinking fund receives yearly ½ mill on city and town list.

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. In the year 1897-98 the regular receipts of the water works were \$51,929 25; expenditures \$21,303 24.

ASSESSED VALUATION.—Property assessed "at ¾ cash value."

Years.	Real Estate.	Personal Property.	Total.	City Tax per \$1000.
1899			\$13,912,997	\$10.00
1895			10,340,484	10.00
1894			10,108,692	10.00
1893	\$8,062,744	\$1,999,476	10,062,220	10.00
1892	7,981,334	2,087,514	10,068,848	10.00
1891	7,857,924	2,023,101	9,881,025	10.00
1890	7,826,459	2,129,351	9,955,810	9.50
1880	7,438,097	2,976,028	10,414,125	8.00

The town grand list in 1898 was \$13,940,553; 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.**

This town is in New Haven County.

LOANS—	When Due.	Tax valuation 1899	Assessment is ½ actual value.
FUNDING BONDS (GOLD)—		\$3,454,429	
4s, g, J&J, \$100,000 g, Jan. 1, 1916			Total tax (per \$1,000) '98..\$18.00
Bonded debt Jan. 1, '99..\$100,000			Population in 1890 was.....4,537
Floating debt	35,000		Population in 1880 was.....3,341
Total debt Feb. 1, 1899..	135,000		Population 1899 (est.).....8,000

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

PLAINFIELD.—S. L. ADAMS, Treasurer.

This town is in Windham County.

LOANS—	When Due.	Total debt Sept. 1, 1898.	Tax valuation 1898.	Tax rate (per \$1,000) 1899.	Population 1890
4s, M&N, \$5,000		\$49,000	2,068,256	10.00	4,582
4s, M&N, 25,000	1906 to 1926				
(\$5,000 every fifth year.)					
Bonded debt Sept. 1, 1898.		\$30,000			

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

PORTLAND.—CHAS. H. EDWARDS, Treas'r

Portland is in Middlesex County.

LOANS—	When Due.	Floating debt.	Total debt Feb. 1, 1899.	Tax valuation 1898.	Assessment about ¾ actual value.	Total tax (per \$1,000) '98.	Population in 1890 was.
REFUNDING BONDS—		\$3,925	285,925	1,872,149		\$20.00	4,687
4s, M&N, \$100,000	Nov. 1, 1905						
3-65s, J&J, \$85,000	July 1, 1909						
(\$91,000)							
Interest payable at Town Treas'y.							
Bonded debt Feb. 1, '99..		\$282,000					

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

PRESTON.—CHARLES H. BARNES, Treasurer.

This town is in New London County.

LOANS—	When Due.	Tax valuation, personal.	Total valuation 1897.	Tax valuation 1898.	Assessment about ¾ actual value.	Total tax (per \$1,000) '97.	Population in 1890 was.
WAR AND BRIDGE BONDS—		\$63,922	879,490	937,181		\$16.00	2,555
6s, J&J, \$50,000	Jan. 1, 1900						
4s, J&J, 40,000	Apr. 1, 1906						
Total debt Jan., 1898		\$90,000					
Tax valuation, real		815,568					

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

PUTNAM.—JAMES W. MANNING, Treasurer.

This town is in Windham County.

LOANS—	When Due.	Tax rate (per \$1,000) '97.	Population in 1890 was.	Population in 1897 (est.)
WAR AND BRIDGE BONDS—		\$9.00	6,512	6,800
Float'g debt Sept., 1898.		\$72,625		
Tax valuation 1898		3,316,744		
Assessment about ¾ actual value.				

CITY INDEBTEDNESS—L. H. FULLER, Mayor.

STREET IMPT. BONDS—	When Due.	Total debt Aug. 1, '99.	Total valuation 1899.	City tax (per M.) '99.	Population 1899 (est.)
3½s, J&J, \$20,000	July 1, 1929	\$35,000	3,100,000	6.50	7,500
Bonded debt Aug. 1, '99		\$20,000			
Floating debt		15,000			

RIDGEFIELD.—H. K. SCOTT, Clerk.

This town is in Fairfield County.

LOANS—	When Due.	Total debt Oct. 1, '98.	Sinking fund assets.	Tax valuation 1898.	Total tax (per \$1,000) 1898.	Population 1899 (est.)	Population 1890.
FUNDING BONDS—		\$66,610	2,000	\$1,763,237	11.00	2,500	2,235
3½s, F&A, \$60,000	Aug. 1, 1929						
(Subject to call after Aug. 1, 1917.)							
Bonded debt Oct. 1, '98		\$60,000					
Floating debt		6,610					

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

This City is in Tolland County.

LOANS—	When Due.	Total bond. debt Feb. 3, '99	Interest payable at Treas'r's office.
SEWER BONDS—		\$140,000	Assessed valuation '97. \$2,592,235
4s, J&J, \$50,000	Jan. 1, 1925		Assessed valuation '98. \$6,739,897
Optional after Jan. 1, 1900.			
4s, J&J, \$90,000	July 1, 1927		Assessm't in '98 about full value.
Tax rate (per \$1,000) 1899. \$30.00			

SIMSBURY.—A. S. CHAPMAN, Treasurer.

This town is in Hartford County.

LOANS—	When Due.	Total debt Sept. 22, '99.	Tax valuation 1898.	Assessment about ¾ actual value.	Total tax (per \$1,000) 1898.	Population in 1890 was.	Population in 1880 was.	Population in 1899 (est.)
RAILROAD BONDS—		\$32,000	1,470,166		\$14.00	1,874	1,830	2,000
4s, J & J, \$18,000	July 1, 1900							
(\$2,000 yearly) to July 1, 1908								
4s, J & J, \$4,000	July 1, 1909							
Bonded debt Sept. 22, '99.		\$22,000						
Floating debt		10,000						

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

INTEREST is payable at the Hartford National Bank.

SOUTHINGTON.—E. G. LEWIS, Treasurer

This town is in Hartford County.

LOANS—	When Due.	Assessed valuat'n, real	Assessed val't'n, pers'l.	Total valuation 1898.	Assessment 60% actual value.	Tax rate (per \$1,000) 1898.	Population 1899 (est.)	Population 1890.
LIBRARY BONDS—		\$1,397,648	1,186,608	2,584,256		\$18.50	5,600	5,501
4s, J&J, \$90,000	1907-1927							
(\$30,000 due every 10 years.)								
Total debt Feb. 6, 1899.		\$90,000						
Sinking fund		7,337						
Net debt Feb. 6, 1899		82,663						
Water debt (included)		15,000						

**SOUTH NORWALK.—{ DR. J. M. COBURN, Mayor
G. F. WATERS, Ch. F. Com.**

This city is in Norwalk Town, Fairfield County.

LOANS—	When Due.	WATER BONDS—(Con.)—
ELECTRIC LIGHT BONDS—		4s, J&J, \$12,500
4s, J&J, \$20,000	Apr. 1, 1928	Apr. 1, 1910
LIBRARY BONDS—		
4s, J&J, \$5,000	Apr. 1, 1928	4s, J&J, 47,500
REFUNDING BONDS—		
4s, J&J, \$90,000	July 1, 1913	Apr. 1, 1911
(Subject to call 1903.)		
WATER BONDS—		
6s, J&J, \$40,000	July 1, 1906	4s, J&J, 30,000
4s, J&J, 9,000	July 1, 1900	July 1, 1925
4s, J&J, 52,000	July 1, 1909	Bonded debt Jan. 14, '99.
4s, J&J, 9,000	July 1, 1910	\$315,000
Floating debt.....		
30,500		
Total debt Jan. 14, 1899		
345,500		
Water debt (included)...		
200,000		
Assessed valuation '99..		
5,000,000		
Assessment about actual value.		
City & town tax (per M.) '99.		
\$14.50		
Population in 1899 (est.)...		
7,500		
Pop. of town in 1890 was...		
17,747		

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

SPRAGUE.—PETER S. COTE, Treasurer.

This town is in New London County.

LOANS—	When due.	Net debt Sept. 15, 1898	Town has no water debt.
TOWN BONDS—		\$49,320	
6s, Mar., \$45,000	Mar. 27, 1906		Tax valuation 1898.....
Bonded debt Sept. 15, 1898		\$45,000	605,946
Floating debt		16,700	Assessment about ¾ actual value.
Total debt		61,700	Total tax (per \$1,000) '98...
Sinking funds		12,380	15.00
Population 1890.....			
1,106			
Population 1895 (estimated)...			
1,006			

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

STAMFORD (City).—H. S. McCONKEY, Treas.

This city is in Fairfield County.

LOANS—	When Due.	Bonded debt Aug. 15, '98	Floating debt	Total debt Aug. 15, '99.	Sinking fund	Net debt Aug. 15, 1899.	Tax valuation 1899.	Assessment abt. 75% actual value
SEWER BONDS—		\$125,000	160,000	285,000	20,500	264,500	18,000,000	
4s, M&N, \$5,000	May 1, 1901							
4s, M&N, 20,000	Nov. 1, 1901							
4s, M&N, 5,000	May 1, 1906							
4s, M&N, 20,000	Nov. 1, 1906							
Interest payable at Stamford.								

The city's tax rate (per \$1,000) in 1899 was \$8.00 in one district, \$6.50 in another and \$3.00 in the third. The population in 1899 was estimated at 20,000.

STAMFORD (Town).—W. D. DASKAM, Treas.

This town is in Fairfield County.

LOANS—	When Due.	Bonded debt Feb. 1, '99.	Floating debt	Total debt	Sinking funds	Net debt Feb. 1, 1899.	Tax valuation 1898.	Assessment about ¾ actual value.
TOWN HALL, 1890—		\$340,000	55,000	395,000	55,297	339,703	12,983,011	
4s, A&O, \$94,000	Oct 1, 1910							
SCHOOLS AND BRIDGES, 1893—								
4s, F&A, \$96,000	Aug. 1, 1923							
HIGH SCHOOL—								
4s, F&A, \$75,000	Aug. 1, 1914-24							
Interest is payable in Stamford.								
FUNDING BONDS—								
4s, F&A, \$75,000g	Feb. 1, 1927							

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

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

LOANS—	When Due.	Tax valuation 1898	Tax rate (per \$1,000) 18
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TORRINGTON.—{ ISAAC W. BROOKS, Treasurer.
WALTER HILCOMB, Clerk.

This town is in Litchfield County.
Town debt Feb. 1, 1899. \$92,000
Town valuation 1898. 6,149,675
Town tax (per \$1,000) '98. \$10.00
Population in 1890 was. 6,048
Population '99 (estimated). 12,000

VERNON.—F. B. SKINNER, Treasurer.

This town is in Tolland County (P. O. Rockville.) Railroad bonds are tax exempt.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, '99. \$235,000
RAILROAD BONDS 1896—		Floating debt. 54,000
3s, J&J, \$60,000. July 1, 1906		Total debt Jan. 1, 1899. 289,000
MEMORIAL HALL, 1889—		Tax valuation 1898. 7,609,279
3½s, M&N, \$125,000. Nov. 1, 1919		Assessment about ½ actual value.
(Optional after Nov. 1, 1899.)		Town tax (per \$1,000) '98. \$7.00
HIGH SCHOOL, 1892—		Population in 1890 was. 8,808
..., J&J, \$50,000. July 1, 1922		Population in 1899 (est.). 9,000

INTEREST is payable at the Town Treasurer's office.

WALLINGFORD.—{ WM. H. NEWTON, Town Treas.
CHAS. N. JONES, Boro. Treas.

The town and borough of Wallingford is situated in New Haven Co.

TOWN DEBT—		BOROUGH DEBT.
4s, \$30,000. 1927		WATER BONDS—
REFUNDING BONDS—		4s, J&J, \$175,000. 1903-1915
3-65s, M&N, \$60,000. 1900 to 1929		Sewer bonds. 25,000
Town debt Jan. 1, 1899. \$90,000		Improvement bonds. 45,000
Asses'd val'n, town, '98. 3,762,752		Borough bonded debt
Town tax (per \$1,000) '98. \$7.00		Jan. 1, 1899. 245,000
Population town 1890. 6,584		Floating debt. 40,000
Population town '99 (est.). 8,000		Total debt Jan., 1899. 285,000
		Asses'd val'n Boro. '98. 2,600,000
		Tax rate (per \$1,000). 7.00
		Population in 1890. 4,230
		Population in 1899. 6,500

INTEREST on the water bonds of Wallingford Borough is payable at the First National Bank of Wallingford.

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

LOANS—	<i>When Due.</i>	Assessed valuation 1898. 2,700,000
4s, \$58,000. 1904-1923		Assessment about ½ actual value.
Bonded debt Feb. 1, 1899. \$91,000		Tax rate (per \$1,000) 1898. \$6.50
		Population 1899 (est.). 6,500

WASHINGTON.—WM. A. WATTS, Treasurer.

This town is in Litchfield County.

LOANS—	<i>When Due.</i>	Total debt Feb. 1, 1899. \$42,000
RAILROAD BONDS—		Tax valuation '97. 1,003,191
4s, J&J, \$4,000. 1900-1916		Assessment same as actual value.
(\$2,000 due yearly on July 1.)		Tax rate (per \$1,000) '97. \$15.00
Bonded debt Feb. 1, 1899. \$36,000		Population in 1890 was. 1,633
Floating debt. 6,000		

INTEREST payable at Connecticut Savings Bank, New Haven.

WATERBURY.—{ THOMAS D. BARLOW, Mayor.
RICHARD F. GRADY, Clerk.

This city is in New Haven County.

LOANS—	<i>When Due.</i>	4s, J&J, \$400,000. Jan. 1, 1919
FUNDING BONDS—		4s, J&J, 200,000. Jan. 1, 1927
3½s, J&J, \$100,000. J'y 1, '05 to '14		Interest is payable in Waterbury.
CITY HALL BONDS—		Bonded debt, July 1, '99. \$797,000
7s, J&J, \$10,000. 1906		Floating debt (addit'nal). 127,500
SEWER BONDS—		Total valuation 1898. 11,161,962
4s, J&J, \$60,000. 1911		Assessment is 1/2 actual value.
WATER BONDS—		Total tax (per \$1,000) 1898. \$37.00
4½s, J&J, 35,000. 1905		Average school tax. 13.00
4s, J&J, 95,000. Jan. 1, 1900		Population in 1890 was. 28,646
(\$5,000 due yearly) to Jan. 1, 1918		Population 1899 (estimated) 40,000

WATERBURY, CENTER SCHOOL DISTRICT.—

The district includes all of the city of Waterbury and part of the town of Waterbury.

LOANS—	<i>When Due.</i>	Total debt Mar. 20, '99. \$379,850
..., \$100,000. 1901-1910		Sinking fund. 38,897
(\$10,000 annually.)		Net debt Mar. 20, 1899. 340,953
FUNDING BONDS—		Assessed valuat'n '96. 11,325,523
4s, J&J, \$200,000. 1927-1946		Assessment 1/2 actual value.
(\$10,000 annually), (optional after July 1, '12, \$10,000 annually.)		Tax rate (per \$1,000) '98. \$13.00

WEST HARTFORD.—HENRY C. WHITMAN, Treasurer.—This town is in Hartford County.

LOANS—	<i>When Due.</i>	ROAD BONDS—
REFUNDING BONDS—		4s, M&S, \$45,000. 1920
4s, M&S, \$28,000. 1902		Subject to call after 1910
4s, M&S, 30,000. 1920		Bonded debt Oct. 1, '99. \$138,000
Subject to call after 1910		Tax valuation 1898. 3,537,452
SCHOOL AND FUNDING NOTES—		Assessment is 1/2 to 3/4 actual value.
..., \$35,000. 1900-1907		Town tax (per \$1,000) '98. \$12.00
(\$5,000 due yearly.)		Population in 1890 was. 1,930
Interest payable in Hartford.		Population in 1899 (est.). 2,750

WESTPORT.—H. E. SHERWOOD, Treasurer.

This town is in Fairfield County.

Total debt Feb. 1, 1899. \$85,309	Tax rate (per \$1,000) '98. \$10.00
Tax valuation 1898. 2,533,304	Population 1890 was. 3,715

WILLIMANTIC.—{ OSCAR O. TANNER, Mayor.
FRED A. SANDERSON, Treas.

This city is situated in the town of Windham, Windham County.

LOANS—	<i>When Due.</i>	Floating debt. \$75,045
MUNICIPAL BONDS—(Coupon)—		Total debt Nov. 1, 1898. 375,045
4s, A&O, \$100,000. Oct. 1, 1925		Water debt (included). 200,000
Optional after Oct. 1, 1910		Tax valuation 1897. 4,064,847
WATER BONDS—		Interest payable at City Treasury.
4s, A&O, \$50,000. Oct. 1, 1904		Assessment about 1/2 actual value.
4s, A&O, 50,000. Oct. 1, 1909		Tax rate (per \$1,000) '97. \$23.00
4s, A&O, 25,000. Oct. 1, 1914		Population in 1890 was. 8,648
4s, A&O, 75,000. Oct. 1, 1924		Population in 1880 was. 6,608
Bonded debt Nov. 1, '98. \$300,000		Population in 1898 about. 8,000

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

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

LOANS—	<i>When Due.</i>	Sinking fund, etc. \$4,892
TOWN BONDS—1885-1891—		Net debt Sept. 1, 1899. 99,797
4s, M&N, \$54,000. Nov. 1, 1902		Tax valuation 1899. 4,838,957
4s, M&N, 12,000. May 1, 1902		Assessment about actual value.
((\$6,000 due yearly) to May 1, 1901)		Tax rate (per \$1,000) '98. \$10.00
Deposit fund and orders. \$38,689		Population in 1890 was. 6,183
Total debt Sept. 1, 1899. 104,689		Population in 1899 (est.). 8,500

WINDSOR LOCKS.—J. D. OUTERSON, Treas.

This town is in Hartford County. All bonds are tax free.

LOANS—	<i>When Due.</i>	Tax valuation 1898. \$1,992,844
TOWN BONDS—		Assessment about 2/3 actual value.
4s, J&J, \$35,000. Jan. 1, 1922		Tax rate (per \$1,000) '98. \$10.00
4s, J&J, \$30,000. 1909-'19-'29		Population in 1890 was. 2,758
(\$10,000 due Jan. 1.)		Population in 1897 (est.). 3,000
Net debt Sept. 24, 1898. \$55,554		

WINSTED.—H. W. ROBINSON, Treas.

This borough is in Litchfield County.

Bonded debt 4s May 1, '99. \$97,500	Sinking fund, cash, &c. \$9,490
Floating debt. 55,025	Net debt May 1, '98. 143,035
Total debt May 1, '99. 152,525	Population 1890 was. 4,846

ADDITIONAL STATEMENTS.

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

Location.	Indebtedness.	Assessed Valuation.	Tax Rate.	Population
Avon, Hartford Co.	\$14,769	\$462,048	\$11.00	1,182
Barkhamsted, Litchfield Co.	17,471	328,336	20.00	1,130
Berlin, Hartford Co.	25,670	1,354,095	13.00	2,600
Branford, New Haven Co. (Town)	76,758	2,189,070	12.00	4,460
Canaan, Litchfield Co.	22,000	495,741	12.50	870
Cheshire, New Haven Co.	12,000	1,054,342	11.00	1,929
Clinton, Middlesex Co.	14,423	734,108	10.00	1,384
Coventry, Tolland Co.	12,412	648,400	15.00	1,875
Cromwell, Middlesex Co.	44,219	1,017,217	13.00	1,987
Danbury (Town), Fairfield Co.	109,545	9,442,720	10.00	19,473
Darien, Fairfield Co.	17,500	2,366,312	7.00	2,276
Eastford, Windham Co.	11,500	167,182	16.00	561
East Lyme, New London Co.	27,230	765,906	15.00	2,048
Easton, Fairfield Co.	27,315	443,103	14.00	1,001
East Windsor, Hartford Co.	45,650	1,351,977	15.00	2,890
Ellington, Tolland Co.	14,000	751,903	12.50	1,539
Farmington, Hartford Co.	49,000	2,019,953	12.00	3,179
Griswold, New London Co.	38,521	1,728,550	10.00	3,113
Hamden, New Haven Co.	32,550	1,996,745	10.00	3,882
Hartland, Hartford Co.	13,613	196,955	23.00	565
Hebron, Tolland Co.	41,466	420,588	14.00	1,039
Lebanon, New London Co.	13,771	920,331	12.00	1,670
Lyme, New London Co.	36,516	311,692	15.00	977
Madison, New Haven Co.	16,000	957,000	10.00	1,429
Manchester, Hartford Co.	93,552	5,135,346	15.00	8,222
Mansfield, Tolland Co.	24,244	565,561	12.00	1,911
Meeting House School District.	50,000	3,000,000	.....	3,500
Middlefield (T.) Middlesex Co.	35,508	430,266	18.00	1,002
Montville (T.), New London Co.	39,670	1,097,507	16.00	2,344
New Hartford, Litchfield Co.	45,035	1,107,203	12.00	3,160
New Milford, Litchfield Co.	51,000	1,967,877	15.00	3,917
Newtown, Fairfield Co.	25,000	1,572,297	11.00	3,539
Norfolk, Litchfield Co.	21,879	1,023,123	12.00	1,546
North Canaan, Litchfield Co.	28,530	779,547	15.00	1,683
North Haven, New Haven Co.	28,064	911,669	15.00	1,862
No. Stonington, New London Co.	19,716	538,923	12.00	1,463
Old Lyme, New London Co.	19,452	501,864	16.00	1,319
Old Saybrook, Middlesex Co.	27,448	608,502	15.00	1,484
Oxford (Town), New Haven Co.	10,833	343,590	18.00	902
Plainville, Hartford Co.	29,000	914,070	10.00	1,993
Plymouth (Town), Litchfield Co.	12,158	962,232	15.00	2,147
Redding, Fairfield Co.	22,000	525,065	15.00	1,546
Rocky Hill, Hartford Co.	28,981	420,189	12.00	1,069
Roxbury, Litchfield Co.	26,381	412,444	14.00	936
Salisbury, Litchfield Co.	24,500	1,911,055	10.00	3,420
Saybrook, Middlesex Co.	43,000	681,694	18.00	1,484
Seymour, New Haven Co.	40,084	1,575,333	20.00	3,300
Southbury (Town), N. Haven Co.	13,000	509,312	13.00	1,089
Southington, Hart. Co. (Borough)	25,600	1,663,342	5.00	.....
So. Windsor (Town), Hartford Co.	15,000	1,163,004	15.00	1,736
Stafford, Tolland Co.	27,766	1,592,965	20.00	4,535
Stafford Springs, Tolland Co.	12,850	736,243	7.50	.....
Stratford, Fairfield Co.	43,659	1,334,914	15.00	2,608
Trumbull, Fairfield Co.	19,840	647,256	12.00	1,453
Voluntown (T.), New London Co.	10,820	254,208	18.00	1,060
Waterbury (Town) N. Haven Co.	165,000	22,805,085	5.00	33,202
Waterford, New London Co.	51,137	1,205,184	15.00	2,661
Watertown, Litchfield Co.	30,000	1,396,052	12.00	2,323
Wethersfield, Hartford Co.	39,074	1,417,453	10.00	2,271
Wilton, Fairfield Co.	25,000	844,932	10.00	1,722
Windham, Windham Co.	180,475	5,024,248	12.00	10,032
Windham County.	49,500	.....	.....	45,158
Windsor, Hartford Co.	90,000	1,635,006	15.00	2,954
Woodbury, Litchfield Co.	28,000	999,645	10.00	1,815
Woodstock, Windham Co.	11,134	853,140	12.00	2,309

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES.

INDEX FOR THE MIDDLE STATES, CITIES, Etc.

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State of New York.

ITS DEBT, RESOURCES, ETC.

Admitted as a State - - - - - One of Original Thirteen
 Total area of State (square miles) - - - - - 50,203
 State capital - - - - - Albany
 Governor (term expires January 1, 1901) - Theodore Roosevelt
 Secret'y of State (term expires Jan. 1, 1901) John T. McDonough
 Treasurer (term expires Jan. 1, 1901) - - John P. Jaeckel
 Comptroller (term expires Jan. 1, 1901) - William J. Morgan
 Legislature meets annually the first Wednesday in January, and length of sessions is not limited.

HISTORY OF DEBT.—The historical details of New York's State debt from 1817 to 1894 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 off from the proceeds of the tax levied for a sinking fund, leaving outstanding Sept. 1, 1899, \$8,500,660, which, with the \$385,000 Comptroller's Certificates and \$400,000 Adirondack Park Bonds and \$900,000 Defense Bonds, a total of \$10,185,660, constituted the State's indebtedness on Sept. 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	
do do 1899	3½	M&N	{ May 1, '02 to '06 } { \$100,000 yearly }	500,000	
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.

1899.....\$10,185,660	1889.....\$6,774,854	1863.....\$29,784,124
1898..... 9,340,660	1888..... 6,965,354	1858..... 33,735,668
1897..... 5,765,660	1883..... 8,473,854	1853..... 24,288,568
1893..... 660	1878..... 9,154,054	1848..... 23,937,248
1892..... 885,855	1873..... 36,530,406	1843..... 25,257,268
1891..... 2,927,655	1868..... 44,968,786	1838..... 11,256,152
1890..... 4,964,304		

TAX VALUATION, TAX RATE, ETC.—

Year.	Valuation.		Total Equalized Valuation.	State Tax. Total Levied.
	Real Estate.	Personal.		
1899	\$4,413,848,496	\$662,548,328	\$5,076,396,824	\$2.49
1898	4,349,801,526	548,094,993	4,898,611,019	2.08
1897	4,041,826,586	465,159,108	4,506,985,694	2.67
1896	3,903,853,377	459,859,526	4,363,712,903	2.69
1895	3,841,582,748	450,499,419	4,292,082,167	3.24
1894	3,761,679,384	438,202,694	4,199,882,058	2.18
1893	3,626,645,093	411,413,856	4,038,058,949	2.58
1892	3,526,645,815	405,095,684	3,931,741,499	1.98
1891	3,397,234,679	382,159,067	3,779,393,746	1.37
1890	3,298,323,931	385,329,131	3,683,653,062	2.34
1886	2,899,899,062	324,783,281	3,224,682,343	2.95
1875	1,960,352,703	407,427,399	2,367,780,102	6.00
1870	1,532,720,907	434,280,278	1,967,001,185	7.26½
1869	1,418,132,885	441,987,915	1,860,120,770	5.62½
1859	1,097,564,524	307,349,155	1,404,913,679	2.50

DEBT LIMITATION—STATE.—The new Constitution has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the subject.

State credit not to be given.—SECTION 1. The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation.

State debts, power to contract.—SEC. 2. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed one million of dollars; and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained, or to repay the debt so contracted, and to no other purpose whatever.

State debts to repel invasions.—SEC. 3. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

Limitation of legislative power to create debts.—SEC. 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by a law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within eighteen years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability, shall be applied to the work or object specified in the act authorizing such debt or liability, or for the repayment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on, within three months after its passage, or at any general election when any other law, or any bill, or any amendment to the Constitution, shall be submitted to be voted for or against.

Sinking Fund, how kept and invested.—SEC. 5. The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.

DEBT LIMITATION.—CITIES, COUNTIES, TOWNS AND VILLAGES.—The new Constitution of New York State 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 all indebtedness in excess of such limitation, except such as may now exist, shall be absolutely void, except as herein otherwise provided.

(3) No county or city whose present indebtedness exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit.

(4) This section shall not be construed to prevent the issuing of certificates of indebtedness of revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.

(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the terms of the bonds issued to provide the supply of water shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity.

(6) All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred by any portion or part of a city, if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted.

(7) Whenever hereafter the boundaries of any city shall become the same those of a county, the power of the county to become indebted shall cease, but the debt of the county at that time existing shall not be included as part of the city debt. [At the November 1899 election an amendment is to be voted upon which would change this paragraph to read as follows: Whenever the boundaries of any city are the same as those of a county, or when any city shall include within its boundaries more than one county, the power of any county wholly included within such city to become indebted shall cease, but the debt of the county heretofore existing shall not, for the purposes of this section, be reckoned as a part of the city debt.]

(8) The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and interest of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as prescribed in this section in respect to county or city debt.

By the terms of the foregoing section, Paragraph (1), every "County, City, Town or Village" is included in the prohibition against (1) loaning "its money or credit," (2) in becoming "directly or indirectly the owner of stock in or bonds of any association or corporation," and (3) in incurring "any indebtedness except for County, City, Town or Village purposes." Most of the other paragraphs include only Counties and Cities.

According to Paragraph (6) it seems that "any debt hereafter incurred by any portion or part of a city, if there shall be any such debt shall be included in ascertaining the power of the city to become otherwise indebted."

We would also call special attention to Paragraph (7), that whenever hereafter the boundaries of any city shall become the same as those of a county "the power of the county to become indebted shall cease, but the debt of the county at that time existing shall not be included as a part of the city debt." [This clause, as stated above, is to be amended.]

In May 1886 the New York Court of Appeals decided at the end of a litigation begun in July 1885 that the sinking fund was not a part of the city debt within the meaning of the above provision of the Constitution limiting the creation of debt to 10 per cent of the assessed valuation of the real estate.

Towns and Villages are not limited in their debt-making power by the Constitution. Those municipalities will be governed by general or special statutes.

The 1895 Legislature passed an act "for the protection of bona fide purchasers and holders of coupon bonds and of municipal corporations against misfeasance, malfeasance or negligence of public officers." The full text of this law was published in the CHRONICLE of June 8, 1895, V. 60, p. 1023.

EXEMPTION FROM TAXATION.—There is one general New York statute with reference to exemption from taxation "for town, county, municipal or State purposes" of a class of bonds "issued by any village, city, town or county" in the State, which seems to have a wider application than is generally known. As originally passed in 1881 the exemption applied only to bonds issued to pay up or retire bonds "created to aid in the construction of any railroad." A new law was passed in 1886 (Chapter 316) making the tax exemption apply to "new bonds" issued under the act to retire any of the then "present bonded indebtedness of any village, city, town or county in this State." With reference to such new bonds the third section of the act of 1886 says: "All new bonds issued by any village, city, town or county in this State under the provisions of this act shall be exempt from taxation for town, county, municipal or State purposes until the period when they are made payable." In 1893 still another law was passed making the statute cover any bonded indebtedness. The law as it now stands will be found in editorial on page 4 of the April, 1894, SUPPLEMENT.

In addition to the foregoing there are special laws authorizing special issues that are exempt, but which we have not room to quote here. For New York City there is a general statute which directs how any of its bonds may be made exempt from city and county taxation. That statute is subjoined.

SEC. 137. The Commissioners of the "Sinking Fund of the City of New York for the redemption of the city debt," when duly authorized by ordinance of the Common Council, may, by concurrent resolution, direct that the bonds and stocks of said city, issued pursuant to law, after June ninth, eighteen hundred and eighty, shall be exempt from taxation by said city and by the county of New York, but not from taxation for State purposes; and all bonds and stocks issued pursuant to such authority shall be exempt from taxation accordingly, provided that said bonds and stocks shall not bear interest exceeding the rate of four and one-half per centum per annum. The bonds and stocks of the city of New York issued pursuant to the provisions of this section shall express upon their face the fact that they are exempt from taxation by the city and county of New York, but not from State taxation, and shall refer to this section, and to the ordinance of the Common Council, and the resolution of the Commissioners of the Sinking Fund authorizing their issue.

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—In 1898 the New York Legislature passed an amendment to paragraph 6, Sec. 116, of the Savings Bank law of 1892. The amendment extended investments of savings banks to first mortgage railroad bonds the principal part of whose railroad is located within this State, and in 1899 the field of railroad investments was still further enlarged.

We give section 116 below as it stands with these amendments incorporated.

Sec. 116. *In what securities deposits may be invested.*—The trustees of any savings banks may invest the moneys deposited therein and the income derived therefrom only as follows:

1. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.

2. In the stocks or bonds or interest-bearing obligations of this State, issued pursuant to the authority of any law of the State.

3. In the stocks or bonds or interest-bearing obligations of any State of the United States which has not within ten years previous to making such investment by such corporation defaulted in the payment of any part of either principal or interest of any debt authorized by the legislature of any such State to be contracted; and in the bonds or interest-bearing obligations of any State of the United States, issued in pursuance of the authority of the legislature of such State, which have, prior to the passage of this act, been issued for the funding or settlement of any previous obligation of such State theretofore in default, and on which said funding or settlement obligation there has been no default in the payment of either principal or interest since the issuance of such funded or settlement obligation, and provided the interest on such funded or settlement obligations has been paid regularly for a period of not less than ten years next preceding such investment.

4. In the stocks or bonds of any city, county, town or village, school district bonds and union free school district bonds issued for school purposes, or in the interest-bearing obligations of any city or county of this State, issued pursuant to the authority of any law of the State for the payment of which the faith and credit of the municipality issuing them are pledged.

5. In the stocks or bonds of the following cities: Boston, Worcester, Cambridge, Lowell, Fall River, Springfield and Holyoke, in the State of Massachusetts; St. Louis, in the State of Missouri; Cleveland, Cincinnati and Toledo, in the State of Ohio; Detroit and Grand Rapids, in the State of Michigan; Providence, in the State of Rhode Island; New Haven and Hartford, in the State of Connecticut; Portland, in the State of Maine; Philadelphia, Pittsburg, Alleghany, Reading and Scranton, in the State of Pennsylvania; Minneapolis and St. Paul, in the State of Minnesota; Des Moines, in the State of Iowa; Milwaukee, in the State of Wisconsin; Louisville, in the State of Kentucky; Paterson, Trenton, Newark and Camden, in the State of New Jersey; Baltimore, in the State of Maryland. If at any time the indebtedness of any of said cities, less its water debt and sinking fund, shall exceed seven per centum of its valuation for purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to seven per centum of the valuation for the purposes of taxation, cease to be an authorized investment for the moneys of savings banks, but the superintendent of the banking department may, in his discretion, require any savings bank to sell such bonds or stocks of said city, as may have been purchased prior to said increase of debt.

6. In bonds and mortgages on unincumbered real property situated in this State, worth at least twice the amount loaned thereon. Not more than sixty-five per centum of the whole amount of deposits shall be so loaned or invested. If the loan is on unimproved and unproductive real property, the amount loaned thereon shall not be more than forty per centum of its actual value. No investment in any bond and mortgage shall be made by any savings bank except upon the report of a committee of its trustees charged with the duty of investigating the same, who shall certify to the value of the premises mortgaged or to be mortgaged, according to their best judgment, and such report shall be filed and preserved among the records of the corporation. 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. Also in the mortgage bonds of the following railroad corporations: The Chicago & North Western R.R. Co., Chicago Burlington & Quincy R.R. Co., Michigan Central R.R. Co., Illinois Central R.R. Co., Pennsylvania R.R. Co., Delaware & Hudson Canal Co., Delaware Lackawanna & Western R.R. Co., New York New Haven & Hartford R.R. Co., Boston & Maine R.R. Co., Maine Central R.R. 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; also in the first mortgage bonds of the Fonda Johnstown & Gloversville R.R. Co., or in the mortgage bonds of said railroad company of an issue to retire all prior mortgage debts of said railroad company, and provided the capital stock of said railroad company shall equal or exceed in amount one third of the par value of all its bonded indebtedness; 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.

[Under date of June 10, 1899, F. D. Kilburn, Superintendent of the State Banking Department, issued a circular naming the bonds in which savings banks may invest under the amendment of 1899. For list of such bonds see CHRONICLE, V. 68, p. 1111.]

7. In real property subject to the provisions of the next section. It will be noted that subdivision 7 (the last paragraph of the above) refers to the "next section" for the provisions applicable. This reference is to section 117 of the law of 1892; we omit that section as it relates only to real estate. Sections 118, 119 and 120 of the law of 1892 we subjoin.

SECTION 118. The trustees of every such corporation shall as soon as practicable invest the moneys deposited with them in the securities authorized by this article; but for the purpose of meeting current payments and expenses in excess of the receipts, there may be kept an available fund not exceeding ten per centum of the whole amount of deposits with such corporation, on hand or deposit in any bank in this State organized under any law of this State or of the United States, or with any trust company incorporated by any law of the State; but the sum so deposited in any one bank or trust company shall not exceed twenty-five per centum of the paid-up capital and surplus of any such bank or company; or such available fund, or any part thereof, may be loaned upon pledge of the securities or any of them named in subdivisions one, two, three and four of the preceding section but one, but not in excess of ninety per centum of the cash market value of such securities so pledged. Should any of the securities so held in pledge depreciate in value, after making any loan thereon, the trustees shall

require the immediate payment of such loan or of a part thereof, or additional security therefor, so that the amount loaned shall at no time exceed 90% of the market value of the securities pledged for the same.

SECTION 119. Every such corporation may also deposit temporarily in the banks or trust companies specified in the last section the excess of current daily receipts over the payments, until such time as the same can be judiciously invested in the securities required by this article. Whenever it shall appear to the superintendent of banks that the trustees of any such corporation are violating the spirit and intent of this provision by keeping permanently uninvested all or an undue proportion of the moneys received by them, he shall report the facts to the Attorney-General, who shall proceed against such corporation in the manner provided in section eighty-two of this chapter.

SECTION 120. The trustees of any savings bank shall not loan the moneys deposited with them or any part thereof, upon notes, bills of exchange, drafts or any other personal securities whatever. In all cases of loans upon real property, a sufficient bond secured by a mortgage thereon, shall be required of the borrower, and all the expenses of searchers,* examinations and certificates of title or appraisal of value, and of drawing, perfecting and recording papers, shall be paid by the borrower.

The privilege granted by section 119 might of course be interpreted liberally as opening the gates wide to continuous deposits in banks and trust companies. To avoid any such use of the privilege, the section also provides that whenever it shall appear to the Superintendent of the Banking Department that the trustees of any corporation are violating "the spirit and intent of this section by keeping permanently uninvested "all or an undue portion of the moneys received," he must report to the "Attorney-General, who shall proceed against such corporation," etc.

POPULATION OF STATE.—New York ranks first in population among the States of the Union. In 1892 the count showed 6,513,343. The following gives the U. S. Census figures:

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

* So in the original.

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

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

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

GENERAL BONDED DEBT.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.		
P. O. site.....	1874	7 M & N	May 1, 1904	b	\$115,000
Public Market.....	1888	4 J & J	Jan. '00 to 1908	a	90,000
Public build'g bonds.....	1892	4 M & N	May 1 '00 to 1911	a	60,000
do do.....	1892	4 M & N	May 1, 1912	a	165,000
Public Bath bonds.....	1899	3½ F & A	Feb. 1, '00-'09	a	30,000
City Hall.....	1882	4 J & J	July 1, '05 to '09	a	125,000
do do.....	1882	4 J & J	July 1, 1910	a	20,000
City Improvement.....	1870	7 M & S	March, 1900	a	60,000
Sewer (Beaver Cr.).....	1889	3 M & S	Mar. 1900-1909	a	55,000
do do.....	1896	3½ M & N	Nov. 1, '99-1917	a	28,500
Washington Park.....	1870	7 M & N	Aug. 1, 1910	b	50,000
do do.....	1871	7 M & N	May 1, 1911	b	100,000
do do.....	1872	7 M & N	May 1, 1912	b	100,000
do do.....	1874	7 M & N	May 1, 1914	b	155,000
do do.....	1874	7 M & N	May 1, 1916	b	49,000
do do.....	1875	6 M & N	May 1, 1915	b	75,000
do do.....	1875	6 M & N	Nov. 1, 1917	b	37,000
do do.....	1876	6 M & N	May 1, 1918	b	38,000
do do.....	1877	6 M & N	May 1, 1919	b	20,000
do do.....	1878	5 M & N	May 1, 1920	b	40,000
do do.....	1880	4 M & N	May, 1920-1930	b	295,000
do do.....	1881	4 M & N	May 1, 1921	a	30,000
do do.....	1882	4 M & N	May 1, 1922	a	28,000
do do.....	1882	4 M & N	Nov. 1, 1922	a	24,000
do do.....	1885	4 F & A	Feb. 1, 1925	a	10,000
do do.....	1894	2 J & D	June 1, 1934	a	3,000
do do.....	1895	4 M & N	May 1, 1922	a	7,000
do do.....	1896	3½ M & N	May 1, 1936	a	7,000
Hawk St. Viaduct.....	1889	3½ F & A	Feb. 1, 1900-1909	a	50,000
Dudley Observatory.....	1892	2 J & D	June, 1900-1907	a	8,000
Broadway widening.....	1898	3½ A & O	1900-1904	a	45,000
Beaver Park.....	1894	4 J & D	June, 1900 to '14,	a	270,000
do do.....	1895	4 J & J	June, 1900 to '14,	a	64,000
do do.....	1897	4 A & O	Oct. 1, 1900-1917	a	22,500
do do.....	1898	3½ A & O	1900-1918	a	13,300
do do.....	1899	3½ J & J	July, 1900 to '19	a	30,000
Knox Street Viaduct.....	1897	4 J & D	1899-1906	a	40,000

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

STREET IMPROVEMENT BONDS

Principal and interest paid by holders of property benefited.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.		
Delaware Ave.....	1891	3½ M & N	1900		\$17,400
Hawk St.....	1894	4 M & N	1900		3,400
Various streets.....	1896	4 M & N	1899-1911		290,800
do do.....	1897	4 M & N	1899-1900		25,000
do do.....	1897	4 M & N	Nov. 1899-1902		100,000
do do.....	1897	4 M & N	Nov. 1903-1907		88,000
Sewer improvem'ts.....	1896	4 M & N	1900-1901		8,000
do do.....	1898	4 M & N	.....		4,230
Street improvem't.....	1898	4 M & N	Nov., '99-'08		209,000

The total amount of street improvement bonds outstanding on Mar. 1, 1899, was \$787,370

WATER DEBT.

NAME AND PURPOSE.	Rate.	Interest.		When Due.	Outstand'g.
		Payable.	Principal.		
Water.....	1874	7 F & A	Feb. 1, 1900		\$100,000
do.....	1874	7 F & A	Feb. 1, 1901		100,000
do.....	1874	7 F & A	Feb. 1, 1902		90,000
do.....	1874	7 F & A	Feb. 1, 1903		99,000
do.....	1876	6 F & A	Feb. 1, 1906		100,000
do.....	1876	6 F & A	Feb. 1, 1908		50,000
do.....	1876	6 F & A	Feb. 1, 1909		50,000
do.....	1877	6 F & A	Feb. 1, 1911		50,000
do.....	1877	6 F & A	Feb. 1, 1912		50,000
do.....	1881	4 F & A	Feb. 1, 1900-1901		100,000
do.....	1887	4 F & A	Feb. 1, 1900-1907		40,000
do.....	1888	4 F & A	Feb. 1, 1900-1908		67,500
do.....	1889	4 J & D	June 1, '00-1908		157,500
do.....	1895	4 F & A	Feb. 1, 1900-1915		112,000
do.....	1896	4 F & A	Feb. 1, 1913		20,000
do.....	1896	4 F & A	Feb. 1, 1914		20,000
do.....	1896	4 F & A	Feb. 1, 1915		10,000
do.....	1888	3½ M & N	May 1, 1900-1907		80,000
do.....	1894	3½ F & A	Feb. 1, 1900-1914		37,500
do.....	1897	4 M & N	May 1, 1900-1917		90,000
do.....	1898	3½ M & N	May 1, 1900-1918		190,000
do.....	1899	3½ M & N	May 1, 1900-1919		200,000
do.....	1899	3½ M & N	May 1, 1900 to '19		100,000

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The street improvement bonds, amounting to \$758,370 on May 15, 1899, are not included.

	Sept. 1, 1899.	Nov. 1, 1898.	Nov. 1, 1897.	Nov. 1, 1896.
General bonds.....	\$2,367,250	\$2,415,250	\$2,414,000	\$2,467,000
Water bonds.....	1,813,500	1,728,000	1,632,500	1,582,000
Total bonds.....	\$4,180,750	\$4,143,250	\$4,046,500	\$4,049,000
Sinking funds.....	1,548,230	1,394,260	1,168,263	1,008,180
Net debt.....	\$2,632,520	\$2,748,990	\$2,878,237	\$3,040,820

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

CITY PROPERTY.—Property owned by city November, 1898, was: Real estate, \$4,447,420; personal property \$2,405,330; total, \$6,852,750.

ASSESSED VALUATION.—Property is assessed about full value.

Years.	Assessed Valuation.			Rate of Tax per \$1,000.
	Real.	Personal.	Total.	
1898.....	\$59,159,515	\$7,525,425	\$66,684,940	\$20.60
1897.....	58,768,650	9,508,245	68,276,895	20.00
1895.....	58,548,720	6,426,995	64,975,715	20.00
1893.....	64,623,680	6,565,790	71,189,470	20.00
1890.....	63,380,046	6,282,525	69,662,571	19.00
1880.....	34,310,305	2,790,120	37,100,425	36.00
1870.....	24,981,511	5,954,825	30,936,336	45.70
1860.....	20,283,245	6,006,803	26,290,048	12.60
1850.....	9,430,100	3,171,589	12,601,689	15.70
1846.....	7,792,340	3,449,098	11,241,438	13.20

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.

LOANS—		When Due.	LOANS—		When Due.
CITY HALL—			WAR LOAN—(Con.)		
3½s, A&O, \$50,000.....	Oct. 1, 1901	4s, semi-an., \$16,000.....	Mar., 1914		
3½s, A&O, 50,000.....	Oct. 1, 1902	4s, semi-an., 15,000.....	Mar., 1915		
3½s, A&O, 45,000.....	Oct. 1, 1903	4s, semi-an., 36,000.....	Mar., 1916		
COUNTY COURT HOUSE—		4s, semi-an., 18,000.....	Mar., 1917		
4s, semi-an., \$105,000.....	Feb. 15, 1911	REFUNDING BONDS—			
WAR LOAN—		4s, M&S, \$37,000.....	Mar., '00 to '18		
4s, semi-an., \$57,000.....	March, 1900	(\$1,000 y'ly to '17 & \$19,000 in '18)			
4s, semi-an., 21,000.....	Mar., '01-'03	Total debt Aug. 10, '99	\$858,000		
4s, semi-an., 67,000.....	Mar., 1904	Ass'd valuation, real.....	\$91,112,867		
4s, semi-an., 111,000.....	Mar., '05-'07	Ass'd valuation, pers'l.....	9,243,820		
4s, semi-an., 66,000.....	Mar., '08-'09	Total valuation 1898.....	100,356,687		
4s, semi-an., 35,000.....	Mar., 1910	County tax (per M.) '99	5.40		
4s, semi-an., 37,000.....	Mar., 1911	Population in 1892 was.....	167,289		
4s, semi-an., 18,000.....	Mar., 1912	Population in 1890 was.....	164,555		
4s, semi-an., 17,000.....	Mar., 1913				

INTEREST is payable at the County Treasurer's Office. The bonds are all registered.

AMSTERDAM.—{ Z. S. WESTBROOK, Mayor.
NICHOLAS FLEIG, Treasurer.

This city is in Montgomery County.

LOANS—		When Due.	LOANS—		When Due.
BRIDGE STR. IMP. BONDS—			WATER BONDS—(Continued)—		
4½s, .., \$11,356.....	May 15, 1900	5s, .., \$59,000.....	Oct. 1, 1916		
FUNDING BONDS—		5s, .., 65,000.....	Oct. 1, 1921		
3½s, .., \$10,000.....	Sept. 1, 1900-'01	3s, .., 25,000.....	Oct. 1, 1926		
SCHOOL BONDS, DIST. 8, 11 & 13—		3s, .., 100,000.....	Mar. 1, 1910		
4s, .., \$13,000.....	Oct. 1, '00-'12	Bonded debt Jan 1, '99.....	\$702,856		
4s, .., 12,000.....	Jan. 1, '00-'03	Water debt (included).....	354,000		
4s, .., 9,000.....	Oct. 1, '00-'08	Tax valuation, real.....	9,312,741		
4s, .., 9,000.....	Sept., '00-'08	Tax valuation, personal.....	1,418,900		
SEWER BONDS—		Total valuation 1898.....	10,731,641		
3s, .., \$266,000.....	July 1, '99-'34	Assessment ½ to ¾ actual value			
WATER BONDS—		Total tax rate (per M.) '98.....	\$22.13		
5s, .., 14,000.....	Oct. 1, 1901	Population in 1899 (est).....	22,000		
5s, .., 42,000.....	Oct. 1, 1906	Population in 1890 was.....	17,336		
5s, .., 49,000.....	Oct. 1, 1911	Population in 1880 was.....	9,466		

INTEREST is paid at the National Park Bank of New York City.

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 \$125,000. At the same time the city assumed the water company's bonds to the amount of \$112,000, which were refunded in June, 1895.

LOANS—		When Due.	SOUTHERN CENTRAL RR.—(Con.)		When Due.
LOCAL IMPROVEMENT BONDS—					
....., \$113,462.....		3s, M&S, \$30,000.....	Mar. 1, 1903		
		3s, M&S, 20,000.....	Mar. 1, 1904		
		3s, M&S, 20,000.....	Mar. 1, 1905		
4s, M&S, \$20,000.....	Mar. 1, 1910	3s, M&S, 40,000.....	Mar. 1, 1906		
3s, M&S, 20,000.....	Mar. 1, 1901	3s, M&S, 40,000.....	Mar. 1, 1907		
3s, M&S, 30,000.....	Sept. 1, 1902	3s, M&S,			

LOANS— *When Due.*
WATER WORKS CO.'S BONDS ASSUMED BY CITY—
 5s, \$69,000.....1899-1905
 (Part due yearly.)

WATER BONDS 1891—
 3½s, J&D, \$300,000...May 1, 1914
 (\$25,000 due yearly) to May 1, '25
 Bonded debt Jan. 1, '99 \$768,162
 Water debt (included).... 369,000

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.

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

Years.	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1898	\$11,493,870	\$1,573,993	\$13,567,863	\$21.92
1897	11,782,405	1,661,501	13,443,906	19.84
1896	9,527,625	1,555,529	11,083,154	.....
1895	9,416,250	2,039,003	11,455,253	23.38
1890	8,965,530	2,057,810	11,020,340	25.30

POPULATION.—In 1892 population was 24,737; in 1890 it was 25,858; in 1880 it was 21,924. Estimated in 1899 about 34,000.

BINGHAMTON.— J. DE WITT, Mayor.
 S. D. KANE, Clerk.

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

LOANS— *When Due.*
ALBANY & SUSQ. RR. BONDS—
 3½s, M&S, \$23,000...1900 to 1907
 (\$3,000 due yearly.)

HOSPITAL BONDS—Con.
 3½s, M&N, \$5,000...Nov. 1, 1907

BRIDGE BONDS—
 4s, S-A, \$1,500.....1900 to 1902
 (\$500 due yearly on Aug. 1.)

SCHOOL BONDS—
 3½s, \$30,000.....
 3½s, \$20,000.....1923-1926
 (\$5,000 annually.)

4s, \$33,000.....1906
 3s, S-A, 77,000.....1929
 3½s, \$71,000.....1930-1934
 3½s, \$4,000.....Aug. 1, 1934
 3½s, F&A, 40,000.....Aug. 1, 1935

WATER BONDS—
 7s, F&A, \$1,500..... 1900
 7s, F&A, \$7,000..... Aug. 1, 1901
 3s, F&A, \$91,000.....Aug. 1, 1907
 3s, F&A, 62,000.....Aug. 1, 1918
 Bonded debt Feb. 1, '99...\$634,500
 Water debt (included)... 164,000
 Tax valuation, real....18,925,090
 Tax valuation, personal 2,186,570
 Included in above, but
 exempt from taxation 188,960
 Total valuation 1899...20,922,700
 Assessment about ¾ actual value.
 City rate (per M.), 1899....\$15.00
 Population in 1890 was....35,005
 Population in 1899 (est.)...45,600

CITY HALL BONDS—
 4s, F&A, \$25,000...Aug. 1, '15-'17
 4s, F&A, 20,500...Aug. 1, '28-'29
 4s, \$50,000.....1918-1922
 (\$10,000 annually.)
 4s, F&A, 50,000.....1923-1927
 \$10,000 yearly on Aug. 1.

FIRE STATION BONDS—
 3½s, \$25,000.....1913-'14-'15
 3½s, \$7,000.....1900-1906
 (\$1,000 annually.)

HOSPITAL BONDS—
 3½s, \$25,000.....1908-1912
 (\$5,000 due yearly.)

INTEREST.—On City Hall, water, \$148,000 bridge and \$8,000 fire station bonds in N.Y. City. On remaining loans, City Treasurer's office.

BROOKLYN.—See New York City.

BROOME CO.—JOHN A. RIDER, Treasurer.

County seat is Binghamton.

LOANS— *When Due.*
COURT HOUSE BONDS—
 4s, F&A, \$50,000.....1900 to 1904
 (\$10,000 annually.)
 Bond. debt July 1, '99. \$130,000

Assessed val., real....\$31,603,575
 Assessed val., personal 3,288,186
 Total valuation 1898.. 34,891,761
 Tax rate (per M.) 1898.....21.50
 Population 1890.....62,973

BUFFALO. { CONRAD DIEHL, Mayor.
 ERASTUS C. KNIGHT, Comptroller.

Buffalo is in Erie County, and the city's tax valuation is about 67 that of the entire county.

NAME AND PURPOSE.	Rate	Interest Payable.	When Due.	Outstand'g.
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1. CITY LOANS—VARIOUS PURPOSES:

Municipal building.....1890	3½	J & J	July 15, '00 to 1905	\$30,000
Deficiency, ref.....1890	3½	M & S	Mar. 1899 to 1905	95,000
Swing bridge, ref.....1887	3½	J & J	Jan. 1, 1902	45,500
Market.....1890	3½	A & O	Apr. 1, 1920	80,000
Plank road award.....1890	3	J & D	June 2, 1910	115,000
Refunding bonds.....1896	3½	J & J	July 1, 1916	183,000
do do.....1898	3½	J & D	{ June 1, '03-'07 } { 1-5 yearly. }	84,548
Grade crossing b'ds..1897	3½	F & A	Feb. & Jne. 1, 1917	831,927
do do.....1898	3½	F & A	Feb. 15, 1918	89,137
do do.....1898	3½	A & O	Apr. 1, 1918	200,000
do do.....1898	3½	M & N	Nov. 1918	16,913
do do.....1899	3½	M & S	March 1, 1919	18,703
do do.....1899	3½	J & D	June 1, 1919	285,187
do do.....1899	3½	J & J	July 1, 1919	182,716
Reimbursing bonds..1897	3½	J & J	July 1, 1916	183,000
8. Buff. flood bonds..1897	3½	J & J	July 1, 1927	73,000
Buffalo Charter loan..1891	3½	J & J	{ July 1, '99 to 1901 } { part due yearly. }	428,493
City and County Hall..1872	7	F & A	Aug. 1, 1902	100,000
do do.....1873	7	M & N	May 1, 1903	100,000
do do.....1873	7	M & S	Sept. 1, 1905	150,000
do do.....1874	7	J & J	July 1, 1907	200,000
do do.....1875	7	M & S	Sept. 1, 1910	125,000
do do.....1891	4	M & S	Nov. 1, 1911	50,000
Schools.....1888	3½	F & A	{ Aug. 1, '00 to 1908 } { \$12,500 yearly. }	111,500
do.....1889	3½	M & N	{ Nov. 1, '99 to 1909 } { \$7,500 yearly. }	82,500
do.....1892	3½	A & O	Apr. 1, 1912	150,000
do.....1894	3½	F & A	Feb. 1, 1914	300,000
do.....1895	3½	A & O	{ Oct. 1, '00 to 1915 } { \$12,500 yearly. }	200,000
do.....1897	3½	J & J	{ Jan. 1, 1900-1917 } { \$25,000 yearly. }	450,000
do.....1898	3½	M & N	{ May 2, 1900-1918 } { \$5,000 yearly. }	95,000
do.....1898	3½	M & N	{ Nov. 1899-1918 } { \$5,000 yearly. }	100,000
do.....1899	3½	M & S	{ Mar. 1900-1919 } { \$2,500 yearly. }	100,000
Refunding bonds.....1897	3½	A & O	{ Oct. 5, 1900-1917 } { \$2,500 yearly. }	40,000

2. BONDS FOR PARKS:

Park.....1870	7	J & J	1915-'16-'17	350,000
do.....1871	7	J & J	Jan. 1, 1918	50,000
do.....1871	7	J & J	July 1, 1919	100,000
do.....1872	7	J & J	July 1, 1921	100,000
do.....1873	7	J & J	Jan. 1, 1923	95,000
do.....1873	7	J & D	Dec. 1, 1924	100,000
do.....1874	7	J & J	Jan. 1, 1924	100,000
do.....1875	7	J & J	Jan. 1, July 1, '25	200,000
do.....1876	6	J & J	Jan. 1, 1924	100,000
do.....1887	3½	F & A	Feb. 1, 1927	120,000
do.....1890	3½	J & J	Jan. 1, 1925	50,000
do.....1891	3½	J & J	July 1, 1921	200,000

NAME AND PURPOSE.	Rate	Interest Payable.	When Due.	Outstand'g.
Park.....1894	3½	J & J	July 1, 1924 & '26	\$100,000
do.....1886	3	J & J	July 1, 1910	50,000
do.....1886	3	J & J	July 1, 1926	30,000
do.....1897	3½	J & J	{ Jan. 1, 1900-1917 } { \$2,750 yearly. }	49,500
do.....1897	3½	J & J	April 1, 1917	30,000
do.....1897	3½	J & J	June 1, 1917	8,946
do.....1897	3½	J & D	{ Dec. 1, 1900-1917 } { \$2,750 yearly. }	49,500
do.....1897	3½	J & D	{ Jne 1, 1900-1918 } { \$12,500 yearly. }	237,500
Refund'g Park Bonds.1898	3½	J & J		
3. RAILROAD LOANS:—				
Buff.&JamestownRR.1893	3½	J & J	Jan. 1, 1913	75,000
do do ref., 1893	3½	F & A	Feb. 1, 1913	75,000
do do ref., 1893	3½	J & D	June 2, 1913	75,000
do do ref., 1895	3½	A & O	Oct. 1, 1915	77,000
Buff. N.Y. & Phil. RR., 1884	4	A & O	Apr. 1, 1901	30,000
Buff. & Jamest'n RR., 1884	4	M & N	Nov. 1, 1902	75,000
do do.....1885	4	J & J	Jan. 1, 1904	75,000
Buff. N.Y. & Phil. RR., 1885	4	J & J	Jan. 1, 1904	30,000
Buff. & Jamest'n RR., 1888	3½	A & O	Apr. 1, 1902	75,000
do do.....1886	3½	F & A	Feb. 1, 1904	75,000
do do.....1894	3½	J & J	July 1, 1914	75,000
Buff. N.Y. & Phil. RR., 1886	3½	J & J	Jan. 1, 1906	40,000
do do RR., 1889	3½	A & O	Oct. 2, 1909	100,000
do do ref., 1890	3½	J & J	July 1, 1910	100,000
do do ref., 1890	3½	J & D	Dec. 15, 1910	100,000
do do ref., 1891	3½	J & J	July 1, 1911	100,000
do do ref., 1892	3½	J & J	July 1, 1912	100,000
4. SEWER LOANS:—				
Bird Avenue.....1883	4	M & N	May 1, 1913	238,000
Buffalo Trunk 1888-90....	3½	F & A	{ Aug. 1, '99 to 1920 } { part due yearly. }	315,000
do.....1886-87	3	F & A	{ Aug. 1, 1899-1916 } { Part due yearly. }	185,000
Babcock & Seneca St..1886	3	M & N	May 1, 1911	30,000
do do.....	3	M & N	May 1, 1912	30,000
Bailey Avenue.....	3½	J & J	July 1, 1918	200,000
Hertel Avenue.....1887	3	F & A	Aug. 1, 1917	200,000
5. TAX LOANS:				
Tax loan.....1880	4½	J & D	June 28, 1900	200,000
do.....1895	3½	F & A	Aug. 1, 1900	359,332
do.....1896	3½	F & A	Dec. 1, 1901	527,765
do.....1897	3½	A & O	Oct. 1, 1902	571,946
do.....1898	3½	F & A	Aug. 15, 1903	466,003
6. WATER BONDS:				
Water.....1873	7	M & S	Sept. 1, 1903	200,000
do.....1874	7	A & O	Apr. 1, 1905	100,000
do.....1870	7	J & J	July 1, 1906	100,000
do.....1874-75	7	F & A	Aug., 1908-09	300,000
do.....1874	7	A & O	Oct. 1, 1908	79,382
do.....1880	4	J & J	July 1, 1904	50,000
do.....1880	4	M & S	Sept. 1, 1904	100,000
do.....1881	4	A & O	Apr. 25, 1900	100,000
do.....1884	4	A & O	Apr. 1, 1901	90,000
do.....1891	4	.....	Nov. 1, 1911	100,000
do.....1885	3½	J & J	July 1, 1905	100,000
do.....1886	3½	A & O	Oct. 1, 1903	100,000
do.....1887	3½	M & S	Mch. 1, 1906	100,000
do.....1887	3½	A & O	Apr. 1, 1906	50,000
do.....1888	3½	J & D	June 1, 1902	100,000
do.....1888	3½	J & D	June 15, 1908	57,000
do.....1888	3½	J & J	June 15, 1914	275,000
do.....1888	3½	J & J	Dec. 1, 1908	100,000
do.....1889	3½	M & N	May 1, 1919	225,000
do.....1889	3½	A & O	Oct. 1, 1909	155,000
Water refunding.....1890	3½	J & J	J & J 1910	150,000
do do.....1891	3½	J & J	Jan. 1, 1911	100,000
do do.....1891	3½	F & A	Aug. 1, 1911	50,000
do do.....1892	3½	A & O	Oct. 1, 1912	100,000
do do.....1892	3½	J & D	Dec. 1, 1912	100,000
do do.....1894	3½	J & J	July '00-1914	100,000
do do.....1896	3½	J & J	Jan. 1, 1916	50,000
do do.....1897	3½	J & D	{ 1900-1917. } { \$20,000 yearly } { on June 1. }	360,000
do do.....1899	3½	A & O	Apr. 1900-19	100,000

FREEDOM FROM TAXATION.—The Buffalo trunk sewer bonds are exempt from city taxation.

INTEREST—WHERE PAYABLE.—Interest on the bonds is payable by City Comptroller in Buffalo and by the Gallatin National Bank in New York, as follows:

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

TOTAL DEBT, SINKING FUNDS, ETC.—

	Mar. 1, 1899.	July 1, 1898.	July 1, 1897.
Total bonded debt.....	\$16,586,640	\$16,079,628	\$13,803,079
Sinking funds.....	1,488,361	1,257,845	537,043
Net debt.....	\$15,098,279	\$14,821,783	\$13,266,036
Water debt (incl. above)	3,811,882	\$3,821,882	\$3,515,882

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

CITY PROPERTY.—The city owns real estate estimated at \$10,611,772; personal property valued at \$8,459,933; total, \$19,071,705. This total includes the water works, real estate, valued at \$690,405 and personal property valued at \$7,769,529. The total resources of the city on March 1, 1899

CANTON.—H. M. BARKER, Clerk.

This village is in St. Lawrence County.

Table with columns: LOANS—When Due, Sewer Bonds, Water Bonds, and financial details.

CATSKILL.—J. H. STORY, Treasurer.

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

Table with columns: LOANS—When Due, Village Hall Bonds, Village Water Bonds, Town Iron Bridge Bonds, and financial details.

CATTARAUGUS CO.—WM. ELY, Treasurer.

Little Valley is the county seat.

Table with columns: REFUNDING BONDS—When Due, Bonded debt, and assessed valuation.

CAZENOVIA.—{ P. H. DONNELLY, President. A. E. FITCH, Village Clerk.

Cazenovia is in Madison County.

Table with columns: LOANS—When Due, Water Bonds, Sewer Bonds, and financial details.

CHESTER { J. E. NOONAN, Clerk. R. D. IRLAND, Treasurer.

This village is in Orange County.

Table with columns: LOANS—When Due, Water Works, Sewer Bonds, and financial details.

COBLESKILL.—{ IRVING VAN VARIC, Mayor. A. C. KILMER, Treasurer.

This village is in Schoharie County.

Table with columns: LOANS—When Due, Sewer Bonds, Water Works, and financial details.

INTEREST on sewer bonds is payable at First Nat. Bank, Cobleskill on the water bonds at the office of the State Comptroller, Albany.

COHOES.—MILLER HAY, Chamberlain.

This city is in Albany County.

Table with columns: LOANS—When Due, Cemetery Bonds, City Hall Bonds, Fire Loan Bonds, Improvement Bonds, School Bonds, and financial details.

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of Cohoes; on \$ 5,000 of 4% water bonds at the Manufacturers' Bank, Cohoes; on all other bonds by the Central Trust Company.

COLLEGE POINT—See New York City.

COLUMBIA CO.—GEORGE H. MACY, Treasurer.

County seat is Hudson.

Table with columns: LOANS—When Due, Refunding Bonds, Funding Bonds, and financial details.

CORNING.—F. J. BANTLEY, City Clerk.

This town, including the city of the same name, is in Steuben County.

Table with columns: LOANS—When Due, City Bridge Bonds, and financial details.

Table with columns: CITY RR. BONDS, CITY SEWER BONDS, RIVER BONDS, SCHOOL BONDS 1895-1930, and financial details.

INTEREST is paid by the Knickerbocker Trust Co., New York.

CORTLANDVILLE.—

This town, including Cortland village, is in Cortland County.

Table with columns: LOANS—When Due, Town Debt, Refunding Bonds, Village Debt, and financial details.

DEER PARK.—FRANCIS MARVIN, Chairman Railroad Commissioners.

This town (P. O. Port Jervis) is in Orange County.

Table with columns: LOANS—When Due, Refunding Railroad Bonds, and financial details.

DELHI.—This town is in Delaware County.

Table with columns: LOANS—When Due, Water Loan, and financial details.

TAX FREE.—The bonds are exempt from taxation.

DEPEW.—This village is in Erie County.

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

DUNKIRK.—{ ALEXANDER WILLIAMS, Mayor. W. C. BAUMGARTNER, Clerk.

This city is in Chatauqua County.

Table with columns: LOANS—When Due, Am. Outstand'g, and financial details.

ELMIRA.—{ EDGAR DENTON Mayor. M. H. MURPHY, City Clerk.

Elmira is the capital of Chemung County.

Table with columns: LOANS—When Due, Bridge Bonds, Cemetery Bonds, City Hall Bonds, Fire Department, Funding Debt Bonds, Redemption Bonds, School Bonds, Sewer Bonds, and financial details.

The only provision for paying the city's indebtedness as it matures is direct taxation, excepting the cemetery bonds, which are paid from cemetery funds.

TOTAL DEBT.—The subjoined statement shows Elmira's total bonded debt on the dates indicated:

Table with columns: Total bonded debt, Assessed valuation, and actual value.

Table with columns: Years, Real Estate, Personal Property, Total, City Tax per \$1,000, and financial details.

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.	LOANS—	When Due.
COUNTY BONDS—			
7s, J&J, \$275,000.....	July, 1900	4s, F&A, \$30,000....	Aug., '02 to '12
7s, J&J, 100,000.....	July 1, 1910	(\$10,000 every fifth year.)	
6s, M&N, 100,000.....	Nov. 1, 1911-'14	Total debt Oct. 1, 1898..	\$639,000
4s, M&N, 17,500.....	1900-1904	Assess'd val'n, real ..	271,977,192
(\$3,500 yearly on July 1.)		Assessed val'n, pers'l.	17,618,263
4s, J&J, \$12,000.....	1900-1901	Total valuation 1898	289,595,455
(\$6,000 yearly on July 1.)		State & Co. tax (per M.) '99..	\$4.40
4s, M&N, \$70,000.....	1900-1909	Population in 1892 was...	278,727
(\$7,000 yearly on Nov. 1.)		Population in 1890 was...	322,981
		Population '85 (police cen.)	403,026

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.

LOANS—	When Due.	Total debt Feb. 1, 1899..	\$113,000
WATER BONDS (1884)—			
4s, F&A, \$57,500.....	Aug. 1, 1900	Tax valuation, real.....	1,295,230
(\$2,500 due yearly on Aug. 1, 1922)		Tax valuation, personal.	224,530
4s, M&S, \$20,000.....	Sept. 1, 1930	Total valuation 1898....	1,519,760
VILLAGE HALL BONDS—		Assessment abt. 80% actual value.	
3 1/2s, A&O, \$26,000....	part yearly	Total tax (per \$1,000) '98..	\$20.97
SCHOOL BONDS—		Population 1890 was.....	3,400
3 1/2s, Oct., \$6,000.....		Population 1899 (estimated).	4,100
\$1,000 yearly Oct. 15			

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

GENESEO.—W. W. KILLIP, Treasurer.

This village is in Livingston County.

LOANS—	When Due.	Sinking fund.....	\$5,000
SEWER BONDS—			
3 1/2s, J & J, \$10,000....	July 1, 1900	Net debt Feb. 1, 1899....	65,000
3 1/2s, J & J, 10,000....	July 1, 1910	Tax valuation, real.....	1,100,860
WATER BONDS—		Tax valuation, personal.	1,141,204
3 1/2s, M&N, \$20,000....	May 1, 1907	Total valuation 1898....	2,242,064
3 1/2s, M&N, 25,000....	May 1, 1917	Assesment about 4 1/2 actual value.	
4 1/2s, M&N, 5,000....	Nov. '00-'02	Total tax (per \$1,000) 1898.	\$5.33
Total debt Feb. 1, 1899..	\$70,000	Population 1893 (est.).....	2,450
		Population 1890 was.....	2,286

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.

LOANS—	When Due.	Interest payable in Glens Falls.
SEWER BONDS—		
3 1/2s, Sept., \$167,000.....	20 years	Bonded debt Jan. 1, 1899.
(Part due yearly) after 15 years		\$338,000
WATER BONDS—		
4s, J&J, 86,000....	{ 1899 to 1917	Tax valuation, real.....
{ \$2,000 yearly		4,184,015
4s, M&S, 80,000....	{ 1900 to 1914	Tax valuation, personal.
{ \$5,000 yearly		1,692,381
		Total valuation 1899....
		5,826,396
		Assess. valuat'n abt. 3 1/2 actual value
		Vil. tax (per \$1,000) 1899.
		\$10.62
		Population in 1890 was ..
		9,509
		Population in 1899 (est.)....
		15,000

GLENS FALLS UNION FREE SCHOOL DISTRICT.—

LOANS—	When Due.	Bonded debt Jan. 1, '99,	\$40,000
5s,	1899 to 1906	Assessed val'n '98 (est.)	4,723,000
(\$3,000 annually on Dec. 1.)		Population 1899 (est.).....	14,000

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.)

LOANS—	When Due.	LOANS—	When Due.
DEFICIENCY BONDS—			
4s, M&N, \$28,000.....	May 1, 1922	RAILROAD BONDS—(Con.)—	
LOCAL IMP. BONDS—			
4 1/2s, Feb. 1, \$5,100.....	Feb. 1, 1900	3 1/2s, A&O, 23,000....	Apr. 1, 1913
4 1/2s, Feb. 1, 2,800....	Feb. 1, '00-'01	3 1/2s, F&A, 27,000....	Feb. 1, 1917
4 1/2s, Feb. 1, 8,400....	Feb. 1, '00-'02	SCHOOL BONDS—	
\$2,800 due yearly.		4s, Oct. 1, \$4,000....	Oct. 1, 1900
3 1/2s,	May 1, 1906	3 1/2s,	15,000.....1900-1904
4 1/2s,	1900-1903	\$3,000 due annually.	
4 1/2s, Feb., 10,200....	Feb., 1900-'04	WATER LOAN—	
RAILROAD BONDS—			
4s, A&O, \$14,000	Apr. 1, 1915	6s, Sept. 1, \$23,000....	Sept. 1, 1902
3 1/2s, A&O, 22,000....	Apr. 1, 1911	6s, Sept. 1, 23,000....	Sept. 1, 1907
		5s, Jan. 1, 17,500....	Jan. 1, 1910
		3s, F&A, 55,000....	Aug. 1, 1909
		3 1/2s, A&O, 50,000....	Apr. 1, 1915

INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Gloversville; on all other issues at the Fourth National Bank, New York.

TOTAL DEBT, ETC.—The city's total debt on Feb. 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 1/2 actual value, but in 1897 was greatly increased.

Years.	Real.	Personal.	Total.	Tax rate per \$1,000.
1898.....	\$5,425,005	\$673,000	\$6,098,005	\$22.50
1897.....	5,429,663	748,500	6,178,163	20.60
1896.....	4,020,139	341,950	4,362,089	31.40
1895.....	3,933,335	446,000	4,379,335	31.20
1890.....			3,649,232	

State and county tax rate in 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.

LOANS—	When Due.	Equal'd valuation 1898.	\$1,681,005
WATER LOANS:			
3 1/2s, J & J, \$60,000....	1910	Assess't abt. 70 p. c. actual value.	
Interest is payable in New York.		City tax rate (per \$1,000) '98.	\$4.91
Floating debt.....	\$1,000	Population in 1890 was.....	3,500
Total debt Jan. 1, 1899..	61,000	Population 1898 (est.).....	3,743

GRAVESEND.—See New York City.

GREENBUSH.—In May, 1897, the name of Greenbush was changed to Rensselaer, which see for present amount of debt.

GREENE.—GEO. L. PAGE, Supervisor.

This town is in Chenango County.

LOANS—	When Due.	Assessed valuation, per'l.	\$260,600
RAILROAD-AID BONDS—			
7s, J&J, \$198,700....	Jan. 1, 1900	Total valuation 1898....	1,652,600
Bonded debt Jan. 2, '99.	\$198,700	Tax rate (per \$1,000) 1898..	\$9.10
Assessed valuation, real.	1,392,000	Population in 1890 was.....	3,164
		Population in 1899 (est.)....	3,200

GREENE COUNTY.—JUDSON A. BETTS, Tr.

County seat is Catskill.

LOANS—	When Due.	Tax valuation, real....	\$11,832,570
WAR LOAN—			
3 1/2s, M&S, \$20,000....	Mar. 1, 1900	Tax valuation, personal	1,752,919
3 1/2s, M&S, 20,000....	Mar. 1, 1901	Tax valuation 1898....	13,585,489
3 1/2s, M&S, 115,000....	Mar. 1, 1902	Tax rate per (\$1,000) '98....	\$8.84
Interest payable at Co'y Treasury.		Population in 1899 (est.)....	32,000
Total debt Mar. 1, 1899 .	\$155,000	Population in 1890 was.....	31,598

HAMDEN.—This town is in Delaware County.

LOANS—	When Due.	Total debt Jan. 1, 1898....	\$79,000
REFUNDING BONDS—			
3 1/2s, Feb. 1, \$9,000.....	1900-1914	Tax valuation, real	527,471
(\$600 due yearly on Feb. 1)		Tax valua'n, personal	51,986
3 1/2s, Feb. 1, \$13,000....	Feb. 1, 1915	Total valuation 1898....	579,457
3 1/2s, May 1, 21,200....	1900-1914	Total tax per \$1,000 1898.	17.65
(\$1,400 due yearly on May 1.)		Population in 1892 was.....	1,455
3 1/2s, May 1, \$32,000....	May 1, 1915	Population in 1890 was.....	1,507

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City

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. This boundary was changed by the Legislature in April, 1899, and the new boundary will be that portion of the old town of Hempstead "bounded on the east and north by the east and north bounds of the former village of Far Rockaway, and on the east by a line drawn due north from the northwest corner of said village to the south line of the town of Jamaica, as it existed on the thirty-first day of December, 1897." 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.

LOANS—	When Due.	Ass'd valuation, real..	\$10,241,723
ROAD BONDS—			
4s, J&J, \$20,000....	1900 to 1901	Ass'd valuation, personal	396,550
(\$10,000 due July 1 each year		Total valuation 1897....	10,638,273
4s, J&J, \$420,000.....	1923	State & Co. tax per \$1,000.	\$16.40
Total debt Dec., 1896....	\$515,000	Present population about..	30,000
Stewart fund.....	400,000	Population in 1892 was....	23,991
Net debt Dec., 1896.....	115,000	Population in 1890 was....	23,756

(For debts of Hempstead School Districts see "Additional Statements" at end of New York State.)

INTEREST on the road bonds due 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.

LOANS—	When Due.	WATER WORKS—
ELECTRIC-LIGHT PLANT—		
4s, June, \$14,000....	1911	3 1/2s, July 1, \$50,000....
4s,	13,500.....	3 1/2s, July 1, 7,000....
3 1/2s,	13,000.....	Total debt Dec. 1, 1898..
SEWER BONDS—		\$142,000
5s,	\$25,000....	Assessed valuat'n 1897.
3 1/2s,	30,000....	3,418,487
SCHOOL BONDS—		Assessm't is at actual value.
5s,	\$16,000....	Tax rate (per \$1,000) 1897..
		1917.....
		4.907

INTEREST on the electric-light bonds is payable in New York City; on the water bonds at the State Capital, Albany, N. Y.

HOOSICK FALLS.—This village is in Rensselaer Co.

LOANS—	When Due.	Tax valuation, real....	\$1,667,354
SEWER BONDS (reg.)—			
4s, J&J, \$30,000.....	July 1, 1900	Tax valuation, personal.	455,650
(\$2,500 due yearly) to July 1, 1911		Total valuation 1897....	2,123,004
IMPROVEMENT BONDS—			
3 1/2s,	\$4,500....	Assessment 75% of actual value.	
Floating debt.....	\$8,725	Village tax rate (per M.) '97	\$10.10
Total debt Mar. 1, 1899..	46,225	Population in 1890 was.....	7,014
		Population in 1880 was.....	4,530
		Population in 1898 (est.)....	5,046

INTEREST is payable at the First National Bank of Hoosick Falls.

HORNELLSVILLE.—M. B. SMITH, Clerk.

This city is in Steuben County.

LOANS—	When Due.	Bonded debt June 1, '99.	\$165,874
SEWER BONDS—			
4s, M&N, \$100,000....	1917-1926	Assessed valuation, real.	4,012,025
(\$10,000 yearly on May 29.)		Assessed valuation, per'l	442,626
PARK BONDS—			
4s, an., \$50,000.....	July 1, 1911	Total valuation 1898	4,454,651
PAVING BONDS—		Assessment about actual value	
6s,	\$6,374.....	Tax rate (per \$1,000) 1898.	\$25.98
6s, ann., 12,000	1900-1903	Population in 1890 was ...	10,996
(\$3,000 yearly on Nov. 20.)		Population in 1899 (est.)....	14,000
6s,	\$7,500.....		
(\$2,000 yearly on June 20.)			

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., FUNDING BONDS—, When Due., REFUNDING BONDS—, WATER BONDS—, SCHOOL BONDS—, and INTEREST is payable in Hudson at the office of the City Treasurer.

ILION.— {C. S. JEPSON, Treasurer. {GEO. O. RASBACH, Clerk. This village is in Herkimer County.

Table with columns: LOANS—, When Due., WATER BONDS—, SEWER BONDS—, PAVING BONDS—, RAILROAD AID—, and INTEREST is payable in Hudson at the office of the City Treasurer.

ITHACA.—CHESTER C. PLATT, Clerk. This city is in Tompkins County.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, SEWER BONDS—, PAVING BONDS—, RAILROAD AID—, and INTEREST is payable in Hudson at the office of the City Treasurer.

JAMESTOWN.— {HENRY H. COOPER, Mayor. {JOHN B. SHAW, Treasurer. This city is in Chautauqua County.

Table with columns: LOANS—, When Due., CITY HALL BONDS—, ELECTRIC LIGHT BONDS—, FIRE DEPARTMENT BONDS—, PAVING FUND—, and INTEREST on the Fire Department bonds, on the paving bonds due 1909 and on the \$24,000 paving certificates is payable at the Chase National Bank; on all other loans at the Treasurer's office in Jamestown.

JOHNSTOWN.—W. S. SAMMONS, Supervisor. This is a town in Fulton County. The city of Gloversville was formed out of a portion of its domain in 1890 and the city of Johnstown was subsequently formed. The old town debt, therefore, given below must be divided between the present town of Johnstown and the cities of Gloversville and Johnstown.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, WATER BONDS—, and INTEREST on the refunding bonds due in 1901 and those due from 1900 to 1907 in Johnstown.

JOHNSTOWN.— {N. J. STOLLER, Chamberlain. {W. W. CROUSE, Clerk. This city is in Fulton County.

Table with columns: LOANS—, When Due., SCHOOL BONDS—, WATER BONDS—, and INTEREST on school bonds payable at the Johnstown Bank.

KINGS CO.—See New York City.

KINGSTON.—HENRY E. WEIBER, Mayor. This city is the capital of Ulster County.

Table with columns: LOANS—, Interest—, Principal—, NAME AND PURPOSE., Rate., Payable., When Due., and Outstand'g.

Table with columns: LOANS—, Interest—, Principal—, NAME AND PURPOSE., Rate., Payable., When Due., and Outstand'g.

LANSEINGBURG.—FRANK H. MITER, Clerk. Lansingburg is in Rensselaer County.

Table with columns: LOANS—, Interest—, Principal—, NAME AND PURPOSE., Rate., Payable., When Due., and Outstand'g.

INTEREST on the water bonds due Oct. 1, 1910, is payable at the bank of D. Powers & Sons, Lansingburg; on the sewer and street bonds, at the Treasurer's office; all other bonds at Nat. Bank of Commerce, New York.

TOTAL DEBT.—The total bonded debt on June 1, 1899, was \$340,333, including water debt of \$215,000.

ASSESSED VALUATION in 1897 was: Real estate, \$6,130,620; personal property, \$503,142; total, \$6,633,762; tax rate (per \$1,000) \$7.35. The assessment is about 80 per cent of actual value. Total valuation for 1898 was \$6,365,997.

POPULATION.—The population in 1892 was 11,048; in 1890 it was 10,550; in 1880 it was 7,432; in 1898 it was (estimated) 12,016.

LANSEINGBURG UNION FREE SCHOOL DIST. No. 1.—W. J. Shelliday, Treasurer Board of Education.

Table with columns: LOANS—, When Due., and Total debt Feb. 15, 1899. \$66,000

LEWISTON.—H. T. POOL, Supervisor. This town is in Niagara County.

Table with columns: LOANS—, RAILROAD AID BONDS—, and Tax valuation, personal.. \$23,815

INTEREST is payable at the Bank of New York, N. B. A.

LIBERTY.—E. R. DUSENBERRY, Supervisor. This town is in Sullivan County.

Table with columns: LOANS—, When Due., and Assessed valuat'n, pers'l. \$161,319

LITTLE FALLS.— {TIMOTHY WASEY, Mayor. {FRANK STAFFORD, City Treas. This city is in Herkimer County.

Table with columns: LOANS—, When Due., SCHOOL BONDS—, WATER BONDS—, and Total debt Dec. 1, 1898.. \$420,000

LOCKPORT.— {T. N. VAN VALKENBURGH, Clerk. {J. C. HARRINGTON, Treasurer. This city is situated in Niagara County.

Table with columns: LOANS—, When Due., DISTRICT SCHOOL BONDS—, INTERMEDIATE SCHOOL BONDS—, and In addition to the above the city has a debt of \$124,729 45 for local improvements, which is payable by special assessment. The city owns \$10,000 worth of stock of the Lockport Hydraulic Co.

LONG ISLAND CITY.—See New York City.

MAMAKATING.—MERCIE SKINNER, Super'r.

This town (P. O. Wurtsboro) is in Sullivan County.

Table with columns: LOANS—, When Due., and LOANS—, When Due. Includes entries for REFUNDING RR. BONDS and VILLAGE WURTSBORO WAT. Bds.

MARATHON.—EDW. H. BARNES, Treasurer.

This village is in Cortland County.

Table with columns: LOANS—, When Due., and LOANS—, When Due. Includes entries for WATER BONDS and Assessed valuation 1899.

MECHANICSVILLE.—N. T. BRYAN, Treas.

Mechanicsville is in Saratoga Co.

Table with columns: LOANS—, When Due., and LOANS—, When Due. Includes entries for SCHOOL BONDS, SEWER BONDS, and WATER-WORKS BONDS.

INTEREST on the school bonds is payable at the First Nat. Bank, Mechanicsville; on others at the Hanover Nat. Bank, New York.

MIDDLETOWN.—CHAS. W. HILL, Treasurer.

This city is in Orange County. Bonds issued jointly by this city and the town of Wallkill are included in the following statement.

Table with columns: LOANS—, Interest, Principal, and When Due. Includes entries for RR. bonds issued jointly by this city & town of Wallkill.

INTEREST is paid at city treasury.

TOTAL DEBT, ETC.—The total bonded debt on Aug. 1, '99, excluding bonds issued jointly with town of Wallkill, was \$297,000.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate, about 1/2 of actual value, was \$3,627,205; of personal property, \$314,232; total, \$3,941,437; total tax rate (per \$1,000), \$36.90.

POPULATION.—The population in 1890 was 11,977; in 1880 it was 8,494. In 1899 (estimated) 15,000.

MONROE CO.—J. B. HAMILTON, Treas.

County seat is Rochester.

Table with columns: LOANS—, When Due., and LOANS—, When Due. Includes entries for COURT HOUSE BONDS and Assessed val., per'l.

INTEREST and principal payable at the Am. Ex. Nat. Bk., N. Y. City

MOUNT MORRIS.—JNO. T. DONOVAN, Supervisor.

This town is in Livingston County.

Table with columns: LOANS—, When Due., and LOANS—, When Due. Includes entries for RAILROAD-AID BONDS and Assessed valuat'n, real.

INTEREST is payable at the National Park Bank, New York City.

MOUNT VERNON.—EDWIN W. FISKE, Mayor.

Mount Vernon is in Westchester County. The city received its charter on March 22, 1892.

Table with columns: LOANS—, When Due., and LOANS—, When Due. Includes entries for ASSESSMENT BONDS, HIGHWAY BONDS, and SEWERAGE BONDS.

NASSAU CO.—H. M. W. EASTMAN, Treasurer.

Created Jan. 1, 1894, out of that portion of Queens County not included in the Greater New York. For debt, etc., prior to formation, see Queens County statement.

NEWBURGH.—BENJ. B. ODELL, Mayor.

This city is in Orange County. The interest on the water bonds is met by water rents. The Chambers Creek bridge bonds were issued jointly by the city of Newburgh and town of New Windsor, to be paid in proportion to the taxable property of each.

Table with columns: LOANS—, When Due., and LOANS—, When Due. Includes entries for ALMSHOUSE BONDS, SCHOOL BONDS, and SEWER BONDS.

* Includes New Windsor's share, which is about one-eighth.

TOTAL DEBT, ETC.—The total bonded debt on March 6, 1899, was 748,236 54. The water debt (included) was \$437,750.

ASSESSED VALUATION IN 1898 was: real estate, \$9,266,030; personal property, \$1,642,250; total, \$10,908,280; total tax rate (per \$1,000), \$24.72. Property assessed about one-half actual value.

POPULATION.—The population in 1890 was 23,263; in 1899, 25,000.

NEW LOTS.—See New York City.

NEW ROCHELLE.—M. J. DILLON, Mayor.

This city is in Westchester County.

Table with columns: LOANS—, When Due., and LOANS—, When Due. Includes entries for CITY HALL BONDS and SEWER BONDS.

Interest payable at New Rochelle and New York.

NEW UTRECHT.—See New York City.

NEW YORK CITY.—ROBERT A. VAN WYCK, Mayor.

The consolidation provided under the Greater New York Charter became effective January 1, 1898, and New York City now includes Kings County, Richmond County, and the following portions of Queens County, namely, Long Island City, the towns of Newtown, Flushing and Jamaica, and part of the town of Hempstead.

Table with columns: Funded debt of New York City issued subsequent to Jan. 1, '98., Funded debt of New York City issued prior to Jan. 1, 1898., Funded debt of corporations in the Borough of Brooklyn, including Kings County., Funded debt of corporations in the Borough of Queens., Funded debt of corporations in the Borough of Richmond.

Table with columns: Total funded debt Aug. 31, 1899., Temporary loan in anticipation of the collection of taxes., Total bonded debt Aug. 31, 1899., Sinking funds.

Net bonded debt Aug. 31, 1899.....\$287,971,529 64

The following table shows the assessed valuation of real estate in the consolidated city for the year 1899:

Table with columns: Real Estate, Pers'l Estate, Total, Tax Rate. Includes entries for Manhattan and The Bronx, Brooklyn, Queens, and Richmond.

* Includes \$986,200 of property liable for State taxation only.

APPROPRIATIONS AND EXPENDITURES.—The total appropriation for Greater New York in 1898 was \$77,559,332 37. Expenditures therefrom to Aug. 1, 1899, \$74,004,543 01. The appropriation for the year 1899 is \$93,520,822 03.

POPULATION.—The population of Greater New York is estimated at 3,550,053 on July 1, 1899.

The tables which follow give full details regarding the indebtedness of the consolidated city and the various boroughs and other divisions forming part of it. We show first the bond issues made since the Greater New York charter went into effect. Then we add statements reporting at length the indebtedness of the separate boroughs; all the districts, towns and other divisions being in each case grouped under the borough to which they belong:

GREATER NEW YORK BONDS.—Bonds issued since consolidation.

The loans marked (S. F.) are held wholly in the sinking fund. The paragraph mark (¶) indicates exempt from taxation except for State purposes.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, and Outstanding. Includes entries for Armories, Am. Museum Nat. Hist., Awards for ch'ge of g'de., 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, Interest Rate, Payable, Principal When Due, and Outstanding. Includes entries for Add'l New Croton Aq. Stk., Croton Reservoir Bonds, Water Stock, etc.

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: LOANS NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, and Outstanding. Includes entries for N. Y. Bridge Bonds, Temp'ry bridge ov. Bronx Riv. at Westchester Av., etc.

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ct., Payable), Principal (When Due, Outstand'g.), and LOANS. Includes entries like Cathedral Parkway, Mulberry Bend Park, Crotona Pk., Fire Department, etc.

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ct., Payable), Principal (When Due, Outstand'g.), and LOANS. Includes entries like Museum of Art & Nat. His., School-House Bouds., Add'l Croton Water Stock, etc.

Boroughs of Manhattan and the Bronx.—(Con.)

Table listing town and village construction projects with columns for name, location, years, and amount.

a, b, c, d, e—These letters indicate on which sinking fund the bonds are a lien, as more fully explained below.

PAR VALUE OF BONDS.—The denominations of the bonds and stock of the city of New York are not fixed.

INTEREST—WHERE PAYABLE.—Coupon interest is payable at Knickerbocker Trust Company; registered interest at office of City Chamberlain.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the old city's debt, etc.:

Table showing total funded debt, net funded debt, and revenue bonds for 1899, 1898, and 1897.

The annexed table shows the old city's net debt as it was on the first day of January of each of the following years:

Table showing net debt for years 1899 through 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 showing sinking fund redemption I, sinking fund redemption II, and total for 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 listing various issues with their amounts, such as total issues having a first lien, consolidated stock, etc.

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

Table showing assessed valuation and rate of tax from 1899 to 1885.

POPULATION OF THE BOROUGH OF MANHATTAN AND THE BRONX.—Estimated by Health Department, July 1, 1899, was 2,117,106.

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 consolidation on January 1, 1898:

Table showing debt from sinking funds, water revenue, assessments, and taxation for 1899, 1898, and 1897.

Large table titled 'LOANS' with columns for Name and Purpose, Interest Rate, Payable, When Due, and Principal Outstanding.

Borough of Brooklyn—City of Brooklyn.—(Con.)

Table with columns: LOAN-NAME AND PURPOSE, Interest-P. Ct. Payable, Principal-When Due, Outstanding. Includes categories like Road bonds, Sewer Bonds, and Water Bonds.

Borough of Brooklyn.—City of Brooklyn.—(Con.)

Table with columns: LOANS-NAME AND PURPOSE, Interest-Rate Payable, Principal-When Due, Outstanding. Includes sections for Sinking Fund, Tax Free, Interest, Assessed Valuation, Population, Gravesend, Flatbush, Flatlands, New Lots, New Utrecht, and County of Kings.

Borough of Brooklyn.—County of Kings.—(Con.)

Table with columns: LOANS—When Due. REFUNDING LOAN—(Con.)—4s, \$100,000... May 1, 1907. Includes various loan amounts and terms.

CERTIFICATES OF INDEBTEDNESS.

Table with columns: LOANS—When Due. ARMORY—(13th Regiment.) 4s, \$10,000... May 1, 1900. Includes certificates for various armory units.

TOTAL DEBT, ETC.—The subjoined statement shows the total debt of Kings County in each of the years named.

Table with columns: Jan. 1, '99. Jan. 1, '98. Mar. 26, '97. Mar. 27, '96. Total debt... \$14,575,393 \$14,351,893 \$15,103,393 \$16,155,839

BOROUGH OF QUEENS.

Table with columns: Assessed Valuation. Real. Personal. Total. Tax Rate. 1899... \$103,752,600 \$6,314,032 \$110,066,632 \$32.7445

POPULATION—In 1899 was estimated at 134,139.

COUNTY OF QUEENS.

The outstanding bonds of the county of Queens and of the town of Hempstead as also certain of the school districts therein are reported separately under their own heads; the amount which will be chargeable to the city of New York in these cases has not yet been judicially determined...

LONG ISLAND CITY.

This was formerly a city in Queens County.

Table with columns: LOANS—When Due. NEWTOWN FUNDED DEBT—7s, F&A, \$21,500... Feb. 1, '00-'01. Includes various loan amounts and terms for Long Island City.

(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—registered interest at the Chamberlain's office and coupons at the office of the Comptroller of New York City.

TOWN OF FLUSHING.

Table with columns: LOANS—When Due. ROAD BONDS—4s, \$50,000... 1900 to 1999. Includes various loan amounts and terms for Town of Flushing.

TOWN OF FLUSHING SCHOOL DISTRICTS.

Table with columns: LOANS—When Due. DISTRICT No. 1—5s, \$100... 1899. Includes various loan amounts and terms for school districts.

VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

Table with columns: LOANS—When Due. IMPROVEMENT BONDS—7s, J&D, \$3,000... Dec. 1, 1899. Includes various loan amounts and terms for Village College Point.

Borough of Queens.—(Con.)

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

Table with columns: LOANS—When Due. ASSESSMENT BONDS—5s&6s, \$26,000... Part yearly. Includes various loan amounts and terms for Village of Flushing.

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

Table with columns: LOANS—When Due. WATER BONDS—4 1/2s, \$30,000... 1922. Includes various loan amounts and terms for Village of Whitestone.

TOWN OF HEMPSTEAD.

As stated above, 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.

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

Table with columns: LOANS—When Due. DISTRICT No. 18—5s, \$7,000... 1913. Includes various loan amounts and terms for school districts.

VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD.

Table with columns: LOANS—When Due. DRAINAGE BONDS—5s, \$5,000... 1915 to 1919. Includes various loan amounts and terms for Village of Arverne-by-the-Sea.

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

Table with columns: LOANS—When Due. IMPROVEMENT BONDS—5s, J&J, \$61,000... Jan. 1, 1922. Includes various loan amounts and terms for Village of Far Rockaway.

VILLAGE OF ROCKAWAY BEACH—TOWN OF HEMPSTEAD.

Street Improvement Bonds—5s, 1902 to 1920... \$57,000

TOWN OF JAMAICA.

Table with columns: LOANS—When Due. SCHOOL BONDS—4s, \$2,000... 1899. Includes various loan amounts and terms for Town of Jamaica.

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

Table with columns: SEWER BONDS—\$150,000... 1917. Includes various loan amounts and terms for Village of Jamaica.

TOWN OF JAMAICA SCHOOL DISTRICTS.

Table with columns: LOANS—When Due. DISTRICT No. 1—4 1/2s, \$50,000... 1927 to 1976. Includes various loan amounts and terms for school districts.

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

Table with columns: LOANS—When Due. STREET AND SIDEWALK BONDS—4s, \$50,000... 1926 to 1935. Includes various loan amounts and terms for Village of Richmond Hill.

TOWN OF NEWTOWN

Table with columns: LOANS—When Due. ROAD BONDS—4 1/2s, \$20,000... 1927. Includes various loan amounts and terms for Town of Newtown.

NEWTOWN SCHOOL DISTRICTS.

Table with columns: LOANS—When Due. DISTRICT No. 1—4s, \$53,000... 1901 to 1927. Includes various loan amounts and terms for school districts.

BOROUGH OF RICHMOND.

Table with 4 columns: Year, Real, Personal, Total, Tax Rate. 1899..... \$40,264,692 \$3,838,890 \$44,103,582 \$24.2377

POPULATION.—In 1899 was estimated at 67,260.

COUNTY OF RICHMOND.

Table with 4 columns: Loans, When Due, Loans, When Due. Includes County Bonds, Road Bonds, Sewer Bonds, Water Bonds, and Funding Bonds.

CASTLETON SCHOOL DISTRICTS.

Table with 4 columns: Loans, When Due, District No., Loans, When Due. Includes District No. 1, 2, 3, 4, 5.

VILLAGE OF EDGEWATER—TOWN OF CASTLETON.

Village Hall Bonds—4s, 1904.....\$15,000

VILLAGE OF PORT RICHMOND—TOWN OF CASTLETON.

Boulevard Certificates of Indebtedness—6s, 1899 to 1902... \$7,190

VILLAGE OF TOTTEVILLE—TOWN OF CASTLETON.

Table with 4 columns: Loans, When Due, Sewer Bonds, Road Bonds. Includes Water Bonds, Sewer Bonds, and Road Bonds.

TOWN OF MIDDLETOWN.

Table with 4 columns: Loans, When Due, Road Bonds. Includes Refunding Bonds and Road Bonds.

MIDDLETOWN SCHOOL DISTRICTS.

Table with 4 columns: Loans, When Due, District No., Loans, When Due. Includes District No. 1 and 2.

TOWN OF NORTHFIELD.

Road Improvement Bonds—5s,, 1927\$150,000

NORTHFIELD SCHOOL DISTRICTS.

Table with 4 columns: Loans, When Due, District No., Loans, When Due. Includes District No. 3, 4, 5, 6, 7, 8, 9.

TOWN OF SOUTHFIELD.

Table with 4 columns: Loans, When Due, Road Bonds. Includes Refunding Bonds and Road Bonds.

SOUTHFIELD SCHOOL DISTRICTS.

Table with 4 columns: Loans, When Due, District No., Loans, When Due. Includes District No. 1, 2, 3, 4, 5, 6.

TOWN OF WESTFIELD.

Table with 4 columns: Loans, When Due, Road Bonds. Includes Road Bonds and Road Bonds (Con.).

WESTFIELD SCHOOL DISTRICTS.

Table with 4 columns: Loans, When Due, District No., Loans, When Due. Includes District No. 1, 2, 3, 4, 5, 6, 7.

NIAGARA FALLS.— { A. C. HASTINGS, Mayor. { S. F. ARKUSH, Clerk.

This city is in Niagara County. All bonds are tax exempt

Table with 4 columns: Loans, When Due, Loans, When Due. Includes School Bonds, Refunding School Bonds, Water Bonds, Sewer Bonds, and Miscellaneous Bonds.

NO. HEMPSTEAD.—This town is in Nassau County.

Table with 4 columns: Loans, When Due, Loans, When Due. Includes Loans and Bonded debt.

N. TONAWANDA.— { W. COOK OILLE, Mayor. { H. M. STOCUM, Treasurer.

This city is in Niagara County.

Table with 4 columns: Loans, When Due, Loans, When Due. Includes Paving Bonds, Sewer Bonds, School Bonds, and Water Bonds.

INTEREST on all bonds except paving 5s is payable at the Chase National Bank; on the paving 5s at the Bank of America, N. Y. City.

NORTH TONAWANDA SCHOOL DISTRICT No. 1.— A portion of the city's territory; has a bonded debt of \$63,000.

OGDENSBURG.— { EDGAR A. NEWELL, Mayor. { WM. M. STEPHENS, Treasurer.

This city is in St. Lawrence County.

Table with 4 columns: Loans, When Due, Loans, When Due. Includes Highway Bonds, School Bonds, Water Works Bonds, and Sewer Bonds.

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 4 columns: Loans, When Due, Loans, When Due. Includes City Building, Paving Bonds, Sewer Bonds, and Water Works Bonds.

For debts of Olean School Districts see "Additional Statements" at end of New York State.

INTEREST on the city building bonds is payable at the National Park Bank, New York; on all other bonds at Farmers' Loan & Trust Co., New York, and Seaboard National Bank, New York.

ONEONTA.— { JOHN W. BREWER, President. { B. W. HOYE, Clerk.

This village is in Otsego County.

Table with 4 columns: Loans, When Due, Loans, When Due. Includes Loans, Paving Bonds, and Water Works Bonds.

ONONDAGA CO.—N. GRUMBACH, 'Treas.

County seat is Syracuse.

Table with 4 columns: Loans, When Due, Loans, When Due. Includes Loans, Penitentiary Bonds, and Volunteer Bonds.

OSWEGO.—A. H. FAILING, City Chamberlain.

This city is in Oswego County.

Table with 4 columns: Loans, When Due, Loans, When Due. Includes City Bonds, School Bonds, and Improvement Bonds.

INTEREST is payable at the Am. Exch. Nat. Bank of New York. TOTAL DEBT, ETC.—The total bonded debt February 1, 1899, was \$607,000. The interest and principal of railroad bonds when due are met by the tax levy of Oswego County.

OSWEGO COUNTY.—THOMAS MOORE, Treas.

County seats are Oswego and Pulaski.

Table with 4 columns: Loans, When Due, Loans, When Due. Includes Loans, County Bonds, and Funding Floating Debt.

INTEREST on the funding bonds is payable New York City.

OID.—D. P. SEELEY, Clerk.

This town is in Seneca County.
LOANS—When Due.
PENN. & SODUS BAY RR.—
7s, M & S, \$60,000... Aug. 31 1901
Interest is payable in N. Y. City.
Total debt Dec. 1, 1898... \$60,000
Sinking fund... 17,350
Net debt Dec. 1, 1898... 42,650
TAX FREE.—All bonds are exempt from town taxes.

Tax valuation, real... \$1,125,595
Tax valuation, personal 226,800
Total valuation 1898... 1,352,395
Assessment same as actual value.
Total tax (per \$1,000) '98... \$8.74
Population in 1890 was... 3,651
Population 1894 (est.)... 3,725

OYSTER BAY.—This town is in Nassau County.

LOANS—When Due.
4s, \$650,000... Dec. 1, 1917
4s, 8,000... Aug. 1, 1899
Bonded debt Mar. 20, '98 \$668,000
(For debt of School District No. 5 see "Additional Statements" end of New York State.)

Assessed val't'n, real... \$8,509,015
Assess. val., personal... 757,120
Total valuation 1898... 9,266,135
Population 1890... 13,870

PEEKSKILL.—CHAS. R. SWAIN.

This village is in Westchester County.
LOANS—When Due.
WATER BONDS—
7s, \$150,000... 1904
3-70s, J&J, 40,000... July 1, 1922
3-2s, 1,500... \$500 yearly
Bonded debt Aug. 1, '97... \$191,500
Floating debt... 14,000

Total debt... \$205,500
Sinking fund... 24,000
Net debt Aug. 1, 1897... 181,500
Tax valuation 1897... 3,500,000
Total tax (per \$1,000)... \$22.50
Population in 1897 (est.)... 12,500
Population in 1890 was... 9,676

PLATTSBURG.—A. GUIBORD, Mayor.

Clinton County.
LOANS—When Due.
RENEWAL BONDS—
4s, \$5,000... 1900 to 1904
SCHOOL BONDS—
3-2s, \$8,300...
WATER BONDS—
4s, \$30,000... 1899 to 1928
† Exempt from taxation.

Total debt Jan. 1, 1899... \$190,000
Assessed valuation, real... 1,761,895
Ass'd valuation, person'l 466,553
Total valuation 1898... 2,207,498
Tax rate (per \$1,000) '98 23.00
Population 1890... 7,010
Population 1892... 10,022

PORT CHESTER.—

{ JOHN W. McCARTY, President.
{ NICHOLAS DUFFY, Treasurer.

This village is in Westchester County.
LOANS—When Due.
STREET-IMPROVEM'T BONDS—
3-2s, A&O, \$41,000... Oct. 1, 1903
(\$2,000 due yearly) to Oct. 1, 1923
SEWER BONDS—
... \$17,500
... 10,000
BUILDING BONDS—
... \$1,250

Bonded debt Jan. 1, '99. \$69,750
Floating debt... 1,500
Total debt Jan. 1, 1899. 71,250
Assessed valuation '99... 4,900,000
Assess'm't about 60% actual value.
Tax rate (per \$1,000) '98... \$16.50
Population in 1890 was... 5,274
Population in 1898 (est.)... 7,250

PORT JERVIS.—JOHN KINSILA, JR., Vil. Cl'k.

Port Jervis is in Orange County.
LOANS—When Due.
SEWER BONDS—
4s, F&A, \$50,000... Aug. 1, 1911
4s, F&A, 35,000... Aug. 1, 1911
Interest payable at National Bank, Port Jervis, N. Y.

Total debt Feb. 1, 1898... \$85,000
Total valuation 1899... 1,970,625
Assessment about 1/3 actual value.
Tax rate (per \$1,000) 1899 \$23.64
Population in 1890 was... 9,327
Population in 1898 was... 9,572

POTSDAM.—

{ GEO. W. BIXBY, President.
{ S. C. CRANE, Clerk.

This village is in the town of same name in St. Lawrence County.
LOANS—When Due.
WATER BONDS—
4s, A&O, \$22,000... Apr. 1, 1900
(\$2,000 due yearly) to April, 1910
4s, A&O, \$7,500... 1900 1912
(\$500 due yearly.)
DRAINAGE BONDS—
4s, F&A, \$25,000... Aug. 1, 1906

Total debt Jan. 17, 1898. \$59,500
Valuation, real... 1,192,310
Valuation, personal... 527,550
Total ass'd valuation '97... 1,719,860
Population in 1890 was... 3,961
Population in 1898... 4,600

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.

This city is the county seat of Dutchess County.
LOANS—When Due.
WATER BONDS—
7s, M&N, \$364,000... May 1, '00-'13
4s, 67,000...
3-2s, 98,000...
3s, 14,000...
RAILROAD BONDS—
7s, M&N, \$45,000... May 1, 1900-08
7s, F&A, 273,000... Feb 1, 1902
4s, 6,000...
3s, 10,000...
3s, 50,000...
FALLKILL IMPROVEM'T BONDS—
7s, F&A, \$58,000... Aug. 1, 1909-'10
DEFICIENCY BONDS—
7s, M&N, \$83,000... May 1, 1914
SEWER BONDS—
4s, F&A, \$15,000... Feb. 1, 1902
4s, F&A, 6,000... Feb. 1, 1903
4s, F&A, 20,000... Aug. 1, 1903
4s, F&A, 20,000... Aug. 1, 1904
4s, F&A, 10,000... Feb. 1, 1904
4s, F&A, 10,000... Feb. 1, 1905

SEWER BONDS—(Con.)—
3-2s, \$10,000...
4s, 94,000...
3-2s, F&A, 20,000... Aug. 1, 1905
3-2s, 30,000...
3s, F&A, 20,000... Feb. 1, 1906-'07
3s, F&A, 39,000... Aug. 1, 1906-'07
3s, 99,000...
HIGH SCHOOL BONDS—
5s J&J, \$3,000... July 1, 1906
BOUNTIES—
5s, M&S, \$16,000... 1900
5s, M&S, 2,000... 1909
4-2s, M&S, 17,000... 1901
4s, M&S, 17,000... 1902
4s, M&S, 20,000... 1903
4s, M&S, 18,000... 1904
3s, M&S, 20,000... 1905
3s, M&S, 20,000... 1906
3s, M&S, 20,000... 1907
ASYLUM BONDS—
3s, M&S, \$15,000... 1908
3s, M&S, 32,000... 1909-1910

INTEREST is payable at Fallkill National Bank, Poughkeepsie.

TOTAL DEBT, SINKING FUNDS, ETC.—
Jan. 1, '99. Jan. 1, '98. Jan. 1, '97.
Tot. funded debt (incl. water debt) \$1,701,000 \$1,714,000 \$1,738,000
Water debt, included above... 558,000 575,000 585,000

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 4 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows for years 1898-1890.

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; although the decision of ex-Judge Brown, as referee, placing it at \$3,822,346 was confirmed, the matter is still in the courts on appeal.

LOANS—When Due.
FLUSHING HIGHWAY—
4s, semi-an., \$45,000 (gold) 1902
GOLD BONDS—
4s, J&J, \$110,000...
4g, J&J, \$151,000g... July 1, 1916
FUNDING BONDS—
4s, J&D, \$260,000... Dec. 1, 1927
4s, J&D, 50,000... Dec. 15, 1917
BUILDING BONDS—
4s, J&D, \$10,000... Dec. 27, 1902
4s, J&D, 120,000... Dec. 15, 1927
ROAD BONDS—
4s, A&O, \$340,000... Oct. 15, 1917
4s, M&N, 375,000... Nov. 15, 1917
4s, J&D, 55,000... Dec. 27, 1917
4s, J&D 1,239,000... Dec. 1, 1917
4s, J&D, \$50,000... Dec. 15, 1917
4s, J&D, 240,000... Dec. 15, 1917

ROAD BONDS—
4g, J&J, 400,000... May 1, 1922
4s, M&N, 275,000 g., Nov. 1, 1916
4s, A&O, 618,000... Apr. 1, 1917
4s, A&O, 135,000... Oct. 1, 1917
OTHER BONDS—
4s, J&J, \$135,000... 1900
(\$15,000 due yearly) to 1907
4s, J&J, \$100,000... Jan. 1, '10-'19
Total debt Dec., 1897... \$4,823,000
Real val'n inside N. Y. \$2,590,543
Real val'n outside N. Y. 19,820,662
Pers'l val'n inside N. Y. 2,007,800
Per'l val'n outside N. Y. 1,580,880
Total val'n inside N. Y. \$4,598,343
Total val'n outside N. Y. 21,401,542
(Valuations are for 1898.)
Population in 1892 was... 141,807
Population in 1890 was... 128,059

RENSSELAER.—JOHN F. MUNGER, Treas.

This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Rensselaer County.

LOANS—When Due.
BROADWAY BONDS—
4-2s, J&D, \$19,000... June 1, 1905
PAVING BONDS—
4s, Sept. 11, \$5,000... Sept. 11, 1901
4s, Sept. 11, 56,000... Sept. 11, 1911
4s, Oct. 20, 2,000... Oct. 20, 1901
4s, Oct. 20, 32,000... Oct. 20, 1911
4s, Dec. 15, 72,000... Dec. 15, 1911
4s, A&O, 30,000... Oct. 11, 1912

SEWER BONDS—
4s, J&J, \$10,000... July 2, 1901
4s, J&J, 5,000... July 2, 1902
4s, J&J, 10,000... July 2, 1903
Total debt Mar. 8, 1899. \$241,000
Assessed valuation '98 3,238,077
Total tax (per \$1,000) '98... \$23.95
Population in 1899 (est.)... 8,000
Population in 1890 was... 7,301

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSSELAER CO.—JOHN DON, Treasurer.

County seat is Troy.
LOANS—When Due.
COURT-HOUSE BONDS (reg.)—
3-2s, A&O, \$66,000... 1900-1910
(\$6,000 due yearly on April 1.)
3-2s, A&O, \$120,000... 1911-1930
(\$6,000 due yearly on April 1.)
3-2s, A&O, \$105,000... Apr. 1, '31-'45
(\$7,000 due yearly.)
3-2s, A&O, \$25,000... 1941 to 1945
(\$5,000 yearly on April 1.)
HOUSE OF INDUSTRY BONDS—
4s, F&A, \$40,000... Feb. 1, 1902
SINKING FUND BONDS—
3-2s, A&O, \$80,000... Apr. 1, 1900
(\$10,000 due yearly) to Apr. 1, '07
3-2s, A&O, \$150,000... 1908 to 1917
(\$15,000 yearly on April 1.)
WAR BONDS (renewal)—
4s, F&A, \$35,000... Feb. 1, 1900
4s, F&A, 16,000... Feb. 1, 1901
4s, F&A, 9,000... Feb. 1, 1902
4s, F&A, 13,000... Feb. 1, 1903
4s, F&A, 7,000... Feb. 1, 1904
4s, F&A, 30,000... Feb. 1, 1905

WAR BONDS (renewal)—
4s, F&A, \$30,000... Feb. 1, 1906
4s, F&A, 20,000... Feb. 1, 1907
4s, F&A, 27,000... Feb. 1, 1908
4s, F&A, 6,000... Feb. 1, 1900-'05
(\$1,000 due yearly.)
4s, F&A, \$2,000... Feb. 1, 1900-'01
(\$1,000 due yearly.)
4s, F&A, \$4,000... Feb. 1, 1900-'03
(\$1,000 due yearly.)
4s, F&A, \$34,000... Feb. 1, 1900-'16
(\$2,000 due yearly.)
REFUNDING BONDS—
3-2s, F&A, \$22,000... Feb. 1, 1900, to
(\$1,000 due yearly) Feb. 1, 1921
Bonded debt Jan. 1, '99. \$787,000
Sinking fund... 11,763
Net debt Jan. 1, 1899... 775,237
Tax valuation, real... 71,348,707
Tax valuation, pers'l... 8,156,931
Total valuation, 1898. 79,505,638
Population in 1892 was... 128,923
Population in 1890 was... 124,511

INTEREST on the court-house bonds is payable at the office of the County Treasurer; on all other bonds at National State Bank, Troy.

RICHFIELD SPRINGS.—A. MONROE FREEMAN, Treasurer.

This village is in Otsego County.
LOANS—When Due.
SEWER BONDS—
5s, \$19,500... 1925
(Subject to call after 1905)
5s, \$5,500... 1925
WATER BONDS, REFUND., 1894—
4s, \$500... 1900
4s, \$19,000... 1901 to 1919
(\$1,000 yearly.)
5s, \$20,000... Dec., 1900

WATER BONDS—
5s, \$7,000...
Total debt Nov. 1, 1898... \$76,500
Water debt (included)... 48,500
Tax valuation, real... 1,351,500
Tax valuation, personal 109,100
Total valuation, 1897... 1,460,600
Assessment about 1/2 actual value.
Total tax rate (per \$1,000) \$25.60
Population in 1890 was... 2,192
Population in 1894 (est.)... 2,500

INTEREST is payable at the First Nat. Bank of Richfield Springs.

TAX EXEMPT—The water bonds of 1894 are 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.
LOANS—Interest—Principal—
NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g.
*Bridge bonds... r 3 J & J Jan. 1, 1920 \$100,000
Subject to call after Jan. 1, 1900.
*Bridge bonds... r 3 1/2 J & J July 1, 1922 100,000
Subject to call after July 1, 1902.
*Bridge bonds... r 3 1/4 J & J Sept. 1, 1921 100,000
Subject to call after Sept. 1, 1901.
†City Hall commission... c 7 J & J Jan. 1, 1902 335,000
*Consolidated loan... r 3 1/2 F & A Aug. 1, 1912 100,000
*East side trunk sewer... r 4 J & J { Jan. 1, 1922-'27 } \$25,000 yearly. } 150,000
Subject to call after 20 years.
do do ... r 3 1/2 J & J { Jan. 1, 1902-'21 } \$25,000 yearly. } 500,000
Subject to call after 20 years.
do do ... 3 1/2 J & J { Jan. 1, 1928-'37 } \$25,000 yearly. } 250,000
Subject to call after 20 years.
†Funding, 1875... r 7 J & J Jan. 1, 1905 410,000
Local imp't bonds, 1899... 3 1/2 F & A Oct. 2, 1919 500,000
†Park bonds, 1888... r 3 J & J July 1, 1928 300,000
Subject to call on and after July 1, 1898.
†do 1896... 3 1/2 J & J 1936 60,000
Subject to call after Feb. 28, 1906.
Railroad loans—
†Refunding RR... c 7 J & J { Jan. 1, '00 to 1902 } \$4,000 yearly. } 12,000
†Refunding RR... c 7 J & J Jan. 1, 1903 72,000
*Refunding RR., 1893... r 3 1/2 F & A Feb. 1, 1913 745,000
Subject to call after Feb. 1, 1903

NAME AND PURPOSE.	Interest—		Principal—	
	P. Ct. Pay'g.	When Due.	When Due.	Outstand'g.
*Water w'ks. 1873-76. r & e	7	J & J	Jan. 1, 1903	3,182,000
do do	4	F & A	Feb. 1, 1943	300,000
do			Subject to call after 20 years.	
do	3 1/2	F & A	Feb. 1, 1942	500,000
do			Subject to call after Feb. 1, 1912.	
do	3 1/2	F & A	Feb. 1, 1944	950,000
do			Subject to call Feb. 1, 1914	
*do	3 1/2	F & A	Feb. 1, 1914	250,000
*Water shed bonds... 1898	3 1/2	F & A	Aug. 1, 1918	200,000

* \$5,000 each. 1 \$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.

	Aug. 1, 1899	Aug. 1, '93.	Jan., 1898.	Jan., 1897.	Jan., 1896.
Bonded debt.	\$8,616,000	\$8,420,000	\$8,420,000	\$8,424,000	\$8,443,000
Water debt.	5,792,000	5,592,000	5,592,000	5,342,000	3,592,000

On August 1, 1899, the city had a sinking fund of \$513,319.44. In addition to the above debt the city had on August 1, 1899, a floating debt of \$1,533,325, consisting of outstanding notes and "contractors' acceptances," payable largely by assessments.

Genesee Valley Railroad refunding loan, due from 1900 to 1903, is provided for by excess of receipts from lease to N. Y. L. E. & W. RR. after interest on the loan is paid.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at from 60 to 80 per cent of actual value.

Years.	Real Estate.	Personal Property.	Rate of Tax per \$1,000.
1899	\$102,163,550	\$8,267,422	.....
1898	101,827,725	10,966,015	\$15.90
1897	101,065,200	5,113,050	16.18
1896	100,054,350	5,692,304	20.37
1895	99,389,050	6,081,200	16.19
1890	88,053,750	5,937,950	15.20
1880	34,408,725	1,430,144	23.86

POPULATION.—In 1892 population was 144,834; in 1890 it was 133,836; in 1880 it was 89,366; in 1870 it was 62,386. The population in 1895, according to local figures, was 160,000.

ROCKLAND CO.—J. M. HASBROUCK, Treas'r.

Haverstraw is the county seat.

NAME AND PURPOSE.	When Due.	ROAD BONDS—(Con.)
JAIL BONDS—		5s,, \$18,000.. Mar. 1, '06-'13
5s,, \$5,000.....	Mar. 1, 1900	Bonded debt Nov., 1898 \$93,000
ROAD BONDS—		Assessed valuation, real. 17,204,689
5s,, \$5,500.....	Mar. 1, 1901	Assessed valuation, per'l 1,064,703
5s,, 10,000.....	Mar. 1, 1902	Total valuation, 1898.. 18,269,392
5s,, 19,500.....	Mar. 1, '03-'05	Population in 1890 was.... 35,162

ROME.—{A. S. WHITE, Mayor. J. H. CARROLL, Chamberlain.

This city is in Oneida County

NAME AND PURPOSE.	When Due.	LOANS—	When Due.
CITY HALL BONDS—		SCHOOL BONDS—	
4s, J&J, \$6,000.....	Nov. 1, 1899	4s, F&A, \$61,750.....	Feb. 1, 1900
(\$1,000 due y'ly) to Nov. 1, 1904		(\$3,250 yearly) to Feb. 1, 1918	
4s, J&J, \$7,000.....	Jan., 1900 to '06	WATER BONDS—	
(\$1,000 yearly.)		3 1/2s, J&J, \$160,000. Sept. 15, 1911	
SEWER BONDS—		Total debt Aug. 20, '99.. \$427,750	
4s, J&J, \$150,000. Apr. 15, 1907-21		Water debt (included).... 160,000	
(\$5,000 y'ly to 1920; bal. due 1921)		Assessed valuation, real. 6,575,660	
4s, J&J, \$37,000....	Apr. 15, 1921	Assessed valuation, per'l 671,775	
RELIEF BONDS—		Total valuation 1898..... 7,247,435	
4s, J&J, \$3,500 (opt'n'l) Jan. 1, 1900		Total tax (per \$1,000) '97.... 21.06	
4s, J&J, 4,000.....	Jan. 1, 1900	Population 1899 (est.)..... 17,000	
		Population 1890 was..... 14,991	

The total tax rate given above includes State, county and town tax, \$8.29; city tax, \$8.40; school tax, \$4.37.

PAR VALUE.—The water and sewer bonds are for \$1,000 each; all others \$500 each.

ST. JOHNSVILLE.—{HARRY WALRATH, Prest. H. F. STICHEL, Clerk.

St. Johnsville is in Montgomery County.

NAME AND PURPOSE.	When Due.	Bonded debt Apr. 1, '99.	Assessed val., real....	Assessed val., person'l	Total valuation 1898..	Assessment is about 1/2 actual value.	Tax rate (per \$1,000) '99....	Population in 1890 was.....	Population in 1880 was.....	Population 1899 (estimated) 2,100
WATER BONDS—		\$47,200	794,675	3,925,965	38,447,966	85% of act. value.	16.50	1,263	1,072	2,100
4 1/2s,, \$21,000.....	1900-1920									
(\$1,000 yearly on Aug. 1.)										
4s,, \$15,000.....	1910-1924									
(\$1,000 yearly on Sept. 2.)										
4s,, \$8,200.....	1905-1916									
4s,, 12,000.....	1903 to 1924									
(Part yearly.)										

INTEREST is payable at St. Johnsville and Kingston.

ST. LAWRENCE CO.—

County seat is Canton.

NAME AND PURPOSE.	When Due.	Total debt Mar. 1, 1898.	Assessed val., real....	Assessed val., person'l	Total valuation 1898..	Assessment is 85% of act. value.	Population in 1892 was....	Population in 1890 was.....	Population 1894 (estimated) 86,673
COURT HOUSE BONDS—		\$77,000	34,522,001	3,925,965	38,447,966	85% of act. value.	86,254	85,048	86,673
4s, M&S, \$60,000.....	1900-1911								
(\$5,000 due yearly on Mar. 1)									
ARMORY BONDS—									
4s,, \$12,000.....									
JAIL BONDS—									
4s,, \$25,000.....	Mar. 1, 1913								
(\$5,000 due y'ly) to Mar. 1, 1917									

INTEREST is payable at County Treasurer's office, Gouverneur.

SALINA.—G. BAXTER, Supervisor.

This town is in Onondaga County

NAME AND PURPOSE.	When Due.	Total valuation 1898... \$1,444,520	Assessment about 70 p. c. real value.	Total tax (per \$1,000) '98.. \$10.61	Population in 1892 was..... 3,493	Population in 1890 was..... 3,490
SYRACUSE NORTH. RR BONDS—						
4s, M&S, \$133,800. Sept. 1, 1900 to						
(\$3,600 due yearly) Sept. 1, 1936						
Total debt Jan. 1, 1899.. \$137,400						

INTEREST is payable by the Union Trust Co., New York City.

SARATOGA CO.—B. B. GRIPPIN, Treasurer.

County seat is Ballston.

NAME AND PURPOSE.	When Due.	4s, F&A, \$16,000..... <th>Feb. 1, 1905</th> <th>4s, F&A, 17,000..... <th>Feb. 1, 1906</th> <th>4s, F&A, 18,000..... <th>Feb. 1, 1907</th> <th>4s, F&A, 18,000..... <th>Feb. 1, 1908</th> <th>Total debt Aug. 1, 1899. \$135,000</th> <th>Tax valuation, real.... 23,251,667</th> <th>Tax valuation, person'l. 1,928,133</th> </th></th></th>	Feb. 1, 1905	4s, F&A, 17,000..... <th>Feb. 1, 1906</th> <th>4s, F&A, 18,000..... <th>Feb. 1, 1907</th> <th>4s, F&A, 18,000..... <th>Feb. 1, 1908</th> <th>Total debt Aug. 1, 1899. \$135,000</th> <th>Tax valuation, real.... 23,251,667</th> <th>Tax valuation, person'l. 1,928,133</th> </th></th>	Feb. 1, 1906	4s, F&A, 18,000..... <th>Feb. 1, 1907</th> <th>4s, F&A, 18,000..... <th>Feb. 1, 1908</th> <th>Total debt Aug. 1, 1899. \$135,000</th> <th>Tax valuation, real.... 23,251,667</th> <th>Tax valuation, person'l. 1,928,133</th> </th>	Feb. 1, 1907	4s, F&A, 18,000..... <th>Feb. 1, 1908</th> <th>Total debt Aug. 1, 1899. \$135,000</th> <th>Tax valuation, real.... 23,251,667</th> <th>Tax valuation, person'l. 1,928,133</th>	Feb. 1, 1908	Total debt Aug. 1, 1899. \$135,000	Tax valuation, real.... 23,251,667	Tax valuation, person'l. 1,928,133
COUNTY BONDS—												
4s, F&A, \$12,000.....	Feb. 1, 1900											
4s, F&A, 12,000.....	Feb. 1, 1901											
4s, F&A, 13,000.....	Feb. 1, 1902											
4s, F&A, 14,000.....	Feb. 1, 1903											
4s, F&A, 15,000.....	Feb. 1, 1904											

Total valuation 1898.. \$25,179,800	County tax (per \$1,000) '97.. 4.68
Assessm't is nominally full value.	Population in 1892 was.... 57,301
State tax (per \$1,000) '97 \$2.48	Population in 1890 was.... 57,663

The foregoing bonds are coupon bonds for \$1,000 each.

INTEREST is payable at the Co. Treasurer's office, Saratoga Springs.

SARATOGA SPRINGS.—JAS. D. McNULTY, Clerk.

This village is in Saratoga County.

LOANS—	When Due.	LOANS—	When Due.
FLOATING DEBT BONDS—		VILLAGE HALL BONDS—	
5s,, \$5,000.....	Sept. 1, 1901	4s,, \$95,000.....	1902-1920
SEWER BONDS—		(\$5,000 due yearly on Aug. 1.)	
5s, M&S, \$5,000.....	1900-1904	WATER BONDS—	
(\$1,000 due yearly on Sept. 1.)		6s, M&S, \$5,000.....	Sept. 1, 1910
5s, M&S, \$24,000.....	1905-1908	5s, M&S, 35,000.....	1911-1917
(\$6,000 due yearly on Sept. 1.)		(\$5,000 due yearly on Sept. 1.)	
5s, M&S, \$3,000.....	1909-1911	5s, M&S, \$10,000.....	Sept. 1, 1900
(\$1,000 due yearly on Sept. 1.)		5s, M&S, 19,000.....	1901-1905
		4s, M&S, \$105,000.....	1900-1917
		(Part due yearly on Sept. 1.)	

(For debt of Saratoga Springs "town," see additional statements end of New York State.)

TOTAL DEBT, ETC.—The bonded debt of the village on Sept. 20, 1899, was \$301,000; floating debt, \$5,000; total debt, \$306,000, water debt (included in total), \$184,000.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was \$6,116,005; personal property, \$402,870; total valuation, \$6,518,875. Property is assessed at about 3/4 of its actual value.

POPULATION.—The population in 1890 was 11,975; in 1880 it was 8,421; in 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.

NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.
School	1889	3	F & A	{ Feb. 11, 1910-15 } \$5,000 yearly. } \$30,000
do	1890	3	F & A	{ Feb. 1, 1916 to '19 } \$5,000 yearly. } 20,000
do	1898	4	F & A	{ Aug. 1, '00 to '03 } \$3,000 yearly. } 12,000
do	1899	4	A & O	{ April, 1920-1923 } \$3,000 in '20, then } 18,000
do	1884	4	A & O	{ Oct. 1, 1904 } 1905-1907 } 5,000
do	1884	4	A & O	{ \$10,000 yearly. } Oct. 1, 1920 } 30,000
do	1891	4	A & O	Oct. 1, 1921 } 10,000
do	1892	4	A & O	Oct. 1, 1922 } 10,000
do	1894	4	F & A	Aug. 1, 1922 } 15,000
do	1896	4	J & J	July 15, 1923 } 5,000
do	1886	3	A & O	Oct. 1, 1901 } 10,000
do	1887	3	F & A	Aug. 1, 1904 } 5,000
do	1889	3	A & O	Oct. 1, 1908 } 5,000
do	1890	3	F & A	Aug. 1, 1910 } 13,000
do	1890	3	F & A	Aug. 1, 1911 } 10,000
do	1893	4	J & D	June 1, 1924 } 15,000
do	1899	4	J & J	July 1, 1925 } 15,000
8. & S. RR.....	7	J & J	Jan., 1900	10,000
Street improvements, 1895	4	.....	1899 to 1901	222,006
Water.....	1885	4	M & N	Nov. 1, 1902 } 5,000
do	1885	4	M & N	Nov. 1, 1903 } 5,000
do	1885	4	M & N	{ Nov. 1, '08 to '15 } \$10,000 yearly. } 80,000
do	1894	4	F & A	Aug. 1, 1911 } 13,000
do	1894	4	F & A	{ Aug. 1, 1912-13 } \$8,000 each year } 16,000
do	1893	4	F & A	Aug. 15, 1911-'13 } 28,000
do	1895	4	M & N	May 15, 1911 } 15,000
do	1895	4	M & N	May 15, 1912 } 40,000
do	1895	4	M & N	May 15, 1913 } 40,000
do	1895	4	M & N	May 15, 1914 } 60,000
do	1895	4	M & N	May 15, 1915 } 60,000
do	1896	4	J & J	July 15, 1916 } 30,000
do	1886	3	M & N	Nov. 1, 1902 } 3,000
do	1886	3	M & N	Nov. 1, 1903 } 4,000
do	1889	3	F & A	Feb. 1, 1907 } 13,000
do	1889	3	F & A	Feb. 1, 1908 } 15,000
do	1889	3	F & A	Feb. 1, 1909 } 15,000
do	1886	3	M & N	Nov. 1, 1916 } 10,000
do	1898	4	J & D	June, 1917-1918 } 32,000
do	1899	4	J & J	July 1, 1919 } 15,000
Promissory notes.....	1898	4s	May 14	{ May 14, '00-'02 } { \$2,251.26 y'ly } 6,753
do do	1898	4s	Feb. 9	{ Feb. 9, '00-'03 } { \$4,747 yearly } 18,988

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 bonded debt on June 1, 1899, was \$737,000.

ASSESSED VALUATION.—The city's assessed valuation (from 1/2 to 2/3 actual value) and tax rate have been as follows:

SING SING.—This village is in Westchester County.

Table with columns: LOANS—When Due, IMPROVEMENT BONDS—, 4s, M&N, \$9,658, 1899-1908, 4s, A&O, \$3,076 05, 1900-1909, WATER BONDS—, 4s, A&O, \$16,000, Oct. 1, 1900, (\$2,000 due yearly) to Oct. 1, 1907, 4s, A&O, \$30,000, Oct. 1, 1908, (\$3,000 due yearly) to Oct. 1, 1917, 4s, A&O, \$100,000, Oct. 1, 1918, 4s, A&O, 30,000, Oct. 1, 1919, Total debt Feb. 1, 1899, \$178,000, Int. pay. at 1st Nat. Bk. Sing Sing, Tax valuation 1893, \$5,715,540, Population in 1890 was, 9,352, Population in 1898 was, 8,160

SODUS.—This town is in Wayne County.

Table with columns: LOANS—When Due, SODUS POINT & SO. RR., 7s, M&S, \$74,600, Sept. 1, 1900, ROME WATERT'N & OGD. RR.—, 5s, F&A, \$90,000 Feb. 1, 1902, (\$10,000 due yearly) to 1910, 5s, F&A, \$12,000 Feb. 1, 1911, Interest is payable in N. Y. City, Total debt Sept. 1, 1899, \$176,600, Sink. f'd assets Dec. 1, '98, \$81,497, Net debt Dec. 1, 1898, 95,103, Assessed valuation, real, 1,932,444, Assessed valuation, pers'l., 289,115, Total valuation 1898, 2,227,559, Assessment said to be full value, Total tax (per \$1,000) '98, \$12.80, Population in 1899 (est.), 5,500, Population in 1890 was, 5,157

SPRINGVILLE.—IRA W. SMITH, Clerk.

This village is in Erie County.

Table with columns: LOANS—When Due, School bonds, \$2,500, ELECTRIC LIGHT BONDS—, \$8,000, 4s, J&J, 16,500, 1903-1927, (\$660 yearly on Jan. 1), 4s, J&J, \$4,850, 1903 to 1927, (\$194 due yearly on July 1), WATER BONDS—, 4s, \$28,000, 1927, Total debt Feb. 1, 1899, \$57,350, Assessed valuation 1898, 801,650, Total tax (per \$1,000) 1898, \$20.11, Population 1899 (est.), 2,100, Population 1890, 1,883

SYRACUSE.—(JAMES K. MCGUIRE, Mayor, GEO. J. METZ, City Clerk, E. F. ALLEN, City Treasurer.)

Syracuse is situated in Onondaga County. An attempt to refund the railroad-aid bonds maturing Jan. 1, 1900, with 4 per cents met with failure last August, an injunction having been granted restraining the issuance of 4 per cent bonds when an offer for 3 per cents had been received.—V. 69, p. 299.

Table with columns: LOANS—NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, Outstanding, Railroad aid bonds—, Syracuse & Chenango RR., 7 J & J Jan. 1, 1900, \$500,000, Syracuse Northern RR., 7 J & J Jan. 1, 1900, 500,000, Collegiate bonds, 4 J & D Dec. 1, 1926, 100,000, Local improvem't bonds, 1896 4 J & D {Dec. 15, '99-1900} \$80,000 yearly, 160,000, do do 1897 4 M & S {Sept. 1, '00 to '01} \$25,000 yearly, 50,000, do do 1898 4 F & A {Feb. 1, 1900-'02} \$33,000 yearly, 99,000, do do 1898 4 A & O Oct. 1, 1900-'02, 15,000, do do 1899 4 J & J {Jan. 1, 1900-'08} \$22,000 yearly, 198,000, do do 1899 4 J & J July 1, '00-'08, 135,000, Temporary loans (advances to contractors), 218,000, Refunding bonds, 1894 4 F & A {Feb. 1, '00-1903} \$1,000 yearly, 4,000, do do 1894 4 F & A Feb. 1, 1904, 28,500, School bonds, 4 J & J July 1, 1900, 20,000, do do 1896 J & D {Dec. 15, '99-'06} \$5,000 yearly, 40,000, do do 4 J & J {Jly 1, '01 to '05} \$20,000 yearly, 100,000, Revenue bond, 1899 4 J & J Jan. 1, 19, 0, 6,500, City Hall bonds, 1889 3 F & A Aug. 1, 1909, 300,000, Water loan, 1894 4 J & J Jan. 1, 1920, 500,000, do 1892 3 1/2 J & J July 1, 1920, 500,000, do 1893 3 1/2 J & J July 1, 1920, 500,000, do 1894 3 1/2 J & J July 1, 1920, 500,000, do 1895 3 1/2 J & J July 1, 1920, 300,000, do 1890 3 J & J July 1, 1920, 500,000, do 1891 3 J & J July 1, 1920, 500,000, do 1897 3 1/2 J & J Jan. 1, 1927, 100,000, do 1898 3 1/2 J & J Jan. 1, 1928, 100,000

PAR VALUE OF BONDS.—The bonds are in \$1,000, \$3,000 and \$5,000 pieces.

TAX FREE.—The local improvement bonds are exempt from taxation.

INTEREST on the water bonds is payable at the office of the Metropolitan Trust Company, New York; on all other bonds at the office of the Union Trust Company, New York.

TOTAL DEBT, ETC.—The total bonded debt on Aug. 10, 1899, was \$6,419,000, including water debt, \$4,000,000, and local improvement bonds, \$582,000. The city has no floating debt and no sinking fund.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was \$68,424,901; of personal property, \$12,236,855; total, \$80,661,756; total tax rate 1898 (per \$1,000) \$19.81. Property is assessed at "about 75 per cent of its actual value."

POPULATION.—The population in 1890 was 88,143; in 1880 51,792; in 1897, estimated, 120,000.

TARRYTOWN.—

This village is in Westchester County.

Table with columns: LOANS—When Due, SEWER BONDS—, 4s, {M&S} \$44,000, 1900 to 1914, {J&D} \$6,000, 1915-1916, WATER BONDS—, 4s, J&D, \$55,000, 1900, (\$3,000 due yearly) to 1918, 4s, \$130,000, June 1, 1926, Interest on sewer bonds is payable at the Tarrytown Nat. Bank, 4s, J&D, \$65,000, June 1, 1919, 4s, J&D, 65,000, 1926, Total debt Mar. 1, 1898, \$368,000, Includ'g temporary loan of 14,000, Assessed valuation, real, 8,968,645, Ass'd valuation, pers'al., 3,506,945, Total valuation 1897, 12,475,590, Tax rate (per \$1,000) 1893, \$5.00, Population in 1890 about, 4,500, Population in 1898 was, 4,674

TOMPSON.—This town is in Sullivan County.

Table with columns: LOANS—When Due, RAILROAD BONDS—, 5s, M&S, \$72,000, Sept. 1, 1903, 4 1/2s, M&S, 163,000, Sept. 1, 1903, Total debt Aug. 1, 1899, \$235,000, Assessed valuation, real, 5,908,198, Assessed valuat'n, pers'l., \$336,618, Total valuation 1899, 6,244,816, Total tax (per \$1,000) '99, \$36.24, Population in 1892 was, 3,428, Population in 1890 was, 3,462

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.—D. C. BASCOM, Supervisor.

This village is in Essex County.

Table with columns: LOANS—When Due, WATER BONDS—, 4s, F & A, \$8,000, Aug. 1, 1902, F & A, 10,000, Aug. 1, 1907, F & A, 15,000, Aug. 1, 1912, F & A, 17,000, Aug. 1, 1917, F & A, 20,000, Aug. 1, 1922, Bonded debt Jan. 1, '99, \$70,000, Assessed valuation, real, 674,510, Assessed valuation, pers'l., 72,100, Total valuation 1898, \$746,610, Tax rate (per \$1,000) 1898, \$27.00, Village population 1890, 2,267, Village population 1899 (est.), 3,500

TONAWANDA.—

This village is in Tonawanda Town, Erie County.

Table with columns: VILLAGE LOANS—When Due, SEWER BONDS—, 4s, J&J, \$126,000, July 1, 1902-9, WATER BONDS—, 4s, J&J, \$150,000, July 1, 1912, 5s, J&J, 65,000, July 1, 1914, STREET BONDS—, 6s, J&J, \$40,000, July 1, '00-1903, Total debt (last returns), \$479,556, Tax valuation 1899, \$4,114,375, Assessment is 2/3 actual value, Population 1890 was, 7,145, Population 1897 (estimated), 10,000, Town debt Apr. 1, 1899, \$9,000, Town debt in litigation, 202,000, Town valuation 1898, 6,562,254, Town tax (per \$1,000) 1894, 21.36, Town population 1890, 7,636

INTEREST is payable at the Seaboard Bank, New York City

TONAWANDA UNION FREE SCHOOL DISTRICT No. 3.

—E. G. RIESTERER, Treasurer.

Table with columns: LOANS—When Due, 4s, 1893, \$30,000, 4s, 1897, 42,000, 4s, 1897, 12,000, Total debt Mar. 1, 1898, \$84,000, Assessed valuat'n, real, \$4,180,000, Assessed valuat'n, pers'l., 422,500, Total valuation 1896, 4,602,500, Assessment 2/3 actual value, Population in 1897, 7,580

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, Principal When Due, Outstanding, Bonds (funding), c 4 J & D Jne 2, '00 to '1904, b115,000, Maturing \$20,000 or \$25,000 each year, do do r 3 1/2 F & A Aug. 12, 1900, 4,000, do do r 3 1/2 F & A {Aug. 12, 1905-'07} \$10,000 yearly, c30,000, do do 1887 r 3 1/2 J & J July 14, 1907, c10,000, City hall bonds, 1876c 6 J & J July 1, '00-1901, a6,000, Maturing \$3,000 each year, Park bonds, 1894 3 1/2 M & N May 1, 1909, a3,000, do 1894 3 1/2 A & O Oct. 1, 1910, a5,000, do 1895 3 1/2 J & D June 1, 1911, a4,000, do 1895 3 1/2 J & D June 1, 1912-'13, a2,000, do 1895 3 1/2 J & D June 1, 1914, a4,000, Public building, 1884 r 4 M & S {Sept. 20, '00-'1909} \$10,000 yearly, b100,000, do do r 4 M & S Sept. 20, 1910, b15,000, do do 1886 r 4 M & N Nov. 20, 1911, ad11,500, do do 1893 4 A & O Oct. 16, 1904, 8,000, do do 1893 4 A & O Oct. 16, '05 to '08, 40,000, (\$10,000 due yearly), do do 1895 3 1/2 F & A {Aug. 1, 1905-'07} \$8,000 yearly, 24,000, do do 1895 3 1/2 F & A Aug. 1, 1908, c10,000, do do 1889r 3 A & O {Oct. 19, 1900-'02} \$6,000 yearly, 18,000, do do 1891. 3 F & A Feb. 17, 1901, 2,605, do do 1891. 3 J & D June 1, 1910, 6,000, do do 1891. 3 J & D June 1, 1911, 6,000, do do 1898. 3 1/2 M & N {Nov., 1909-'13} \$10,000 yearly, 52,000, do do 1899. 3 F & A Feb. 1905-1914, b107,000, (\$10,000 in '05, '06, '08, '10-'14; \$12,000 in '07, and \$15,000 in '09.) Market House bonds, 3 1/2 F & A {Aug. 15, '01-12} \$2,000 yearly, a25,000, High school site b'ds, 1898. 3 1/2 M & N 1900-1908, 53,250, Public Improvem't, 1893. 4 A & O Oct. 16, 1912, 15,000, do do 1893. 4 A & O Oct. 16, 1913, 40,000, do do 1893. 4 A & O Oct. 16, 1914, 40,000, do do 1891. 3 1/2 J & D Dec. 1, 1910, 15,000, do do 1891. 3 1/2 J & D Dec. 1, 1911, 20,000, do do 1891. 3 1/2 J & D Dec. 1, 1912, 30,000, do do 1892. 3 1/2 J & D {Dec. 15, 1905-'11} \$10,000 yearly, c70,000, do do 1892. 3 1/2 J & D Dec. 15, 1912, b5,000, do do 1894. 3 1/2 F & A {Aug. 1, 1909-'14} \$10,000 yearly, c60,000, do do 1895. 3 1/2 J & J Jan. 10, 1913, c10,000, do do 1895. 3 1/2 J & J Jan. 10, 1914, 8,000, do do 1895. 3 1/2 F & A Aug. 1, 1915, cd25,000, do do 1890. 3 M & S Sept. 1, 1900, c10,000, do do 3 M & S Sept. 1, 1901, c19,000, do do 3 M & S Sept. 1, 1902, 20,000, do do 3 M & S Sept. 1, 1903, 20,000, do do 3 M & S Sept. 1, 1904, 16,000, do do 3 J & D {Dec. 1, 1905-'08} \$10,000 yearly, c40,000, do do 1891. 3 J & D June 15, 1908, c10,000, do do 1891. 3 J & D June 15, 1905, c10,000, do do 1891. 3 J & D June 15, 1906, c10,000, do do 1890. 3 J & D Dec. 1, 1909, 8,000, do do 1890. 3 J & D Dec. 1, 1909, 750, do do 1891. 3 M & S Sept. 1, 1908, c10,000, do do 1891. 3 M & S Sept. 1, 1909, 20,000, do do 1896. 3 1/2 J & D {Dec. 1, 1915-'16} \$24,000 yearly, 48,000, do do 1897. 3 1/2 J & D Dec. 15, 1916, 23,500, do do 1898. 3 1/2 J & D {Dec. 15, 1915-20} \$10,000 yearly, c60,000, Rensselaer St. imp., 1895. 3 1/2 M & N {Nov. 1, 1900-'04} \$5,000 yearly, 25,000, WATER WORKS BONDS:—, Issue of May 1, 1879, c* 5 M & N May 1, '00-1902, a20,000, Maturing \$10,000 each even year, do Aug. 1, 1879, c* 4 1/2 F & A Aug. 1, '01-1904, a15,000, do do Maturing \$7,500 every third year from 1901 to 1904, do do c* 4 1/2 F & A Aug. 1, 1907-'19, a40,000, Maturing \$8,000 every third year from 1907 to 1919, do do c* 3 1/2 A & O Apr. 1, 1900, b10,000, do do c* 3 1/2 A & O Apr. 1, 1901, b10,000, do August 1, 1881, c* 3 1/2 F & A Aug. 1, 1900, b5,000, do May, 1883, c* 3 1/2 M & N {May 1 1910 to '19} \$5,000 yearly, b50,000, do June 2, 1884, r 4 J & D June 1, 1903, b5,000, do do r 4 J & D June 1, 1904, b5,000, do do r 4 J & D June 1, 1905-'09, c 40,000, Maturing \$10,000 yearly, omitting 1007.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g
Issue of Novem. 2, 1885	r 3 1/2	M & N	Nov. 1, 1911	a\$5,000
do do	r 3 1/2	M & N	Nov. 1, 1912	a5,000
do do	r 3 1/2	M & N	Nov. 1, 1914	a7,500
do do	r 3 1/2	M & N	Nov. 1, 1915	a7,500
do do	r 3 1/2	M & N	Nov. 1, 1917	a1,000
do of Feb., 1896.....	3 1/2	F & A	Feb. 1, 1903	a5,000
do do	3 1/2	F & A	Feb. 1, 1907	a5,000

a Bonds for \$1,000 each. b Bonds for \$5,000 each. c Bonds for \$10,000 each. d Bonds for \$500, etc. y Bonds for \$1,000 and \$10,000
 INTEREST is paid at office of City Chamberlain.

TOTAL DEBT, SINKING FUND, ETC.—

	Mo. 1, '99.	Mo. 1, '98.	Mo. 1, '97.	Mo. 1, '96
Total municipal debt.	\$1,393,606	\$1,172,265	\$1,193,265	\$1,213,265
Sink. funds, cash, etc.	47,981	66,489	71,385	68,957
Net municipal debt.	\$1,345,625	\$1,105,776	\$1,121,880	\$1,144,308
Water debt additional	246,000	273,500	283,500	303,500
Sinking funds, etc..	42,962	51,268	42,194	43,406
Net water debt.....	\$203,038	\$222,232	\$241,306	\$260,094

WATER BONDS.—The interest and principal of the water works bonds are provided for by the Water Commissioners from water rents.
ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being assessed at about full value.

Years.	Real.	Personal.	Total.	Total Tax per \$1,000.
1899.....	\$42,622,125	\$5,004,673	\$47,626,798	\$11.30
1898.....	42,494,633	5,282,425	47,777,058	18.09
1897.....	42,411,511	5,368,077	47,779,588	17.26
1896.....	42,535,685	5,133,025	47,668,710	19.48
1895.....	42,566,736	5,392,051	47,958,787	19.86
1890.....	41,851,392	5,198,587	47,049,979	18.45
1888.....	42,454,445	5,598,427	48,052,872	17.20

The tax rate for 1898 includes State and county tax \$5.59 and city tax \$12.50.

POPULATION.—In 1892 population was 64,986; in 1890 it was 60,956; in 1880 it was 56,747; in 1898 estimated 67,000.

TRUXTON.—JOHN O'DONNELL, Supervisor.

A town in Cortland County.

When Due.	Tax valuation, pers'l	Total valuation
N. Y. & Os. Mid. RR. Bonds—	\$29,425	633,165
4s. J&J, \$112,200..... July 15, 1912		Assessment about 3/4 actual value.
Subject to call after July 15, 1902		Total tax (per \$1,000) 1898..\$25.04
Bonded debt Aug. 1, '95 \$114,400		Population in 1892 was.....1,265
Tax valuation, real... 603,740		Population in 1890 was.....1,328

INTEREST on the railroad bonds is payable at the First National Bank of Cortland; on other bonds at the Cortland Savings Bank.

TAX FREE.—Bonds are tax exempt.

ULSTER CO.—GEO. DEYO, Treasurer.

County seat is Kingston.

When Due.	4s.	3s.	2s.
LOANS—	\$140,000..... Mar. 1, 1914	500,000..... Mar. 1, 1905	100,000..... Mar. 1, 1900 to 1919
COURT HOUSE BONDS, 1895, (ref.)			
4s. M&S, \$64,000..... 1900-1920			
(\$3,000 due yearly on Mar. 1.)			
4s. M & S, \$69,000..... Mar. 1, 1900			
(\$3,000 due yearly) to Mar. 1, 1922			
4s. M&S, \$32,000..... Mar. 1, 1923			
COUNTY BONDS—			
4s. M&S, \$72,000..... Mar. '00-'23			
(\$3,000 yearly)			
3s, \$50,000..... Mar. 1, 1900			
3s, 50,000..... Mar. 1, 1901			
2s, 10,000..... Mar. 1, 1902			

TAX FREE.—The court house bonds are exempt from taxation.

UTICA.—T. E. KINNEY, Mayor. JOHN A. CANTWELL, City Clerk.

This city is in Oneida County.

When Due.	When Due.
LOANS—	LOANS—
ACADEMY AND SCHOOL BONDS, 1896—	PUBLIC IMPROVEMENT—
4s., \$153,000..... 1897 to 1916	4s., \$178,700..... part yearly.
4s., 40,000..... Jan., 1900-'19	BRIDGE BONDS—
4s., 20,000..... Jan., 1900-'19	4s., \$ 3,000..... 1900-1902
4s., 10,000..... 1900-'19	4s., 8,000..... 1900-1907
RAILROAD AID BONDS—	4s., 4,000..... Nov., '99-'02
7s,, \$200,000..... July 1, 1901	LOCAL ASSESSMENTS—
4s, ann., 27,005..... 1900-1904	4s,, \$100,980..... part yearly.
(1/5 annually.)	Total debt June 1, 1899..\$479,680

Utica holds against its railroad bonds an equal amount of railroad stock, which returns dividends of 5 per cent.
INTEREST is payable in Utica at the City National Bank.
DEBT LIMITATION.—The city is restricted by law to the issuance of temporary loan bonds in anticipation of city tax.
ASSESSED VALUATION.—Assessment about full value in 1897 previously about 70 per cent.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1898.....	\$28,472,140	\$9,222,004	\$37,694,144	\$19.62
1897.....	32,014,624	8,642,398	40,657,022	.....
1896.....	16,437,262	2,613,826	19,051,088	22.02
1895.....	16,548,046	2,630,263	19,178,309	.....
1890.....	16,461,052	2,330,606	18,791,658	27.23
1880.....	16,998,760	2,476,800	19,475,560	.....

POPULATION.—In 1892 population was 46,608; in 1890 it was 44,001; in 1880 it was 33,914; in 1870 it was 28,804. Population 1899 (estimated), 60,340.

WALTON.—This town is in Delaware County.

When Due.	Tax valuation, real.....	Tax valuation, pers'l	Total valuation 1898.....	Total tax (per M.) 1898..	Population in 1890 was.....	Population in 1880 was.....
LOANS—	\$1,095,304	324,725	1,420,029	\$12.88	4,543	3,544
RR. AID BONDS (reg.)—						
4s. F&A, \$84,000..... Feb. 1, 1900						
(\$6,000 due yearly) to Feb. 1, 1913						
3 1/2s. F&A, \$30,000..... Feb. 1, 1909						
(\$6,000 due yearly) to Feb. 1, 1913						
Total debt Jan. 1, 1898.. \$126,000						

The four per cents are payable to the Union Dime Savings Bank, N. Y.
WALTON SCHOOL DISTRICT.—ALBERT D. PEAKE, President Board of Education

When Due.	Total debt Feb. 1, 1899..	Ass'd valuation, real.....	Assessed val'n, personal.	Total valuation 1898	Assessment abt. 40% actual value.	Population in 1897 (est'd.)
LOANS—	\$32,000	1,000,000	150,000	1,150,000		3,900
BUILDING BONDS—						
4s. J&J, \$16,500..... July 1, 1900-'02						
REFUNDING BONDS—						
4s. J&J, \$10,000..... July 1, 1914						
\$2,000 due yearly) to July 1, 1918.						

Six thousand dollars of the building bonds matures in 1899 and 1900 and \$5,000 each year in 1901 and 1902.
INTEREST is payable at the Chase National Bank, New York City.

WARSAW.—WM. E. WEBSTER, President. FRED. LESTER, Treasurer.

The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.

When Due.	Town debt Feb. 15, '99..	Village debt Feb. 15, '99.	Total valuation 1898...	Assessment about 4-5 actual value.	Total tax (per \$1,000) 1898..	Population in 1890 was.....	Population in 1892 was.....	Population in 1896 was.....
LOANS—	\$84,000	75,000	1,353,555		\$8.11	4,468	4,811	4,443
RAILROAD AID LOAN—								
3 1/2s. J&J, \$84,000..... July 1, 1902								
(Subject to call.)								
VILLAGE WATER BONDS—								
4s. J&J, \$75,000..... 1910 to 1925								
\$15,000 in 1910, 1915 and 1925, \$30,000 in 1920.								

TAX FREE.—Railroad bonds exempt by statute from any taxation.
INTEREST on the railroad bonds is payable at the Union Trust Co., New York, and on the water bonds at Dime Savings Bank, New York.

WATERTOWN.—C. L. PARMELEE, Ch'berlain.

This city is in Jefferson County.

When Due.	7s. M&S, \$50,000.....	5s. M&S, 45,000.....	4s. M&S, 85,000.....	3 1/2s. M&S, 15,000.....	3s. M&S, 40,000.....	Total debt Mar. 20, 1898..	Water debt (included)...	Tax valuation, real	Total valuation 1898...	Assessment about 3/4 actual value.	Population 1898 (local est.)	Population in 1890 was.....
LOANS—	Part yearly	Part yearly	Part yearly	Part yearly	Part yearly	\$531,574	235,000	7,130,899	9,359,612		22,000	14,725
CITY BONDS—												
4s. \$25,000..... 1898-1904												
4s. 6,574..... 1898-1900												
3 3/8s. 40,000..... 1905-1914												
4s. 13,000..... 1907-1919												
4s. 47,000..... 1915-1925												
CITY HALL, 1896—												
4s., \$40,000..... 1926 to 1930												
(\$8,000 due yearly.)												
FUNDING BONDS—												
3 1/2s. \$125,000. Feb. 1, 1900-'24												
(\$5,000 yearly.)												

INTEREST is payable at American Exchange National Bank of New York City, or in Watertown.

WATERVLIET.—JAS. H. BOYLAND, Chamb'n.

This city is in Albany County.

When Due.	4s., \$8,000.....	(\$4,000 due y'ly) to July 1, 1901	Bonded debt Aug. 1, '99..	City has no floating debt.	Tax valuation, real.....	Tax valuation, personal	Total valuation 1899...	Assessment about actual value.	Total tax (per \$1,000) '99..	Population in 1890 was.....	Population in 1899 (est.)...
LOANS—	July 1, 1900	July 1, 1901	\$387,000		\$4,463,182	133,500	4,596,682		\$24.90	12,967	15,500
a PAVEMENT BONDS—											
4s. A&O, \$262,000..... 1900 to 1914											
(Part due yearly on Oct. 1.)											
SEWER BONDS—											
4s. M&S, \$69,000..... 1899 to 1906											
(Part due yearly on Sept. 1.)											
SCHOOL BONDS—											
4s. J&D, \$48,000..... June, 1900											
(\$5,000 due y'ly) to June, 1908.											

a \$1,000 each.
INTEREST is payable at City Chamberlain's office.

WAWARSING.—W. KELLEY, Supervisor.

Wawarsing is a township of Ulster County in which the village of Ellenville is situated.

When Due.	Town debt Feb. 20, '99..	Village debt Feb. 20, '99.	Assessed val'tion, real...	Assessed val'tion, pers'l.	Total valuation 1898.....	Assessment about 3/4 actual value.	Total tax (per \$1,000) '98..
LOANS—	\$131,185	13,500	1,284,700	137,733	1,422,433		\$27.02
Town Debt.							
RAILROAD AID LOAN—							
3 1/2s. F&A, \$130,000..... '99 to '10							
BRIDGE BONDS—							
....., \$1,185.....							
Village Debt.							
WATER LOAN—							
3 1/2s. M&N, \$13,500..... Nov. 1, 1907							
Now subject to call.							

INTEREST on town bonds is payable at the Home Bank of Ellenville.
POPULATION.—The population in 1892 of town and village was 7,866; in 1890 it was 7,758; in 1880 it was 8,547; in 1870 it was 8,151. Population of village in 1890 was 2,881; in 1897 (est.), 3,000.

WEST CHESTER.—See New York City.

WESTCHESTER CO.—FRANCIS M. CARPENTER, Treasurer.—County seat is White Plains.

When Due.	4s. J&D, \$25,000.....	(\$10,000 due y'ly) to June 1, 1905	4s. J&D, \$20,000.....	3 1/2s., \$22,000.....	3-60s. J&D, \$12,000.....	3 1/2s. J&D, 25,000.....	3 1/2s. J&D, 10,000.....	3 3/4s. J&D, 15,000.....	3 1/4s., 10,000.....	3 1/2s. J&D, 25,000.....	3 1/2s. J&D, 20,000.....	4s. J&D, \$25,000.....	(\$10,000 due yearly) to June 1, '13	4s. J&D, \$20,000.....	3 1/2s., \$22,000.....	Bond. debt Jan. 1, '99	Tax valuation, real.....	Tax valuation, pers....	Total valuation 1898.....	Assessment at about actual value.	Population in 1892 was.....	Population in 1890 was.....
LOANS—	June 1, 1900	June 1, 1905	June 1, 1915	June, 1900-'04	June 1, 1900	June 1, 1901	June 1, 1902	June 1, 1903	June 1, 1902	June 1, 1904	June 1, 1905	June 1, 1911	June 1, '13	June 1, 1915	June, 1900-'04							

WILLIAMSBRIDGE.—See New York City.

YATES.—This town is in Orleans County.

Table with columns: LOANS—When Due, Ass'd valuation, pers'l..., RAILROAD-AID BONDS—When Due, Total valuation 1898..., (\$4,000 due yearly) to April 1, 1914, Total debt Apr. 1, 1898..., Assessed valuation, real. 1,002,645

YONKERS.—{ LESLIE SUTHERLAND, Mayor. JOHN H. KEELER, Deputy Clerk.

Yonkers is in Westchester County.

Table with columns: LOANS—When Due, ASSESSMENT BONDS—When Due, CONSOLIDATION BONDS—When Due, CREMATORY BONDS—When Due, DEFICIENCY BONDS—When Due, FIRE DEPARTMENT—When Due, PARK BONDS—When Due, PAVING BONDS—When Due, REDEMPTION BONDS—When Due, PUBLIC BATH BONDS—When Due, PUBLIC BUILDING AND DOCK—When Due, SCHOOL BUILDING—When Due, STREET IMPROVEMENT—When Due, TAX RELIEF—When Due, WATER WORKS—When Due, NORTH BROADWAY BONDS—When Due

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

INTEREST is paid at City Treasury.

BONDED DEBT, ETC.—The bonded debt of the city on July 1, 1898, was \$3,253,522, sinking fund assets, \$238,000; net debt, \$3,015,522. Tax relief bond raised by taxation, \$350,000.

CITY PROPERTY.—The city owns its water works, which prior to December 1, 1893, had cost it \$1,154,417 48.

ASSESSED VALUATION.—The city's assessed valuation has been

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

POPULATION.—In 1892 the population was 31,419; in 1890 it was 32,033; in 1880 it was 18,892; in 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.

Table with columns: Name, Total Inter-Debt, est., Maturity, Assessed Popula-tion, Valuation, 1890

Table with columns: Name, Total Inter-Debt, est., Maturity, Assessed Popula-tion, Valuation, 1890

	Total Debt.	Inter-est.	Maturity.	Assessed Valuation.	Popu-lation in 1890.
Seneca (Town), Ontario Co.	12,027		'99-'01	1,677,288	2,690
Sharon (T.), Schoharie Co.	39,000	3 1/4 & 3 1/2	.....	.....	2,202
Sharon Springs (V.), Schoharie Co.	36,000	3 1/2	.....	.....	622
Sherburne (V.), Chenango Co.	41,000	3 1/2 & 4	Part yrly.	530,000	960
Sidney (T.) Delaware Co.	59,500	3 1/2 & 4	Part yrly	1,034,494	3,122
Smithtown (T.), Suffolk Co.	50,000	7	1901	2,339,935	3,357
Smyrna (T.), Chenango Co.	40,900	4	Part yrly	609,570	1,396
Solon (T.), Cortland Co.	77,900	4	.....	214,165	687
Somerset (T.), Niagara Co.	52,500	5	.....	1,038,811	1,962
Stockbridge (T.), Madison Co.	90,000	.....	.....	733,175	1,845
Suffolk County	52,000	.....	.....	48,753,066	62,491
Taylor (T.), Cortland Co.	31,500	4	.....	229,130	815
Theresa (T.), Jefferson Co.	63,300	.....	1900	1,071,440	2,391
Tompkins County	18,000	5	.....	17,757,316	32,928
Ulysses (T.), Tompkins Co.	54,200	7	1901	1,230,610	2,954
Unadilla Sch. D., Otsego Co.	12,000	6	'99-'11	.....	.....
Valatie (V.), Columbia Co.	29,000	5	'00-'24	.....	1,437
Venue (T.), Cayuga Co.	55,000	4	.....	783,250	1,672
Vienna (T.), Oneida Co.	30,000	4	.....	599,010	2,220
Volney (Town), Oswego Co.	159,000	3 1/2 & 4-5	.....	2,796,774	6,527
Wallkill (T.), Orange Co.	75,000	3 1/2	'00-'03	1,224,419	2,755
Warren Co.	12,000	.....	.....	8,610,916	27,866
Warrensburg Sch. D. No. 1.	20,000	5	'00-'19	.....	*1,700
Watertown (T.), Jefferson Co.	164,000	.....	'99-'11	793,700	1,215
Wayne (Town), Steuben Co.	29,000	7	.....	362,035	889
Webb (T.), Herkimer Co.	23,000	6	'99-'21	.....	.....
Wellsburg (V.), Chemung Co.	10,500	5	'99-'20	.....	.....
Wheatland (T.), Monroe Co.	41,000	4	'99-'14	1,504,787	2,400
Wilson (Town), Niagara Co.	91,000	5	.....	1,205,029	2,978
Winfield School District No. 4, Herkimer Co.	12,500	4	'99-'23	.....	.....
Walcott (T.), Wayne Co.	83,000	5	'99-'10	1,135,099	3,216

* Population estimated.

State of New Jersey.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State	- - -	One of Original Thirteen
Total area of State (square miles)	- - -	7,815
State Capital	- - -	Trenton
Governor (term exp. Mon. bef. 2d Tues. Jan. '02)	- - -	F. M. Voorhees
Secretary of State (term expires Apr. 1, 1902)	- - -	Geo. Wurts
Treasurer (term expires April 2, 1900)	- - -	George B. Swain
Comptroller (term expires April 2, 1900)	- - -	Wm. S. Hancock

Legislature meets annually the second Tuesday of January, and there is no limit to the length of the session.

HISTORY OF DEBT.—New Jersey has always been a conservative State; there are consequently no facts out of which to construct a history of debt issues. In a report made in 1838 the financial officer of the State affirmed that New Jersey had put out no obligations of any kind or loaned its credit to any company. The Constitution of 1844 forbade the creating of a State debt exceeding one hundred thousand dollars *except* for purposes of war, &c., as will more fully appear in the item below with respect to "debt limitation." This exception, under which it was allowable to exceed the hundred-thousand-dollar limit became operative on the occasion of the breaking out of our Civil War. Quite a debt was created at that period and what the State now owes is the remnant of those war issues. The details are as follows.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
War loan.....	6	J & J	Jan. 1, 1902	71,000

INTEREST is payable in Jersey City and Trenton.

TOTAL DEBT.—The total bonded debt of the State on January 1, 1899, was \$71,000. At previous dates it was:

Nov. 1, 1898.....	\$194,000	Nov. 1, 1895.....	\$660,400
Nov. 1, 1897.....	394,000	Nov. 1, 1894.....	735,400
Nov. 1, 1896.....	593,400	Nov. 1, 1880.....	1,996,300

In addition to the bonded debt the Treasurer and Comptroller have issued certificates to the commissioners of the Agricultural College for \$48,000, which, with the war debt, makes the entire debt on January 1, 1899, \$119,000. On Nov. 1, 1898, balance on hand was \$1,001,524.

ASSESSED VALUATION.—The assessed valuation, etc., has been

1898.....	\$544,354,193	1892.....	\$742,759,082	1882.....	\$534,917,876
1897.....	812,609,090	1890.....	649,979,700	1880.....	518,617,518
1896.....	794,428,048	1888.....	603,676,953	1878.....	531,851,849
1895.....	786,998,070	1886.....	573,256,303	1876.....	596,833,707
1894.....	774,398,332	1884.....	554,828,114	1874.....	619,057,903

In addition to the above the valuation of railroad and canal property in 1897 was \$220,220,028.

DEBT LIMITATIONS.—The provisions of law limiting and regulating the debt-making power in New Jersey will be better understood and the information will be made more serviceable to the investor if arranged in accordance with the civil divisions to which the provisions apply.

(1) **THE STATE** is restricted as to its debt-making power by the State Constitution. In Article IV, Section VI, paragraphs 3 and 4, the whole subject is disposed of. The third paragraph forbids a loan of the State's credit, and the fourth paragraph forbids the creation of debt. These provisions are as follows.

3. The credit of the State shall not be directly or indirectly loaned in any case.

4. The Legislature shall not in any manner create any debt or debts, liability or liabilities of the State, which shall singly or in the aggregate with any previous debts or liabilities at any time exceed one hundred thousand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within thirty-five years from the time of the contracting thereof, and shall be irrevocable until such debt or liability and the interest thereon are fully paid and discharged; and no such law shall take effect until it shall, at a general election, have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such election; and all money to be raised by the authority of such law shall be applied only to the specific object stated therein, and to the payment of the debt thereby created. This section shall not be construed to refer to any money that has been, or may be, deposited with this State by the Government of the United States.

According to the foregoing (4th paragraph), the power of the State for making debt is limited to \$100,000, except (1) for purposes of war etc., and (2) when the authorization is for some single object of work specified therein, etc. In the latter case the mode of procedure is, as will be seen, given in the same paragraph of the Constitution.

(2) **CITIES, COUNTIES, TOWNS, Etc.**, are also restricted in the making of certain kinds of debt by Article I, paragraphs 19 and 20, of the Constitution. We give the paragraph in full.

19. No county, city, borough, town, township or village shall hereafter give any money or property, or loan its money or credit, to or in aid of any individual, association or corporation, or become security for or be directly or indirectly the owner of any stock or bonds of any association or corporation.

20. No donation of land or appropriation of money shall be made by the State or any municipal corporation to or for the use of any society, association or corporation whatever.

It will be noted that the above prohibition relates to the giving of money, property or credit of cities, &c., to individuals, associations, or corporations, &c., and that the prohibition is absolute, forbidding the doing of such acts in any form, shape or manner. There is one other restriction of the State Constitution, and that is found in Article IV, Section VII., paragraph 11, which forbids the Legislature passing any special laws "regulating the internal affairs of towns and counties"; in this and in all other cases in which according to the judgment of the Legislature general laws are feasible, the Constitution states that general laws must be provided.

In compliance with this last provision the Legislature has passed many general laws covering bonded indebtedness of cities, towns, etc. They are so numerous they cannot be cited here. We would refer the reader to the Revised Statutes of New Jersey published in 1896 under the heading "Municipal Bonds" pages 693 to 716 both inclusive; and also to the same heading ("Municipal Bonds") pages 2220, etc.

TAX EXEMPTION.—The State of New Jersey passed in 1893 a general statute which exempts from taxation the bonds, securities and other evidences of indebtedness of municipal corporations; the provision covers not only the bonds, etc., to be hereafter issued, but those as well that have been heretofore issued. It is a sweeping statute, and one which is of decided interest to the holders of the municipal securities of the State. The full text of it may be found in the STATE AND CITY SUPPLEMENT for October, 1898, page 58.

POPULATION OF STATE.—Population has been as follows.

1890.....	1,444,933	1860.....	672,035	1830.....	320,823
1880.....	1,131,116	1850.....	489,555	1820.....	277,426
1870.....	906,096	1840.....	373,306	1810.....	245,562

SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.—The last general savings bank law of New Jersey was passed in 1876. Since then the legislative tendency in the matter of investments has been in the direction of allowing the management of these institutions a wider choice and a larger discretion. In 1878 the limits of the 1876 law were broadened in several particulars by a new act of two sections, the first taking the place of section 26 of the act of 1876. In 1886 still another law was passed in place of the first section of the law of 1878. Again in 1889 an act was passed extending materially the provisions of section two of the law of 1878, which covered the same subject matter contained in section 29 of the original law of 1876, and thereby section 26 of the law of 1876 was superseded by the law of 1886, and section 29 was superseded by the law of 1889. In 1896 a supplement approved March 30, 1896 (Chapter 139, laws of 1896) to the law of 1876, making school district bonds an authorized investment, went into effect. In 1897 an act was passed (approved April 9) authorizing investments in bonds issued by commissioners appointed by the Supreme Court of the State. In 1899 a further supplement extending the permissible line of municipal investments so as to include the bonds of townships and boroughs was approved March 24. An attempt to add such securities to the list was made in 1893, but the measure then failed to receive the approval of the Governor. The 1899 law is as follows:

SECTION 1. It shall be lawful for any savings bank in this State to invest its funds in the bonds of any city, county, town or township of this State issued pursuant to the authority of any law of this State, or in the bonds of any borough or village or school district of this State issued pursuant to the authority of any law of this State; *provided*, such borough, village or school district shall not, within the ten years next preceding, have defaulted in the payment of any part of either principal or interest of any legal debt or obligation thereof; *and provided further*, that the total indebtedness of any such borough or village does not exceed ten per centum of its assessed valuation, and such school district bonds are by law charged upon all the property of the inhabitants of such district, or in any interest-bearing obligation (other than obligations commonly known as improvement certificates) issued by the city, county, town, township, borough or village in which such bank or institution is situated.

The following is the law of 1897 (approved April 9, 1897):

"Sec. 1. It shall be lawful for any bank, trust company, savings bank or savings institution * * * incorporated under the laws of this State, to invest moneys belonging to or deposited with any such companies in any bonds authorized by the laws of this State to be issued by any commission appointed by the Supreme Court of this State by virtue of any law of this State."

We omit the law of 1896 with reference to school district bonds because its provisions are included in the laws of 1899, quoted above.

Next we give the leading provisions of the general law as to investments.

SECTION 1. That the first section of the act of which this is a supplement be and the same is hereby amended so as to read as follows:

That it shall not be lawful, from and after the passage of this act, for any savings bank or other savings institution, whether chartered or incorporated under a general or special act of the legislature of this State, and any provision contained in the charter, or any supplement thereto, of such savings bank or savings institution to the contrary, to invest the moneys deposited with the same in any manner, except as follows, to wit:

I. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is distinctly pledged to provide for the payment of the principal and interest thereof;

II. In the interest-bearing bonds of this State;

III. In the bonds of any State in the Union that has not, within ten years previous to making such investment by any such bank or institution, defaulted in the payment of any part of either principal or interest of any debt authorized by any legislature of such State to be contracted.

IV. In the stocks or bonds of any city, town, county or village of this State, issued pursuant to the authority of any law of this State, or of the cities of New York, Brooklyn and Philadelphia, or in any interest-bearing obligations (other than those commonly known as improvement certificates) issued by the city, town or borough in which such bank or institution shall be situated; (*See below for provision including the bonds of certain cities and counties of any State in the U. S.*)

V. In bonds secured by mortgages which shall be a first lien on real estate situate in this State, and worth at least double the amount

loaned thereon, but not to exceed eighty per centum of the whole deposits shall be so loaned or invested; but in case the loan is on unimproved or unproductive real estate, the amount loaned thereon shall not be more than thirty per centum of its actual value; and no investment in any bond and mortgage shall be made by any savings bank, except upon the report of a committee of at least three of the managers, directors or trustees of any such bank or institution, and a majority of which committee shall certify to the value of the premises mortgaged, or to be mortgaged, according to their best judgment; such report shall be filed and preserved among the records of the institution;

VI. In real estate strictly in accordance with the following provisions.

We do not reprint the real estate provisions, as they cover a matter not germane to our present subject. It is sufficient to say that they are two in number, marked (a) and (b), and may be summarized as below:

(a) authorizes the holding of a plot for erection of a banking building or buildings, portions of which may be rented, but the cost of lot and buildings must not exceed 50% of the net surplus of the corporation; (b) all purchases under foreclosure sales upon mortgages owned by the corporation or sales under judgments or decrees obtained for debts due, etc.; and all such real estate must be sold within five years unless, on application to the State Board having supervision of Savings Banks, time shall be extended.

But the character of permissible investments was further greatly enlarged by the law of 1886, which is as follows:

SECTION 1. That it shall be lawful for any savings bank or savings institution, incorporated under any law of this State, to invest moneys deposited with it in the bonds of any city or county of any State of the United States of America, which have been or may be issued pursuant to the authority of any law of any such State; provided, no such city or county has, within ten years previous to making such investment by any such savings bank or savings institution of this State, defaulted in the payment of any part of either principal or interest of any debt authorized by law of such State to be contracted; and provided, further, that the total indebtedness of any such city or county is limited by law to ten per centum of its assessed valuation.

By another act the banks also have the right to invest in railroad bonds under certain restrictions. The authorization was given by Section 2 of an act approved February 22, 1888. Subsequently (April 27, 1888), this Section 2 was repealed. On March 27, 1889, however, it was again re-enacted. The section is as follows:

SECTION 2. That it shall be lawful for any savings bank in this State to invest its funds in first mortgage bonds of any railroad company which has paid dividends of not less than four per centum per annum regularly, on their entire capital stock, for a period of not less than five years next previous to the purchase of such bonds, or in any consolidated mortgage bonds of any such company authorized to be issued to retire the entire bonded debt of such company.

The other law referred to above passed in 1889 amending section 2 of the law of 1878 is as below. It relates to loans on collaterals:

SECTION 2. That hereafter it shall not be lawful for any saving institution in this State to loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, excepting upon the additional pledge of collateral security or securities, which collateral security or securities shall be of the same nature and character as those in which the money deposited may be invested, as directed in the first section of this act, or the capital stocks of national and State banks, or other corporations of this State, which have not defaulted in the payment of interest dividends within two years next preceding the time of such loan, and then only to the extent of eighty per centum of the market value of such collaterals; provided, that the total amount of such loans shall not exceed fifteen per centum of the total deposits held by such institution.

In addition to the foregoing (according to section 27 of the general law of 1876) the managers can keep on hand or on deposit in any bank in the State, or in any trust or safe deposit company in New Jersey, New York or Pennsylvania, an available fund of not exceeding ten per cent of the whole amount of deposits with such corporation, or loan the same on pledge of the securities named in the first section cited above. Also (according to section 28 of the general law of 1876) they can deposit temporarily in banks the excess of current daily receipts over payments until such time as they may be judiciously invested.

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: LOANS—When Due, FIRE BONDS—When Due, WATER BONDS—When Due, SCHOOL BONDS—When Due, ROAD BONDS—When Due. Includes details for School bonds, Interest payable at Treas. office, Bonded debt, Floating debt, Tax valuation, personal, Total valuation, Assessment, Total tax, Population of township, and Population of township.

ASBURY PARK SCHOOL DISTRICT.

This district is in Monmouth County and includes Asbury Park, Ocean Grove, Bradley Beach, West Asbury Park, and all of Neptune Township. That portion, however, of the debt belonging to Asbury Park has now been assumed by that city and is included in its debt.

Table with columns: LOANS—When Due, SCHOOL BONDS—When Due. Includes details for Tax valuation, Assess. is about 50% actual value, Tax rate, Population 1896 (est.), and Total debt Feb. 1, 1899.

ATLANTIC CITY.—{ JOSEPH THOMPSON, Mayor. A. M. HESTON, Comptroller.

Table with columns: LOANS—When Due, CITY BONDS—When Due, CITY IMPROVEMENT BONDS—When Due, ROAD CONSTRUCTION BONDS—When Due, CITY HALL BONDS—When Due, CREMATORY BONDS—When Due, WATER BONDS—When Due. Includes details for various bond types, amounts, and due dates.

Table with columns: LOANS—When Due, PAVING BONDS—When Due, Floating debt, Total debt, Sinking fund, Net debt. Includes details for J&D bonds, amounts, and due dates.

The permanent population, according to local figures, is 24,000, increased in summer months to 150,000.

ATLANTIC HIGHLANDS.—PETER S. CONOVER, JR., Mayor; N. H. ROBERTS, Treasurer.

This Borough is in Monmouth County.

Table with columns: LOANS—When Due, REFUNDING WATER—When Due, REFUNDING SEWER—When Due, ELECTRIC-LIGHT BONDS—When Due, SCHOOL DISTRICT BONDS—When Due. Includes details for J&J bonds, amounts, and due dates.

Borough owns water and light plants, which yield a revenue in excess of interest charges. The assessed valuation of real estate and buildings connected therewith and owned by borough is \$17,000.

BAYONNE.—{ EGBERT SEYMOUR, Mayor. W. C. HAMILTON, Clerk.

This city is in Hudson County. The city issued since May 1, '98, \$50,000 4 per cent street improvement bonds due in 1904 and \$100,000 4 1/2 per cent school bonds due in 1918, \$50,000 4% 6-year gold improvement bonds, \$100,000 4% 10-year gold tax bonds and \$14,000 4% 20-year bonds. 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.

Table with columns: LOANS—Amount, Total debt, Sinking funds, Net debt, Tax valuation, personal, Total valuation, Assessment about 1/2 actual value, Total tax, Population in 1890, Population in 1880, Population in 1896 (est).

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: LOANS—When Due, SIDEWALK BONDS—When Due, WOODSIDE (TWP.) BONDS—When Due, IMPROVEMENT BONDS—When Due. Includes details for J&D bonds, amounts, and due dates.

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.—The county seat is Hackensack.

Table with columns: LOANS—When Due, BOUNTY BONDS (\$500)—When Due. Includes details for Jan. bonds, amounts, and due dates.

INTEREST is payable at the Hackensack Bank, Hackensack, N. J.

BERNARDS.—JOHN A. LAYTON, Treasurer.

This township is in Somerset County.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due. Includes details for \$5,000 y'ly from '99, amounts, and due dates.

BLOOMFIELD.—WM. L. JOHNSON, Clerk.

This township is in Essex County.

Table with columns: LOANS—When Due, SEWER BONDS—When Due, STREET IMPR. BONDS—When Due. Includes details for M&N bonds, amounts, and due dates.

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. H. HITCHNER, City Treasurer.

This city is situated in Cumberland County.

Table with columns: LOANS—When Due, PUBLIC BUILDING BONDS—When Due, SCHOOL BONDS—When Due. Includes details for J&J bonds, amounts, and due dates.

LOANS—	<i>When Due.</i>	Assessed valuat'n. pers'1	1,653,190
WATER BONDS—		Total valuation 1898...	6,262,540
6s, F&A, \$41,000.....	Aug. 1, 1900	Assessment is 1/2 actual value.	
(\$3,000 due yearly) to Aug. 1, 1913		Total tax (per \$1,000) '98..	\$17.00
Interest payable at Bridgeton.		Population in 1890 was.....	11,424
Total debt Aug. 1, 1899..		Population in 1897 (est.)..	13,300
Assessed valuat'n, real..			\$4,609,350

BURLINGTON.—W. E. McNEAL, Mayor.

This city is in Burlington County.

LOANS—	<i>When Due.</i>	WATER BONDS—	
CITY BONDS (refunding)—		4s, M&N, \$25,500.....	Nov 1, 1916
4s, M&S, \$22,500.....	Sept. 1, 1904	4s, J&J, \$28,000.....	July 1, 1904
MEADOW DRAINAGE—		Interest is payable in Burlington.	
4s, J&J, \$10,000.....	July 1, 1901	Bonded debt Jan. 2, '99	\$123,800
4s, J&D, 14,000.....	Dec. 1, 1921	Sinking fund.....	7,000
Subject to call after Dec. 1, 1901		Net debt Jan. 2, 1899..	116,800
PAVING BONDS—		Assessed valuat'n, real.	2,147,965
4s,, \$10,000.....	1906	Assessed valuat'n, pers'1	366,621
STEAM FIRE ENGINE—		Total valuation 1898...	2,514,586
4s,, \$6,800.....	1907	Total tax (per \$1,000) '99..	\$21.30
4s,, 7,000.....	1908	Population in 1890 was.....	7,264
TOWNSHIP BONDS—		Population in 1880 was.....	6,090
4s,, \$1,000.....	1904		

TAX FREE.—All bonds issued by this city are exempt from taxation.

BURLINGTON CO.—JOSEPH POWELL, Co. Collector.

County seat is Mount Holly.

The County has no bonded debt.	Total tax valuat'n, '99.	\$22,577,738
Floating debt Aug. 1, '99	Total tax (per \$1,000) 1899.	\$10.41
Tax valuation, real	Population in 1890 was.....	58,528
Tax valuation, person'1	Population in 1899 was.....	60,527

CAMDEN.—{ COOPER B. HATCH, Mayor.

This city, which is in Camden County, in March, 1899, annexed the town of -tockton.

LOANS—	<i>Interest.</i>	<i>Principal.</i>	
NAME AND PURPOSE.	<i>Rate.</i>	<i>Payable.</i>	<i>When Due. Outstand'g.</i>
Bounties loans, 1864.....	6	J & J	July 1, 1900 \$25,000
do do 1898.....	4	J & J	July 1, 1928 9,000
City hall, 1874.....	7	J & J	Jan. 1, 1903 75,000
Fire department, 1889.....	4	A & O	Oct. 1, 1909 15,000
do do 1899.....	4	J & J	July 1, 1919 25,000
Floating debt, 1872.....	7	J & J	July 1, 1902 75,000
do do 1876.....	7	M & N	May 1, 1906 130,800
do do 1881.....	4	J & J	July 1, 1911 218,000
do do 1883.....	4	J & J	Jan. 1, 1934 34,000
School Bonds, 1898.....	4	J & D	June 1, 1918 85,000
Paving Bonds, 1898.....	4	A & O	Apr. 1, 1928 200,000
do do 1899.....	4	M & N	May 1, 1929 50,000
Funding, 1886.....	4	J & D	June 1, 1916 40,000
do do 1872.....	4	J & J	Dec. 1, 1902 35,000
Interest account, 1873.....	7	J & J	Jan. 1, 1904 25,000
do do 1875.....	7	J & J	Jan. 1, 1905 25,000
Park bonds, 1897.....	4	J & J	July 1, 1921 75,000
Pay bonds, 1877.....	7	J & J	Jan. 1, 1907 25,000
Water bonds, 1872.....	7	J & J	July 1, 1900 100,000
do do 1887.....	4	J & J	July 1, 1917 50,000
do do 1887.....	4	J & J	July 1, 1917 50,000
do do 1890.....	4	J & D	Dec. 31, 1920 95,000
do do 1892.....	4 1/2	.....	July 1, 1922 95,000
do do 1893.....	4 1/2	J & J	Jan. 1, 1923 95,000
do do 1896.....	4	J & D	May 31, 1926 600,000

STOCKTON BONDS—

Refunding, 1895.....	5	M & S	Oct. 1, 1905 \$16,000
do do 1897.....	4 1/2	F & A	Aug. 26, 1907 24,000
Gen. improvement, 1895.....	5	M & S	Oct. 1, 1905 20,000
do do do 1896.....	5	M & S	Oct. 1, 1906 34,000
do do do 1897.....	5	F & A	Aug. 26, 1907 26,000
do do do 1898.....	5	A & O	Oct. 1, 1908 50,000
School Bonds, 1897.....	4	J & J	July 1, 1917 10,000
do do do 1898.....	4 1/2	A & O	Oct. 1, 1901 7,500
Wrightsville School Bonds.....	5	M & N	Nov. 1, 1900 600
do do do.....	5	M & N	Mar. 1, 1902 500
do do do.....	5	M & S	Mar. 1, 1903 600
do do do.....	5	J & J	July 1, 1911 6,500
Rosedale School Bonds.....	5	J & J	Jan. 1, 1902 1,500
do do do.....	6	M & N	Nov. 1, 1899 1,000
do do do.....	6	A & O	Oct. 1, 1906 7,000

TOTAL DEBT, SINKING FUND, ETC.—

	<i>Aug. 1, 1899.</i>	<i>May 31, 1898.</i>	<i>May 1, 1896.</i>	<i>May 1, 1895.</i>
Total bonded debt.....	\$2,712,500	\$1,897,800	\$1,254,800	\$1,217,000
Floating debt.....	76,855	30,000	30,000	30,000
Sinking fund.....	54,972	30,000	.....	.....

The city water works in 1897 were valued at \$1,438,975, and the city hall, fire department property, etc., at \$380,330.

ASSESSED VALUATION—

<i>Years.</i>	<i>Real.</i>	<i>Personal.</i>	<i>Total.</i>	<i>Rate of Tax per \$1,000.</i>
1899.....	\$24,618,462	\$1,881,700	\$26,500,126	\$22.00
1898.....	21,965,630	1,766,300	23,731,930	21.00
1897.....	22,889,309	1,928,950	24,818,259	22.00
1896.....	22,550,702	1,761,350	24,312,052	22.00
1895.....	24,616,920	1,744,200	26,361,120	19.00
1891.....	17,141,770	1,416,610	18,558,380	24.50
1886.....	13,701,474	1,592,210	15,293,684	26.50
1880.....	9,908,235	1,657,850	11,566,080	22.00

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. The population in 1895, according to State census, was 63,467.

CAPE MAY.—{ THOMAS W. MILLET, Mayor.

This city is in Cape May County.

LOANS—	<i>When Due.</i>	REFUNDING BONDS—(Con.)	
GENERAL IMPROVEMENT BONDS—		Interest is payable at Cape May.	
5s,, \$10,000.....	June 1, 1915	Total debt Apr. 1, 1899.	\$126,100
5s, M&N, 13,000.....	May 1, 1916	Sinking fund.....	17,500
5s, J&J, 12,000.....	Jan. 1, 1918	Net debt Apr. 1, 1899..	143,600
SEWER BONDS—		Ass'd valuation, real ...	1,578,795
5s, J&D, \$12,000.....	June 1, 1921	Ass'd valuation, pers'1..	165,325
REDEMPTION, ETC.—1890—		Total valuation 1898....	1,744,120
5s, J&J, \$15,000.....	Jan. 1, 1910	Assessment is 3/4 actual value.	
REFUNDING BOND—		Tax rate (per \$1,000) 1898.	\$25.00
5s, M&N, \$15,000.....	May 1, 1910	Population in 1890 was.....	2,136
5s, J&J, 4,300.....	Jan. 1, 1905	Population in 1895 was (est.)..	2,700
5s, A&O, 13,000.....	April, 1, 1924		

CUMBERLAND CO.—WILLIAM O. GARRISON, County Collector.

Bridgeton is the county seat.

LOANS—	<i>When Due.</i>	Bond'd debt June 20, '99.	\$102,000
ASYLUM BONDS—		Assessed valuation '99	17,001,393
4 1/2s, J&J, \$75,000.....	Jan. 1, '02 to '16	Assessment abt. 66% actual value.	
JAIL BONDS—		County tax rate (per M) '99.	\$4.99
4 1/2s, M&N, \$15,000.....	Nov. 1, 1906	Population in 1899 was.....	45,438
BRIDGE BONDS—		Population in 1899 (est.)..	49,000
4 1/2s, F&A, \$12,000.....	Feb. 1 '00 to '03		

INTEREST is payable at County Collector's office.

TAX FREE.—Bonds are all tax exempt.

EAST ORANGE.—{ EDWARD E. BRUEN, President.

This township is in Essex County.

LOANS—	<i>When Due.</i>	LOANS—	<i>When Due.</i>
SCHOOL BONDS—		STREET IMPROVEMENT BONDS—	
5 3/4s,, \$1,300.....	1900-1903	5s & 6s, \$178,418 84.....	1-10 yearly.
(\$300 due yearly.)		TAX ARREARAGE BONDS—	
5 1/2s,, \$3,000.....	1900-1901	4s, J&J, \$84,000.....	July 1, 1914
(\$1,500 due yearly.)		FUNDING BONDS—	
5s,, \$12,000.....	1900-1902	4s,, \$200,000.....	Jan. 1, 1929
(\$4,000 due yearly.)		(Subject to call \$50,000 in 1909 and \$75,000 in 1919.)	
5s,, \$4,000.....	1900-1903	Bonded debt Nov. 1, '98.	\$1,113,360
(\$1,000 due yearly.)		Floating debt.....	6,000
5s,, \$17,000.....	1900-1901	Total debt Nov. 1, '98..	1,119,360
(\$8,500 due yearly.)		Sinking fund.....	84,000
TOWN HALL BONDS—		Net debt Nov. 1, 1898..	1,035,360
4s, M&N, \$28,500.....	May 2, 1900	Ass'd valuation, real....	14,417,900
(\$1,500 due yearly) to May 2, 1918		Ass'd valuation, pers'1 ..	1,740,600
SEWER BONDS—		Total valuation 1899..	16,158,500
5s,, \$20,000.....	1898-1915	Tax rate (per \$1,000) '98..	\$25.00
5s, var., 169,350.....	1898-1915	Population in 1890 was.....	13,282
4 1/2s, var., 66,800.....	1898-1916	Population in 1897 (est.)..	20,000
4s, var., 104,250.....	1898-1909		

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, by which new 4 per cent bonds dated July 1, 1882, were issued in exchange for the old 7 per cent bonds turned in at 50 per cent of their face value.

Elizabeth is in Union County.

LOANS—	<i>Interest.</i>	<i>Principal.</i>	
NAME AND PURPOSE.	<i>Rate.</i>	<i>Payable.</i>	<i>When Due. Outstand'g.</i>
Adjustment bonds, 1882.....	4	J & J	July 1, 1922 \$3,184,840
School bonds.....	5	.....	1899 to 1905 63,500

A sinking fund of about \$75,000 per annum is applied to redemption of outstanding bonds.

INTEREST is paid by the Mercantile Trust Company of New York.

TOTAL DEBT ETC.—Total bonded debt July 1, 1899, was \$3,267,380. Bonds are all exempt from city tax.

ASSESSED VALUATION, TAX RATE, ETC.—

<i>Years.</i>	<i>Real.</i>	<i>Personal.</i>	<i>Total.</i>	<i>Rate of Tax per \$1,000.</i>
1899.....	\$15,595,500	\$1,900,200	\$17,495,700	\$29.60
1898.....	15,391,400	1,759,700	17,151,100	28.60
1897.....	15,119,100	1,797,200	16,916,300	28.60
1896.....	14,796,650	1,780,300	16,576,950	28.80
1895.....	14,710,750	1,744,800	16,455,550	29.80
1893.....	14,248,950	1,719,918	15,968,868	29.80

The tax rate in 1899 includes State tax, \$2.71; county tax, \$5.53; city tax, \$21.36; total, \$29.60 per \$1,000.

POPULATION—In 1895 was 43,765; in 1890 population was 37,764; in 1880 it was 28,229; in 1870 it was 20,832.

ESSEX COUNTY.—{ THOS. MCGOWAN, Director.

The county seat is Newark.

LOANS—	<i>When Due.</i>	BRIDGE BONDS—	
ROAD BONDS—		4s,, \$150,000.....	July 1, 1917
5s, A&O, \$4,588.....	Apr. 30, 1901	REFUNDING WAR BONDS—	
5s, A&O, 32,715 69.....	1902-1906	4s, A&O, g., \$300,000.....	Apr. 1, 1919
PARK BOND—		Total debt May 10, '99	\$3,623,303
3-65s, F&A, \$1,000,000.....	An. 1, '15-35	Sinking funds.....	248,818
(\$200,000 every 5 years.)		Net debt May 10, 1899	3,374,485
4s, F&A, \$1,500,000.....	Aug. 1, 1926	Tax valuation, real....	170,699,433
4s, F&A, g., 1,000,000.....	Aug. 1, 1938	Tax valuation, pers'1	35,224,315
REFUNDING BONDS—		Total valuation 1899..	205,923,748
4s, A&O, \$126,000.....	1900 to 1905	County tax (per \$1,000) '99.	\$6.606
(\$21,000 due yearly on Apr. 1.)		Population in 1890 was.....	256,090
		Population in 1898 was.....	345,540

Principal and interest of the park bonds are payable in gold.

INTEREST on the million dollar issues of park bonds is payable by the United States Mortgage & Trust Company, New York City; on the \$1,500,000 issue of park bonds at the office of J. & W. Seligman & Co. of New York City and Seligman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark.

FRANKLIN.—This township is in Essex County.

LOANS—	<i>When Due.</i>	Bonded debt Mar. 1, '98..	\$104,000
ROAD BONDS—		Water debt (included)....	52,000
4s, reg., \$42,000.....	April 1, 1900	Tax valuation, real.....	1,276,326
(\$2,000 due yearly) to.....1920		Tax valuation, personal..	56,000
WATER BONDS—		Total valuation 1898....	1,332,326
4s, coup., \$47,000.....	1925	Total tax (per \$1,000) '99..	\$27.80
5s, reg., 5,000.....	Nov. 1, 1906	Population in 1890 was.....	2,007
WOODSIDE BONDS—		Population in 1896 (est.)..	3,027
5s, reg., \$6,000.....	1906		

FREEHOLD.—DAVID D. DENISE, Commiss'r.

This town is in Monmouth County.

LOANS—	<i>When Due.</i>	Floating debt.....	\$3,275
SCHOOL BONDS—		Total debt Feb. 1, '99.....	

LOANS—

ROAD IMPT. BONDS—

4 1/2s, F&A, \$60,000.....1902-1925
(\$2,000 yearly to 1915 and \$3,000 yearly to 1925.)

SEWER BONDS—

4s, J&D, \$37,000.....June 1, 1909-27
(\$2,000 due yearly.)

5s, J&D, \$40,000.....June 1, 1914
(Subject to call after June 1, 1900.)

Bonded debt June 1, '99 \$137,000
Ass'ssd valuation, real 1,490,000
Ass'd valuation, pers'l 115,000
Total valuation 1899 1,605,000
Tax rate (per M.) 1899 \$25.00

SCHOOL DISTRICT BONDS—

4s, M&S, \$30,000.....Sept. 1914 to '28
4s, M&S, 50,000.....Sept. 1, 1929

GLOUCESTER CITY.— { JOHN BEASTON, Mayor.
G. W. DICKENSHEETS, Treasurer.

This city is in Camden County.

LOANS—

IMPROVEMENT BONDS—

4 1/2s, \$20,700.....1900-1908

WATER BONDS—

6s, \$20,000.....1914 to 1923
(\$2,000 due yearly.)

5s, \$10,000.....1924 to 1928
(\$2,000 due yearly.)

5s, \$8,000.....1929 to 1932
(\$2,000 due yearly.)

4s, \$27,000.....1900 to 1913
(\$2,000 due yearly.)

Bonded debt Feb. 12 '99 \$88,000
Water debt (included) 65,000
Tax valuation, real 1,561,235
Tax valuation, personal 298,150
Total valuation 1899 1,859,385
Total tax (per \$1,000) '99 \$19.00
Population in 1890 was 6,564
Population in 1899 (est.) 6,300

GLOUCESTER CO.—County seat is Woodbury.

LOANS—

ROAD BONDS—

4s, \$12,000.....1900 to 1907
(\$1,500 yearly)

4s, M&N, \$12,000 (\$2,000 yrly).
Interest payable in Woodbury.

Total debt May 12, 1898 \$49,500

Floating debt \$12,000
Tax valuation, real 12,512,675
Tax valuation, personal 3,834,374
Total valuation 1898 16,407,049
County tax (per \$1,000) '98 \$5.20
Population in 1890 was 28,649
Population in 1898 was 32,721

TAX FREE—All of the county's bonds are exempt from taxation.

GUTTENBERG.—This town is in Hudson County.

LOANS—

SCHOOL BONDS—

5s, \$25,000.....May '02, 1926

REFUNDING BONDS—

5s, A&O, \$90,000.....Apr. 16, 1903
(\$10,000 every 5 yrs. to Apr. 16, '13,
and \$60,000 April 16, 1918.)

Total debt Mar. 15, 1898 \$99,180
Tax valuation, real 812,524
Tax valuation, personal 463,025
Total valuation 1898 858,549
Tax rate (per \$1,000) '98 14.40
Population in 1890 was 1,947
Population in 1898 was 4,500

HACKENSACK.—This town is in Bergen County.

LOANS—

ROAD BONDS—

5s, \$45,000.....Feb. 1, 1900 1908

SEWER BONDS—

4s, g, \$56,000.....Feb. 1, 1900 to
(\$4,000 due yearly Feb. 1, 1913.

4s, \$900.....1900

Bonded debt Mar. 4, '98 \$52,400

Floating debt \$89,799
Total debt Mar. 4, 1898 142,199
Assessed valuat'n, real 2,453,400
Assessed valuat'n, pers'l 329,475
Total valuation 1898 2,782,875
Asses'm't about 30% actual value.
Town tax rate (per M.) '98 \$11.00
Population 1897 (est.) 9,000

HACKETTSTOWN.— { DR. A. E. MARTIN, Mayor.
O. A. MATTHEWSON, Clerk.

This town is in Warren County.

LOANS—

TOWN BONDS—

Town bonds, 1902 to 1903 \$15,000
Renewal water bonds \$20,500
(\$3,000 yearly)

Renewal 4s, \$2,000.....1909

Const'n water b'ds, \$12,000 1905-6
do 13,500, 1911

Bonded debt Aug 1, 1899 \$61,000
Assessed valuat'n, real \$1,003,065
Assessed valuat'n, pers'l 317,549
Total valuation 1898 1,320,614
Tax rate (per \$1,000) 1898 \$14.00
Population 1890 2,410
Population 1898 (est.) 2,800

HARRISON.— { JOHN J. MULLIGAN, President.
E. J. GRACE, Treasurer.

This town is in Hudson County.

The town has authorized the re-funding of the \$261,800 street and \$40,000 water bonds.

LOANS—

SCHOOL BONDS—

5s, May, \$21,000.....1898 to 1903

4 1/2s, \$14,000.....1928

STREET IMPROVEMENT BONDS—

4 1/2s, \$66,300.....1928

5s&6s, J&J, 261,800.....July 1, 1911

FIRE BONDS—

4 1/2s, \$14,000.....1928

TOWN HALL BONDS—

5s, J&J, \$16,000.....July 1, 1913

WATER BONDS—

6s, J&J, \$40,000.....July 1, 1916

Bonded debt Mar. 20, '98 \$353,500
Floating debt 49,953
Total debt Mar. 20, 1898 403,453
Sinking fund 7,860
Net debt Mar. 20, 1898 395,593
Tax valuation, real 3,217,100
Tax valuation, personal 370,050
Total valuation '99 3,587,150
Assessment about actual value.
Total tax (per \$1,000) 1899 \$24.90
Population in 1890 was 8,338
Population in 1896 (est.) 10,000

HOBOKEN.— { LAWRENCE FAGAN, Mayor.
FRED. KAUFMANN, Comptroller.

Hoboken is in Hudson County.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
A City Loan, 1898.....c	4	J & D	Dec. 1, 1918	\$312,000
A Judgment, 1875.....r	7	F & A	Feb. 1, 1905	54,000
A Li rary bonds, 1897	4	J & J	Mch 1, 1917	50,000
B&C School-house, 1887.r	4 1/2	F & A	Aug. 1, 1907	45,000
A&B do 1890.c&r	4	J & J	July 1, 1910	100,000
A do 1897.....c	4	J & J	Mch 1, 1917	90,000
A do 1898.....c	4	J & D	June 1, 1918	13,000
A Sewer bonds, 1897.....c	4	J & J	1917-1926	100,000
D Water bonds, 1882.....r	6	A & O	Oct. 2, 1902	9,500
D do 1883.....r	5	A & O	Apr. 12, 1903	5,000
D do 1890.....r	4 1/2	M & N	Nov. 1, 1910	20,000
C Engine house, 1892.r	6	M & N	Nov. 1, 1902	15,000
B do 1897 r&c	4	.....	Oct 1, 1917	25,000
A Fire house, 1892.....r	4 1/2	M & N	Nov. 1, 1907	13,000
do 1893.....r	4 1/2	F & A	Aug. 1, 1908	7,000
do 1894.....r	4	.....	Aug. 1, 1909	10,000
D Volun't'r b'nty. ser. l.c	6	J & J	Jan., 1900	4,500
C do 1881.c&r	5	M & N	Nov. 15, 1901	196,000
A Refunding, 1899.....c	4	.....	1919	75,000
A City Hall, 1880.....c&r	5	M & S	Sept. 1, 1910	60,000
A Police Dept., 1892 c	4 1/2	M & N	Nov. 1, 1912	24,000
Repairing bonds.....c	4	M & N	May 1, 1928	150,000
Paving bonds.....c	4	.....	1928	50,000

"c," coupon bonds; "r," registered bonds.

PAR VALUE OF BONDS—A is \$1,000; B is \$5,000; C is \$10,000; D is \$500.

INTEREST on registered bonds is payable at the City Treasurer's office. Coupons are payable by the First National Bank of Hoboken and interest on water bonds at Water Registrar's office.

TOTAL DEBT, ETC.—

	May 1, 1899.	May 2, 1898.	May 3, 1897.	May 4, 1896.
Total bonded debt.....	\$1,458,500	\$1,285,000	\$1,261,000	\$1,038,000
Sinking funds.....	68,251	37,464	36,029	8,551
Net debt.....	\$1,390,249	\$1,247,536	\$1,227,971	\$1,029,449
Floating debt.....	\$115,800	\$117,421	.....	\$130,101

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:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000
1898.....	\$25,513,700	\$1,855,010	\$27,368,720	\$24.80
1897.....	25,138,500	1,634,390	26,772,890	24.20
1896.....	24,828,600	2,884,640	27,713,240	22.00
1895.....	22,124,400	2,242,480	24,366,880	24.20
1890.....	17,275,600	1,622,862	18,898,462	24.70
1887.....	15,621,100	1,491,300	17,112,400	25.36
1880.....	13,575,600	1,284,447	14,860,047	21.81

POPULATION—In 1890 population was 43,618; in 1880 it was 30,999; in 1870 it was 20,297; in 1898 (est.) 55,000.

HUDSON CO.— { FRANK McNALLY, Director Board of
Freeholders.
EDWARD W. WOOLLEY, Co. Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

LOANS—	When Due.	LOANS—	When Due.
ARMORY BONDS—		PUBLIC ROAD BONDS—(Con.)	
4s, J&J, \$3,000.....Jan. 1, '00-'02		4 1/2s, J&J, 500,000 c&r. Jan. 1, '24	
SIDEWALK BONDS—		4 1/2s, J&J, 600,000 g.c Jan. 1, '25	
4s, A&O, \$50,000.....Oct. 1, 1901		4g, J&J, 150,000 g.r. Jan. 1, 1926	
4s, M&N, 127,000.....May 1, 1902		4s, A&O, 24,000 r.....Oct. 1, 1902	
BRIDGE BONDS—		4s, J&J, 48,000 e.....July 1, 1903	
5s, J&J, \$31,000.....c. Nov. 1, 1901		4s, A&O, 38,000 r.....Oct. 1, 1903	
4 1/2s, M&S, 100,000 g.c. Sept. 1, 1918		4s, A&O, 38,000 r.....Oct. 1, 1904	
4s, J&J, 106,000 r. Jan. 1, 1917		4s, M&N, 200,000.....May 1, 1927	
4s, J&J, 26,000 Jan. 1900-12		4s, g, M&S, 44,000.....Mar. 1, 1928	
LUNATIC ASYLUM BONDS—		3 1/2s, 50,000.....July 1, 1919	
4 1/2s, J&J, \$100,000.....r. Jan. 1, 1911		PURCHASE BONDS—	
(\$10,000 due yearly) to Jan. 1, 1920		4 1/2s, M&N, \$73,000 r.....Nov. 2, 1911	
4s, J&J, \$110,000.....r. Jan. 1, 1900		TAX ARREARS BONDS—	
(\$10,000 due yearly) to Jan. 1, '10		6s, J&J, \$250,000 c&r. Jan. 1, 1905	
3s, J&J, \$18,000.....r. Jan. 1, 1900		5s, J&J, 318,000 c&r. May 19, 1901	
(\$2,000 due yearly) to Jan. 1, '08		WAR RENEWAL BONDS—	
3s, J&J, \$1,000.....r. Jan. 1, 1909		5s, M&S, \$854,000 c&r. Sep. 1, 1905	
PUBLIC ROAD BONDS—		JUDGMENT BOND—	
4 1/2s, M&N, 100,000.....r. Nov. 1, 1922		4s, J&J, \$10,000.....Jan. 1, 1900	
4 1/2s, J&J, 500,000 c&r. Jan. 1, 1923		(\$5,000 due yearly) to June 1, 1901	
4 1/2s, J&J, 250,000 c&r. Jan. 1, 1923			

INTEREST is payable by the First National Bank, Jersey City, N.J

TOTAL DEBT, ETC.—The bonded debt Dec. 1, 1899, 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.

ASSESSED VALUATION and tax rate have been as follows:

Years.	Real.	Personal.	Total.	Tax rate per \$1,000.
1899.....	\$145,979,101	\$12,333,782	\$161,994,302	\$5.98
1898.....	144,038,741	12,135,498	156,174,239	.....
1896.....	137,687,292	12,261,922	159,949,214	.....
1894.....	135,386,022	11,921,881	147,307,903	5.80
1893-94.....	130,209,003	11,382,210	141,591,212	.....
1891-92.....	123,387,636	10,107,418	133,495,054	5.60

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.
ROBERT S. JORDAN, 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.

NAME AND PURPOSE.	Interest.	Principal.	
		Rate.	When Due.
Armory bonds.....1895.....r	4 1/2	J & J	1900 to 1901 \$2,000
Refund. assess. b'ds, 1893.c&r	5g	M & S	Sept. 1, 1923 700,000
do do 1894.....c&r	5g	M & N	May 1, 1924 600,000
City government, 1872.....r	7	J & J	July 1, 1913 a550,000
City Hall, 1891.....part c&r	5	F & A	Feb. 10, '00 to 12 130,000
do 1894.....r	5g	J & J	Jan. 1, '13 to '22 200,000
do 1894.....c&r	5g	J & J	Jan. 1, 1923 350,000
do 1896.....r	4	F & A	1900 to 1901 20,000
do 1896.....r	4	F & A	1902 to 1904 30,000
do 1897.....r	4	F & A	Feb. 1, 1905-'07 30,000
Refunding, 1897.....r	4g	M & N	May 1, 1927 450,000
Park, 1897.....r	4g	M & N	May, 1927 100,000
City of Jersey City, 1884.....c&r	6	A & O	Apr. 1, 1904 \$1,000,000
Fire Engine House, Police Station, etc., Bonds—			
Engine house, 1893.....r	4 1/2	J & J	July 24, 1901 8,000
do do 1894.....r	4 1/2	M & S	Sept. 10, 1902 8,000
do do 1896.....r	4 1/2	J & J	Dec. 28, 1903 4,000
Fire Department ...1897.....r	4	J & J	June 1, 1909 12,000
Police H'd-Quar., 1890.....r	4	J & J	1900-1902 \$1,000
Police stations, 1890.....r	4 1/2	A & O	Oct. 1, 1903-4 10,000
do do 1891.....r	5	J & J	Jan. 1, 1900 9,000
do do 1892.....r	5	J & J	Jan. 1, 1909 20,000
do do 1891.....r	4 1/2	J & J	Jan. 1, 1905-7 15,100
do do 1897.....r	5	J & J	Feb. 15, 1910 7,500
Funding Loans to Fund—			
Assessment bonds, 1875.c&r	7	J & D	June 1, 1905 600,000
do 1876.c&r	7	J & J	Jan. 1, 1906 300,000
do 1891.....r	5	A & O	Apr. 1, 1916 \$1,469,000
Floating debt, 1879.c&r	6	F & A	Feb. 1, 1909 \$1,353,000
Maturing bonds, 1880.....r	6	J & D	June 1, 1910 450,000
do do 1892.c&r	5	J & J	Jan. 2, 1922 200,000
Differences, &c., 1881.....r	5	A & O	Apr. 1, 1911 150,000
Street lighting.....1897.....r	4	J & J	{ 1900-1907. \$3,800 yearly on July 1. } 30,400
Joint outlet sewer..1897.....r	4	J & J	Jan. 1, 1901 96,710
Public library bonds, 1898.....c	4g	A & O	Apr. 1, 1928 150,000
Funding Loans to Fund—			
Tax arrearages, 1895.....r	4 1/2	J & J	Jan. 1, 1900 325,000
do 1897.....c&r	4	J & J	Jan. 1, 1903 800,000
do 1898.....r	4	J & J	1900

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When due.	Outstand'g.
LOANS—				
School Bonds, including Bergen, etc., issues—				
Pub. schools (Bergen), 1870. r	7	J & J	Jan. 1, 1900	\$100,000
do (Hudson), 1870. r	7	J & J	Apr. 2, 1900	50,000
do 1897. g	4	F & A	Aug. 2, 1927	200,000
do 1898. c&r	4g.	F & A	Aug. 1, 1918	100,000
Streets and Sewers Assessment Bonds—				
Streets and sewers, 1892. c&r	5	J & J	Jan. 2, 1922	†z548,000
Waterloan, 1870. c&r	7	J & J	Jan. 1, 1902	a375,000
do 1872. c&r	7	A & O	Apr. 1, 1902	a800,000
do 1872. c&r	7	M & S	Sept. 1, 1902	a500,000
do 1874. c&r	7	J & J	Jan. 1, 1904	a250,000
do 1876. c&r	7	J & J	Jan. 1, 1906	a60,000
do 1876. c&r	7	M & N	Nov. 1, 1906	a61,000
do 1878. c&r	7	M & S	Mch. 26, 1908	a47,000
do 1873. c&r	7	M & N	May 1, 1913	a500,000
do 1877. c&r	6	J & J	July 1, 1907	a255,000
do 1879. c&r	6	F & A	Feb. 1, 1909	a50,000
do 1879. c&r	6	J & J	July 1, 1909	a50,000
do 1883. c&r	5	F & A	Feb. 1, 1913	†a525,000
do 1891. c&r	5	A & O	Apr. 1, 1916	†586,000
do 1891. c&r	5	J & D	June 1, 1921	350,000
do 1892. c&r	5	J & J	Jan. 2, 1922	†248,000
do 1893. c&r	5	J & J	Jan. 2, 1923	†200,000
do 1895. r	4½	J & J	Jan. 2, 1925	179,000
Past due, not presented for payment—				
Streets and sewers... various	7		June 1, 1894	1,000
Improvements	7			1,750
Funded debt	4		May 1, 1897	7,000

a \$1,000 each. † Secured by special sinking fund.
 s Wholly in sinking fund. z These are assessment bonds
 * Principal and interest paid by a special tax levy.

INTEREST is paid by the Merchants' Exch. Nat. Bank of New York.

TOTAL DEBT, ETC.—The city's total bonded debt, on Dec. 1, 1893, was \$18,497,979 which amount included \$4,218,000 of assessment bonds and \$5,136,000 of water bonds. The floating debt at that date was \$430,663.

	Dec. 1, 1898.	Dec. 1, 1897.
General account debt.....	\$9,143,979	\$8,573,244
Assessment account debt.....	4,218,000	4,218,000
Temporary loans.....	430,663	829,389
Improvement certificates.....	799,411	749,748
Unexpended appropriations, 1889-94.....		362,037
Other accounts.....	9,000	414,681
Total liabilities (excluding water debt).....	\$14,601,053	\$15,147,099
Cash in City Treasury.....	\$923,072	\$679,659
Cash and bonds held in sinking funds.....	2,746,793	2,001,606
Taxes due and unpaid.....	3,734,134	3,531,432
Assessments due and unpaid.....	2,570,520	2,514,218
City property.....	3,700,000	3,614,100
Other items.....	621,625	759,041
Total resources.....	\$14,296,144	\$13,100,656
Water debt (sinking funds not deducted)...	\$5,136,000	\$5,136,000

SINKING FUNDS—The sinking funds, all of which are invested in the city's bonds and certificates, on Dec. 1, 1898, were as follows:

	Cash.	Securities.	Total.
General sinking funds.....	\$263,595	\$1,994,156	\$2,257,751
Water sinking funds.....	19,174	469,868	489,042
Total.....	\$282,769	\$2,464,024	\$2,746,793

ASSESSED VALUATION.—

	Assessed Valuation.		Total.	Tax Rate per \$1,000.
	Real.	Personal.		
1898.....	\$82,934,859	\$7,510,141	\$90,445,000	\$28.60
1897.....	82,415,220	7,547,541	89,962,761	28.90
1895.....	81,968,790	7,370,832	89,349,622	27.50
1890.....	73,059,265	5,898,150	78,957,415	26.40
1886.....	61,894,739	4,985,200	66,879,939	29.40
1880.....	54,122,875	5,343,815	59,466,690	28.00

POPULATION.—In 1890 population was 163,003; in 1880 it was 120,722; in 1870 it was 82,546; in 1899 it was estimated at 200,000.

KEARNY.— { WILLIAM BARDSLEY, Chairman.
 { GABRIEL B. REID, Treasurer.

This town is in Hudson County.

LOANS—		When Due.	
IMPROVEMENT—			
5s, F&A, \$25,000.....	Aug. 1, 1901		
5s, F&A, 2,000.....	Aug. 1, 1903		
5s, F&A, 500.....	Aug. 1, 1903		
5s, F&A, 4,000.....	1900		
5s, M&S, 5,000.....	Mar. 1, 1902		
4s, F&A, 55,000.....	Feb., 1901-'06		
(\$10,000 yearly to 1905.)			
FIRE DEPARTMENT—			
5s, F&A, \$7,000.....	1900 to 1906		
(\$1,000 annually on Aug. 1.)			
REDEMPTION RR. BONDS—			
5s, J&D, \$94,000.....	June 1, 1902		
5s, J&D, 6,000.....	June 1, 1903		
5s, J&D, 48,800.....	June 1, 1904		
SCHOOL BONDS—			
5s, J&D, \$1,000.....	Dec. 16, 1900		
5s, F&A, 500.....	Feb. 1, 1907		
5s, M&S, 8,000.....	1900 to 1901		
(\$1,000 yearly on Sept. 1.)			
5s, J&D, \$10,000.....	1900 to 1904		
(\$2,000 yearly on June 1.)			
5s, J&D, \$2,000.....	June 1, 1906		
5s, M&N, 3,000.....	1900 to 1902		
(\$1,000 yearly on May 1.)			

INTEREST on the redemption bonds is payable by the Central Trust Company, New York; on the street improvement bonds by the National Newark Banking Company; on the sewer bonds due Sept. 1, 1901, and on \$5,000 due annually at the German National Bank; on all others at the Essex County National Bank.

LONG BRANCH.— Long Branch is in Monmouth County.

Bond. debt. May 1, '93	\$89,000	Total valuation 1897.	\$10,549,290
Floating debt	53,932	Tax rate (per \$1,000) '98.	20.50
Total debt May 1, '98.	142,932	Population in 1890 was.....	7,231
Tax valuation, real...	9,579,050	Population in 1880 was.....	3,833
Tax valuation, person'l.	970,240		

MADISON.— This borough is in Morris County. Bonds are tax exempt.

LOANS—	When Due.	ROAD BONDS—	
ELECTRIC LIGHT BONDS—			
Subject to call 15 years prior to maturity.			
5s, A&O, \$15,000.....	Jan. 1, 1911	4½s, F&A, \$29,000.....	
5s, A&O, 5,000.....	Oct. 1, 1911	(\$2,000 due yearly.)	
5s, A&O, 15,000.....	Apr. 1, 1913	SCHOOL BONDS—	
		5s,	\$15,000..... 1917-1931
		REFUNDING BONDS—	
		4s,	\$20,000.....

LOANS—	When Due.	Total debt in Mar., 1898.
WATER BONDS—		
Subject to call 20 years before maturity.		
5s, A&O, \$60,000.....	Aug., 1920	Assessed valuat'n, real. \$1,767,245
5s, A&O, 10,000.....	Oct., 1921	Assessed valuat'n, pers. 335,500
5s, A&O, 10,000.....	Apr. 1, 1923	Total valuation 1898... 2,102,745
INTEREST is payable at the First National Bank of Madison		

MERCER CO.— County seat is Trenton.

LOANS—	When Due.	Floating debt
BRIDGE BONDS—		
5s, \$100,000.....	Feb. 1, 1900	Total debt May 10, '98. 595,500
(Part due yr'ly to Feb. 1, 1909)		
ROAD IMPT. BONDS—		
4s,	\$80,000... Dec. 1, 1899	Sinking fund 343,550
(\$10,000 due yearly) to Dec. 1, '06		
DEFICIENCY BONDS—		
4s,	\$25,000..... June 8, 1903	Net debt May 10, 1898. 251,950
Bonded debt May 10, '98. \$215,000		
Assessed valuat'n, real 35,681,274		
Assessed valuation, per. 10,381,455		
Total valuation 1898... 46,062,729		
Tax rate (per \$1,000) 1898... \$6.90		
Population 1890 was..... 79,978		
Population in 1898 was.... 88,868		

MIDDLESEX CO.— { ASBURY FOUNTAIN, Director.
 { DAVID SERVISS, Collector.

LOANS—	When Due.	LOANS	When Due.
County seat is New Brunswick.			
BRIDGE BONDS—			
7s, A&G, \$2,100.....	Apr. 1, 1900-'01	4s, J&J, \$10,000.....	Jan. 1, 1908-'09
4, J&J, \$40,000.....	Jan. 1, 1900	Bonded debt May 9, '99..	\$117,600
(\$10,000 due yr'ly) to Jan., 1903			
RENEWAL BONDS—			
4s, J&J, \$35,500.....	Jan., 1900-1903	Floating debt.....	11,000
4s, J&J, 10,000.....	Jan. 1, 1910-'11	Total debt May 9, 1899..	128,600
4s, J&J, 20,000.....	1904-1907	Total valuation 1899... 27,312,101	
(\$5,000 due yearly on Jan. 1.)			
INTEREST is payable at the Co. Collector's office, New Brunswick			
TAX FREE.—All bonds issued by this county are tax exempt.			

MILLVILLE.— EDWARD H STOKES, Treasurer.

LOANS	When Due.	Bonded debt, Aug. 1, '99
This city is in Cumberland County.		
SCHOOL BONDS—		
5s,	\$24,000. Aug. 1, 1900-'11	Assessed valuation, '98..
(\$10,000 due yearly) to Jan., 1903		
REFUNDING BONDS—		
4s, J&J, \$31,000.....	July 1, 1903-'28	Tax rate (per \$1,000), '98
Population, 1899 (est.) ..		
10,002		

MONTCLAIR.— { JOHN H PARSONS, Chairman.
 { STILAS STUART, Treasurer.

LOANS—	When Due.	LOANS—	When Due
This town is situated in Essex County.			
RAILROAD BONDS—			
5s, M&N, \$110,000.....	1899-1909	SCHOOL BONDS—(Con.)	
(\$10,000 due yearly on Nov. 1.)			
5s, M&N, \$135,000.....	1910-1918	3½s, g. J&J, \$12,000.....	July 1, '02-'13
(\$15,000 due yearly on Nov. 1.)			
SCHOOL BONDS			
5s, J&J, \$2,000.....	1900-1901	SCHOOL MORTGAGES—	
(\$1,000 due yearly on July 1.)			
5s, J&J, \$112,000.....	July 1, 1902	5s, var., \$28,500.....	
5s, F&A, 2,000.....	1900-1901	SEWER BONDS—	
(\$1,000 due yearly on Aug. 1.)			
5s, M&N, \$26,000.....	1900-1921	5s, M&N, \$150,000.....	May 1, 1913
(Part due yearly.)			
5s, F&A, \$1,000.....	Aug. 1, 1900	4s, J&D, \$60,000.....	June 1, 1905
4s, g., M&S, \$36,000, g., 1900-1911		Bonded debt Apr 1, 1899. \$674,500	
(\$3,000 due yearly on Sept. 1.)			
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.

LOANS—	When Due.	Total valuation 1-96..
School bonds, 5s.....	\$97,800	\$2,582,609
Road bonds, 5s.....	11,252	Assessment about 2/3 actual value.
Bonded debt Aug. 1, '97	97,052	Tp. tax rate (per \$1,000) '96. \$19.70
Assessed valuation, real	2,469,049	School tax (per \$1,000) '96. 4.09
Assess valua, personal	113,560	Population 1897 (est.).....
		8,000

NEWARK.— JOHN S. GIBSON, Comptroller.

LOANS—	Interest.	When Due	Principal.
Newark is situated in Essex County.			
NAME OR PURPOSE.			
Annexation.....	1886 4	M & S	Mch. 1, 1906
City improvement refunding.....	4	M & S	Mch., 1923
City tax.....	1886 4	M & S	Mch. 1, 1906
Corporate.....	1878 6	F & A	Aug. 1, 1908
do.....	1880 5	J & D	June 1, 1910
Intercepting sewer.....	1888 4	A & O	Apr. 10, 1908
School bonds.....	4		1899-1900
do do (high).....	1897 3-35		1917
do do.....	1898 4		100,000
Sewer.....	1879 6	M & S	Mch. 1, 1909
do.....	1 93 4	M & S	Mch. 1, 1907
Street improvement.....	1879 6	M & S	Mch. 1, 1909
do do and sewer.....	1886 4	M & N	May 10, 1906
Street opening.....	4		1915
Tax arrearage.....	1890 4½	J & J	1900
do.....	1889 4	J & J	July 1, 1899
do.....	1891 4		1901
do.....	1892 4		1902
do.....	1893 4		1903
do.....	1894 ..		1904
do.....	1895 ..		1905
do.....	1896 ..		1906
do.....	1897 ..		1907
do.....	1898 ..		1908
Public Library.....	1897 4	J & J	June 1, 1927
Water debt.....	7	F & A	Aug. 1, 1906
do.....	1875 7	M & N	May 1, 1905
do.....	1879 5	M & N	May 1, 1909
do.....	1891 5		1911
do.....	1885 4½	M & N	May 1, 1915
do.....	1888 4½	M & S	Mch. 6, 1918
do.....	1888 4	J & D	Dec. 2, 1908
do.....	1890 4	J & D	1910
do.....	1884 4	M & N	May 1, 1914
do.....	1886 4	M & N	May 1, 1916
do.....	1887 4	A & O	Apr. 1, 1917
do.....	1892 4	F & A	Feb. 1, 1922
do.....	1892 4		1912
do.....	1893 4		1913
do.....	1895 4		1915
do.....			

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 4 columns: Dec. 1, 1898, Jan. 1, 1899, Jan. 1, 1897. Rows: Tot. bond. debt (incl. water dbt.), Sinking funds.

Table with 4 columns: Net bonded debt, Water debt (included above), Temporary loans (additional).

The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstanding.

Temporary loan bonds are only issued against such assets as unpaid taxes of the last two years which are not applied to the payment of tax-arrears bonds, and unpaid assessments for street paving and sewer improvements.

DEBT LIMITATION.—The city's debt is limited by law to 15 per cent of the total valuation.

ASSESSED VALUATION.—Property is assessed at about 70 per cent of actual value:

Table with 5 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, Tr.

This city is situated in Middlesex County.

Table with 4 columns: LOANS—When Due, LOANS—When Due, STREET AND SEWER BONDS—When Due, WATER BONDS—When Due.

* The bond issues marked thus (*) are all held by the sinking fund.

TAX FREE.—The city's bonds are exempt from taxation.

INTEREST on all bonds payable at the National Bank of New Jersey, New Brunswick, where principal will be payable at maturity.

TOTAL DEBT, SINKING FUND, ETC.—

Table with 4 columns: Apr. 1, 1899, Apr. 1, 1898, Apr. 1, 1897. Rows: Total municipal debt, Sinking funds and cash assets.

Table with 4 columns: Net debt, Water debt (included above), Floating debt (included above).

CITY PROPERTY.—The city owns public buildings, steam fire engines, etc., and water works which cost \$493,000. The gross earnings from the water-works for 1898 were \$61,676, including rental of fire hydrants; the construction and expense account was \$17,400.

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

Table with 5 columns: Year, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000.

POPULATION.—In 1890 population was 18,603; in 1880 it was 17,166; in 1870 it was 15,058; Police census, 1894, 20,338.

ORANGE.— HENRY STETSON, Mayor. DANIEL A. DUGAN, City Clerk.

Orange is situated in Essex County. None of the city's bonds can be retired before maturity.

Table with 4 columns: LOANS—When Due, LOANS—When Due, POOR HOUSE BONDS—When Due, SCHOOL HOUSE BONDS—When Due.

INTEREST is payable at the United States National Bank, N. Y., or at the Orange National Bank or Second National Bank of Orange.

TOTAL DEBT, ETC.—

Table with 4 columns: May 1, '99, May 16, '98, May 1, 1897, May 13, '96. Rows: Total municipal debt, Sinking funds and other assets.

Table with 4 columns: Net debt, Water debt (included above), Floating debt.

The sinking fund receives yearly about \$24,000, raised by taxation and from the water-works and other sources. The available assets consist of unpaid taxes (\$118,526), assessments in arrears (\$92,347), and cash in treasury (\$28,823) and sinking fund of \$144,745.

CITY PROPERTY is valued at \$2,558,000.

ASSESSED VALUATION.—The city's assessed valuation (about one-half of the cash value) and tax rate for a series of years have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax Rate per \$1,000.

POPULATION.—The estimated population in 1899 was 25,000 in 1890 it was 18,844; in 1880 it was 13,207; in 1870 it was 9,318.

PASSAIC.—R. B. TINDALL, Clerk.

This city is in the county of the same name.

Table with 4 columns: LOANS—When Due, CITY BONDS—When Due, SCHOOL HOUSE BONDS—When Due, PUBLIC IMPROVEMENTS—When Due.

INTEREST is payable at Passaic National Bank, Passaic, N. J.

PASSAIC CO.— GEORGE W. BOTBYL, Clerk. P. H. SHIELDS, Collector.

County seat is Paterson.

Table with 4 columns: LOANS—When Due, BRIDGE BONDS—When Due, ROAD BONDS—When Due, COURT HOUSE BONDS—When Due.

PATERSON.— This city is in Passaic County.

Table with 4 columns: LOANS—When Due, CITY HALL BONDS—When Due, SEWER BONDS—When Due, SCHOOL BONDS—When Due.

PAR VALUE OF BONDS—Most of the bonds are for \$500 each.

INTEREST is payable at the City Treasurer's office.

TOTAL DEBT.—

Table with 4 columns: Mar. 18, '98, Mar. 20, '96, Mar. 20, '95, Mar. 20, '94. Rows: Total bonded debt, Bills payable, certificates, &c., Total debt.

FREEDOM FROM TAXATION.—The city taxes none of its bonds.

ASSESSED VALUATION.—The city's assessed valuation (about three-fourths of the cash value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Val., Rate of Tax per \$1,000.

POPULATION.—In 1890 population was 78,347; in 1880 it was 51,031; in 1870 it was 33,579; in 1895 it was 97,344.

PERTH AMBOY.— JAMES L. COMPTON, Mayor. GARRET BRODHEAD, Treas.

This city is in Middlesex County.

LOANS—		School bonds.....	\$54,000
SCHOOL BONDS—		Assessment bonds, etc....	185,300
4s, g., M&S, \$25,000..	Sept. 1, 1918	Bonded debt Mar. 1, '99.	573,300
4s,	10,000.....1919	Sink fund and cash.....	131,862
PAVING BONDS—		Water debt (included)....	307,000
4s, g., \$2,000. ....	.....1908	Tax valuation, real.....	3,425,600
TAX ARREARAGE BONDS—		Tax valuation, personal.	224,850
4s, F&A, \$40,000....	Aug. 1, 1909	Total valuation 1899.....	3,650,450
REFUNDING WATER BONDS—		Total tax (per \$1,000) '99....	\$24'90
4 1/2s, \$17,000.....	Jan., 1929	Population in 1890 was.....	9,512
		Population in 1897 (est.)....	15,000

PHILLIPSBURG.—This town is in Warren County.

STREET AND SEWER BONDS—		Total valuation 1898....	\$3,966,435
4s, A&O, \$60,000....	Oct. 3, 1917	Assessment about 3/4 actual value.	
4s, A&O, 9,500.....	1906 & 1914	Tax rate (per \$1,000) '98....	\$18'00
Total debt May 1, 1898..	\$104,075	Population in 1890 was.....	8,644
Tax valuation, real....	3,108,700	Population 1898 (est'd)....	10,500
Tax valuation, personal	857,735		

PLAINFIELD.—GEO. W. ROCKFELLOW, Mayor.

This city is in Union County.		Total valuation 1898....	\$8,147,000
Sewer 4s, 1899-1927....	\$116,000	Assessment about 1/2 actual value.	
Floating debt.....	18,215	Total tax (per \$1,000) '98....	\$24'20
Total debt Jan. 1, 1899..	134,215	Population in 1890 was.....	11,267
Assessed valuation.....	6,615,100	Population in 1895 was.....	13,629
Assessed valuation.....	1,531,900		

RAHWAY.—(CHAS. B. HOLMES, Mayor. R. VANDERHOVEN, Treasurer.

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt (\$135,000) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about \$1,200,000. This settlement was completed in 1894, and interest is now paid promptly on the new bonds. The water bonds were renewed in 1891 at 4 per cent, an agreement having been made in 1890 by which all accrued interest at 7 per cent was adjusted at the 35 per cent rate. Interest on the water bonds is also promptly paid.

LOANS—		When Due.	Water debt additional..	\$185,000
ADJUSTMENT BONDS 1882—			Assessed valuation.....	2,816,450
4s, M&N, \$589,407....	Nov. 1, 1922	Assessed valuation.....	385,125	
SCHOOL BONDS—			Total valuation 1898....	3,201,575
4 1/2s, J&J, \$35,000....	Mar. 1, 1918	Total tax (per \$1,000) '98 ..	\$27'90	
WATER BONDS RENEWED—			Population in 1890 was.....	7,105
4s, J&J, \$185,000.	July 1, 1932	Population in 1880 was.....	6,455	
Total debt July 1, 1898..	\$624,407	Population in 1895 was.....	7,945	

Interest payable at Mercantile Trust Co., New York City.
All bonds are exempt from taxation when held in New Jersey.

RED BANK.—E. O. DAVIS, Chief Commissioner.

This town is in Monmouth County.		Assessed valuation '93..	\$2,784,645
LOANS—		Tax rate (per M.) '98.....	5'50
WATER-WORKS BONDS—		Population in 1890 was.....	4,145
5s,	\$60,000..... 1914	Population in 1898 (est.)....	6,000
4s,	25,000..... 1919		
Bonded debt Jan. 1, '99....	\$85,000		

RUTHERFORD.—(EDWARD J. TURNER, Mayor. JOSEPH W. BURGESS, Clerk.

Is in Bergen County. The bonds are exempt from taxation		Tax valuation, real....	\$3,621,684
LOANS—		Tax valuation, personal.	330,291
ROAD AND SEWER BONDS—		Total valuation 1898....	3,951,975
4 1/2s, J&J, \$75,000....	July 1, 1922	Assessment about 1/2 actual value.	
Bonded debt Feb. 1, '99..	\$75,000	Total tax (per \$1,000) '98....	\$18'60
Floating debt.....	73,922	Population in 1890 was.....	2,293
Total debt Feb. 1, 1899..	148,922		

INTEREST is payable in gold at the Nat Bank of the Republic, N.Y.

SADDLE RIVER.—This township is in Bergen Co.

LOANS—		When Due.	Bonds are exempt from taxation.	
HIGHWAY BONDS—			Sinking fund.....	\$1,200
5s, F&A, \$90,000....	Aug. '98 to 1923	Net debt Feb. 19, 1898..	90,513	
Bonded debt Feb. 19, '98	\$90,000	Tax valuation 1898.....	939,235	
Floating debt.....	4,718	Total tax (per M.) '98....	\$27'90	
Total debt Feb 19, '98.	94,718	Population in 1890 was.....	2,197	

INTEREST at People's Bank & Trust Co., Passaic, N. J.

SOMERSET CO.—(W. J. LOGAN, Director. E. B. ALLEN, Collector.

County seat is Somerville.		Tax valuation, person'l.	\$5,663,847
LOANS—		Total valuation 1898....	21,591,827
COUNTY NOTES.		County and school tax '98....	\$5'20
5s, var....	\$82,175.... On demand	Population in 1898 was.....	31,737
Total debt May 10, '99.	\$82,175	Population in 1890 was.....	28,311
Tax valuation, real.....	15,927,980		

INTEREST payable at County Collector's office.

SOUTH AMBOY.—JOSEPH F. FULTON, Clerk.

This borough is in Middlesex County.		Net debt July 1, 1899....	\$46,717
LOANS—		School Dist. debt (add'l).	8,300
WATER-WORKS BONDS—		Assessed valuation, '98..	1,320,850
5s,	\$26,000.....1999-1911	Assessm't about 75% actual value.	
DOCK BONDS—		Tax rate (per \$1,000), 1898.	\$15'60
5s,	\$25,000.... Oct. 1, 1899-1923	Population 1890.....	4,330
Bonded debt July 1, 1899.	\$51,000	Population 1898 (est.)....	7,000
Sinking fund.....	4,283		

SOUTH ORANGE.—(E. V. CONNETT, Pres. T. G. CONWAY, Treas.

This village is in Essex County.		WATER BONDS—	5s, A&O, \$35,000....	Oct. 1, 1915
LOANS—		Bonded debt Mar. 31, 1899.	\$85,000	
REFUNDING BONDS—		Tax valuation, real.....	3,115,000	
4s,	\$58,000.....1929	Tax valuation, personal.	352,000	
(Subject to call 1919.)		Total valuation 1899.....	3,467,000	
BUILDING BONDS—		Total tax (per \$1,000), '99..	\$20'00	
5s, J&J, \$25,000....	July 1, 1910	Population in 1890 was.....	3,106	
SEWER BONDS—		Population in 1899 (est.)....	4,500	
5s, F&A, \$25,000....	Aug. 1, 1922			

Principal and interest of bonds are payable in gold.

SUMMIT.—(GEO. WILCOX, Mayor. DANIEL C. DAY, Clerk.

This city is in Union County.

LOANS—		When Due.	Floating debt (additional).	\$10,120
SCHOOL BONDS—			Sinking fund	12,511
5s, semi-an., \$10,500..	Jan. 1, 1900	Tax valuation, real.....	1,986,800	
(\$1,500 due yearly) to Jan. 1, 1906		Tax valuation, personal	270,240	
SEWER BONDS—			Tax valuation 1898.....	2,257,040
6s, semi-an., \$60,000..	Jan. 1, 1900	Tax rate (per \$1,000) 1898.	\$29'20	
(\$10,000 due yearly) to Jan. 1, 1905		Average school tax.....	2'60	
Interest payable at Summit.		Population in 1895 was.....	4,819	
Bonded debt Feb. 1, 1898.	\$82,000	Population in 1890 was.....	3,502	

TRENTON.—W. J. B. STOKES, Treasurer.

Trenton is in Mercer County. The sinking funds are well maintained and the water works are much more than self supporting.

NAME AND PURPOSE.	Interest Rate.	Payable.	Principal.	
			When Due.	Outstand'g
Alms House.....	1894	4	1904	\$1,700
City Hall Improv't..	1897	4	1907	2,000
Contingent bond....	1897		Nov. 22, 1907	2,000
do do	1899	4	1909	2,000
Coupon bonds.....	1895	4	F & A { Aug. 1, 1900 to '09 } (\$7,900 due y'rly.)	79,000
Fire Department....	1892	4	1912	45,000
do do	1898	4	1908	2,880
Funding	1881	4	J & J July 1, 1911	170,000
do	1885	4	M & N May 1, 1905	130,000
do	1898	3 1/2	1908	50,000
Park improvement...	1891	5	Dec. 1, 1916	5,000
do do	1888	4	J & D June 15, 1913	69,000
do do	1891	4	May 1, 1916	25,000
do do	1892	4	July 1, 1917	5,000
do do	1893	4	1918	27,000
Pavem., Clinton Ave.	1896	4	1906	4,000
do do	1898	4	J & J 1928	6,160
Police Department..	1890	4	Dec. 15, 1910	18,000
do do	1895	4	1905	6,000
Poor emergency....	1892	4	Feb. 15, 1902	3,200
Poor, alms h. & print'g.	'95	4	1905	5,700
Poor bonds.....	1897	4	1907	2,000
do	1889	4	F & A 1900	1,500
School house.....	1891	5	Aug. 1, 1901	14,000
do do	1890	4	Dec. 15, 1900	6,000
do do	1891	4	Feb. 16, 1911	22,000
do do	1893	4	May 15, 1913	18,000
do do	1892	4	Oct. 1, 1917	9,000
do do	1893	4	Jan. 16, 1918	6,000
do do	1894	4	1914	18,000
do do	1896	4	1916	21,000
do do	1897	4	1917	8,000
do do	1897	4	Jan., 1918	14,500
do do	1899	3 1/2	1929	25,000
Special school-h. loan.	1888	4	J & J July 1, 1908	12,000
do do	1888	4	A & O Oct. 1, 1908	8,000
Sewer bonds.....	1891	5	Dec. 1, 1901	22,600
do	1892	4	Aug. 1, 1902	28,000
do	1892	4	Sept. 1, 1902	26,000
do	1893	4	Jan. 14, 1903	39,000
do	1893	4	Aug. 1, 1903	45,000
do	1894	4	1904	101,000
do	1895	4	1905	240,800
do	1896	4	1906	158,400
do	1897	4	1907	51,600
Sewer Commission'rs.	1897	4	1907	17,100
do do	1898	4	J & D 1908	1,800
Volunteers, 1864....	6	J & D { June 16, '00-1903 } \$5,000 yearly. }	15,000	
do 1864.....	6	F & A Feb. 9, 1900	10,000	
Refunding Bonds, 1897..		Apr. 16, 1907	26,500	
do do		Aug. 13, 1907	29,000	
do do		Nov. 10, 1907	8,200	
do do		1908	45,000	
do do		M & S Sept. 5, 1908	72,000	
do do		3 1/2 F & A 1909	50,900	
CHAMBERSBURG BONDS, ASSUMED:				
Parks, 1888.....	5	A & O Apr. 20, 1913	13,000	
Subject to call in 1898.				
Redemption, etc....	1885-6	5 Semi-an. 1905 & 1906	36,000	
Subject to call after 10 years.				
WILBUR BONDS, ASSUMED:				
School.....	1893	5 A & O 1900-1914	14,500	
do	1893	5 M & S 1900-1913	11,000	
Improvement.....	1893	5 J & J 1913	15,000	
do	1895	5 F & A 1915	15,000	
LOANS PAYABLE BY SPECIAL ASSESSMENT:				
Assessed upon city—				
Street improvement..	1891	5	1901	5,421
do do	1893	5	1903	7,185
do do	1890	4	Apr. 15, 1900	2,733
do do	1891	4	Feb. 16, 1901	2,275
do do	1892	4	Aug. 1, 1902	2,483
do do	1894	4	1904	3,801
do do	1895	4	1905	12,625
do do	1896	4	1906	4,196
do do	1897	4	1907	4,769
do do	1898	4	M & N 1908	29,418
Assessed upon property benefited—				
Pavement.....	1893	5	Nov. 15, 1903	22,815
do	1891	4-5	1901	46,504
do	1890	4	Apr. 15, 1900	16,967
do	1892	4	Aug. 1, 1902	15,517
do	1894	4	1904	19,898
do	1895	4	1905	27,875
do	1896	4	1906	29,504
do	1897	4	1907	27,431
do	1898	4	M & N 1908	5,567
WATER LOANS REPORTED SEPARATELY:				
City water.....	1893	4	May 15, 1913	75,000
do	1897	4	J & J Jan. 1, 1917	175,000
do	1898	4	J & J Jan. 1, 1927	175,000
Chambersburg water, 1885	5		1905	11,000
do do	1886	5	F & A Feb. 5, 1906	5,000
do do	1886	5	J & J July 1, 1906	7,000
do do	1887	5	J & J 1907	20,000
do do	1896	4	1906	45,000

INTEREST is payable at Treasurer's office in Trenton.

TOTAL DEBT, ETC.—The subjoined statement shows Trenton's total municipal debt, the sinking fund held by the city against the same, and the water debt, in the years named.

	Mar. 1, '99.	Mar. 1, '98.	Mar. 1, '97.	Mar. 1, '96.
Total bonded debt....	\$3,001,165	\$2,730,950	\$2,422,700	\$1,775,900
Sinking funds.....	1,028,			

Table with columns: Years, Real Estate, Personal Property, Deductions, Net Valuation, Rate of Tax. Rows for years 1893-1890.

POPULATION.—In 1890 population was 57,458; in 1880 it was 29,910.

UNION.—This town is in Hudson County.

Table with columns: Loans (When Due), Town Hall Construction (When Due). Rows for School House Bonds, Sewer Bonds, Sheridan House Pur. bds.

UNION CO.— { J. F. HUBBARD, Director. E. M. WOOD, Collector.

Table with columns: Loans (When Due), Sheridan House Pur. bds. Rows for Deficiency Bonds, Road Bonds, War Bonds.

WEEHAWKEN.—

Table with columns: Loans (When Due), Bonded debt, Sinking fund, Net debt, Tax valuation, Personal, Total valuation, Tax rate, Population. Rows for Road and Sewer Bonds, School Bonds, Sewer Notes.

WESTFIELD.—

Table with columns: Loans (When Due), Bonded debt, Ass'd valuation, Total valuation, Tax rate, Population. Rows for School Bonds, Sewer Bonds.

WEST HOBOKEN.— { F. A. SCHWARTZ, Treasurer. JOHN P. McMAHON, Clerk.

Table with columns: Loans (When Due), Redemption Bonds, Assessment & Renewal Bonds. Rows for Assessment Bonds, School Building & Sites, Redemption Bonds.

INTEREST is payable at the First National Bank of Hoboken and Hudson Trust & Savings Institution.

TOTAL DEBT, ETC.—The total bonded debt on April 1, 1899, was \$372,400; floating debt, \$119,678; total debt, \$492,128.

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.

Table with columns: Loans (When Due), Redemption Bonds, Assessment about 1/2 actual value, Tax rate, Population. Rows for Redemption Bonds, Road Bonds, School Bonds.

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.

Table with columns: Loans (When Due), Net debt, Assessed valuation, Total valuation, Assessment, Tax rate, Population. Rows for City Bonds, Water Bonds.

TAX FREE.—All of the above bonds are exempt from taxation.

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 like Allendale, Allenhurst, Angelsea, etc.

* Later estimate of population.

State of Pennsylvania.

ITS DEBT, RESOURCES, ETC.

Table with columns: Admitted as a State, Total area of State, State Capital, Governor, Secretary of State, Treasurer.

Legislature meets biennially in odd years on the first Tuesday in January, and there is no limit to the length of the sessions.

* Appointed by Governor, and holds his office at Governor's pleasure.

HISTORY OF DEBT.—For a history of Pennsylvania's State debt from 1789 to 1893, see the STATE AND CITY SUPPLEMENT of 1893, pages 63 and 64. The details of the debt as it now exists are subjoined.

Table with columns: Loans (Interest, Principal), Name and Purpose, P.Ct. Payable, When Due, Outstanding. Rows for Agricultural College, Funding loan, Proceeds of farm sale, Unfunded debt.

PAR VALUE OF BONDS.—These bonds are in pieces of \$50, \$100 and multiples of \$100.

INTEREST on the Agricultural College loan is payable at the State Treasurer's office in Harrisburg; on all other bonds at Farmers' & Mechanics' Bank in Philadelphia.

TOTAL DEBT, ETC.—The subjoined statement shows Pennsylvania's total public debt, the sinking fund held by the State against the same, and the State's unfunded debt, on the dates indicated.

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Total public debt	\$6,815,299	\$6,815,305	\$6,815,305
Sinking funds.....	5,789,317	5,540,638	5,067,055
Net debt.....	\$1,025,982	\$1,274,667	\$1,748,250
Unfunded debt (incl'd above).....	134,149	134,155	134,155
Amount of debt redeemed.....	6	.....	1,004

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.

ASSESSED VALUATION has been as follows:

Years.	Assessed Valuation.		
	Real.	Personal.	Total.
1898.....	\$2,685,199,712	\$846,751,853	\$3,431,951,565
1897.....	2,531,568,640	826,134,137	3,357,702,777
1896.....	2,491,661,995	831,026,331	3,330,688,326
1895.....	2,471,018,204	770,049,820	3,241,068,024
1894.....	2,389,232,748	658,341,105	3,047,573,853
1892.....	2,308,767,431	591,007,558	2,899,774,989
1888.....	1,840,433,540	.....	.....

The above does not include valuation of railroad property.

DEBT LIMITATION—In Pennsylvania the limit to the indebtedness of the State, and to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State Constitution.

1. *State indebtedness.*—With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the Constitution, and are as follows.

ARTICLE IX, Sec. 4. No debt shall be created by, or on behalf of, the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars.

SECTION 5. All laws authorizing the borrowing of money by, and on behalf of, the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose specified and no other.

SECTION 6. The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation.

SECTION 11. To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sale of any stocks owned by the Commonwealth, together with other funds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or other 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 repel invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebtedness.

SECTION 10. Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

(3) *Townships and School Districts.*—In the various school districts of the State the school directors have the power to create loans, subject to the limitations of Section 10 above quoted, to provide for the redemption of the same within thirty years.

In townships, the only authority, except that of the school directors to borrow money, is in the road supervisors, who have no power to create bonded indebtedness, but snuffly to make a temporary loan for necessary expenses, which must be provided for by an assessment of sufficient township tax rate, known as road tax.

POPULATION OF STATE.—The population of Pennsylvania has been reported as follows in the years named.

1890.....	5,258,014	1860.....	2,906,215	1830.....	1,348,233
1880.....	4,282,891	1850.....	2,311,786	1820.....	1,047,507
1870.....	3,521,951	1840.....	1,724,033	1810.....	810,091

SAVINGS BANKS INVESTMENTS—POWERS AND RESTRICTIONS.—Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The date of the organization was November 27, 1816, and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that the oldest ledger of the company goes back to the time of opening, and shows a deposit on that day (December 2, 1816) of five dollars. The company was not incorporated until February 25, 1819.

It is surprising that Pennsylvania, although engaged in such an early venture in the department of savings institutions, should have made so little progress in the same department since. Indeed, the second organization does not bear date until 1847, and we think there had only been 10 mutual savings institutions organized in the whole State from 1816 down to the early part of 1890. We may assume, however, that this slow development was in no measure due to a lack of desire for savings banks on the part of the people of that commonwealth. That such institutions were sought and needed is sufficiently evident from the fact that nine of the ten companies referred to above reported in 1890 that they held \$63,957,341 of deposits. In 1889 a general law, facilitating the incorporation of savings banks, was passed by the Legislature. Since then there has been a small addition to the number of institutions, the total doing business in the State on Nov. 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 provisions of this act, shall thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, EXCEPT first mortgage or lien upon real estate within this commonwealth, upon the bonds or securities of the United States or of this State, or upon county, city, borough, township or school bonds of any county, city, borough, township or school district within this commonwealth, or any other good and valid securities."

Authority to loan on any "good and valid security" appears to confer about as broad a discretion upon the managers as could be expressed in a statute.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

(1) In the stocks or bonds or interest-bearing notes or the obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and the principal.

(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.

(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.

(4) In the stocks or bonds of any city, county, town or village of any State of the United States, issued pursuant to the authority of any law of the State, or in any interest-bearing obligations issued by the city or county in which such bank shall be situated.

(5) In bonds and mortgages on unincumbered, improved real estate, situated in this State.

It will be noted that according to the foregoing (sub-division four), Pennsylvania savings banks are allowed to invest their deposits in the bonds and stocks of any city, county town or village in any of the United States. Furthermore, by the fifth subdivision bonds and mortgages are left to the discretion of the trustees in all purchases, except that they must be first mortgages on improved real estate in Pennsylvania. The next section (18) relates to the temporary deposit of funds in banks and trust companies. It makes it lawful to deposit temporarily in banks or trust companies the excess of current daily receipts over the payments until such time as the same can be judiciously invested in the securities named above.

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 with columns: LOANS—IMPROVEMENT BONDS—, When Due, LOANS OF 1893—(Con.)—, LOAN OF 1894—, and details of bond issues.

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

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

Table with columns: STREET IMPROVEMENT BONDS—, NAME AND PURPOSE, Rate, Interest Payable, When Due, and Principal Outstanding.

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

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

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

INTEREST is payable at the office of T. Whelen & Co., Philadelphia and in Allegheny, and checks will be mailed to holders of bonds when requested.

Table with columns: TOTAL DEBT, SINKING FUNDS, Etc.—, and values for Feb. 28, '99, Feb. 28, '98, Feb. 28, '97, and Jan. 1, '95.

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The estimated value of all the city's property is \$3,000,000, including water property valued at \$3,439,333.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as below: (Actual valuation 1896, \$85,000,000.)

Table with columns: Years, Total Assessed Valuation, City Tax per M., and City Tax per M.

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 SCHOOL DISTRICTS—GEO. W. GERWIG, Sec. Board of School Comptrollers.

We give below the bonded indebtedness of the various school districts of Allegheny, together with the value of school property for each.

Table with columns: Districts, Bonded Debt, Val. of Property, and details for various wards.

ALLEGHENY CO.— { JOHN M. ANDERSON, Treas. { W. E. THOMPSON, Comptroller.

Pittsburg is the county seat.

Table with columns: LOANS—, COMPROMISE BONDS—, COURT HOUSE BONDS—(Reg.), INSANE ASYLUM BONDS—, RIOT BONDS—, and details of bond issues.

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 Pittsburg 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.

Allentown is the county seat of Lehigh County.

Table with columns: LOANS—, CITY BONDS—, and details of bond issues.

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.— { E. F. GILES, Mayor. { FRED. SCHEFFIELD, Treasurer.

This city is in Blair County.

Table with columns: LOANS—, IMPROVEMENT BONDS—, WATER BONDS—, and details of bond issues.

The population in 1893, as taken from the city directory, was 33,756.

TAX FREE.—The bonds of this city are exempt from taxation.

INTEREST on the bonds due from 1901 to 1906 is paid by Townsend Whelen & Co., Philadelphia, Pa.; on others at the City Treasurer's office.

CITY PROPERTY.—The estimated value of real estate and personal property owned by the city Aug. 1, 1898, was \$1,150,000.

ALTOONA SCHOOL DISTRICT—

Table with columns: Total debt Feb. 1, 1898, Tax valuation 1897, and Population 1897 (est.).

ASHLAND.— { M. T. DONAHOE, Burgess. { GEORGE F. RENTZ, Town Clerk.

This borough is in Schuylkill County.

Table with columns: LOANS—, COMMON BONDS—, WATER BONDS—, and details of bond issues.

STATE TAX FREE.—Bonds are free from State tax.

BEAVER FALLS.—

This borough is in Beaver County.

Table with columns: LOANS—, GENERAL IMPROVEMENT BONDS—, and details of bond issues.

BELLEFRONTE.—ISAAC MITCHELL, Clerk of Council.—This borough is in Centre County.

Table with columns: LOANS—, REFUNDING BONDS—, and details of bond issues.

BELLEVUE.—J. M. SIMERAL, Sec. of Council.

This borough is in Allegheny County.

Table with columns: LOANS—, SEWER BONDS—, and details of bond issues.

BETHLEHEM.—H. A. GROMAN, Secretary.

This borough is in Northampton County. Bonded debt Jan. 1, '99.. \$192,300 All 4% borough bonds. Assessed valuation '99.\$3,748,211 Tax rate (per \$1,000) 1898..\$14.60 Population in 1890 was.....6,762 Population in 1899 was.....9,000

BLAIR CO.—{ M. H. FAGLEY, Pres. Board Commissioners. W. S. HOSTLER, Clerk.

County seat is Hollidaysburgh. LOANS— When Due. Bond. debt Sept. 1, 1899 \$157,000 COUNTY BONDS— Tax valuation 1899...31,349,037 3-65s, J&J, \$34,000...Jan. 1, 1918 County tax (per \$1,000) '99.\$5.00 4s,, 123,000..... Population in 1890 was.....70,860 Interest payable at Co. Treas. office Population in 1880 was52,746

BLOOMSBURG.—

This town is in Columbia County. LOANS— When Due. Tax valuation 1897....\$2,329,814 CITY HALL AND SEWER BONDS— Assessment about 1/3 actual value. 4-2s&5s, F&A, \$37,500...Aug. 1, 1896 to 1912 Town tax (per \$1,000)..... \$9.00 4s,, \$15,000... Aug. 1, 1917 Population in 1890 was.....4,635 Interest at office of Town Treas. Population in 1880 was.....3,702 Total debt Aug. 1, 1897....\$60,000

BRADDOCK.—P. S. TODD, City Treasurer.

This borough is in Allegheny County. LOANS— When Due. Sewer, 5s..... \$60,000 SEWER AND STREET BONDS— Street, 5s..... 107,000 4-2s, M&S, \$102,000...1898-1926 Total debt Jan. 1, 1899.. 278,000 RESERVOIR BONDS— Tax valuation 18985,433,392 4-2s, A&O, \$41,500...Oct., '99-'27 Assessment about 3/4 actual value. (Various amounts yearly.) Population in 1890 was..... 8,561 WATER BONDS— Population in 1894 (est.)...11 500 5s, J&J, \$58,000...Jan. 1, 1904

BRADFORD.—

This city is in McKean County. LOANS— When Due. Sinking fund assets..... \$7,500 BUILDING BONDS— Net debt March 1, 1899. 52,500 6s, M&N, \$5,000.....1900-1904 Tax valuation 1894.....1,130,000 (\$1,000 due yearly on May 1.) Assessment is about 2/3 actual value 4s,, \$30,000.....1906-1926 Total tax rate (per M.) '99..\$10.25 (\$10,000 due every 10 years.) Population in 1890 was....10,514 WATER WORKS BONDS— Population in 1899 (est.)...20,000 6s, J&D, 25,000..... Dec. 1, 1903 SCHOOL DISTRICT BONDS— 6s, J&J, \$60,700..... Part yearly Bonded debt Mar. 1, 1899.\$60,000 Tot. sch. debt Mar.20,'98 21,200 Floating debt 0 00 Total debt Mar. 1, 1899... 66,000

TAX FREE.—School bonds and city bonds when held outside the State are exempt from taxation.

INTEREST on the water works bonds is payable at the Seaboard National Bank, N. Y.; on the building bonds at the Bradford National Bank; on the school district bonds by City Treasurer.

BRADFORD CO.—J. G. WALDRON, Treasu'r.

Towanda is the county seat. LOANS— When Due. Assessed val'ation,per'1\$1,164,054 ..s, J&J, \$50,000.....Jan. 1, 1902 Total valuation 1899...21,314,874 ..s, J&J, 100,000.....Jan. 1, 1907 County tax (per M) 1899...\$2.50 Bonded debt Jan. 1, '99. \$150,000 Population in 1890 was.....59,233 Assessed val'ation,real.20,150,820 Population in 1898 (est.)...70,000

CARLISLE.—W. E. FIGHT, 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 borough market, from which a revenue of \$5,000 a year is derived.

LOANS— When Due. Int. paid by Carlisle Deposit Bank GENERAL PURPOSES— Bonded debt Feb. 1, '98.. \$86,200 4s, A&O, \$16,000...Apr. 1, 1907 Sinking fund..... 1,500 4s, A&O, 18,000...Apr. 1, 1908 Net debt Feb. 1, 1898... 84,700 4s, J&J, 25,000...Jan. 1, 1909 Total valuation 1898 ...3,361,840 4s, J&J, 20,000...July 1, 1909 Assessment is 2/3 actual value. 3-6s, A&O, 1,700...Apr. 1, 1907 Total tax (per \$1,000).....\$13.50 4s, J&J, 5,500...July 1, 1911 Population in 1890 was.....7,620 4s, .., 15,000..... Population in 1896 (est.)... 11,000

OPTIONAL.—All bonds are subject to call on 60 days' notice.

TAX FREE.—The bonds are all exempt from taxation.

CARNEGIE.—J. L. PRESTLY, Clerk.

This borough, which is in Allegheny County, was formed in 1894 by the consolidation of the boroughs of Chartiers and Mansfield.

LOANS— When Due. IMPROVEMENT BONDS 4-2s— \$75,000.....1906-1928 SCHOOL BONDS— Bonded debt Mar. 1, '98. \$60,300 4-2s, \$40,000.....1918 to 1928 Floating debt..... 5,765 4s, 40,000..... 1929 Total debt Mar 1, 1898. 66,065 CHARTIERS BOROUGH BONDS— Assessed valuation '98. 3,500,000 \$16,500.....1900-1910 Assessment about 2/3 actual value. MANSFIELD BOROUGH BONDS— Tax rate (per \$1,000) 1898.\$14.00 \$15,500.....1899-1910 Population in 1898 (est.)...10,000 CARNEGIE BONDS— \$22,000.....1911-1921

TAX EXEMPT.—Bonds are free of tax.

CHAMBERSBURG.—E. J. BLACK, Treasurer.

This borough is the capital of Franklin County.

LOANS— When Due. Assessment is 2/3 actual value. REFUNDING BONDS— County tax (per \$1,000) 1898.\$4.00 3-7s, J&J, \$107,000...July 1, 1929 Bond tax (per \$1,000)..... 4.00 (\$10,000 subject to call after 1900 Borough tax (per \$1,000).... 5.00 and the remaining bonds after '09) School tax (per \$1,000)..... 6.00 Total debt Jan. 1, '99.... \$107,000 Population in 1890 was.....7,863 Total valuation 1898....2,373,908

TAX FREE—All bonds of this borough are free from local tax and the 4 per cent water bonds are exempt from all taxation.

CHESTER.—{ WM. J. OGLESBY, Comptroller. FRANK W. HARRISON, Clerk.

Chester is situated in Delaware County.

LOANS— When Due. LOANS— When Due. CITY BONDS— CITY BONDS—(Continued)— 4s, S-A, \$58,500.....1901 4s, S-A, \$10,000.....1917 4s, S-A, 20,000.....1903 4s, S-A, 7,000.....1918 4s, S-A, 70,000.....1904 4s, S-A, 7,000 g.....1926 4s, S-A, 21,500.....1905 Optional after 1906. 4s, S-A, 63,000.....1907 4s, S-A, 10,000.....1908 (Subject to call after 1906.) 4s, S-A, 10,000.....1908 4s, S-A, 26,000.....19 9 4s, S-A, 30,000..... 1914 (S ubject to call after 1909.)

LOANS— When Due. Net debt Jn'y 1, 1899.. \$665,730 REFUNDING BONDS— Tax valuation 1899...14,807,852 3-4s, .., \$176,000.....1929 Total tax (per \$1,000) 1899..\$19.50 Bonded debt July 1, '99..\$680,000 Population in 1890 was.... 20,226 Sinking fund..... 14,270 Population in 1899 (est.)... 35,000

CHESTER CO.—E. VINTON PHILIPS, Treasurer.

The county seat is West Chester. LOANS— When Due. Tax valuation 1898...\$51,833,334 COUNTY CERTIFICATES— State & Co. tax (per M.) 1898.\$6.50 4s, A&O, \$77,000..... Population in 1890 was....89,377 Total debt March 1, 1899. \$77,000

CLINTON CO.—R. W. A. JAMISON, Treasurer.

County seat is Lock Haven. LOANS— When Due. Assessed valuation, per.. 594,519 REFUNDING BONDS— Total valuation 1899...\$6,684,309 3-2s, J&D, \$49,000... June 1, 1919 Tax rate (per \$1,000) 1899 Bonded debt Jan. 1, '99. \$159,200 (State and County.).....\$11.00 Sinking fund..... 42,841 Population in 1899 (est.)...29,000 Net debt Jan. 1, 1899.... 116,359 Population in 1890.....28,685 Assessed valuation, real.6,0-9,78

COATESVILLE.—This borough is in Chester County.

LOANS— When Due. FUNDING BONDS— REFUNDING BONDS— 4s, J&J, \$9,900.....1926 4s, J&J, \$76,980.....1911 (Subject to call after 1906.) Subject to call after.....1901 Bonded debt Mar 7, 1898\$128,180 REPAIRING STREETS— Total valuation 1898....2,165,364 4-2s, J&J, \$15,800. Within 23 years Assessment is 3/4 actual value. WATER BONDS— Total tax (per \$1,000) '95...\$14.50 4s, J&J, \$23,000...Jan. 1, 1927 Population in 1890 was.....3,680 (Subject to call) after July 1, 1898 Population 1896 (estimated).4,500 4s, J&J, \$2,500.....1926

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

INTEREST on the refunding bonds is payable by Townsend, Whelen & Co., Philadelphia; on the street repairing bonds at the National Bank of Chester Valley, Coatesville, on the funding and water bonds at the Boro' Treasurer's office.

WATER WORKS.—The borough owns its water works; cost of construction, \$60,000.

COLUMBIA.—A. G. BEALTIE, Burgess.

Columbia is in Lancaster County. LOANS— When Due. Total debt Apr. 1, 1899. \$170,000 REFUNDING BONDS— Tax valuation 1898.....3,027,225 3-2s, A&O, \$158,900...Apr. 1, 1929 Assessment nearly 1/2 actual value. (Subject to call after Apr. 1, 1909.) Total tax (per \$1,000).....\$14.50 FUNDING BONDS— Population in 1890 was....10,599 3-4 s. A&O, \$11,100... Apr. 1, 1929 Population in 1899 (est.)...14,000 (Subject to call after Apr. 1, 1909.)

OPTIONAL —Bonds are subject to call 5 years from date of issue.

INTEREST is payable at the Centra. National Bank.

CORRY.—{ NATHANIEL STONE, Mayor. O. S. WILSON, Comptroller.

This city is in Erie County. LOANS— When Due. Assessment about 2/3 actual value. REFUNDING BONDS - Total tax (per \$1,000).....\$34.00 4s, M&N, \$100,300 ... May 1, '29 Population 1898 (local au- (Subject to call after May 1, 1904.) thority)7,000 Bonded debt Apr. 1, '99. \$100,300 Population in 1890 was.....5,677 Tax valuation 1898 1,724,286 Population in 1880 was.....5,277

CRAWFORD CO.—ELBERT SMITH, Treasurer.

County seat is Meadville. LOANS— When Due. Floating debt \$38,000 COUNTY BONDS Total debt Aug. 1, 1899 137,000 4s, Dec. 31, \$99,000.....Optional. Tax valuation 1898....20,828,797 Interest payable in Meadville. County tax (p. \$1,000) 1899 \$6.00 Bonded debt Aug.10,1899.\$99,000 Population in 1890 was....65,324 Bonds are exempt from taxation. Property is assessed at about 1/3 of its actual value.

DANVILLE.—HARRY ELLENBOGEN, Treasurer.

This borough is in Montour County. LOANS— When Due. Bonded debt Feb. 27, '99.\$105,400 WATER BONDS— Floating debt (additional) 4,500 4s, J&J, \$91,700..... At call Total valuation 1898.... 845,768 BOROUGH BONDS— Assessment about 1/2 actual value. 4s, M&N, \$13,700...Nov. 1, 1912 Total tax (per M) 1898....\$47.00 Subject to call at any time. Population in 1890 was.....7,998 Interest payable in Danville. Population in 1896 (est.)....8,500

DAUPHIN CO.—A. L. ETTER, Treasurer.

County seat is Harrisburg. LOANS - Amount. Total debt July 1, 1898 \$322,000 Bonded debt July 1, '98.. \$252,000 Tax valuation 1898....51,158,246 Floating debt..... 70,000 Population in 1890 was.... 96,977

DELAWARE CO.—H. M. ASH, Treasurer.

County seat is Media. LOANS— When Due. Bonded debt Sept.'98.. \$400,000 WAR DEBT— Tax valuation in 1898..49,505,845 3-2s, A&O, \$400,000...Oct. 6, 1906 Assessment about 2/3 actual value. Subject to call after 1900. Population in 1890 was74,683 Interest payable in Media. Population in 1880 was56,101

DU BOIS.—This borough is in Clearfield County.

Bonded debt Jan. 30, '99.\$114,800 Assessed valuat'n '98..\$2,276,621 Floating debt..... 60,738 Assessment about 1/2 actual value. Total debt Jan. 30, 1899. 175,538 Tax rate (per \$1,000) '98...\$31.60 Sinking fund assets 4,353 Population in 1890 was.... 6,149 Net debt Jan. 30, 1899... 111,185 Population in 1899 (est.)...10,000

EASTON.—{ DR. B. RUSFIELD, Mayor. JAMES R. BUTZ, Treasurer.

Easton is situated in Northampton County. South Easton has been annexed.

LOANS— When Due. Net debt Aug. 1, 1899.. \$370,000 CITY LOAN— Tax valuation 1899....14,500,000 4s, semi-an., \$212,700.y'rly to 1925 Assessment is 3/4 actual value. 3-4s, A & O, 120,200.Apr. 1, 1928 Tax rate (per M.) '99 \$19.10 Interest payable by City Treasurer. Population 1890 was.....14,481 Total debt Aug. 1, '99.. \$375,000 Population 1880 was.....11,924 Sinking fund..... 5,400 Population in 1899 (est.)...25,000

TAX FREE.—All bonds of this city re exempt from taxation.

CITY PROPERTY—The city owns its electric-light plant.

ERIE.— { W. W. GINGRICH, Comptroller. } { T. HANLON, City Clerk. }

This city is situated in the county of the same name.

Table with columns: NAME AND PURPOSE, Interest Rate Payable, Principal When Due, Outstand'g. Rows include Refunding 1887, 1889, 1894.

All bonds issued by this city are free from State tax to the holders. Refunding bonds of 1887 are subject to call after Jan. 1, 1897.

PAR VALUE OF BONDS.—Bonds are for \$1,000 and \$500.

INTEREST on the 1887 loan is payable at the City Treasurer's office, and at the Importer's and Traders' Bank, N. Y.; on the loan of March 1, 1889, at the City Treasurer's office and at the First National Bank, N. Y.; on the 1894 loan at the First National Bank, N. Y.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Total bonded debt, Water debt (included above), The city has no floating debt. Rows for Sept. 1, 1899, Sept. 1, 1898, Sept. 1, 1897.

The sinking fund receives yearly a certain sum from the tax levy, not exceeding 3 mills and not less than 1/4 of a mill on a dollar; on Sept. 1, 1899, the fund amounted to \$164,341 89.

CITY PROPERTY.—The city owns real estate and personal property amounting to \$2,873,073 as follows:

Table with columns: Fire property, Water property, City Hall, School property, Other real estate, Total. Values in dollars.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of the cash value) and tax rate have been as follows:

Table with columns: Years, Valuation, per \$1,000, Total Assessed, Total of Tax, Years, Valuation, per \$1,000. Rows for 1899, 1898, 1897, 1896, 1889, 1888.

POPULATION.—In 1890 population was 40,634; in 1880 it was 27,737; in 1870 it was 19,646; in 1899 estimated at 58,000.

ERIE SCHOOL DISTRICT.—W. J. FLYNN, C'k B'd Ed.

Table with columns: Loans, When Due, Total debt, Total valuation, Assessment, State tax, County tax, Population. Rows for 1900-1901, 1900-1907.

FAYETTE CO.—O. R. BROWNFIELD Com. Clerk.

County seat is Uniontown.

Table with columns: Loans, When Due, Total debt, Total valuation, Assessment, State tax, County tax, Population. Rows for 1900, 1915, 1907.

HARRISBURG.— { JOHN A. FRITCHY, Mayor. } { CHAS. A. MILLER, City Clerk. }

Harrisburg, the capital of the State, is situated in Dauphin County.

Table with columns: Loans, Interest Rate Payable, Principal When Due, Outstand'g. Rows include Water bonds, 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. 3, 1899, was \$926,100; sinking fund assets, \$137,21076; net debt, \$788,889 24, not including \$96,900 improvement bonds, payable by assessments. The net debt in 1895 was \$990,800; in 1892 it was \$1,020,031.

The sinking fund receives yearly appropriations sufficient to pay interest on the city's debt and 5 per cent of the principal.

CITY PROPERTY.—The city owns a water works and other available assets amounting to \$2,299,985.

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, Total Assessed, Rate of Tax. Rows for 1898, 1896, 1894.

The city's tax rate for 1899 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 60,000.

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, Bonds are free from all tax except State, Bonded debt, Floating debt, Total debt, Sinking fund assets, Net debt, Ass'd valuation, Total valuation, Assessment, School tax. Rows for 1901, 1906, 1908, 1910, 1912, 1914, 1916, 1917.

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, Tax valuation, City tax rate, Population in 1890, Population in 1897, School District Bonds. Rows include Borough Bonds, Water Bonds.

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, STREET AND SEWER BONDS, WATER BONDS. Rows include Street and Sewer Bonds, Water Bonds, School Bonds.

HUNTINGDON CO.—County seat is Huntingdon.

Table with columns: Loans, When Due, Floating debt, Total debt, Tax valuation, Assessment, Total tax, Population. Rows include Bridge Bonds.

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, Tax valuation, Assessment, Total tax rate, Population in 1890, Population in 1898. Rows include Street Improvement Bonds, Funding Bonds.

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, Co. tax rate, Population in 1890, Population in 1880. Rows include County Bonds.

JOHNSTOWN.—This city is in Cambria County.

Table with columns: Loans, When Due, STREET IMP. BONDS, FIRE ALARM, HIGHWAY & BRIDGE BONDS, RIVER IMPROVEMENT BONDS, STREET IMPROVEMENT. Rows include Fire Alarm, Highway & Bridge Bonds, River Improvement Bonds, Street Improvement.

JUNIATA CO.—County seat is Mifflintown.

Table with columns: Loans, When Due, Tax valuation, Tax valuation, personal, Total valuation, State & Co tax, Population in 1890. Rows include County Bonds.

LACKAWANNA CO.—C. F. WAGNER, Clerk.

County seat is Scranton.

Table with columns: Loans, When Due, Total debt, Valuation, real, Valuation, personal, Tax valuation, Assessment, State & Co. tax, Population. Rows include Refunding Bonds, Court House Bonds.

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, Principal When Due, Outstand'g. Rows include Judgment bonds, Relief fund, School bonds, Water loan.

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., COUNTY BONDS—, COURT HOUSE BONDS—, and Bounded debt Apr. 1, 1899. \$270,800. Interest payable at Co. Treas.' office.

TAX FREE.—All bonds of this county are exempt from taxation.

LEBANON.—GEO. B. MARQUART, Treasurer.

This city is in Lebanon County.

Table with columns: LOANS—When Due., CITY BONDS—, WATER BONDS—, and Sinking fund and cash... \$26,728. Net debt Aug. 5, 1899... 159,222.

LOCKHAVEN.—{ WM. F. ELLIOTT, Mayor. C. H. SHOEMAKER, Treasurer.

This city is in Clinton County.

Table with columns: LOANS—When Due., CITY BONDS—, WATER BONDS—, and REFUNDING BONDS—. Total debt Feb. 15, 1899. \$227,000.

LUZERNE CO.—R. P. ROBINSON, Treasurer.

The county seat is Wilkes-Barre.

Table with columns: LOANS—When Due., COUNTY BONDS—, and Tax valuation, real... \$27,942,641. Tax valuation, person'l. 2,570,222.

TAX FREE.—All bonds of this county are exempt from taxation to holders. The county pays a State tax of 4 mills.

LYCOMING CO.—A. D. UPDEGRAFF, Treas.

County seat is Williamsport.

Table with columns: LOANS—When Due., REFUNDING BONDS—, and Total debt Aug. 1, 1898. \$507,575. Tax valuation 1898... 20,696,197.

MAHANOCY CITY.—{ ROBERT J. BOWMAN, Burgess. ABNER I. MORRIS, Sec. Coun'l

Borough in Schuylkill County.

Table with columns: LOANS—When Due., BOROUGH BONDS—, and Floating debt... \$1,408. Total debt Mar. 4, 1899. 90,908.

The bonds, except where otherwise stated, are all 5-15-year bonds and are exempt from taxation.

McKEESPORT.—R. A. HITCHENS, Comptroller.

This city is in Allegheny County and has annexed the borough of Reynoldton, assuming a bonded debt of \$25,500.

Table with columns: LOANS—When Due., FUNDING BONDS—, RR. COMPROMISE BONDS—, WATER BONDS—, and Water debt (included) ... \$102,000. Floating debt... 18,694.

* The water bonds due in 1911 are subject to call on 60 days notice.

TAX FREE.—The Railroad Compromise bonds are tax exempt.

McKEESPORT SCHOOL DISTRICT.—D. P. SMITH, Sec'y.

This district is located in Allegheny County.

Table with columns: LOANS—When Due., and Asses'd valuation '99. \$15,337,575. School tax (per M.) 1899... 6'00.

MEADVILLE.—This city is in Crawford County.

Table with columns: *LOANS—When Due., WATER WORKS BONDS—, CITY BONDS—, and CITY BONDS—(Con.)—. 4s, J&J, \$24,200... July 1, 1901.

Table with columns: Bonded debt Jan. 1, '98.. \$75,700. Floating debt... 4,258. Total valuation 1898. \$2,508,012.

All bonds are subject to call. Bonds of 1907 and '16 free of State tax.

MEDIA.—{ C. D. M. BROOMHALE, Treasurer. W. H. TRICKER, Clerk.

This borough is in Delaware County.

Table with columns: LOANS—When Due., REGISTERED BONDS—, REFUNDING & WATER BONDS—, and Int. payable by Borough Treas. Total debt May 1, 1899... \$1 0,400.

MILLVALE.—W. A. YOUNG, Burgess.

This borough is in Allegheny County.

Table with columns: Bonded debt Jan. 1, '99.. \$100,100. Floating debt... 9,200. Assessment abt. 70% actual value.

MONONGAHELA.—JOS. A. BRYAN, Mayor.

Monongahela is in Washington County

Table with columns: LOANS—When Due., REFUNDING BONDS—, and Total valuation 1899... \$1,495,357. Assessment about 2/3 actual value.

MONROE CO.—{ J. MILTON SHICK, Treasurer. HARVEY HUFFMAN, Clerk.

County seat is Stroudsburg.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, and Total valuation 1898... \$6,735,263. Assessment same as actual value.

MONTGOMERY CO.—D. H. HITNER, Clerk.

County seat is Norristown.

Table with columns: LOANS—When Due., COUNTY BONDS—, and Total debt Aug. 10, 1899... \$77,000. Tax valuation 189... 80,135,275.

MONTOUR CO.—JNO. C. PEIFER, Clerk.

County seat is Danville.

Table with columns: LOANS—When Due., COUNTY BONDS—, and Tax valuation, personal. \$129,371. Total valuation 1898... 1,970,631.

TAX FREE.—All bonds are exempt from taxation.

NEW CASTLE.—{ S. W. SMITH, Mayor. WM. E. MARSHALL, Clerk.

This city is the capital of Lawrence County. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city.

Table with columns: LOANS—When Due., CITY FUNDING BONDS—, SEWER BONDS—, STREET IMPROVEMENT BONDS—, and Interest payable at city treasury. Total debt April 1, 1898. \$136,500.

TAX FREE.—Bonds are exempt from taxation.

NORRISTOWN.—This borough is the capital of Montgomery County.

Table with columns: LOANS—When Due., BOROUGH BONDS—(reg.)—, and Bonded debt Aug. 1, '99. \$370,200. Tax valuation 1898... 9,400,000.

INTEREST is payable at the Borough Treasurer's office

NORTHAMPTON CO.—ALFRED P. LAUBACH, Treasurer.

Easton is the county seat

Table with columns: LOANS—When Due., and Net debt Sept. 1, 1899... \$79,202. Tax valuation, real 39,789,047.

OIL CITY.—{ JOHN M. REED, Mayor. W. H. WISE, Treasurer.

This city is in Venango County.

Table with columns: LOANS—When Due., CITY BUILDING BONDS—, WATER BONDS—, and Total debt Apr. 1, 1899... \$61,500. Sinking fund assets... 25,500.

INTEREST on the Water 5s is payable by Townsend, Whelen & Co., Philadelphia.

PERRY CO.—H. C. GAULT, Treasurer.

New Bloomfield is the county seat.

Bonded debt Jan 1, 1899	\$124,143	Total valuation 1899.	\$7,857,722
Assets, &c.	26,329	Assessment about actual value.	
Net debt Jan. 1, 1899	97,814	State and county tax (per \$1,000)	1 93
Assessed valuation, real	7,012,683	Population in 1890 was	26,276
Assessed valuation, per l	776,454		

PHILADELPHIA.— { S. H. ASHBRIDGE, 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 county is under city control and has no separate debt. In the following table the various issues of bonds under the general heads, Taxed City Loan and Untaxed City Loan, are given in the order of their dates of maturity.

The long-continued litigation over the issuance of the \$11,200,000 bonds voted Nov. 7, 1897, was concluded May 15, 1899, by a decision of the Supreme Court confirming their validity. One half the bonds was issued July 1, 1899.

NAME AND PURPOSE—	Interest.		Principal.		Outstand'g.
	Rate	Payable.	When Due.		
New funding loan, series 8 to Y.....	4	J & J	Dec. 31, 1904	\$2,400,000	
Three p. ct. loan, 1890-91, series A to T.....	3	M & N	Nov. 1, 1900 to '19	4,600,000	
Serial loan.....	3	J & J	\$230,000 yearly. Dec. 31, 1903-'17	2,625,000	
do do do	4	J & J	\$175,000 yearly. Dec. 31, 1918-'22	875,000	
do do do	3 1/2	J & J	\$205,000 yearly. Dec. 31, 1904-'23	4,100,000	
Serial loan.....	3 1/2	J & J	\$100,000 yearly. Dec. 31, 1905-'24	2,000,000	
do do do	3 1/2	J & J	\$560,000 yearly. Dec. 31, 1908-'17	5,600,000	
do do do	3	J & J	\$65,300 yearly. Dec. 31, 1904-'23	1,306,000	
Refunding loan.....	3 1/2		\$136,000 due yrly Dec. 31, 1904-'10	2,034,000	
Subway loan.....	do	3	Dec. 31, 1904	16,000	
do do do	do	3 1/2	Dec. 31, 1911-1918	2,400,000	
do do do	do	3 1/2	\$300,000 yearly. Dec. 31, 1919-'21	900,000	
do do do	do	3 1/2	\$30,000 yearly. Dec. 31, 1905-'24	2,400,000	
Serial loan.....	3		\$120,000 yearly. Dec. 31, 1908-'17	5,600,000	
do do do	3 1/2	J & J	\$560,000 yearly. Dec. 31, 1905-'23	950,000	
Refunding loan.....	3 1/2		\$50,000 yearly. Dec. 31, 1924	44,000	
do do do	do	3 1/2	Dec. 31, 1924	5,000	
do do do	do	3 1/8	Dec. 31, 1924	1,000	
do do do	do	3 1/2	{1907-1926, \$32,500} annually on Dec. 1. Dec. 31, '02 to '21	650,000	
Reservoir loan, series A to T. 1892.....	3	J & J	\$50,000 yearly.	1,000,000	

TAXED CITY LOAN—

Consolidated.....	6	J & J	Jan. 1, 1904	31,100
do do do	6	J & J	July 1, 1904	1,400

UNTAXED CITY LOAN—

Guaranteed gas.....	6	J & J	Jan. 1, 1900	1,000,000
Park, No. 2.....	6	J & J	July 1, 1900	1,998,000
South St. Bridge.....	6	J & J	July 1, 1900	99,700
Water, No. 37.....	6	J & J	July 1, 1900	1,000,000
Fairmount Bridge.....	6	J & J	Jan. 1, 1901	700,000
House of Correction.....	6	J & J	Jan. 1, 1901	500,000
School, No. 3.....	6	J & J	Jan. 1, 1901	500,000
Water, No. 46.....	6	J & J	Jan. 1, 1901	2,122,000
Guaranteed gas.....	6	J & J	Jan. 1, 1902	500,000
Police and culverts.....	6	J & J	Jan. 1, 1902	425,000
Fairmount Bridge.....	6	J & J	July 1, 1902	200,000
School, No. 50.....	6	J & J	July 1, 1902	1,000,000
Fire purposes.....	6	J & J	Jan. 1, 1903	200,000
Girard Av. Bridge.....	6	J & J	Jan. 1, 1903	2,138,000
Park, No. 3.....	6	J & J	Jan. 1, 1903	1,800,000
Water, No. 51.....	6	J & J	Jan. 1, 1903	970,000
No. 53.....	6	J & J	June 1, 1903	200,000
Centennial, No. 55.....	6	J & J	July 1, 1903	500,000
Ice boat, No. 56.....	6	J & J	July 1, 1903	225,000
House of Correction.....	6	J & J	Jan. 1, 1904	450,000
School, No. 53.....	6	J & J	Jan. 1, 1904	1,000,000
Guaranteed gas.....	6	J & J	Jan. 1, 1905	1,000,000

UNTAXED CITY LOAN—

Bridges, No. 60.....	6	J & J	July 1, 1905	335,000
Sewers, No. 61.....	6	J & J	July 1, 1905	499,400

Registered loans overdue and yet outstanding.....16,175

Non-registered loans overdue and yet outstanding.....40,520

Non-registered coupons overdue and yet outstanding.....14,000

PAR OF BONDS—Bonds are in pieces of \$25, \$50, \$100 and \$1,000.

INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Philadelphia's total municipal debt, and the sinking fund held by the city against the same, on the dates mentioned. [By a decision of the Supreme Court of Pennsylvania, filed May 31, 1894, it is held that, within the meaning of the word "Debt" in Section VIII, Article IX, of the Constitution of Pennsylvania, the real debt of the city is the authorized debt less the amount of the city certificates purchased and uncanceled in the sinking fund.]

	Aug. 1, 1899.	Jan. 1, 1899.	Jan. 1, 1898.
Bonded debt.....	\$56,840,545	\$51,241,295	\$56,872,795
Outstanding warrants.....	221,793	1,216,787	1,235,133
Total debt.....	\$57,062,343	\$52,458,082	\$58,107,928
City loans held in sink. fds.	16,084,000	16,078,000	18,933,575
Net debt on dates named..	\$40,978,343	\$36,380,082	\$39,174,353

The city sinking fund held on August 1, 1899, in addition to the loans given above, assets amounting to \$3,022,483. The cash on hand in the city treasury on that date was \$11,434,127 24.

The sinking fund holds the following securities: City loan, at par, \$16,030,000 and United States loan, at par, \$113,000. The amount of bonded debt redeemed by the Sinking Fund Commission during the year 1898 was \$7,843,000. Among the assets held by the city are 22,500 shares of Sunbury & Erie Railroad stock, par value \$100 per share, or 45,000 shares of Philadelphia & Erie Railroad stock, par value \$50 per share, market value \$17.50 per share.

CITY PROPERTY—The real estate owned by the city is valued at \$53,975,494, an increase over the appraisement 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.

Years.	Paym'ts to Sink. Fund.	Total Municipal Debt Jan. 1.	Assessed real and Personal Valua'n.	Tax rate per \$1.00
1899.....	\$775,192	\$52,458,082	\$864,516,035	18.50
1898.....	794,556	58,107,928	842,330,700	18.50
1897.....	368,860	55,054,930	818,827,549	18.50
1895.....	419,260	55,168,028	782,677,694	18.50
1890.....	602,590	56,777,370	688,713,518	18.50
1885.....	660,936	64,131,362	597,785,428	18.50
1880.....	806,605	72,264,595	536,667,834	20.00
1875.....	785,899	61,390,463	575,283,968	21.50
1870.....	519,197	45,093,247	479,776,643	18.00
1865.....	329,340	32,763,899	159,119,928	28.00
1860.....	173,737	21,356,759	155,697,669	20.00
1855.....	81,665	.....	.....	15.00

POPULATION.—In 1893 was estimated at 1,240,000; in 1890 was 1,046,964; in 1880 it was 847,170; in 1870 it was 674,022.

PHOENIXVILLE.—WM. H. BITTING, Burgess.

This borough is in Chester County.

NAME AND PURPOSE—	When Due.	Cash on hand.....	8,000
REFUNDING WATER BONDS—		Net debt Mar. 1, 1899...	\$166,000
3 1/2s, A & O, \$9,500 ...	Apr. 1, 1909	Tax valuation 1893.....	3,000,000
Optional after Apr. 1, 1904.		Assessment about 3/4 actual value.	
3 1/2s, A & O, \$100,000 ...	Apr. 1, 1924	Total tax (per \$1,000) 1898..	15.50
Interest payable at Phoenixville.		Population in 1890 was.....	8,514
Total debt Mar. 1, 1899..	\$174,000	Population in 1897 (est.)....	8,500

PITTSBURG.— { WILLIAM J. DIEHL, Mayor. }
 { JOS. E. LEWIS, Comptroller. }

This city is situated in Allegheny County. [City recently voted to issue \$7,000,000 improvement bonds.]

NAME AND PURPOSE—	Interest.		Principal.		Outstand'g.
	Rate	Payable.	When Due.		
City building bonds, refund. e & r	5	A & O	Apr. 1, 1910	\$170,000	
Free bridge bonds.....	4	M & N	1925	*1,350,000	
Subject to call 1-10 every 3 years.					
Funded debt bonds.....	7	J & J	July 1, 1909	142,000	
do do do	7	J & J	July 1, 1909	358,000	
do do do	7	J & J	Jan. 1, 1912	121,000	
Funded debt improv. bonds.....	5	J & D	June 1, 1913	88,000	
do do do	5	J & D	June 1, 1913	1,315,000	
do do do	5	J & D	June 1, 1912	77,000	
Improvement bonds.....	4	J & D	Dec. 1, 1915	53,000	
do do do	4	J & D	Dec. 1, 1915	3,681,700	
Market bonds, refunded.....	5	A & O	Apr. 1, 1910	25,000	
Municipal consol. bonds.....	6g	A & O	Oct. 1, 1904	g.210,000	
Public Park bonds.....	c or r 4	M & N	1925	*1,575,000	
Subject to call 1-10 every 3 years.					
Public Safety bonds.....	c or r 4	M & N	1925	*450,000	
Subject to call 1-10 every 3 years.					
Boulevard bonds.....	c or r 4	M & N	1925	*400,000	
Subject to call 1-10 every 3 years.					
Railroad scrip.....	4&5			502	
Railroad compromise bonds.....	c 5	J & J	Jan. 1, 1913	868,000	
do do do	c 5	J & J	Jan. 1, 1913	961,400	
do do do	c 4	J & J	Jan. 1, 1913	217,000	
do do do	c 4	J & J	Jan. 1, 1913	136,300	
Water bonds.....	c 6	J & J	Jan. 1, 1908	300,000	
do do do	c or r 4	M & N	1925	*1,800,000	
Subject to call 1-10 every 3 years.					
Refund. Water extension loan	3 1/2		{1900-1909, \$90,-} {000 y'rly Apr. 1.}	873,000	
East Birmingham funded.....	4		Mar. 15, 1918	62,000	

(c) Coupon bonds. (r) Registered bonds. (g) Payable in gold.

* These issues form parts of the \$6,250,000 loan authorized in 1895, and the amounts here given represent the portion thus far issued.

PAR VALUE OF BONDS.—Bonds are for \$100 and multiples.

TAX FREE.—All issues of this city's bonds are exempt from taxation except the refunding water extension loan.

INTEREST is payable at the City Treasurer's office in Pittsburg, at the Bank of America in New York and at the Pittsburg Trust Co.

TOTAL DEBT, SINKING FUND, ETC.—

	Feb. 1, 1899.	Feb. 1, 1893.	Feb. 1, 1897.	Feb. 1, 1896
Total bonded debt	\$ 15,331,202	\$ 16,962,902	\$ 14,928,202	\$ 13,630,301
(incl. water bonds)	15,331,202	16,962,902	14,928,202	13,630,301
Sinking funds.....	4,058,245	5,391,222	4,707,369	5,088,354
Net debt.....	11,272,956	11,571,680	10,220,833	8,541,947

‡ Including \$7,000 still outstanding. The sinking fund receives yearly \$500,000 from appropriations and investments.

DEBT LIMITATION.—Pittsburg's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION.—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:

Year.	Real.	Personal.	Total.	City Tax per \$1,000.
1899.....	\$315,521,713	1,821,878	\$317,343,591	\$15.00
1893.....	310,576,437	1,902,284	312,478,721	15.00
1897.....	293,368,242	1,948,020	295,316,262	.....
1896.....	286,497,437	1,988,985	288,486,422	.....
1893.....	273,390,506	2,259,660	275,650,166	11.00
1890.....	198,580,267	1,873,359	200,453,626	15.00
1885.....	108,530,608	3,000,000	111,530,608	13.00
1884.....	105,404,720	1,838,258	107,242,978	16.00

For the year 1899 the assessed valuation of real estate includes the valuation of property to the amount of \$117,072,073 which paid a rural tax (two-thirds of full tax), and \$10,450,591 which paid a so-called agricultural tax, or one-third of the full tax rate. The taxable valuation of all property for 1899, after making some slight deductions for exemptions, was estimated at \$271,552,506.

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

PITTSBURG SCHOOL DISTRICTS—CHAS. REISER, JR, Sec. Central B'd of Education.

The various sub-school districts of Pittsburg have an indebtedness entirely separate from that of the city proper. We give below their bonded debt on February 1, 1899, aggregating \$1,423,500, and the assessed valuation of each for 1899.

	Bonded Debt.	Assessed Valuation 1899.
Allen Sub School District—31st Ward.....	\$56,000	\$2,296,487
Beltzhoover Sub-School District—38th Ward....	13,000	90,625
Brushon Sub-School District—37th Ward.....	51,500	2,351,579
Colfax Sub-school District—22d Ward.....	36,500	6,435,048
Forbes Sub School District—6th Ward.....	21,000	6,223,112
Franklin Sub-School District—7th & 8th Wards..	80,000	6,234,920
Hiland sub-School District—19th Ward.....	81,000	20,236,828
Homewood Sub-School District—2 st Ward.....	50,000	7,847,727
Howard Sub School District—16th Ward.....	118,000	6,765,469
Liberty Sub School District—20th Ward.....	65,000	34,221,667

	Bonded Debt.	Assessed Valuation 1899.
Lincoln Sub-School District—21st Ward.....	\$87,000	\$8,489,603
Lucey Sub-School District—35th Ward.....	39,000	1,859,927
Minersville Sub-School District—13th Ward.....	127,500	8,333,933
Moorhead Sub-School District—11th Ward.....	23,500	5,257,301
Mt. Albion Sub-School District—18th Ward.....	6,000	7,176,047
Mt. Washington Sub-School District—32d Ward.....	45,000	4,228,595
Oakland Sub-School District—14th Ward.....	145,000	22,308,170
Peebles Sub-School District—23d Ward.....	120,000	8,874,051
Riverside Sub-School District—34th Ward.....	23,000	1,310,527
Sterret Sub-School District—22d Ward.....	66,000	12,321,653
St. Clair Sub-School District—27th Ward.....	45,000	3,340,447
Stevens Sub-School District—36th Ward.....	43,000	1,699,502
Washington Sub-School District—17th Ward.....	10,000	8,487,671
Wickersham Sub-School District—24th Ward.....	14,500	3,806,168

PITTSTON.—R. E. HANKER, Treasurer.

This borough is in Luzerne County.

LOANS— When Due. Total debt Mar. 1, 1899. \$56,600

PAVING AND SEWER BONDS— Sinking fund..... 12,000

4 1/2s, J&J, \$33,300.....Jan. 15, 1915 Net debt Mar. 1, 1899.... 44,600

Subject to call after Jan. 15, 1900 Tax valuation 1899..... 1,388,720

BOROUGH BONDS— Assessment about 1/4 actual value.

4s, \$14,000..... Total tax (per \$1,000) '89.. \$56.50

Bonded debt Mar. 1, 1899.. \$47,300 Population 1890 was..... 10,302

Floating debt..... 9,300 Population 1899 (estimated) 15,000

TAX FREE—All bonds exempt from taxation.

INTEREST is payable at the Treasurer's office, Pittston.

POTTSVILLE.—S. M. MORTIMER, Treasurer.

This borough is in Schuylkill County.

LOANS— When Due. Int. is payable at Boro' Treas'y.

FUNDING BONDS— Bonded debt Mar. 6, '99.. \$113,500

4s, A&O, \$10,000.....Oct. 1, 1900 Floating debt..... 4,393

4s, M&N, 33,000.....May 1, 1911 Total debt Mar. 6, 1899.. 117,898

4s, 5,000..... 1913 Tax valuation 1898..... 6,348,237

4s, 2,000..... 1904 Assessment about 1/2 actual value.

REFUNDING BONDS— Total tax (per \$1,000) '98.. \$7.50

3 1/2s, \$54,000..... 1929 Population in 1890 was..... 14,117

(Subject to call after 1909.) Population in 1880 was..... 13,253

BRIDGE BONDS—

4s, J&D, \$9,000..... 1900-1908

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. All are exempt from local taxation.

PUNXSUTAWNEY.—{ T. M. KURTZ, Burgess. J. R. LOWRY, Secretary.

This borough is in Jefferson County.

LOANS— When Due. Bonded debt Mar. 1, 1899. \$46,000

SEWER BONDS— Floating debt..... 5,243

4s, \$4,000..... July, 1903 to '20 Total debt Mar. 1, 1899.. 51,243

PAVING BONDS— Sinking fund..... 1,142

4s, J&J, \$8,000.....Jan. 1, 1927 Net debt Mar. 1, 1899... 50,101

(Optional after Jan. 1, 1905.) Total valuation 1899.... 1,365,726

4s, F&A, \$5,000.... Aug. 1, 1927 Assessment about 2/3 actual value.

(Optional after Aug. 1, 1905.) Tax rate (per \$1,000) 1899. \$17.00

STREET IMPROVEMENT BONDS— Population in 1890 was..... 2,792

4s, J&D, \$15,000..... 1903-1921 Population in 1899 (est.).... 5,200

REFUNDING BONDS—

4s, J&J, \$14,000.....Jan. 1, 1928

(Optional after Jan. 1, 1903.)

VALUE of city property, \$9,773.

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. E. L. LINDEMUTH, Clerk.

This city is the County seat of Berks County.

LOANS— When Due. **LOANS—** When Due

FUNDING BONDS— REF'G WATER B'DS—(Con.)

4s, A&O, \$99,000.....Apr. 1, 1903 Subject to call after Jan. 1, 1904

REFUNDING BONDS— 4s, J&J, \$200,000.....July 1, 1920

4s, A&O, \$200,000....Apr. 1, 1918

Subject to call after Apr. 1, 1898

4s, A&O, 100,000....April 1, 1913

Optional after April 1, 1903.

WATER BONDS—

4s, J&J, \$75,000.....Jan. 1, 1902

4s, J&J, 75,000.....Jan. 1, 1912

REFUNDING WATER BONDS—

4s, J&J, \$57,500.....Jan. 1, 1900

4s, J&J, \$125,000.....Jan. 1, 1919

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—

	Apr. 3, '99.	April 4, '98.	1896.
Bonded debt (including water debt).....	\$1,471,500	\$1,371,500	\$1,019,500
Sinking funds.....	146,063	82,928	71,274
Net debt.....	\$1,325,437	\$1,288,572	\$948,226
Net water debt (included above)....	\$513,500	\$532,500	\$548,500

TAX FREE.—All issues of the city's bonds are exempt from taxation.

CITY PROPERTY.—The city owns its water works, valued at \$1,776,036, real estate worth \$612,900, and other property to the amount of \$93,000; making a total of \$2,481,986.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of cash value) and tax rate have been as follows:

Years.	Total Ass'd Valuation	Rate of Tax per \$1,000.	Years.	Total Ass'd Valuation	Rate of Tax per \$1,000.
1899.....	\$42,575,845	\$14.00	1890.....	\$26,527,133	9.45
1898.....	43,000,000	.....	1889.....	24,047,503	.....
1894.....	42,000,000	12.50	1880.....	17,969,908	.....
1891.....	40,130,240	14.50			

POPULATION.—In 1890 population was 58,661; in 1880 it was 43,278; in 1870 it was 33,930; in 1899 (estimated), 94,655.

READING SCHOOL DISTRICT.—A. R. Hoover, Treas.

This district, comprising the city of the same name, is in Berks County.

Bonded debt Feb. 1, '99... \$91,000 | For assessed valuation, population, &c., see city of Reading.

School tax (per \$1,000) '98.. \$4.00

SCHUYLKILL CO.— { HARRY MULDOON, Cont'ler. ELIAS DAVIS, Treasurer.

County seat is Pottsville.

LOANS— When Due.

4s, A&O, \$38,100....Apr. 1, 1909

4s, 142,000....Apr. 1, 1914

Optional after Apr. 1, 1899

4s, A&O, \$75,000....Oct. 1, 1916

3s, J&J, 274,100....July 1, 1919

3s, M&S, 32,600....Sept. 1, 1921

All bonds exempt from taxation.

	Assessed Valuation	State & Co tax (per \$1,000) '98.
Interest payable in Pottsville		\$8.00
Tot. bond. debt May 1, '98. \$561,800		Assessment abt. 60 p.c. actual val.
Floating debt..... 292,965		Population in 1890 was... 154,163
Total debt May 1, 1898. 854,565		Population in 1880 was... 129,974
Total valuation 1898... 47,515,173		Population in 1897 (est.)... 165,000

SCRANTON.—{ JAMES MOIR, Mayor. E. HOWELLS, Comptroller.

This city is in Lackawanna County.

LOANS— Interest. Principal.

NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.
Bridge loans..... 1894	4 1/2	J & D	June 1, 1904	\$90,000
do do..... 1894	4 1/2	J & D	June 1, 1909	50,000
do do..... 1894	4 1/2	J & D	June 1, 1914	50,000
do do..... 1894	4 1/2	J & D	June 1, 1915	60,000
			{ July, '0 to 1906 }	14,000
City improvement.... 1886	4	J & J	{ \$2,000 yearly. }	
			{ July 1, 1907-'16 }	35,000
do do..... 1886	4	J & J	{ \$3,500 yearly. }	
City improvement.... 1891	4 1/2	J & D	Dec. 1, 1901	22,000
do do..... 1891	4 1/2	J & D	Dec. 1, 1906	23,000
do do..... 1891	4 1/2	J & D	Dec. 1, 1911	22,000
do do..... 1891	4 1/2	J & D	Dec. 1, 1916	23,000
Funding loan..... 1886	4	J & J	July 1, 1901	15,000
do do..... 1886	4	J & J	July 1, 1906	15,000
Municipal building... 1890	4	F & A	Feb. 1, 1900	20,000
do do..... 1890	4	F & A	Feb. 1, 1905	25,000
do do..... 1890	4	F & A	Feb. 1, 1910	30,000
Redemption bonds... 1893	4 1/2	J & D	June 1, 1903	34,000
do do..... 1893	4 1/2	J & D	June 1, 1908	34,000
do do..... 1893	4 1/2	J & D	June 1, 1913	38,000
do do..... 1893	4 1/2	J & D	June 1, 1918	38,000

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

TOTAL DEBT.—The subjoined statement shows Scranton's indebtedness on the dates mentioned.

	Apr. 4, '99.	Apr. 4, '98.	Apr. 5, '97.	Apr. 1, '95
Total bonded debt.....	\$640,000	\$642,000	\$644,000	\$762,000
Floating debt.....	37,005	32,412	34,479	55,589
Total municip. debt. \$677,005	\$674,412	\$678,479	\$817,589	
Less sinking funds, &c.. 170,903	142,701	98,940	143,427	
Net debt.....	\$506,102	\$531,711	\$579,539	\$674,162

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:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1899.....	\$20,423,078	\$1,714,605	\$22,993,318	\$37.80
1898.....	19,529,803	*1,347,300	20,877,103	33.50
1896.....	18,597,764	1,021,540	19,619,304	34.60
1892.....	17,545,388	1,067,385	*18,612,773	27.63
1890.....	15,196,294	*1,189,540	16,385,834	.....
1880.....	4,582,871	97,934	4,680,805	.....

*This amount includes occupations as well as other personal property.

POPULATION.—In 1890 population was 75,215; in 1880 it was 45,850; in 1870 it was 35,092; in 1899 (local estimate) it was 108,000.

SEWICKLEY.—{ J. C. CHAPLIN, Chairman Fin. Com. J. A. KNOX, Clerk.

Sewickley is in Allegheny County.

LOANS— When Due. Bonded debt Apr. 1, '99.. \$98,500

STREET IMP. BONDS— Water debt (included).... 75,000

4 1/2s, F&A, \$3,500.....Var. Floating debt..... 7,128

(Subject to call at any time) Total debt Apr. 1, 1899.. 105,28

STREET AND SEWER BONDS. Tax valuation 1898..... 3,080,800

4-9s, \$20,000..... 1903 Assessment ab't 2/3 actual value.

WATER BONDS— City tax (per \$1,000) 1898. \$5.50

5s, A&O, \$60,000....Apr. 1, 1903 Population in 1890 was..... 2,750

4s, A&O, 15,000..... 1905 Population in 1897 (est.).... 3,500

INTEREST is payable at the First National Bank of Sewickley.

CITY PROPERTY.—The borough owns a water plant and other available assets amounting to about \$150,000.

SHAMOKIN.—M. C. FARROW, Burgess.

This borough is in Northumberland County.

LOANS— When Due. **LOANS—** When Due.

BOROUGH PURPOSES— REFUNDING BONDS—

4 1/2s, M&S, \$10,000....Sept. 9, 1905 4s, J&J, \$2,500....Jan. 23, 1904

4s, M&N, 7,600....Nov. 1, 1899 4s, M&N, 4,000....Nov. 9, 1904

4s, A&O, 65,000....Oct. 15, 1900 to 1905 4s, M&N, 10,000....May 1, 1905

(\$2.00 yearly to '08, Oct. 15, '28 Total debt Jan. 1, 1899.. \$134,000

\$2,200 to '18, and \$2,500 to '28.) Tax valuation 1898..... 1,644,133

FUNDING BONDS— Assessment about 10% actual value.

4 1/2s, M&N, \$6,000....May 18, 1903 Total tax (per \$1,000)..... \$72.00

4 1/2s, M&S, 1,000....Sept. 9, 1905 Population in 1890 was..... 14,403

4s, M&N, 6,000....Nov. 16, 1904

4s, M&S, 2,500....Sept. 9, 1905

SCHOOL DISTRICT BONDS—

3 1/4s, \$12,000..... 1911

(Subject to call after 1904.)

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.

LOANS— When Due. Assessment is 3/4 actual value.

REFUNDING— Boro' tax (per \$1,000) '99.. \$12.00

4s, M&N, \$100,000....Nov. 1, 1915 Population in 1890 was..... 7,459

Total debt Mar 1, '99.... \$100,000 Population in 1899 (est.).... 9,000

Tax valuation 1899..... 2,694,440

OPTIONAL.—All bonds subject to call at the option of the Council.

SHARPSBURG.—H. S. AYERS, Treasurer.

This borough is in Allegheny County.

LOANS. When due. **ELECTRIC LIGHTS—**

WATER BONDS— 5s, M&N, \$11,000.... \$1,000 yearly

5s, M&S, \$33,000.... \$2,500 yearly Total debt Apr. 1, '99... \$157,500

SEWER BONDS— Total valuation 1898... 3,325,000

4s, A&O, \$62,000..... 1907-1919 Assessment about 60% actual value.

(\$5,000 annually.) Total tax (per M.) '98 \$13.25

STREET IMPROVEMENT — Population in 1890 was..... 4,898

4s, A&O, \$60,000....Oct., '08-'19 Population 1899 (estimated) 7,500

(Subject to call after 1908.)

INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg.

TAX FREE.—All bonds are exempt from taxation.

SHENANDOAH.—

Shenandoah is in Schuylkill County.

Table with columns: LOANS, REFUNDING BONDS, WATER BONDS. Includes bond amounts and due dates.

Table with columns: Water debt (included), Tax valuation 1898, Assesment about 30 p. c. actual val., Total tax (per \$1,000), Population in 1880, Population in 1896 (estim'd).

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, IMPROVEMENT BONDS. Includes bond amounts and due dates.

Table with columns: Bonded debt Oct. 20, '98, Assessed valuation '98, Assesment about 75% actual value, Tax rate (per \$1,000) 1898, Population in 1898 (est.).

SOUTH BETHLEHEM.—THOS. GANEY, Clk.

This borough is in Northampton County.

Table with columns: LOANS, PERMANENT STREET IMP. BONDS, REDEMPTION BONDS. Includes bond amounts and due dates.

Table with columns: MARKET BUILDING BONDS, Bonded debt Mar. 14, '99, Tax valuation 1898, Assesment abt. 66 p. c. act. value, Total tax (per \$1,000) '98, Population 1890 was.

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 May 1, '99, Assessed valuation '98, Assesment about 1/5 actual value.

Table with columns: Tax rate (per \$1,000) '98, Population in 1890 was, Population in 1899 was.

TAMAQUA.—SAMUEL BEARD, Clerk.

This town is in Schuylkill County.

Table with columns: LOANS, FUNDING & REFUNDING BONDS. Includes bond amounts and due dates.

Table with columns: Bonded debt Sept. 9, 1899, Floating debt, Assessed valuation 1899, Tax rate (per \$1,000) 1899, Population 1899 (est.).

TARENTUM.—F. A. READY, Clerk.

This borough is in Allegheny County.

Table with columns: LOANS, BUILDING BONDS, ELECTRIC-LIGHT BONDS, SEWER BONDS. Includes bond amounts and due dates.

Table with columns: PAVING BONDS, Bonded debt Sept. 1, '99, Assessed valuation '98, Assesment about 70% actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1898 (est.).

INTEREST is payable at the National Bank of Tarentum.

TIOGA COUNTY.—RICHARD H. SMITH, Treas.

County seat is Wellsboro.

Table with columns: LOANS, COUNTY BONDS. Includes bond amounts and due dates.

Table with columns: Tax valuation, real, Tax valuation, personal, Total valuation 1898, State & co. tax (per M.) '98, Population in 1890 was, Population in 1898 was.

TITUSVILLE.—JULES A. C. DUNBAR, Compt'r.

This city is in Crawford County. The refunding bonds mentioned below had not actually been issued at the date of going to press (Oct. 1). The details of the old bonds to be refunded were given in the last issue of the SUPPLEMENT.

Table with columns: LOANS, REFUNDING BONDS. Includes bond amounts and due dates.

Table with columns: Water debt included, Tax valuation 1898, Tax rate (per \$1,000) '98, Population in 1890 was, Population in 1898 (est.).

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.

TITUSVILLE SCHOOL DISTRICT.—

Table with columns: Tot. bds., Tax valuation 1898.

Table with columns: Tax rate (per \$1,000), '98.

TURTLE CREEK.—This borough is in Allegheny Co.

Table with columns: LOANS, BOROUGH BONDS, SCHOOL BONDS. Includes bond amounts and due dates.

Table with columns: Borough debt Jan. 1, '99, Assessed valuation '99, Assesment about 3/4 actual value, Tax rate (per \$1,000) '98, Population 1897 (est.).

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.

WASHINGTON.—C. V. HARDING, Secretary.

This borough is in Washington County.

Table with columns: LOANS, PAVING BONDS. Includes bond amounts and due dates.

Table with columns: Floating debt, Total debt June 16, '98, Tax valuation 1898, Tax rate (per \$1,000) 1898, Population in 1890 was, Population in 1898.

WASHINGTON CO.—GEO. E. LOCKHART, Clerk County Commissioners.

Washington is the county seat.

Table with columns: LOANS, COURT-HOUSE & JAIL BONDS. Includes bond amounts and due dates.

Table with columns: Bonded debt Mar. 1, '99, Assessed valuation '98, Population in 1890 was, Population in 1898 (est.).

WEST CHESTER.—W. S. UNDERWOOD, Treas.

This borough is the capital of Chester County.

Table with columns: LOANS, WATER BONDS, REDEMPTION BONDS. Includes bond amounts and due dates.

Table with columns: Net debt Mar. 1, 1899, Tax valuation, real, Tax valuation, personal, Tax valuation 1898, Assesment about actual value, Total tax (per \$1,000) '98, Population 1890 was, Population 1898 (est.).

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. Of the bonds mentioned below \$30,000 will be redeemed the present year.

Table with columns: LOANS, COUNTY BONDS. Includes bond amounts and due dates.

Table with columns: Tax valuation 1898, State & Co. tax (per M.) '98, Population 1890 was, Population 1899 (est.).

WILKES-BARRE.—FRANK DEITRICK, Clerk.

Wilkesbarre is in Luzerne County.

Table with columns: LOANS, IMPROVEMENT BONDS, REFUNDING BONDS. Includes bond amounts and due dates.

Table with columns: (\$8,000 yearly on Feb. 1 to 1919 & \$9,000 yearly to 1929), 4s, M&S, \$150,000, Tax valuation 1899, Actual valuation, Total tax (per \$1,000) '99, Tax valuation 1880, Population 1890 was, Population 1899 (est.).

TOTAL DEBT, ETC.—The city's bonded debt on July 19, 1899, was \$419,100; floating debt, \$89,082; total debt, \$508,182. The city has no water debt.

CITY PROPERTY.—The city owns property valued at \$246,721.

WILKES-BARRE SCHOOL DIST.— { DR. G. W. GUTHRIE, Pres A. W. MOSS, Clerk.

Table with columns: BUILDING BONDS, Bonded debt Aug. 1, '99.

Table with columns: Assessed valuation '99, School tax (per \$1,000) '99, Population 1899 (est.).

WILKINSBURG.—JAMES G. STORER, Secy.

This borough is in Allegheny County.

Table with columns: LOANS, SEWER BONDS, STREET BONDS. Includes bond amounts and due dates.

Table with columns: Total debt Feb. 1, 1898, Sinking fund assets, Net debt Feb. 1, 1898, Tax valuation 1898, Assesment abt. 75% actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (estim'd).

TAX FREE—The sewer bonds are exempt from taxation.

INTEREST is payable at the First National Bank of Wilkinsburg.

WILLIAMSPORT.— { S. N. WILLIAMS, Mayor. EDWARD L. TAYLOR, Treas.

Williamsport is the capital of Lycoming County. Bonds all tax exempt.

Table with columns: LOANS, CITY BONDS, CITY HALL BONDS, REFUNDING BONDS. Includes bond amounts and due dates.

Table with columns: Interest is paid by City Treasurer, Bonded debt Feb. 17, '98, Sinking fund, Net debt Feb. 17, 1898, Tax valuation 1898, Assesment abt. 50% actual value, Total tax (per \$1,000) 1897, Population 1890 was, Population 1897 (est.).

TAX FREE.—All bonds are exempt from taxation.

WILMERDING.—

This borough, organized in 1890, is in Allegheny County.

Table with columns: LOANS, BUILDING BONDS, SCHOOL BONDS, STREET IMPROVEMENT BONDS. Includes bond amounts and due dates.

Table with columns: Total debt Feb. 15, 1898, Total valuation 1899, Actual value (est.), Total tax (per \$1,000) '99, Population in 1890 was, Population in 1899 (estim'd).

TAX FREE. The street improvement bonds are free from taxation.

YORK.— { CHAS. W. BRANT, Mayor. HENRY W. EISENHART, Comptroller.

York is the capital of York County.

Table with columns: LOANS, HIGHWAY IMP. BONDS. Includes bond amounts and due dates.

Table with columns: 4s, A&O, \$27,000, Interest is payable at York, Pa., Bonded debt Jan. 1, '99, Tax valuation 1898, Assesment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1897 (est.).

TAX FREE.—All of the above securities are exempt from taxation.

CITY PROPERTY.—The city in 1896 owned public buildings and available assets amounting to \$74,675.

YORK SCHOOL DISTRICT.—JOHN F. RUDISILL, Secretary.

Table with columns: 4s, J&J, \$48,000, 4s, J&D, 125,000, Bonded debt Feb. 15, '99, Sinking fund, Net debt Feb. 1, 1898.

Table with columns: Assessed valuation '98, Assesment 3/4 actual value, Tax rate (per \$1,000) '98, Population 1899 (est.).

ADDITIONAL STATEMENTS.

In the first table below we show the outstanding debt and the assessed value of property of such counties in the State of Pennsylvania as are not included among the foregoing returns. We add in each case the population from the Census of 1890. In the second table we give the indebtedness of other civil divisions of the State, not included among the foregoing.

Name of County.	Total Debt.	Assessed Valuation.	Population.
Adams.....	\$5,029	\$11,767,794	33,486
Armstrong.....	78,222	9,525,505	46,747
Beaver.....	26,000	25,771,476	50,077
Bedford.....	15,500	8,869,386	38,644
Berks.....	124,754	78,732,244	137,527
Bucks.....	No debt.	38,352,245	70,615
Butler.....	32,000	14,361,356	55,339
Cambria.....	No debt.	26,683,390	66,375
Cameron.....	41,500	932,949	7,238
Carbon.....	150,000	5,643,173	38,624
Centre.....	No debt.	11,547,226	43,269
Clarion.....	8,524	8,647,658	36,802
Clearfield.....	221,800	18,432,012	69,565
Columbia.....	141,600	11,752,191	36,832
Cumberland.....	No debt.	22,231,757	47,271
Elk.....	22,700	3,721,001	22,239
Erie.....	No debt.	42,566,232	86,074
Forest.....	35,000	2,324,767	8,482
Franklin.....	No debt.	17,644,644	51,433
Fulton.....	3,673	2,179,850	10,137
Greene.....	No debt.	13,897,399	28,935
Jefferson.....	65,900	12,262,533	44,005
Lawrence.....	No debt.	19,482,096	37,517
Lebanon.....	34,100	30,548,623	48,131
Lehigh.....	No debt.	40,160,116	76,631
McKean.....	10,000	6,807,364	46,863
Mercer.....	41,492	23,418,497	55,744
Mifflin.....	76,300	3,459,062	19,996
Northumberland.....	160,000	12,004,654	74,698
Pike.....	8,000	1,226,439	9,412
Potter.....	22,500	11,462,403	22,778
Snyder.....	5,250	4,771,665	17,651
Somerset.....	4,500	11,024,500	37,317
Sullivan.....	54,496	1,687,513	11,620
Susquehanna.....	No debt.	4,292,705	40,093
Union.....	25,000	7,368,055	17,820
Venango.....	No debt.	13,625,735	46,640
Warren.....	96,500	10,136,972	37,585
Wayne.....	27,600	4,510,039	31,010
Wyoming.....	20,000	3,689,005	15,891
York.....	200,000	43,504,074	99,489

Cities, Boroughs, etc.	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Ambler (Bor.), Montgomery Co.....	\$30,400	\$966,035	\$7.00	1,077
Aspinwall (Bor.), Allegheny Co.....	55,000	856,000	.....	*1,067
Avalon (Bor.), Allegheny Co.....	61,320	1,391,925	9.50	.....
Canton Township Sch. Dist.....	20,500	1,148,317	.....	*1,750
Carlisle School District.....	31,050	3,238,946	5.50	*10,000
Catasauqua (City), Lehigh Co.....	39,883	1,524,005	18.00	3,704
Clifton Heights (Bor.), Delaware Co.....	30,140	839,856	15.50	1,820
Conshohocken (Bor.), Montg. Co.....	42,000	2,282,800	7.50	5,470
Coraopolis (Bor.), Allegheny Co.....	82,000	1,500,000	10.00	962
Crafton (Bor.), Allegheny Co.....	48,000	1,600,000	9.50	.....
Duquesne (Bor.), Allegheny Co.....	205,000	3,839,178	17.00	.....
Edgewood (Bor.), Allegheny Co.....	73,500	1,452,505	13.00	616
Elizabeth (Boro.), Allegheny Co.....	10,500	699,895	10.00	1,804
Elliott School District.....	35,292	1,100,000	.....	*3,500
Elwood City (Bor.), Lawrence Co.....	31,000	637,627	.....	*3,500
Etna (Bor.), Allegheny Co.....	97,500	2,080,290	17.00	3,767
Franklin (City), Venango Co.....	25,000	1,835,364	.....	6,221
Greensburg (Bor.), Westm'd Co.....	93,261	4,363,080	.....	*7,500
Greenville (Bor.), Mercer Co.....	29,834	1,513,637	.....	*6,500
Jenkintown (Bor.), Montg. Co.....	39,600	1,195,115	12.25	1,609
Kennett Sq. (Bor.), Chester Co.....	40,000	826,505	14.00	1,326
Landsdale (Bor.), Montg'ry Co.....	38,390	1,200,000	13.50	1,858
Mechanicsburg (Bor.), Cumber. Co.....	3,575	1,519,298	14.00	3,691
Mt. Carmel (Bor.), Schuylkill Co.....	62,255	897,976	.....	333
North East (Bor.), Erie.....	47,150	825,000	18.00	1,538
Oxford (Bor.), Caester Co.....	49,700	988,985	15.00	1,710
Plymouth (Bor.), Luzerne Co.....	27,277	870,687	19.00	9,344
Rankin (Bor.), Allegheny Co.....	78,000	1,569,000	9.00	.....
Renovo (Bor.), Clinton Co.....	48,000	630,000	30.00	4,151
Rockledge (Bor.), Montgom. Co.....	20,000	303,000	.....	.....
Scottdale (Bor.), Westmorel'd Co.....	60,500	1,735,671	.....	*3,000
Shippensburg (Bor.).....	33,622	807,391	.....	.....
Souderton (Bor.), Montgom. Co.....	23,325	470,000	11.00	679
So. Washington (Bor.) Wash. Co.....	40,500	577,813	.....	.....
Steelton, Dauphin Co.....	50,000	4,072,990	25.75	9,250
Tarnton School District.....	59,500	1,705,584	11.00	*6,000
Tyrone (Bor.), Blair Co.....	27,400	1,971,595	19.75	4,705
Warren (Bor.), Warren Co.....	45,000	2,194,314	25.00	4,332

*Population estimated.

State of Delaware.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State One of Original Thirteen
 Total area of State (square miles) 2,120
 State Capital, Dover
 Governor (term expires Jan., 1901) Ebe W. Tunnel
 Secretary of State (term expires with Gov.) James H. Hughes
 Treasurer Lewis H. Ball
 Legislature meets biennially in odd years on the first Tuesday in January, and pay is limited to 60 days

HISTORY OF DEBT.—The historical details of Delaware's State debt from 1865 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 72. The present extent and condition of the debt and resources of the State are given below, showing that Delaware now holds good assets more than equaling its liabilities.

LOANS

NAME AND PURPOSE.	Interest.		Principal.	
	Rate Payable.	When Due.	Outstand'g.	
Bond iss. to school fund 1881.	6	July 1, 1906	\$156,750	
Cer. to Delaware College 1877	6	J. & J. perpetual	83,000	
Hospital improvement 1895	3½	J. & J. July 1, 1915	35,000	
Subject to call on or after July 1 1906.				
Part of ser. "B" refund. 1887	3	J. & D. June 1, 1907	\$250,000	
Subject to call on or after June 1, 1897.				
Refunding, 1897.....	3	J. & D. Dec. 1, 1927	245,000	
Subject to call after 1922.				
Temporary loan.....	3½	On demand.	50,000	

INTEREST.—On a part of the bonds of series "B" and of the Refunding bonds of 1897 is payable at the Philadelphia National Bank in Philadelphia.

TOTAL DEBT, ETC.—The total liabilities on March 1, 1899, were \$819,750. The assets were \$1,169,419; assets in excess of liabilities \$349,669. The total assets include bank stocks \$477,702; mortgages on railroads \$385,000, and bonds, \$161,750.

ASSESSED VALUATION.—The total assessed valuation of the State in 1890 was \$74,134,401; in 1897 it was \$77,632,079.

DEBT LIMITATION.—Neither the new Constitution (adopted June 4, 1897,) nor the old Constitution nor the State statutes contain any general provisions authorizing bond issues or limiting the debt-making power, except that the new Constitution—

(1) Forbids the State (Article 8, Sec. 3) to borrow money or create debt, "but pursuant to an Act of the General Assembly passed with the concurrence of three-fourths of all the members elected to each House, except to supply casual deficiencies, repel invasion, suppress insurrections, defend the State in war or pay existing debts."

(2) Forbids any county, city, town or other municipality (Article 8, Sec. 8) to "lend its credit or appropriate money to, or assume the debt of, or become a shareholder or joint owner in, or with, any private corporation" or any person or company whatever."

(3) Forbids any corporation (Article 9, Sec. 1) to be created, etc., by special act, "but only by or under general law"; "but the foregoing provisions shall not apply to municipal corporations, banks," etc.

The above indicates that the authority as regards municipalities [except as already specified in number (2)] rests with the General Assembly, and the General Assembly always passes special acts to provide for special occasions and needs.

POPULATION OF STATE.—The population of Delaware has been as follows in the years mentioned:

1890.....	168,493	1860.....	112,216	1830.....	76,748
1880.....	146,608	1850.....	91,532	1820.....	72,749
1870.....	125,015	1840.....	78,085	1810.....	72,674

CITIES, COUNTIES AND TOWNS
 IN THE
 STATE OF DELAWARE.

KENT COUNTY.—County seat is Dover.

LOANS—

When Due.	Bonded debt Jan. 1, '98..	\$40,000
COUNTY BONDS—	Floating debt certifs...	27,300
4s, semi-an., \$40,000.....	Optional	Total debt Jan. 1, '98... 67,300
CERTIFICATES—		
6s, semi-an., \$9,800.....	Optional	Tax valuation 1897... 14,282,672
5s, semi-an., 5,000.....	Optional	Co. tax, per \$1,000 '97.. \$4.70
4½s, semi-an., 12,500.....	Optional	Population in 1890 was... 32,664
		Population in 1896 (est.)... 33,000

NEWARK.—GEORGE W. WILLIAMS, Treasurer.

Newark is in New Castle County.

LOANS

When Due.	Tax valuation, real.....	\$600,000
ELECTRIC-LIGHT BONDS—	Tax valuation, personal..	40,000
5s, J&D, \$5,000.....	1898 & 1903	Total valuation 1894..... 640,000
REFUNDING WATER BONDS—		
4s, \$37,000.....	1926	County tax (per \$1,000).. \$4.00
(Subject to call after 1906.)		
Bonded debt Feb. 1, '99..	\$42,000	Town tax (per \$1,000)... 10.00
		Population 1890 was..... 1,191
		Population 1880 was..... 1,148

INTEREST is payable at the National Bank of Newark, Delaware

NEW CASTLE CO.—County seat is Wilmington.

LOANS—

When Due.	REFUNDING BONDS—	
REFUNDING COURT H. LOAN—	4s, \$150,000.....	1910 1924
3½s, J&J \$69,000..	July 1, 1914 to	(\$10,000 yearly on Dec. 1.)
(\$10,000 due yearly) July 1, 1920		
BRIDGE BONDS 1893—		
5s, M&N, \$100,000, g.	Sept. 1, 1904	(Subject to call after July 1, 1904.)
\$10,000 due yearly to Sept. 1, 1913		
FUNDING DEBT—		
5s, J&J, \$78,000... \$10,000 yearly		Total debt July 1, 1899. \$666,000
5s, M&N, 60,000, g.....	1904-1909	Total valuation '99..... 46,196,481
(\$10,000 due yearly.)		
		Assessment ½ to ⅓ actual value.
		County tax (per \$1,000) '99.. \$6.00
		Population 1890 was..... 97,182
		Population 1880 was..... 77,716

Payments on loans for benefit of Trustees of Poor are now being made.

TAX FREE.—All bonds issued by this county exempt from taxation

INTEREST is payable by County Treasurer, Wilmington.

SUSSEX COUNTY.—Georgetown is the county seat.

LOANS—

When Due.	Bonded debt Mar. 1, '97.	\$42,500
6s, \$17,500.....	Assessed valuation '97..	10,576,232
4½s, 12,500.....	Population 1890.....	38,647
4s, 12,500.....		

WILMINGTON.—{ DR. JOHN C. FAHEY, Mayor.
 { WILLIAM L. HAMANN, Treasurer.
 The city of Wilmington is in New Castle County.

LOANS—

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct. Payable.	When Due.	Outstand'g.	
Funding loan.....	No. 29	4½ M & N	Nov. 1, '99-1904	\$12,000
			\$7,000 yearly.	
Park loan.....	No. 33	3½ A & O	1915 to 1917	150,000
do		4 A & O	part each year.	
do		4 A & O	A & O 1, 1924	50,000
do		4 A & O	1925	25,000
do		4 A & O	Apr. 1, 1926	20,000
do		4 A & O	Oct. 1, 1926	29,400
Crematory loan.....	4	.....	1900 to 1907	12,000
			{ \$1,500 y'ly in Apr. }	
Refunding loan.....	1899	4 A & O	Oct. 1, 1913	24,000

LOANS— NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Street and sewer bonds....	4½	A & O	Apr. 1, 1921	\$45,400
do do	4½	A & O	Oct. 1, 1921	50,950
do do	4½	A & O	Apr. 1, 1922	52,500
do do	4½	A & O	Oct. 1, 1922	1,150
do do	4	A & O	Oct. 1, 1918	12,150
do do	4	A & O	Apr. 1, 1919	43,900
do do	4	A & O	Oct. 1, 1919	45,250
do do	4	A & O	Apr. 1, 1920	46,600
do do	4	A & O	Oct. 1, 1920	48,050
do do	4	A & O	Apr. 1, 1921	4,050
do do 1896 4	A & O	Oct. 1, 1924	67,000	
do do 1896 4	A & O	Apr. 1, 1925	62,650	
do do 1896 4	A & O	Oct. 1, 1925	1,650	
do do 1897 ..	A & O	1925 1926	75,000	
Water loan (reser.) No. 25	6	J & J	July 1, 1900-'08	50,000
do (reser.) No. 26	6	M & S	Sept. 1900 to '11	
do	No. 31	4½ A & O	var. 1913-1914	60,000
do	No. 32	4 A & O	Oct. 1, 1919-'23	25,000
do	No. 32	3½ A & O	var. 1914-1915	60,000
Sinking fund loan	4, 4½, etc.		Various.	702,050
do do	4	A & O	1910 to 1913	176,000

ating the Germania Savings Bank of Baltimore. However, in both the general and special laws there appears to be a pretty general authority granted for investing the deposits. The general law states that—

Any savings institution incorporated under this article shall be capable of receiving from any person or persons, or bodies corporate or politic, any deposit of money which shall be invested or loaned out on good security in the discretion of the directors; provided that no part of the funds of said corporation shall be loaned to any officer or director of such corporation.

In the special law passed in 1890, which we have referred to above, the power to loan the deposits is made a little more definite. The section referring to that subject states that the "corporation shall have power to borrow money, receive money on deposit, loan money taking such security therefor, either real or personal, as the Board of Directors may deem sufficient; provided that no part of the funds of said corporation shall be loaned to an officer or director thereof."

We cannot discover any marked difference in the two provisions cited, except that the enactment in the case of the new Baltimore bank states distinctly that the security can be either real or personal. But as much as that would, we think, be assumed as authorized under the general provision, since no limit is made and loaning on bond and mortgage is always a legitimate part of the business of savings banks.

TAX FREE.—All bonds of this city are exempt from taxation. INTEREST on all bonds payable at the office of the City Treasurer. TOTAL DEBT, ETC.—The subjoined statement shows Wilmington's total municipal debt and the water debt on the dates named.

	Jan. 1, 1899.	Jan. 1, 1898.	July 1, 1897.
Total bonded debt.....	\$2,034,450	\$2,018,000	\$2,087,250

The net indebtedness of the city in 1880 was \$1,372,450. ASSESSED VALUATION.—The assessed valuation of real estate for 1899 was \$29,737,037; in 1891 it was \$33,813,543. Property is assessed at about 5 its actual value. Personal property is not taxed. For 1898 the tax rate per \$1,000 was \$20.00.

POPULATION.—In 1890 population was 61,431; in 1880 it was 42,478; in 1870 it was 30,841; in 1899 it was (estimated), 75,000.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF MARYLAND.

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

ALLEGANY CO.—County seat is Cumberland.

LOANS—	When Due.	Bonded debt	Apr. 1, '99.	\$230,000
COURT HOUSE BONDS—		Tax valuation 1898 ..	20,463,682	
4s, A&O, \$100,000.....	1915-1934	State tax (per \$1,000) ..	\$1,775	
(\$5,000 due yearly.)		County tax (per \$1,000) '99..	\$8.70	
SCHOOL HOUSE BONDS—		Population in 1890 was ..	41,571	
4s, A&O, \$75,000.....	1900-1914	Population in '99 (est.) was.	44,000	
(\$5,000 due yearly.)				
4s,	1925			
Subject to call after 1915.				

OPTIONAL.—All of the county's bonds are subject to call. INTEREST on court house bonds is payable by Hambleton & Co. Baltimore; on insane asylum and school house bonds at Cumberland.

TAX FREE.—All bonds are exempt from county taxation.

ANNAPOLIS.—CHAS. G. FELDMAYER, Collector and Treasurer.

This city is the county seat of Anne Arundel County.

LOANS—	When Due	Net debt	Jan. 1, 1899 .	\$24,082
5s, J&D, \$30,000....	June 1, 1903	Floating debt (additional)	15,301	
(\$5,000 every 5 yrs. to June 1, 1928		Assessed valuat'n, 1898.	2,950,000	
Temp'ry loan, 5s, \$10,000. Oct. '99		Tax rate (per \$1,000) '99..	\$17.875	
Bonded debt Jan. 1, 1899..	\$43,000	Population in 1890 was....	3,902	
Sinking fund.....	18,918	Population in 1899 (est.)...	10,000	

ANNE ARUNDEL CO.—A. K. STARTING Clerk.—County seat is Annapolis.

LOANS—	When Due.	Floating debt.....	\$30,000
COUNTY BONDS—		Total debt	70,000
5s, J. & J., \$20,000....	July 1, 1902	Sinking fund assets	4,000
(\$5,000 every 5 yrs. to July 1, 1917		Net debt Mar. 1, 1899.	66,000
SCHOOL HOUSE BONDS—		Tax valuation 1898.....	11,969,427
5s, J&J, \$10,000	July 1, 1900	School bonds, addition'l	74,000
(\$2,000 every 2 yr.) to July 1, 1909		Assessment is ¾ actual value.	
5s, J&J, \$37,000.'03-08-13-18-23-28		State tax (per \$1,000) '94....	\$1.77
(\$7,000 due each 5 yrs. and \$2,000		County tax (per \$1,000) '99.	\$6.30
in 1928.)		Average school tax '99.....	\$2.50
Bonded debt Mar. 1, 1899..	\$40,000	Population 1890 was.....	34,094

TAX FREE.—All bonds are exempt from county and State tax.

BALTIMORE.—{ THOMAS G. HAYES, Mayor.
{ J. FRANK SUPPLEE, City Register.

A new charter for Baltimore was enacted by the Legislature March 22, 1898.

LOANS—	Rate.	Interest.	Principal.
NAME AND PURPOSE.	Payable.	When Due.	Outstand'g.
City Hall, 1870.....	r 6	Q-J	Mch. 15, 1900 \$1,000,000
do do, 1874.....	r 6	Q-J	Mch. 7, 1902 500,000
Refunding.....	3½	J & J	July 1, 1936 x1,453,300
Four million.....	1895..	3½	M & S Mch. 1, 1945 x2,611,000
Consolidated refund., 1890.r	3½	J & J	July 1, 1930 x5,000,000
Funding loan.....	1870.r	6	Q-J July 1, 1900 800,000
Funding loan of.....	1878.r	5	M & N July 1, 1916 x1,000,000
Conduit loan of.....	1899..	3½	J & J Jan. 1, 1922 250,000
Harford Run Improvement..	r 4	J & J	Jan. 1, 1920 x250,000
do do Sewer.....	r 4	J & J	Nov. 3, 1904 x350,000
Internal Improvement.....	r 3½	J & J	July 1, 1928 x4,850,000
Jones' Falls.....	r 6	Q-F	Apr. 9, 1900 800,000
do do	r 5	Q-F	Apr. 9, 1900 x957,000
do do	r 3-65	Q-F	Apr. 9, 1900 x483,000
do do	r 3½	Q-F	Apr. 9, 1900 x160,000
do do	r 3	Q-F	Apr. 9, 1900 x100,000
McDonogh Extension, 1893..	5	M & S	Sept. 1, 1916 x280,000
Patterson Park.....	r 4	Q-J	Oct. 1, 1920 x200,000
Paving.....	1881.r	4	M & N Nov. 1, 1920 x500,000
Public Improvements, 1893 .	3½	J & J	Jan. 1, 1940 x6.0 0,000
Water.....	r 5	M & N	July 1, 1916 x5,000,000
do	r 4	M & N	Nov. 1, 1922 x500,000
do	r 4	M & N	Nov. 1, 1926 x1,000,000
Western Maryland.....	1872.r	6	J & J Jan. 1, 1902 1,000,000
do do	1882.r	4	J & J July 1, 1925 x684,000
do do	1887.r	3½	J & J Jan. 1, 1927 1,704,000

BONDS GUARANTEED—West. Md. RR., 3d M..... 6 J & J Jan. 1, 1900 875,000 Overdue stock, no interest allowed..... 9,382

† Payable on or after this date at option of city. x Exempt from State of Maryland taxes.

PAR VALUE, ETC.—Bonds are all registered and for \$100 or multiples of same.

INTEREST on the City Hall loans, consolidated loan of 1890, West Maryland RR. loan of 1887, Patterson Park loan of 1920, and on funding loan of 1870, is payable at the American National Bank of Baltimore; on the Jones Falls loans, refunding, 1936, Clifton Park loan of 1895 and McDonough Extension loan of 1893, at the National Exchange Bank of Baltimore; on public improvement bonds of 1893

State of Maryland.

ITS DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - 12,210
State Capital - - - Annapolis
Governor (term expires 2d Wed. Jan., 1900) - Lloyd Lowndes
Secretary of State (term expires with Gov'r) - Rich'd Dallam
Treasurer (term expires Jan., 1900) - Thomas J. Saryock
Comptroller (term exp. Jan., 1900) - Phillips L. Goldsborough
Legislature meets biennially in even years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—The historical details of Maryland's State debt from 1824 up to 1893 will be found in the STATE AND CITY SUPPLEMENT of April, 1893, pages 72 and 73.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	Rate Payable.	When Due. Outstand'g.
Insane Asylum, 1896.....	3½ J & J	1911 \$100,000
Optional after July 1, 1906.		
Penitentiary loan, 1896	3½ J & J	1911 500,000
Optional after July 1, 1906.		
Consolidat. loan of 1899.	3 J & J	Jan. 1, 1914 5,055,751
(Subject to call after Jan. 1, 1909.)		

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Maryland's total State debt, and the sinking fund held by the State against the same on the dates named.

	Jan 1, '99.	Sept. 30, '98.	Sept. 30, '97.	Sept. 30, '96.
Total funded debt.....	\$5,670,196	\$9,284,986	\$9,284,986	\$9,284,986
Sinking funds, &c.....	2,105,683	6,251, 58	6,335,908	5,946,433

Net debt.....\$3,564,513 \$3,033,028 \$2,949,078 \$3,338,553
For the balance of \$3,033,028 Sept. 30, 1898, the State had as an offset her unproductive stocks, amounting to \$8,649,627, and \$615,375 due from accounting officers and incorporated institutions.

The receipts of the State for the year ending Sept. 30, 1897, amounted to \$3,095,314; balance in treasury Sept. 30, 1897, \$707,138; total, \$3,802,452; disbursements, \$3,236,101. The cash balance in the treasury on September 30th, 1898, amounted to \$566,351.

ASSESSED VALUATION, ETC.—The following table shows the total funded debt, available assets, assessed valuation and tax rate.

Years.	Total Funded Debt.	Available Assets.	Total Assessed Val.	Tax Rate per \$1,000.
1898.....	\$9,284,986	\$6,251,958	\$603,360,96	\$1.77½
1897.....	9,284,986	6,335,908	607,965,272	1.77½
1896.....	9,234,986	5,946,433	540,461,747	1.77½
1895.....	8,684,986	5,679,733	534,930,476	1.77½
1894.....	8,684,986	5,303,233	529,138,103	1.77½
1893.....	8,684,986	6,025,414	524,956,241	1.77½
1892.....	8,684,986	5,602,699	515,137,528	1.77½
1890.....	10,691,124	6,278,907	482,184,824	1.77½
1881.....	10,965,934	3,992,851	469,593,225	1.87½
1880.....	11,277,110	3,649,442	459,187,408	1.87½

DEBT LIMITATION.—There is nothing in the Constitution of Maryland limiting the power of the Legislature to authorize bond issues either by the State or by its municipalities. No general limit for cities and towns has been fixed by the Legislature, nor is there any general authorization to be found in the statutes under which cities and towns can issue bonds. This power is lodged in the Legislature, and is delegated to the municipalities from time to time for specific purposes as the occasion may arise. It is necessary, therefore, for the investor to study the law in each case on this as well as on other points affecting the loan with respect to which he may need information.

POPULATION OF STATE.—

1890.....	1,042,390	1860.....	687,049	1830.....	447,040
1880.....	934,913	1850.....	583,034	1820.....	407,350
1870.....	780,894	1840.....	470,019	1810.....	380,546

Of the total population in 1880 22.49 per cent was colored and in 1890 20.92 per cent. In number, blacks were 165,091 in 1850; 171,131 in 1860; 175,391 in 1870; 210,230 in 1880; and 218,004 in 1880.

SAVINGS BANKS INVESTMENTS.—There are in this State general banking laws under which savings banks may be organized, and yet we notice that even in 1890 a special charter was granted incorpor-

and remaining Western Maryland bonds at the National Bank of Baltimore; on internal improvement loan, Harford Run loans, paying bonds of 1881 and the funding loan of 1878, at the Farmers' & Merchants' National Bank of Baltimore; on water loans at the National Mechanics' Bank of Baltimore.

TAX EXEMPT.—The issues marked with an x above are exempt from State of Maryland taxes. Holders residing in other States are exempt on all issues. None of the bonds are liable for city taxes.

TOTAL DEBT, SINKING FUND, Etc.

	Sept. 1, '99.	Dec. 31, 1898.	Dec. 31, '97.
Bonded debt (water debt incl.)	\$38,066,483	\$37,570,683	\$36,170,576
Sinking fund and other assets.	18,032,249	17,232,249	18,520,669

Net debt..... \$20,034,134 \$20,338,434 \$17,649,907
 Total water debt (included in net debt) 1899, \$8,100,000. 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 Dec., 1898 (\$37,570,683) interest was payable from taxation on only \$24,375,900.

ASSESSED VALUATION, ETC.—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

Years—	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1899.....	\$238,145,991	\$121,844,980	\$359,990,871	\$21.575
1898.....	232,500,000	130,000,000	362,500,000	24.27
1897.....	233,872,443	126,554,055	360,426,498	21.77½
1895.....	250,797,556	80,975,572	331,773,128	17.50
1890 (about).....	209,000,000	65,000,000	274,000,000	20.25
1886.....	200,775,614	64,784,338	265,559,953	17.87½
1880.....	187,040,624	65,106,367	252,122,991	15.57½

POPULATION.—In 1890 population 434,439; in 1880 it was 332,313; in 1870 it was 267,954. Population 1899 (local authority) was 560,000.

CUMBERLAND.—{GEO. A. KEAN, Mayor.
 {HOWARD M. FULLER, City Clerk.
 Cumberland is the capital of Allegheny County. Bonds are tax free.

LOANS—

NAME AND PURPOSE.	Interest.		When Due.	Principal.	Outstand'g.
	P. Ct.	Payable.			
Pennsylvania R. R. bonds.	6	F & A	Aug., 1908		\$65,000
Principal to be paid by Pennsylvania Railroad Company.					
Consolidated debt bonds...	6	A & O	Oct., 1908		30,000
do do ...	5	A & O	Oct., 1908		145,000
Electric Light bonds.....	4	M & N	May 1, 1928		20,000
Water Improvement bonds	5	A & O	Oct., 1910		18,000
do do ...	5g.	F & A	Aug. 1, 1923		70,000
Water extension bonds....	5	A & O	Apr. 1, 1910		50,000
Funding bonds.....	5	A & O	Apr. 1, 1910		40,000
do	4	J & D	1925		100,000
Water bonds.....	4	M & N	May, 1900-1904		25,000
do	4	M & N	May, 1904-1909		30,000

INTEREST is payable at Cumberland.
TOTAL DEBT, ETC.—The total bonded debt on June 1, 1898, was \$533,000; deduct sinking fund assets, \$41,575; net bonded debt, \$488,425; the floating debt on the same date was \$8,000.

DEBT LIMITATION. This city cannot issue indebtedness over \$10,000 without act of Legislature and vote of people.

ASSESSED VALUATION.—In 1898 the total assessed valuation was 7,534,000; in 1897 it was \$7,377,000; in 1895 it was \$7,080,572; in 1893, \$7,121,422; and in 1890, \$6,461,823. Property is assessed at about 85 per cent of its actual value, and the total tax rate (per \$1,000) in 1897 was \$19.87.

POPULATION.—The population in 1890, according to United States Census, was 12,729; in 1880 was 10,693; in 1870 was 8,056. In 1898 local estimates place the population at about 18,000.

FREDERICK.—{W. F. CHILTON, Mayor.
 {E. A. GITTINGER, City Register.
 The county seat of Frederick County.

REFUNDING BONDS—

When Due.	Bonded debt
4s, J&J, \$512,500..... July 1, 1918	May 1, '99. \$547,500
Subject to call after July 1, 1903	Sinking funds..... 43,652
RESERVOIR BONDS—	Net debt May 1, 1899.... 503,848
4s, J&J, \$35,000..... July 1, 1924	Tax valuation 1898..... 3,665,299
Subject to call after July 1, 1904	Assessment about ½ actual value.
WATER WORKS IMPR. BONDS—	City tax (per \$1,000) '99.... \$10.00
4s, J&J, \$35,000..... July 1, 1929	Total tax (per \$1,000) '98.... 20.175
(Subject to call July 1, 1909.)	Population in 1890 was..... 8,193
Interest payable in Frederick.	Population in 1899 (est.).... 9,000

FROSTBURG.—{C. F. NICKLE, Mayor.
 {ROBERT P. MASON, Clerk.
 This city is in Allegany County.

LOANS—

When Due.	Bonded debt
REFUNDING WATER BONDS—	Apr. 29, '99. \$55,000
4s, J&J, \$55,000 1929	Tax valuation 1899..... 2,000,378
(Subject to call after 1904.)	Tax rate (per M.) 1899 .. \$15.575
Interest payable in Frostburg.	Assessment about ¾ actual value.
	Population in 1890 was..... 3,565
	Population in 1899 was..... 7,000

HAGERSTOWN.—{E. M. SCHINDEL, Mayor.
 {Lieut. M. R. HAWKEN, Tax Col.
 This is the county seat of Washington County.

LOANS—

When Due.	Bonded debt
STREET BONDS—	4s,, \$5,500.....
4s, J&J, \$70,000..... Part yearly	Interest payable in Hagerstown.
Exempt from city and county tax.	Bonded debt Apr. 1, 1899 .. \$88,000
PAYING BONDS—	Tax valuation 1899.... 6,693,358
4s,, \$3,200..... 1901 to 1916	Assessment about ¾ actual value.
4s,, 4,400..... 1901 to 1911	Total tax (per \$1,000) '99. \$14.77½
(\$400 annually.)	Population in 1890 was 10,118
	Population 1894 (estimated) 15,000

MONTGOMERY CO.—W. W. WELSH, Clerk.
 County seat is Rockville.

LOANS—

When Due.	Total debt
COURT HOUSE BONDS—	Jan. 1, 1899. \$50,000
4s, A&O, \$32,000..... 1900 to 1915	Tax valuation, real.... 10,109,300
(\$2,000 due yearly on Oct. 1.)	Tax valuation, person's \$2,344,495
TURNPIKE BONDS—	Total valuation 1898.... 12,443,795
4s, J&J, \$25,000 Jan. 1, 1900	Assessment about ¾ actual value.
(\$500 yearly) to Jan. 1, 1949	State & Co tax (per M) '99.. \$10.20
	Population in 1890 was..... 27,185
	Population in 1899 (est.).... 28,000

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.

When Due.	Total debt
Feb. 1, 1897..	\$100,000
LOANS—	
COUNTY BONDS—	Tax valuation, real..... 9,919,136
5s, July 1, \$5,000..... July 1, 1903	Tax valuation, personal. 967,323
5s, July 1, 10,000..... July 1, 1908	Total valuation 1897... 10,886,459
COURT HOUSE BONDS—	Total valuation 1898... 10,983,704
5s, J&J, \$80,000..... July 1, 1922	Assessment is ¾ actual value.
SCHOOL BONDS—	County tax (per \$1,000) '99. \$9.40
5s,, \$8,000 1903-1923	Population 1890 was..... 26,080
(\$1,600 every 5 years.)	

INTEREST is payable at the National Bank of Baltimore.
TAX FREE—All of the bonds issued by this county are tax exempt.

TALBOT COUNTY.—CHARLES F. STEWART, Clerk.—County seat is Easton. All bonds are tax exempt.

LOANS—

When Due.	Total debt
Feb. 1, 1899..	\$61,000
COURT HOUSE BONDS—	Sinking fund..... 9,788
4s, A&O, \$9,000..... Oct. 1, 1900	Net debt Feb. 1, 1899.... 51,212
(\$1,000 due yearly) to Oct. 1, 1908	Tax valuation, real..... 6,901,189
RAILROAD BONDS—	Tax valuation, personal. 1,815,854
5s, A&O, \$33,000..... Apr. 1, 1912	Total valuation 1898... 8,717,043
Subject to call after April 1, 1902	State & Co. tax (per M) '99. \$10.77½
SCHOOL BONDS (\$500)—	Population in 1890 was.... 19,736
4s&5s, A&O, \$4,000... Oct. 1, 1900	Population in 1880 was.... 19,065
(\$1,000 due yearly) to Oct. 1, 1903	
4½s, F&A, \$13,000... Aug. 1, 1924	
Subject to call after Aug. 1, 1914	

WASHINGTON CO.—M. F. SMITH, Clerk.
 Hagerstown is the county seat.

LOANS—

When Due.	Assets
RR. & Turnp. Stk.	\$607,640
REFUNDING RAILROAD BONDS—	Assessed val'ation '99. \$20,736,555
4s, J&J, \$187,500..... July 1, 1918	Assessment about ¾ actual value.
4½s, court-house bonds.. \$66,000	State & Co. tax (per M.) '99. \$8.77½
4s, school house bonds. 16,000	Population in 1890 was 39,782
4s, insane asylum bonds. 15,000	Population in 1899 (est.)... 41,000
Bonded debt Jan. 1, 1899. \$284,500	

TAX EXEMPT.—Refunding bonds are exempt from county and municipal taxes.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of Maryland 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.

Place—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax rate per \$1,000.	Population.
Cecil County.....	\$10,000		\$12,904,124	\$8.00	30,000
Laurel (c), Pr. Geo. Co..	38,000		1,025,000	14.22	1,984
Somerset Co.....	40,000		4,459,700	12.575	24,155

District of Columbia.

(INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3-65 per cent loan, in 1924. Bonds are tax exempt.

LOANS—

NAME AND PURPOSE.	Interest.	When Due.	Principal.	Outstand'g.
DISTRICT OF COLUMBIA—				
Fifty-yr. funding 1874 c & r	3-65 F & A	Aug. 1, 1924	\$14,224,100	
Twenty-yr fund... 1879 c & r	5 J & J	July 1, 1899	749,900	
Water stock..... 1871 c	7 J & J	Oct. 1, 1901	329,000	
do 1873 c	7 J & J	July 1, 1903	14,000	
LATE CORPORATION OF WASHINGTON—				
Thirty-year funding.. 1872 c	6g M & N	Nov. 1, 1902	571,100	
Overdue bond, not presented.....	7-3 int. ceased.....			100

*The faith of the United States was pledged to secure the payment of the interest on these bonds and to maintain a sinking fund sufficient to redeem them all by maturity. The issue is limited to \$15,000,000 and is exempt from taxation by Federal, State or municipal authority. The coupon bonds are for \$50 and \$500 each, the registered bonds \$1,000 and \$5,000 each.

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:

July 1, 1899.	Jan. 1, 1897.	Jan. 1, 1896.	Jan. 1, 1895.
Total fund. debt. \$15,888,200	\$16,933,000	\$17,532,600	\$17,781,700

On July 1, 1878, when the duties of the Sinking Fund Commissioners of the District were transferred to the Treasurer of the United States the total debt was \$22,106,650.

On July 1, 1899, stock and bonds to the amount of \$3,420 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:

Year.	Real Estate.	Personal Property.	Total Ass'd. Valuation.	Rate of Tax per \$1,000.
1898.....	\$181,256,284	\$9,780,658	\$191,036,942	\$15.00
1897.....	180,376,908	9,532,851	189,909,759	15.00
1896.....	188,922,343	10,971,737	199,894,080	15.00
1895.....	192,555,046	11,719,308	204,274,354	15.00
1890.....	137,626,419	11,023,167	148,649,586	15.00
1885.....	93,502,464	12,795,934	106,298,398	15.00

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN MIDDLE STATES.

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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 present State debt is as follows:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Sinking fund loan ...1887	3	J & J	July 1, 1900	\$300,000
do do ...1896	3	J & J	July 1, 1901	250,000
do do ...1897	3	J & J	July 1, 1902	250,000
War loan..... 1898	3	J & J	July 1, 1903	200,000
Domestic loan.....	Interest ceased.			1,665

TOTAL DEBT, ETC.—The total bonded debt on Nov. 15, 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.

	1898.	1897.
Funded State debt (loans).....	\$1,241,665	\$1,291,665
Irreducible State debt (trust funds)....	4,679,228	4,670,590

Local Debts—

	1898.	1897.
Debts of counties	\$11,002,159	\$11,333,836
Debts of cities, first and second class....	69,053,693	67,472,577
Debts of incorporated villages	8,540,268	8,297,419
Debts of townships.....	838,286	593,265
Debts of special school districts.....	7,568,180	7,030,159

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:

Years.	Real Estate.	Personal Property	Total.
1898.....	\$1,244,817,473	\$515,439,970	\$1,760,257,443
1897.....	1,236,911,871	511,096,768	1,748,008,639
1896.....	1,226,988,666	514,039,771	1,741,028,437
1895.....	1,214,928,085	527,589,429	1,742,517,514
1894.....	1,200,364,474	542,297,641	1,742,662,115
1890.....	1,232,305,312	545,833,165	1,778,138,477
1885.....	1,160,165,882	509,913,986	1,670,079,868
1880.....	1,102,049,931	456,166,134	1,558,215,965
1875.....	1,062,915,044	535,660,818	1,598,575,862
1870.....	707,846,636	459,684,861	1,167,731,697
1860.....	639,894,311	248,408,290	888,302,601
1850.....	341,389,838	98,487,502	439,876,340
1840.....	85,287,291	27,038,895	112,326,156
1830.....	50,086,250	14,589,335	64,675,578

The State tax (per \$1,000) for 1898 was \$2.84 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." 1

POPULATION OF STATE—The population of Ohio has been as follows in the years named.

1890.....3,672,316	1860.....2,339,511	1830.....937,903
1880.....3,198,062	1850.....1,980,329	1820.....581,295
1870.....2,665,260	1840.....1,519,467	1810.....230,760

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF OHIO.

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

ADAMS COUNTY.—J. M. WITTENMYER, Aud.

County seat is West Union.

LOANS—	When Due.	TURNPIKE BONDS—
FUNDING BONDS—		4s, \$20,000.....Sept. 2, 1905
4s, \$50,000.....	1917	4s, \$20,000.....1910-1911
JAIL BONDS—		Total debt Jan 15, 1899, \$190,000
4s, \$15,000.....	1900-1914	Tax valuation 1898.....4,729,390
REDEMPTION BONDS—		State & Co. tax rate (per M) '98 18'11
4s, \$15,000.....	1902-1904	Population in 1890 was.....26,093

AKRON.—{ W. E. YOUNG, Mayor.
 { CHAS. H. ISBELL, City Clerk.

Akron is the county seat of Summit County.

LOANS—	When Due.	LOANS—	When Due.
FIRE AND BRIDGE BONDS—		STREET IMPROVEMENT BONDS—	
4s, semi-an., \$1.00.....	1900	5s, semi-an., \$191,300.....	1899-1906
REFUNDING BONDS—		5s, semi-an., 41,600.....	1899-1904
5s, semi-an., \$55,300.....		4s, \$10,000.....	1900-1904
5s, semi-an., 18,000.....	1900-1908	REFUNDING BONDS—	
(\$2,000 due yearly on June 16.)		4s, J&D, \$13,000.....	June 1, 1907
5s, semi-an., \$20,000.....	Sept. 7, 1905	Bonded debt Mar. 20, '99.....	\$111,100
SEWER BONDS—		Population in 1890 was.....	27,601
5s, semi-an., \$32,050.....	1899-1901	Population in 1899 (est.).....	40,000
..... \$45,850.....	18'9-1904		

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:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000
1894.....	\$11,748,080	\$4,504,580	\$16,552,660	\$24'20
1897.....			16,816,150	24'20
1896.....	11,475,500	5,104,450	16,580,000	23'20
1895.....	11,176,540	5,831,360	17,007,900	22'00
1890.....	7,103,520	4,513,480	11,617,000	25'40
1889.....	6,886,790	4,002,260	10,889,050	12'00

AKRON SCHOOL DISTRICT.—F. W. Shirer, Clerk
Board of Education.

REFUNDING BONDS—	When Due.	SCHOOL CONSTRUCTION BONDS—	
5s, M&N, \$10,000.....	Nov. 18, 1902	6s, M&N, \$10,000.....	May 22, 1900
5s, J&J, 10,000.....	July 29, 1903	5s, J&J, 10,000.....	July 29, 1900
4s, M&N, 5,000.....	May 22, 1904	5s, J&J, 20,000.....	July 29, 1901
4s, J&J, 10,000.....	July 29, 1905	Total debt Aug. 11, 1899.....	\$75,000
		School tax (per \$1,000) '99.....	\$8'10

ALLIANCE.—J. H. McCONNELL, City Clerk.

This city is in Stark County.

LOANS—	When Due.	SEWER BONDS—	
IMPROVEMENT BONDS—		5s, J&D, \$6,000.....	June 1, 1900
5s & 6s, \$195,550.....	1896-1906	\$3,000 yearly to June 1, 1901.	
Payable by special assessment.		WATER WORKS BONDS—	
5s, J&D, \$1,000.....	June 1, 1900	4s, F&A, \$81,000.....	Feb. 20, 1920 '29
(\$1,000 due yearly) to June 1, 1903		(\$8,000 due yearly.)	
5s, F&A, \$9,600.....	Aug. 1, 1899	Total debt Mar. 15, '99.....	\$287,510
(\$1,800 due yrly) to Aug. 1, 1903		Tax valuation 1898.....	3,020,680
4s, J&D, \$40,000.....	1900 to 1906	Total tax (per \$1,000) '98.....	\$26'80
REFUNDING BONDS—		Population in 1890 was.....	7,607
6s, semi-an., \$8,000.....	1900	Population 1896 (est.).....	9,000
5s, M&N, \$8,500.....	Nov. 25, 1902		
4s, \$9,000.....			

ASHLAND.—H. A. THOMAS, Mayor; E. B. WEST-OVER, Clerk.

This village is the county seat of Ashland County.

LOANS—	When Due.	Bonded debt May 1, '99.	
Water-works construct'n.....	\$39,000	\$87,000	
Center St. impt. (special).....	2,000	Floating debt.....	1,000
Claremont Ave. impt. (sp'l.).....	4,500	Assessed valuation '98.....	1,275,000
Res. & water works ext.....	3,500	Real value about.....	2,500,000
Main St. impt. (special).....	25,000	Population in 1-90 was.....	3,566
Cottage St. impt. (special).....	13,000	Population in 1899 (est.).....	4,000

ASHLAND COUNTY.—C. W. McCool, Aud'r.

County seat is Ashland.

LOANS—	When Due.	Bonded debt Sept. 15, '98.	
6s, \$2,400.....		\$34,000	
INFIRMARY BONDS—		Assessed valuation '98.....	11,439,320
6s, J&J, \$32,000.....	1900-1907	Assessment about 1/2 actual value.	
(\$2,000 each Jan. 1 and July 1.)		Population 1890.....	22,223

ASHTABULA.—{ CLARENCE E. RICHARDSON, Mayor.
 { FRANK W. WAGNER, Clerk.

The city and school district of Ashtabula are in Ashtabula County.

LOANS—	When Due.	Valuation (City) 1898.....	
REFUNDING ELECTRIC BONDS—		Valuat'n (Sc. D.) included.....	678,970
5s, A&O, \$10,000.....	Apr. 1, 1911	Tax rate (City) '99.....	\$35'40
(\$1,000 every A&O) to Oct. 1, 1915		Tax rate (School Dist.) '99.....	37'40
Net City debt Mar. 10, '99.....	\$219,297	Population (City) 1890 was.....	8,338
School debt, (add'l.).....	20,000	Population (City) '99 (est.).....	15,000

ATHENS.—{ O. E. DAVIS, Mayor.
 { W. B. GOLDEN, Clerk.

This village is the county seat of Athens County.

LOANS—	When Due.	IMPROVEMENT BONDS—	
REFUNDING BONDS—		5s, \$4,500.....	1907
6s, \$10,000.....	Sept. 1, 1903	Bonded debt Sept. 1, '98.....	\$114,500
6s, \$80,000.....	1913 '18-2'3 '25	Total valuation 1898.....	1,086,535
(\$20,000 on May 1 each year)		Assessment about 1/2 actual value.	
5s, \$20,000.....	Jan. 1, 1926	Tax rate (per \$1,000) 1898.....	\$35'20
5s, M&S, 11,000.....	Mar. 1, 1900	Population in 1890 was.....	2,620
(\$1,000 each M&S) to Mar. 1, 1905		Population in 1898 (est.).....	3,000

ATHENS CO.—WILBUR F. SCOTT, Auditor.

County seat is Athens.

LOANS—	When Due.	CITY HALL IMPROV. BONDS.	
COUNTY BONDS—		5s, \$5,000.....	
5s, M&S, \$90,000.....	1900-1908	Bonded debt Sept. 1, '98.....	\$313,000
(\$10,000 yearly on Sept. 1.)		Total valuation 1898.....	8,243,185
ROAD IMPROVEMENT BONDS—		Assessment abt. 3-5 actual value.	
5s, M&S, \$200,000.....	1929 and 1939	Total tax rate (p. \$1,000) '96.....	\$12'30
DEFICIENCY BONDS—		Population in 1890 was.....	35,194
6s, \$7,500.....	Sept. 1, 1903	Population in 1896 (est.).....	37,000

AUGLAIZE CO.—{ G. A. ORPHAL, Auditor.
 { D. A. CLARK, Treasurer.

County seat is Wapakoneta.

LOANS—	When Due.	Bonded debt Sept. 1, '98.....	
BRIDGE BONDS—		\$200,000	
6s, \$1,000.....	1900-1901	Spec'l ass't bonds (add'l.).....	46,900
5s, J&J, 17,000.....	July 1, 1900	County has no floating debt	
(\$1,000 due yrly) to July 1, 1916		Tax valuation 1898.....	\$10,480,018
COURT HOUSE BONDS—		Assessm't 40 to 60 p.c. actual value	
6s, \$65,000.....	1898-1905	Tax rate (per \$1,000) '97.....	\$11'00
5s, \$110,000.....	1897-1909	Population in 1890 was.....	28,100
		Population in 1880 was.....	25,444

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk.

Village is in Belmont County.

LOANS—	Amt. Outstand'g.	Bonded debt Mar. 3, '99.	
Fire department bonds.....	\$3,000	\$49,603	
Street opening bonds.....	2,000	Floating debt.....	1,500
Street paving bonds.....	10,308	Total debt Mar. 3, 1899.....	51,103
STREET IMP. BONDS, 1897—		Tax valuation 1898.....	1,103,760
6s, \$13,728.....	1898 to 1912	Tax rate (per \$1,000) '98.....	\$26'00
4 1/2s, \$18,000.....		Population in 1890 was.....	9,934
5s, M&N, 2,557.....	1899-1913	Population in 1897 (est.).....	3,800

BELLAIRE.—{ ISAAC FREEZE, Mayor.
 { F. A. JACKSON, City Clerk.

This city is in Belmont County.

LOANS—	When Due.	5s, A&O, \$50,000.....	
CITY NOTES—		Oct. 1, 1900	
6s, M&S, \$19,241.....	part yearly.	5s, A&O, 50,000.....	Oct. 1, 1910
SEWER BONDS—		Total debt Feb. 1, 1899.....	\$157,081
..... \$4,000.....		Sinking fund.....	5,42
STREET PAVING BONDS—		Net debt Feb. 1, 1899.....	151,539
6s, M&S, \$15,540.....	1899-1909	Tax valuation 1899.....	2,950,572
(Part due yearly.)		Assessment less than 1/2 actual val.	
WATER BONDS—		Total tax (per 1,000) '99.....	\$24'50
6s, semi ann. 10,500.....	Sept. 1, 1900	Population in 1890 was.....	9,934
(\$2,000 due yearly) to Sept. 1, 1905		Population in 1899 was.....	10,000
		Interest is payable at Bellaire.	

BELLEFONTAINE.—M. J. NICHOLS, Clerk.

This village is in Logan County.

Table with columns: LOANS—, When Due. Includes Electric Light and Paving, Refunding Bonds, Water Works.

Table with columns: FIRE DEPARTMENT BONDS—, When Due. Includes Sept. 1, 1900 to 1904, Total debt, Tax valuation, Assessment, Total tax, Population.

INTEREST on the railroad bonds is payable at New York; on the water-works bonds at Bellefontaine.

BELMONT CO.—MADISON ALDREDGE, Auditor.

County seat is St. Clairsville.

Table with columns: LOANS—, When Due. Includes County Bonds, Bridge Bonds, Court House and Jail.

Table with columns: LOANS—, When Due. Includes Refunding Bonds, Total debt, Tax valuation, Assessment, Population.

BEREA.—T. J. QUAYLE, Mayor. ALEX. WILLIAMSON, Clerk.

This village is in Cuyahoga County.

Table with columns: LOANS—, When Due. Includes Refunding Bonds, Water Bonds, Council Hall Bonds.

Table with columns: LOANS—, When Due. Includes Refunding Bonds, Sewer Bonds, Paving Bonds, Bonded debt, Assessed valuation, Tax rate, Population.

INTEREST is payable at the Bank of Berea Co.

BOWLING GREEN.—A. R. CAMPBELL, Mayor. ALEX. WILLIAMSON, Clerk.

This village is in Wood County.

Table with columns: LOANS—, When Due. Includes Gas, Town Hall, etc., Refunding Bonds.

Table with columns: STREET IMPROVEMENT BONDS—, When Due. Includes M&N, Total debt, Tax valuation, Tax rate, Population.

BRIDGEPORT.—This village is in Belmont County.

Table with columns: LOANS—, When Due. Includes Sewer, Water, Street Improvement.

Table with columns: LOANS—, When Due. Includes Bonded debt, Assessed valuation, Population.

BROOKLYN.—W. T. WATSON, Clerk.

This township is in Cuyahoga County.

Table with columns: LOANS—, When Due. Includes Bonded debt, Floating debt, Total debt, Tax valuation.

Table with columns: LOANS—, When Due. Includes Total tax, Population in 1890, Population in 1898.

BUCYRUS.—C. F. BIRK, Mayor. W. A. BLICKE, Clerk.

This city is the county seat of Crawford County.

Table with columns: LOANS—, When Due. Includes School Bonds, Street Improvement Bonds, Water Works Bonds.

Table with columns: LOANS—, When Due. Includes Refunding Bonds, Total debt, Tax valuation, Assessment, Total tax, Population.

INTEREST on the street improvement bonds due in 1900 is payable at New York City; on all other bonds at Bucyrus.

BUTLER COUNTY.—HENRY C. GRAY, Aud.

County seat is Hamilton.

Table with columns: LOANS—, When Due. Includes Bridge Bonds, School Bonds, Street Improvement Bonds, Water Works Bonds, County Fund.

Table with columns: COURT HOUSE BONDS—, When Due. Includes M&N, Total debt, Tax valuation, Assessment, Total tax, Population.

*The Miami University lands (22,529 acres), appraised at \$1,093,750 are exempt from all State taxes except those for school purposes.

CAMBRIDGE.—T. R. DESELM, Clerk.

This city is located in Guernsey County.

Table with columns: LOANS—, Amount. Includes Chair Factory, Sewer Bonds.

Table with columns: FUNDING, ETC.—, When Due. Includes M&S, Street Bonds.

Table with columns: LOANS—, When Due. Includes Rolling Mill, Refunding Bonds, Water Bonds, Cemetery Bonds.

CANTON.—LOUIS N. LEY, Clerk.

This city is the county seat of Stark County.

Table with columns: LOANS—, When Due. Includes Current Expense Bonds, Fire Department Bonds, Market House Bonds, Refunding, Sewer Bonds, Refunding Water Bonds, Park Bonds.

INTEREST is paid in part by Kountze Brothers, New York, and in part in Canton.

TOTAL DEBT ETC.—The city's total debt on Mar. 18, 1899, was \$667,532, including water bonds \$190,000, street improvement bonds \$67,696 and current expense bonds \$185,035.

ASSESSED VALUATION in 1898 \$11,368,330; real valuation estimated at \$10,000,000; city tax rate (per \$1,000), \$12.00; total tax rate (per M.) in 1899, \$29.90. In 1891 it was \$12,000,000, real value being about \$26,000,000.

POPULATION in 1895 was 38,627; in 1890 was 26,189; in 1880 was 12,258; in 1870 was 8,660. Population in 1898 (est.), 40,492.

CANTON SCHOOL DISTRICT.—HELEN L. PERKINS, Clerk.

Board of Education.

Table with columns: Bonded debt, Assessed valuation, School tax, Population.

CELINA.—J. S. METZNER, Mayor. AUG. BEHRINGER, Clerk.

Celina is in Mercer County.

Table with columns: LOANS—, When Due. Includes Street Improvement Bonds, Water-Works Bonds.

CHICAGO JUNCTION.—LOUIS SIMMER-MACHER, Clerk.

This village is in Huron County.

Table with columns: LOANS—, When Due. Includes Water Bonds.

CHILLICOTHE.—P. WHITE BROWN, Mayor. W. A. WALLACE, Clerk.

This city is in Ross County.

Table with columns: LOANS—, When Due. Includes School Dist. Bonds, Refunding Bonds, Street Improvement Bonds.

OPTIONAL.—The refunding bonds may be redeemed six each year for seven years beginning Dec 1, 1902, seven each year for six years beginning Dec. 1, 1909, and eight on Dec. 1, 1915.

INTEREST is payable by the Farmers' Loan & Trust Co., N. Y.

CINCINNATI.—GUSTAV TAFEL, Mayor. H. P. BOYDEN, Auditor.

Cincinnati is situated in Hamilton County. In 1895 the villages of Avondale, Clifton, Linwood, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city. The city Sinking Fund Trustees entered into an agreement with a New York firm in 1898 looking to the refunding of the Cincinnati Southern Railway bonds. This agreement was set aside by Judge Spiegel on Aug. 18, 1898, and upon appeal the State Supreme Court affirmed that ruling. See CHRONICLE, V. 67, p. 189 and 442; V. 68, p. 1143. The Board of Trustees of the Cincinnati Southern Railway has also twice advertised for proposals to refund these bonds, first on Dec. 20, 1898 (see CHRONICLE, Nov. 26, 1898, p. 1122), all bids then received being rejected. They again called for proposals July 19, 1899 (V. 68, p. 1236), but only a small portion had been offered for extension when litigation again blocked further refunding operations. This suit was dismissed on Sept. 7, 1899, by Judge Davis, of the Common Pleas Court, and the case is now (Sept. 26, 1899,) pending in the Circuit Court on appeal.

Table with columns: LOANS—, Name and Purpose, Interest Rate, Payable, When Due, Principal, Outstanding.

LOANS— NAME AND PURPOSE.	Interest—		Principal—		Outstand'g.
	Rate.	Payable.	When Due.	When Due.	
Cou. sink. fund 30-50s, 1880	5	M & N	May 1,	1930	\$1,332,000
do do	Subject to call after		May 1,	1910	
do do	1881 4	J & J	July 1,	1931	967,000
do do	Subject to call after		July 1,	1911	
do do	4	J & J	July 1,	1911	77,000
do do R'f'g 1897	3-65	F & A	Feb. 1,	1937	3,600,000
Funding.....1874	7	M & N	May 15,	1904	992,000
Funding debt, Letter L.....	6	J & J	Jan. 1,	1900	59,000
Hospital, 1876, Letter 83.....	7	M & N	May 1,	1906	50,000
Liberty Street viaduct.....	4	J & D	June 1,	1939	*68,000
House of Refuge bonds, '96.....	4	J & J	July 1,	1926	34,000
Mo Lean Ave. sewer, Let. U2	5	M & N	Nov. 1,	1904	*35,000
do do do	5&6	M & N	1899 & 1909		70,000
Madisonville Ave. bonds, '96	4	J & D	June 1,	1915	16,000
Orphan asylum, registered..	6	M & S	Mar. 17,	1908	100,000
Pavement.....	4	J & D	June 1,	1910	*150,000
do	Subject to call		June 1,	1900	
do	4	J & D	June 1,	1911	*449,500
do	Subject to call		June 1,	1901	
do	4	J & D	June 1,	1912	*445,500
do	Subject to call		June 1,	1902	
do	4	J & D	June 1,	1914	*200,000
do	Subject to call		June 1,	1904	
do	3 1/2s J & D		Dec. 1,	1917	35,000
do	Subject to call		Dec. 1,	1907.	
Trunk sewer.....	4	J & D	June 1,	1929	*50,000
do	Subject to call after		June 1,	1919	
do	1893 4	J & D	June 1,	1932	300,000
do	Subject to call after		June 1,	1922	
University, Letter H2.....	4	J & J	July 1,	1918	*100,000
Waterworks, Letter F.....	6	A & O	Oct. 15,	1900	93,000
do Letter K.....	6	J & D	June 15,	1900	70,000
do	1891. 4	J & D	June 1,	1911	*199,000
do	Subject to call after		June 1,	1901	
do	18-8. 3 1/2	F & A	Aug. 1,	1938	540,900
do	Subject to call after		Aug. 1,	1918	
do	1899 3	F & A	Aug. 1,	1939	1,000,000
do	Subject to call after		Aug. 1,	1919.	
Viaduct bonds.....	4	J & D	June 1,	1922	*350,000
do	Subject to call after		June 1,	1912	
Workhouse imp., 1893.....	4	J & D	June 1,	1923	*100,000
Avenue bonds.....	4	J & D	June 1,	1912	55,000
do	3 1/2	J & D	Dec. 1,	1917	35,000
do	Subject to call after		Dec. 1,	1907.	

AVONDALE—

Sewer loan.....	5	Various	1904-1917	\$57,500
Sidewalk bonds.....	5	J & J	July 1, 1913	2,500
Street improvement.....	4	Various	1921-1925	230,000
Fire and police impt.....	5	Various	1914-1923	74,500
Turnpike & improvem't.....	5	M & N	May 1, 1914	25,000
Water loan.....	5	J & J	Jan. 1, 1907	75,000

CLIFTON—

Gen. improvement bonds....	4 1/2	J & J	July 1, 1918	\$99,500
do do	4 1/2	M & N	May 1, 1920	50,000
Sewer bonds.....	4 1/2	J & J	July 1, 1917	50,000
Water bonds.....	5	J & J	Jan. 1, 1906	20,000
do	4 1/2	A & O	Apr. 15, 1922	12,000

LINWOOD—

Water-works & elec.-lgt bds.	6	A & O	April 1, 1904	\$3,000
do do	6	A & O	Aug. 1, 1923	29,000
do do	5	A & O	Feb. 1, 1923	40,000

RIVERSIDE—

Street and sewer improve't.	5	Various	1902-1922	11,000
do do	5	J & D	Dec. 1, 1912	19,000

WESTWOOD—

Town-hall bonds.....	6	J & J	July 1, 1908	**\$11,300
do do	6	F & A	Feb. 1, 1909	**2,000

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.—

	Jun., 1899.	Jan., 1898.	Jan., 1897.	Jan., 1896.
Tot. bonded debt.....	\$27,185,700	\$27,451,800	\$28,526,000	\$28,087,000
Sinking fund.....	2,016,168	1,969,341	2,574,751	2,621,133
Net debt.....	\$25,169,532	\$25,482,459	\$25,951,249	\$25,465,867
Water debt (incl'd)			\$1,409,500	\$1,175,000

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 \$630,730.17, 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. A proposition to sell the road to the Cincinnati Hamilton & Dayton Railway and the Southern Railway was voted on August 3, 1896, and defeated—V. 63, p. 153, 228. The State Legislature in 1898 passed a bill permitting an election to vote to extend the lease beyond 1906 (V. 66, p. 900), and it is expected that a proposition will be submitted at the November, 1899, election. 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.

Years.	Net Debt.	Assessed Val'n.	Tax per \$1,000
1898.....	\$25,169,532	\$196,141,670	\$25.30
1897.....	25,482,459	196,818,200	26.18
1896.....	25,951,249	198,536,580	26.40
1895.....	25,465,867	188,484,880	28.32
1890.....	24,723,068	177,773,240	26.66
1885.....	24,468,405	170,086,968	26.86
1880.....	23,953,981	167,535,356	31.00

POPULATION.—In 1890 population was 296,908; in 1880 it was 255,139; in 1870 it was 216,239. Population in 1899 about 435,000.

CIRCLEVILLE.—The city is situated in Pickaway Co.

LOANS—

When Due.	Interest payable at City treasury.
HALL AND LIBRARY—	Total debt Mar. 1, '99.. \$51,000
6s, \$12,000.....Sept. 1, 1905	Tax valuation, 1898... 3,076,315
REFUNDING BONDS—	Total tax, per \$1,000 1898 \$30.60
6s, \$39,000.....Sept. 1, 1911	Population in 1890 was..... 6,556

CLERMONT COUNTY.—JOHN W. DAVIS, Auditor.—County seat is Batavia.

LOANS—	When Due.	LOANS—	When Due.
DEFICIENCY BONDS—		PUBLIC LIBRARY BONDS—	
5s.....\$109,500		5s, A&O, \$250,000....Oct. 1, 1918	
JAIL BONDS—		SEWER BONDS—	
6s.....11,000		5s, A&O, \$106,000..Oct., 1900	
BRIDGE BONDS—1897—		5s, A&O, 30,000..Oct., 1901	
5s,, \$20,000..... 1906		5s, A&O, 56,000..Oct., 1902	

CLEVELAND.—{ JOHN H. FARLEY, Mayor.
CHARLES P. SALEN, Auditor.

Cleveland is situated in Cuyahoga County.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		PUBLIC LIBRARY BONDS—	
5s, A&O, \$20,000.....Oct., 1900		5s, A&O, \$250,000....Oct. 1, 1918	
5s, A&O, 285,000.....Oct., 1903		SEWER BONDS—	
4s, M&S, 10,000.....Mar., 1900		5s, A&O, \$106,000..Oct., 1900	
4s, M&N, 30,000.....May, 1900		5s, A&O, 30,000..Oct., 1901	
4s, A&O, 60,000.....Oct., 1900		5s, A&O, 56,000..Oct., 1902	
4s, A&O, 30,000.....Oct., 1902		4s, A&O, 68,000..Apr. 1, 1901	
4s, A&O, 25,000.....Oct. 1, 1903		4s, A&O, 6,000..Oct. 1, 1902	
4s, A&O, 45,000.....April 1, 1906		4s, A&O, 51,000..Apr. 1, 1903	
4s, A&O, 90,000.....Oct. 1, 1907		4s, A&O, 20,000..Apr. 1, 1904	
4s, A&O, 90,000.....Apr. 1, 1926		4s, A&O, 23,000..Oct. 1, 1905	
4s, A&O, 249,000.....Oct. 1, 1926		4s, A&O, 107,000..Apr. 1, 1906	
4s, A&O, 65,000.....Oct. 1, 1900		4s, A&O, 262,000..Oct. 1, 1907	
CANAL BONDS—		4s, A&O, 235,000..Oct. 1, 1908	
5s, A&O, \$150,000.....Oct., 1903		4s, A&O, 291,000..Apr. 1, 1909	
FIRE DEPARTMENT—		4s, A&O, 23,000..Oct. 1, 1916	
5s, A&O, \$100,000.....Oct., 1902		4s, A&O, 30,000..Oct. 1, 1917	
5s, A&O, 147,000.....Oct., 1903		4s, A&O, 200,000..Oct. 1, 1921	
ELEVATED ROADWAY—		6s, A&O, 110,000..Oct. 1, 1926	
5s, J&D, \$150,000.....June, 1903		4s, A&O, 240,000..Sept. 30, 1926	
5s, J&D, 232,000.....June, 1904		GARBAGE PLANT BONDS—	
4s, J&J, 175,000.....Jan., 1901		4s, A&O, 100,000.....Oct. 1, 1916	
4s, M&N, 60,000.....May, 1901		STREET IMPROVEMENT BONDS—	
4s, A&O, 100,000.....Oct., 1902		6s,, \$11,136..Sept., 1900	
4s, J&J, 100,000.....Jan., 1903		6s,, 13,130..Sept., 1901	
4s, J&D, 75,000.....June, 1903		6s,, 10,750..Sept., 1902	
PARK BONDS—		6s,, 4,000..Sept., 1903	
4s, A&O, \$500,000..Oct. 1, 1923		6s,, 4,000..Sept., 1904	
4s, A&O, 500,000..Apr. 1, 1924		6s,, 2,800..Sept., 1905	
4s, A&O, 600,000..Apr. 1, 1927		STREET OPENING BONDS—	
4s, A&O, 400,000..Apr. 1, 1928		4s, A&O, \$20,000.....Apr. & Oct.	
4s, A&O, 500,000..Oct., '29&'31		(\$5,000 semi-an.) to Oct., 1900	
FUNDED DEBT—		STREET IMPROVEMENT NOTES—	
5s, A&O, \$156,000.....Oct., 1900		5s, M&N, \$1,135,480 1899-1903	
5s, A&O, 39,000.....Oct., 1901		BROOKLYN BONDS—	
5s, M&N, 100,000.....Nov., 1901		6s,, \$1,700..Sept., 1900	
5s, A&O, 227,000.....Oct., 1902		6s,, 1,850..Sept., 1901	
4s, A&O, 46,000.....April, 1902		VIADUCT BONDS—	
4s, A&O, 100,000..Apr. 1, 1904		5s, J&D, \$125,000..June, 1907	
4s, A&O, 276,000..Oct. 1, 1916		4s, A&O, 150,000..Oct. 1, 1904	
4s, A&O, 225,000..Oct. 1, 1908		WATER WORKS—	
4s, A&O, 25,000..Oct. 1, 1909		6s, M&S, \$275,000..Mar., 1900	
POLICE STATION—		6s,, 12,000..July, 1903	
5s, M&N, \$20,000.....May, 1901		4 1/2s, A&O, 400,000..Apr., 1902	
4s, A&O, 100,000.....Oct., 1917		4s, J&J, 100,000..Jan., 1903	
RIVER AND HARBOR BONDS—		4s, A&O, 200,000..Apr., 1903	
4s, A&O, \$500,000..Oct. 1, 1926		4s, A&O, 200,000..Oct. 1, 1905	
4s, A&O, 250,000..Oct. 1, 1928		3-65s M&S, 100,000..Sept., 1902	
GIDDINGS BROOK BONDS—		4s, A&O, 500,000..Apr. 1, 1917	
4s, A&O, \$50,000..Oct. 1, 1918		4s, A&O, 600,000..Oct. 1, 1926	

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

INTEREST is payable at American Exchange Nat. Bank, New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Cleveland's total municipal debt, the sinking fund, &c.

Bonds and notes July 1, 1899.....		\$13,413,685	00	
Water debt included in above.....		\$2,387,000	00	
All sinking funds.....	2,002,309	90	4,389,309	
Net debt July 1, 1899.....		\$9,024,375	10	
Cleveland debt limit (7 p. c. of ass. val.)..		\$9,960,354	25	
Reserve under Ohio (Cleveland) debt limit		\$935,979	15	
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.			
Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	
1898.....	\$142,290,775	\$29.55	1890.....	\$99,614,055
1897.....	141,915,430	29.30	1885.....	88,285,845
1895.....	134,562,905	28.50	1880.....	73,647,194
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.

LOANS—

When Due.	Net debt Jan. 1, 1899.
4s, M&N, \$300,000.....May 1, 1908	\$1,049,038
Total debt Jan. 1, '99.. \$1,201,000	Tax valuation 1898... 142,790,775
Sinking fund..... 151,962	Real valuation (est.).. 500,000,000
	Population in 1899 (est.).. 400,000

CLIFTON.—See the City of Cincinnati.

CLYDE.—This village is in Sandusky County.

LOANS—

Amount outstanding.	Bonded debt Sept. 1, '98...

COLUMBUS.—(SAMUEL J. SWARTZ, Mayor. M. A. GEMUENDER, Clerk Trust S. F. This city is in Franklin County.

Table of LOANS for Columbus, listing Name and Purpose, P. Ct., Payable, When Due, and Outstanding amounts.

Table of LOANS for Columbus, listing Sewer Bonds, Water Bonds, and Street Improvement Bonds with their respective terms and amounts.

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 showing TOTAL DEBT, SINKING FUNDS, ETC. with columns for Jan. 1, '99, Jan. 1, '98, Jan. 1, '97, and Jan. 1, '96.

* 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 showing Assessed Valuation, Tax p. \$1,000, and Population for Columbus from 1855 to 1899.

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 of LOANS for Columbus School District, listing terms and amounts for various bond issues.

COSHOCTON.—FRED. WAGNER, Clerk.

Table of LOANS for Coshocton, listing Sewer Bonds, Street-Paving Bonds, and Bridge Repair Bonds.

CRESTLINE.—Situating in Crawford County.

Table of LOANS for Crestline, listing Building Bonds, General Improvement Bonds, and Street Improvement Bonds.

Table of Tax valuation, real, '97, Tax valuation, pers. '97, Total valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) '98, and Population in 1890 and 1898.

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 of LOANS for Cuyahoga Co., listing Armory Bonds, Brooklyn Bridge, and Chagrin River Bridge.

DARKE CO.—GEORGE W. SIGAFOOS, Auditor.

Table of LOANS for Darke Co., listing Infirmity Bonds and Ditch Bonds.

DAYTON.—(J. LINXWEILER, Mayor. J. E. GIMPERLING, Comptroller.

Large table of LOANS for Dayton, listing Bridge Bonds, City Hall Bonds, Extending Indebted Bonds, Funded Debt Bonds, and various other municipal bonds.

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 showing Total Debt, Assessed Val., and Tax p. \$1,000 for Dayton from 1870 to 1899.

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.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each, interest payable at the American Exchange National Bank, New York City.

POPULATION.—According to a local census taken in February, 1896, it was 79,331; in 1890 it was 61,220; in 1880 it was 38,678.

DAYTON SCHOOL DISTRICT.—William G. Haevssier, Clerk Board of Education.

Table of DEFICIENCY BONDS for Dayton School District, listing terms and amounts.

DEFIANCE.—J. J. MALLEY, Clerk.

County seat of Defiance County.

LOANS.—	When Due.
LIBRARY BOND—	
5s, \$1,000.....	1902
ELECTRIC LIGHT BONDS—	
4½s, M&S, \$25,000..	Mar., 1904 to
(\$1,000 each M&S)	Mar., 1916
REFUNDING BONDS—	
4½s, \$25,000.....	1917
5s, 25,000.....	Mar. 1, 1902
5s, 29,000.....	1899 to 1912
4½s, M&S, 20,000..	Sept. 1, '10 to
(\$1,000 each M&S.)	Mar. 1, 1920
SEWER BONDS—	
5½s, \$1,000.....	
5s, 5,400.....	

STREET IMPROVEMENT BONDS—
6s, \$49,400.....
5½s, 6,000.....
5s, 58,000.....
4½s, 13,000.....
Bonded debt Aug. 1, '91..
Assessed valuation '08..
Tot. tax rate (per \$1,000) '98..
Population in 1890 was.....
Population 1899 (est.).....
Interest is mostly payable at City Treasury, but on the 6 per cent bonds in New York.

LOANS—	When Due.
WATER WORKS BONDS—	
5s, \$150,000.....	
Total debt Aug. 1, '99..	
Water debt (included).....	
Tax valuation 1898.....	
Real valuation 1898.....	

Tax rate (per \$1,000) '98..	\$36.80
Population in 1890 was.....	5,885
Population in 1899 (est.).....	10,000
Interest on Water 5s due 1910 is payable at the Shoe & Leather Bank New York City.	

EAST LIVERPOOL.—{ C. F. BAUGH, Mayor.
J. N. HANLEY, Clerk.

This city is in Columbiana County.

LOANS—	When Due.
STREET IMPROVEMENT BONDS—	
5½s, \$79,312.....	
4s, M&N, \$15,000.....	May 1, 1903
(\$1,000 due yearly) to May 1, 1917	
5s, M&S, \$14,000.....	Sept. 1, 1900 to
(\$1,000 due yearly.)	Sept. 1, 1913
4s, M&N, \$15,000.....	1900-1914
6s, Sept., 26,045..	Sept., 1900-'04
REFUNDING—	
6s, J&D \$6,000.....	June 1, 1900
(\$1,000 due yearly) to June 1, 1905	
5s, M&S, \$33,000.....	Sept. 1, 1924
Optional after Sept. 1, 1914	
WATER BONDS—	
4s, M&N, \$24,000.....	May 24, 1937
Optional after May 24, 1917	

LOANS—	When Due.
WATER BONDS—	
5s, A&O, \$1,000.....	April 1, 1918
Optional after April 1, 1898	
5s, J&J, \$90,000.....	July 1, 1920
Optional after July 1, 1900	
5s, J&D, \$18,500.....	June 1, 1923
Total debt Jan. 1, 1899.....	296,813
Sinking fund.....	18,675
Net debt Jan. 1, 1899.....	276,138
Water debt (included).....	147,500
Tax valuation 1898.....	3,205,320
Total tax (per \$1,000) '98	\$31.00
Population in 1890 was.....	10,906
Population in 1899 was.....	16,000

EAST LIVERPOOL SCHOOL DISTRICT.—W. B. HILL, Clerk.

SCHOOL BONDS—
5s, \$16,200.....
5s, 50,000.....
6s, 6,000.....
4s, 6,000.....
4s, 6,000.....
5s, F&A, 25,000.....
(\$2,000 due yearly on Aug. 1)

Total debt Feb. 3, 1899..	\$86,000
School tax (per \$1,000).....	\$9.00
Assessed valuation, '98..	3,255,850
Tax rate (per \$1,000) '98..	\$21.00
Population in 1890 was.....	10,956
Population 1897.....	15,957

ELYRIA CITY.—W. H. PARK, Clerk.

This city is situated in Lorain County.

LOANS—	When Due.
CITY HALL BONDS—	
6s, J&J, \$6,000.....	Sept., 1909
SEWER BONDS—	
6s, \$5,400.....	
6s, an'y, 500.....	Sept. 1, 1900
6s, M&M, 3,000.....	May 1900-1905
STREET IMPROVEMENT BONDS—	
6s, Various, \$33,294..	1898-1901
Part due yearly.	
WATER WORKS BONDS—	
4½s, J&J, \$150,000..	July 1, 1909
(\$10,000 yearly) to July 1, 1923	

LOANS—	When Due.
4½s, J&J, \$45,000.....	July 1, 1924
(\$10,000 yearly) to July 1, 1928	
Interest payable at Elyria City.	
Bonded debt Mech. 1, '98..	\$46,194
Floating debt.....	4,000
Total debt Mech. 1, 1898..	50,194
Water debt (add'l).....	195,000
Total valuation 1898.....	2,850,045
Assessment about ½ actual value.	
Tax rate (per \$1,000) '98..	\$30.00
Population in 1890 was.....	5,611
Population in 1898 (est.).....	10,000

ELYRIA SCHOOL DISTRICT.—J. C. HILL, President.

LOANS—	When Due.
6s, J&J, \$9,500.....	July 1, 1900
(\$500 due yearly) to July 1, 1918	
Bonded debt Jan. 1, 1899..	\$92,636

Assessed valuation '97..	\$2,907,262
Assessment about ½ actual value.	
Tax rate (per \$1,000) 1898..	\$19.80
Population in 1898 (est.).....	9,000

EVANSTON.—Wm. H. KRAPP, Clerk.

This village is in Hamilton County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, \$5,976.....	Feb. 21, 1909
Water bonds.....	\$11,000
Street-lighting bonds.....	1,000
Fire bond.....	1,000

STREET AND SEWER ASSESSMENT BONDS—	
Total debt Feb. 15, 1899..	\$1,273
Assessed valuation 1898..	300,000
Assessment abt. 40% actual value.	
Total tax rate (per M.) '98..	23.80
Population in 1899 (est.).....	1,000

FAYETTE CO.—JOHN CRAIG, Auditor.

County seat is Washington C. H.

LOANS—	When Due.
REFUNDING DEBT—	
6s, M&S, \$15,000.....	Sept. 1, 1903
6s, J&D, 15,000.....	Dec. 1, 1905
6s, M&S, 15,000.....	Sept. 1, 1908
ROAD AND DITCH BONDS—	
6s, \$6,000.....	Oct. 1, 1901
6s, M&N, 5,000.....	1899-1902
Bonded debt Sept. 1, '98..	\$56,000
INTEREST payable at Auditor's office.	

Sinking fund assets.....	\$10,800
Net debt Sept. 1, 1898..	45,200
Tax valuation, real.....	9,570,730
Tax valuation, personal 3,607,536	
Total valuation 1898.....	13,178,266
Assessment is abt. ½ actual value.	
State & Co. tax (per \$1,000) \$5.34	
Population in 1890 was.....	22,309
Population in 1897 (est.).....	23,000

FINDLAY.—{ D. T. WINDERS, Mayor.
A. W. RAY, Clerk.

This city is the county seat of Hancock County.

LOANS—	When Due.
CITY BONDS—	
4½s, \$8,500.....	1900-1910
6s, 25,000.....	1900-1912
GAS BONDS—	
6s, \$27,000.....	1900-1905
6s, 45,000.....	1899-1907
5s, 20,000.....	1901 & 1906
STREET IMPROVEMENT BONDS—	
6s, \$90,530.....	1900-1907
WATER BONDS—	
6s, \$50,000.....	1902 & 1907
(\$25,000 every 5 years.)	
6s, 38,500.....	Aug., 1922
5s, 150,000.....	Mar. 1, 1908
5s, 25,000.....	Apr. 1, 1914

WATER BONDS—(Con.)
5s, \$25,000.....
5s, A&O, 25,000.....
6s, 9,000.....
SEWER, ETC.—
6s, \$22,200.....
REFUNDING BONDS—
4½s, \$9,000.....
(\$1,000 yearly) to March 1, 1908
5½s, \$10,000.....
Total debt Mar. 1, '99.....
Water debt (included).....
Tax valuation 1898.....
Tax rate (per \$1,000) '98..
Population in 1890 was.....
Population in 1895 (est.).....

INTEREST is payable at the Fourth National Bank, New York City.
CITY PROPERTY.—The city owns its water works and gas plant.

FOSTORIA.—J. M. SCHATZEL, Clerk.

This city is in Seneca County.

LOANS—	When Due.
SEWER BONDS—	
6s, \$259,000.....	1899-1910
STREET IMPROVEMENT—	
6s, \$112,473.....	1899-1911

REFUNDING BONDS—
6s, \$14,000.....
4s, M&S, 29,734.....
4½s, M&S, 9,867.....
4s, M&S, 50,000.....

FRANKLIN.—This village is in Warren County.

LOANS—	When Due.
WATER WORKS & VILLAGE DEBTS—	
5s, \$62,000.....	1901-1923
Bonded debt Sept. 1, '98..	\$62,000
Cash on hand.....	3,620

Net debt Sept. 1, 1898.....	\$58,380
Tax valuation 1898.....	978,001
Total tax (per \$1,000) '98	\$28.90
Population in 1890 was.....	2,729
Population in 1880 was.....	2,385

FRANKLIN CO.—{ W. H. HALLIDAY, Auditor.
OSSIAN E. D. BARRON, Treasurer.

County seat is Columbus.

LOANS—	When Due.
DEFIC'Y & BRIDGE BONDS—	
4½s, \$400,000.....	
6s, J&D, \$20,000.....	1899-1902
(\$5,000 yearly on Dec. 1.)	
5s, M&N, \$114,000.....	1900 to 1918
(\$6,000 yearly on May 1.)	
6s, \$259,000.....	

DEFIC'Y & BRIDGE BDS.—(Con.)
4s, A&O, \$120,000.....
Total debt Apr. 1, '99.....
Tax valuation, 1898.....
Assessment about ½ actual value.
State & Co. tax (per M.), '98..
Population in 1890 was.....

FREMONT.—C. F. BELL, Clerk.

This city is in Sandusky County.

LOANS—	When Due.
Street Improv. 5s, \$66,100.....	1916
do do 6s, 78,700.....	1914
do do 4s, 2,500.....	1900-'04
do do 5s, 5,000.....	'99-1905
do do 4s, 16,000.....	Apr. 1, '09
(part subject to call after 1899.)	
4s, A&O, \$11,500.....	Oct., 1900, to
(\$500 each A&O.)	Oct., 1911
Water 5s.....	\$71,000..... 1904

WATER 4s, \$4,000.....
REFUNDING BONDS—
4s, \$7,950.....
4s, \$10,700.....
Total debt Nov. 12, '98..
Water debt (included).....
Tax valuation 1898.....
Total tax (per \$1,000) '98..
Population in 1890 was.....
Population in 1898 (est.).....

GALION.—C. H. BRIGGS, Mayor.

This city is in Crawford County.

LOANS—	When Due.
Elec. light 5 & 6s, \$31,000.....	'04-'06
Judgment 5s.....	8,000..... 1906
Refunding 6s.....	87,000..... 1912
Total debt Feb. 1, '99 ..	\$132,800
Tax valuation 1898.....	2,313,340
Actual value (est.) 1898..	5,000,000

Tax rate (per \$1,000) '98..	\$31.00
Population in 1890 was.....	6,326
Population in 1899 (est.).....	8,800
SCHOOL DISTRICT BONDS—	
4½s, M&S, \$15,000.....	
(\$500 each M&S.) to Sept. 1, 1918	

INTEREST on bonds due January 1, 1906, is payable at Galion.

GALLIA CO.—J. W. JONES, Auditor.

County seat is Gallipolis.

LOANS—	When Due.
TURNPIKE BONDS—	
5s, \$40,000.....	1905-09-11-15
\$10,000 due each year on Jan. 15	
5s, \$5,000.....	Jan. 15, 1913
5s, 30,000.....	1914-1916
\$15,000 due each year on Jan. 15	
4s, F&A, \$60,000.....	Aug. 17, 1918
5s, 69,000.....	July 1, 1899-1913
5s, A&O, 40,000.....	Apr. 6, 1918

TURNPIKE BONDS.—(Con.)
5s J&J, 60,000.....
Interest paid by County Treas. er.
Bonded debt Feb. 7, '99..
Tax valuation 1898.....
Real valuation.....
Aver. tax rate (per M) '98.....
Population in 1890 was.....
Population in 1899 (est.).....

GALLIPOLIS.—{ M. F. MERRIMAN, Mayor.
T. E. BRADBURY, City Clerk.

This city is in Gallia County.

LOANS—	When Due.
WATER BONDS 1894—	
5s, \$85,000.....	Feb. 25, 1914
5s, M&N, 2,000.....	Nov. 1, 1916
REDEMPTION BONDS—	
6s, \$26,000.....	1899-1904
(Various amts. in '99-'00 & '01.)	
5s, \$11,000.....	1906-1907
5s, 61,000.....	1910-1916
(Various amounts each F&A.)	
5s, F&A, \$10,500.....	Aug. 25, 1917
5s, F&A, 9,000.....	Feb. 25, 1918
5s, F&A, 7,000.....	Aug. 1, 1918
5s, F&A, 13,000.....	Aug. 25, 1919

STREET IMPROVEMENT—
5s, \$17,000.....
(Part due each F&A.)
Total debt May 1, 1899..
Interest payable at City Treas.ry.
Assessed valuation, real \$1,068,390
Ass'd valuation, pers l... 712,319
Total valuation 1899.....
Assessment about ½ actual value.
Total tax (per \$1,000) '99..
Population in 1890 was.....
Population 1897, about.....

The street improvement bonds have been declared unconstitutional, but interest is being paid promptly upon all the bonds.

GLENVILLE.—IRA. C. FARLEY, Clerk.

This village is in Cuyahoga County.

LOANS—	When Due.
SEWER BONDS—	
6s, A&O, \$9,000.....	April, 1900, to
(\$500 each A&O)	Oct., 1908
FIRE, WATER, LIGHTING, ETC.	

HAMILTON.—R. S. WOODRUFF, Clerk.

This city is in Butler County.

Table with columns: LOANS—, When Due. Includes entries for DEFICIENCY BONDS, ELECTRIC-LIGHT BONDS, GAS WORKS BONDS, REFUNDING BONDS, and SEWER BONDS.

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

HAMILTON SCHOOL DISTRICT.—W. N. ANDREWS, Clerk Board Education.

Table with columns: LOANS—, When Due. Includes entries for BUILDING BONDS, REFUNDING BONDS, and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for ASSESSMENT BONDS, STREET IMPROVEMENT BONDS, WATER WORKS BONDS, and various other bonds.

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

HAMILTON CO.—EUGENE L. LEWIS, Auditor.

TILDEN R. FRENCH, Treasurer.

Table with columns: LOANS—, When Due. Includes entries for ARMORY BONDS, AVENUE IMPROVEMENT, BRIDGE BONDS, COURT HOUSE, COUNTY BONDS, DIST. ASSESSORS' RELIEF, FAIR GROUNDS EXT. & IMP., LONGVIEW IMPROVEMENT, and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for AQUEDUCT BONDS, REAL ESTATE RECORD, PLATTING, and various other bonds.

HANCOCK COUNTY.—SURREL P. DE WOLFE, Auditor. County seat is Findlay.

Table with columns: LOANS—, When Due. Includes entries for COURT HOUSE BONDS, DITCH BONDS, and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for various bonds and interest payments.

HARDIN CO.—JAMES BASTABLE, Auditor.

Table with columns: LOANS—, When Due. Includes entries for ARMORY AND BRIDGE BONDS, DITCH BONDS, PIKE BONDS, and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for various bonds and interest payments.

INTEREST is payable at the Hanover Nat. Bank, New York, and at the County Treasurer's office.

HENRY COUNTY.—DAVID F. COE, Auditor.

County seat is Napoleon.

Table with columns: LOANS—, When Due. Includes entries for FLOATING DEBT (Funded), REFUNDING BONDS, and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for various bonds and interest payments.

OPTIONAL—The bonds are all subject to call five years before maturity with the exception of the 5 per cent refunding issue.

HIGHLAND CO.—JAMES REECE, SR., Auditor.

County seat is Hillsborough.

Table with columns: LOANS—, When Due. Includes entries for COUNTY BONDS and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for various bonds and interest payments.

IRON TON.—E. F. TYLER, Mayor. GEO. H. DAVIES, City Clerk.

County seat of Lawrence County.

Table with columns: LOANS—, When Due. Includes entries for MEMORIAL HALL, REFUNDING BONDS, REFUNDING WHARF BONDS, SEWERS, ETC., STREET BONDS, and WATER BONDS.

Table with columns: LOANS—, When Due. Includes entries for WATER BONDS (Con.), STREET IMPROVEMENT, TEMPORARY LOAN BONDS, and various other bonds.

INTEREST on the wharf bonds, on the special assessment bonds, and on the temporary loan bonds, is payable at the City Treasury; on all other bonds at the National Park Bank, N. Y. City.

JACKSON CO.—O. P. SCHELLENGER, Auditor.

Jackson is the county seat.

Table with columns: LOANS—, When Due. Includes entries for TURNPIKE BONDS and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for assessed val., personal, total valuation, and various other bonds.

JEFFERSON CO.—GEO. P. HARDEN, Auditor.

County seat is Steubenville.

Table with columns: LOANS—, When Due. Includes entries for TURNPIKE BONDS and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for total debt, sinking fund, net debt, tax valuation, and various other bonds.

KENT.—W. H. BUSINELL, Treasurer.

This city is situated in Portage County.

Table with columns: LOANS—, When Due. Includes entries for IMP. AND PARK BONDS and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for total debt, total valuation, tax rate, and various other bonds.

These bonds have been repudiated by the City Council on the ground that they were illegally issued. The interest due September 1, 1896, was not paid.

KENTON.—C. W. FAULKNER, Clerk.

This city is in Hardin County.

Table with columns: LOANS—, When Due. Includes entries for REFUNDING BONDS, SEWER BONDS, STREET IMPROVEMENT BONDS, and WATER WORKS BONDS.

Table with columns: LOANS—, When Due. Includes entries for total debt, tax valuation, total tax, and various other bonds.

LAKE CO.—WALTER C. TISDEL, Auditor.

Painesville is the county seat.

Table with columns: LOANS—, When Due. Includes entries for BRIDGE BONDS and various other bonds.

Table with columns: LOANS—, When Due. Includes entries for bonded debt, assessed val., and various other bonds.

LANCASTER.—This city is in Fairfield County.

Table with columns: LOANS—, When Due. Includes entries for CITY HALL BONDS, FIRE IMPROVEMENT BONDS, and STREET IMPROVEMENT BONDS.

Table with columns: LOANS—, When Due. Includes entries for STREET IMPROVEMENT BONDS (Con.), WATER WORKS, and various other bonds.

The city owns its natural gas plant, from which is derived a net income of about \$25,000 per annum.

LAWRENCE CO.—H. R. BROWN, Auditor.

County seat is Ironton.

Table with columns: LOANS—When Due., REFUNDING BONDS—, POOR BONDS—, TURNPIKE BONDS—, BONDING DEBT, Tax valuation, Total valuation, Assessment, Total tax, Population in 1890, Population in 1899.

INTEREST on \$50,000 of the turnpike bonds is payable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer.

LICKING CO.—WM. BELL, JR., Auditor.

County seat is Newark.

Table with columns: LOANS—When Due., BRIDGE & ROAD REPAIR BONDS—, COUNTY BUILDING BONDS—, Assessed val'n, Total valuation, Assessment, State & co. tax, Population in 1890, Population in 1899.

INTEREST is payable at Newark, Ohio.

LIMA.—{ H. S. PROPHET, Mayor. { C. E. LYNCH, Clerk.

This city is the county seat of Allen County.

Table with columns: LOANS—When Due., MACHINE SHOP BONDS—, PAVING BONDS—, WATER WORKS—, PAVING BONDS—(Con.)—, ASSESSED VALUATION, Total valuation, Assessment, State & co. tax, Population in 1890, Population in 1899.

OPTIONAL—One hundred and fifty thousand dollars of the water works bonds due in 1910 are subject to call March 1, 1900, and will be redeemed at that time.

INTEREST on the water bonds is payable by Winslow, Lanier & Co., N. Y.; on the machine shop bonds at First Nat. Bank of Lima; and on the remaining bonds at the City Treasurer's office.

LOGAN.—This City is in Hocking County.

Table with columns: LOANS—When Due., GAS, WATER & SEWER BONDS—, Total debt, Tax valuation, Total tax, Real valuation, Population in 1890, Population in 1895.

INTEREST is payable at the Western German Bank, Cincinnati, O.

LOGAN CO.—C. D. CAMPBELL, Auditor.

County seat is Bellefontaine.

Table with columns: LOANS—When Due., BRIDGE BONDS—, DITCH BONDS—, BUILDINGS AND ROAD IMP'TS—, Total debt, Tax valuation, Total valuation, Population in 1890.

LORAIN.—{ A. H. BARCOCK, Mayor. { G. A. RESEK, Clerk.

This city is in the county of the same name.

Table with columns: LOANS—When Due., REFUNDING BONDS—, IMPROVEMENT BONDS—, SEWER BONDS—, WATER WORKS BONDS—, BUILDINGS AND ROAD IMP'TS—, Total debt, Tax valuation, Total valuation, Population in 1890.

LORAIN CO.—G. H. LEWIS, County Auditor.

Elyria is the county seat.

Table with columns: LOANS—When Due., CHILDREN'S HOME BONDS—, BRIDGE BONDS—, BONDING DEBT, Asses'd valuation, Total valuation, Assessment, State & Co. tax, Population in 1890, Population in 1898.

INTEREST is payable at the County Treasurer's office.

LUCAS COUNTY.—{ WM. M. GODFREY, Auditor. { JOSEPH L. YOST, Treasurer.

County seat is Toledo.

Table with columns: LOANS—When Due., ARMORY BONDS—, BRIDGE BONDS—, BUILDING BONDS—, JAIL BONDS—, CHILDREN'S HOME—, COURT HOUSE—, Asses'd valuation, Total valuation, Assessment, State & Co. tax, Population in 1890, Population in 1898.

Table with columns: LOANS—When Due., GENERAL BONDS—, ROAD BONDS—, DITCH BONDS—, GENERAL BONDS—, DITCH REDEMPTION BONDS—, Interest payable at Co. Treasury, Total debt, Tax valuation, Total valuation, Real valuation, State and co. tax, Population in 1890, Population in 1899.

*\$220,000 coupon; \$280,000 registered.

MADISON COUNTY.—W. D. WILSON, Aud.

County seat is London.

Table with columns: LOANS—When Due., CHILDREN'S HOME BONDS—, COURT HOUSE AND JAIL—, DITCH IMPROVEMENT—, ROAD IMPROVEMENT—, Total debt, Tax valuation, Population in 1890.

Ditch and road improvement bonds payable by special assessment.

MADISONVILLE.—BENNETT CARTER, Clerk.

Madisonville is in Hamilton County.

Table with columns: LOANS—When Due., ELECTRIC-LIGHT AND WATER WORKS BONDS—, STREET IMPROV. BONDS—, ASSESSMENT BONDS—, SUBWAY BONDS—, TOWN HALL BONDS—, SCHOOL BONDS—, WATER WORKS BONDS—, Total debt, Tax valuation, Population in 1890.

MAHONING CO.—C. F. BRENNER, Auditor.

County seat is Youngstown.

Table with columns: LOANS—When Due., BRIDGE BONDS—, COUNTY & ROAD BONDS—, ROAD BONDS—, CHILDREN'S HOME—, INFIRMARY BONDS—, COUNTY & ROAD BONDS—, ROAD BONDS—, Total debt, Tax valuation, Total valuation, Population in 1890, Population in 1899.

MANSFIELD.—{ HUNTINGTON BROWN, Mayor. { F. M. REMY, City Clerk.

This city is in Richland County.

Table with columns: LOANS—When Due., GENERAL IMPROVEMENT BONDS—, STREET IMPROVEMENT BONDS—, WATER WORKS BONDS—, DEBT EXTENSION BONDS—, Interest is payable at City Treasury, Total debt, Tax valuation, Total valuation, Assessment, Total tax, Population in 1890, Population in 1898.

MARIETTA.—Marietta is in Washington County.

Table with columns: LOANS—When Due., CITY HALL IMPROVEMENT—, VILLAGE OF HARMON—, STREET IMP. & ELEC. LIT BONDS—, WATER WORKS BONDS—, BRIDGE BONDS—, WATER WORKS BONDS—, SPECIAL ASSESSMENT BONDS—, Interest is payable in Marietta, Bonded debt, Special assess. b'ds, Sinking fund, Net debt, Tax valuation, Assessment, Total tax, Population in 1890, Population in 1899.

MARION.—This city is in Marion County.

Table with columns: LOANS—When Due., STREET IMPROVEMENT BONDS—, REFUNDING BONDS—, Tax valuation, Total tax, Population in 1890, Population in 1899, SCHOOL DISTRICT BONDS—.

INTEREST on the street imp't bonds is payable at the City Treasury

MASSILLON.—{ JACOB WISE, Mayor. { THOS. H. SEAMAN, City Clerk.

This city is in Stark County.

LOANS— *When Due.*
PUBLIC LIBRARY BONDS—
 6s, Apr., \$3,750.... April, 1900-'14
SEWER BONDS—
 6s, M&N, \$1,200.... Nov., 1899-'03
STREET IMPROVEMENT BONDS—
 6s, J&J, \$4,318 Jan. 1, 1899
 (Part due ev'ry 6 m's) to July 1, 1906
 4 1/2s, M&S, \$7,000..... 1900 to '04
 5s, Sept. 5,000..... 1900 to '04

GENERAL IMPROVEMENT—
 6s, \$88,720..... to 1911
 Total debt Mar. 15, 1899 \$91,200
 Floating debt..... 3,800
 Total debt..... 95,000
 Cash assets..... 7,600
 Net debt Mar. 15, 1898.. 87,400
 Tax valuation 1898..... 4,014,590
 Total tax (per \$1,000) 1898.. \$28.90
 Population in 1890 was.... 10,092

NELSONVILLE—JAMES SHARP, Clerk.

This village is in Athens County.

LOANS— *When Due.*
 6s, F&A, \$6,650 1900 to 1909
 (\$350 each F&A.)
WATER WORKS & SEWERAGE—
 6s, \$60,000..... Sept. 1, 1924
 Total debt Aug. 1, 1899 .. \$69,000

Tax valuation 1899..... \$796,000
 Real valuation (est.).... 4,000,000
 Total tax (per \$1,000) 1899.. \$43.30
 Population in 1890 was..... 4,558
 Population in 1880 was..... 3,095
 Population 1899 (estimated) 5,500

MEIGS CO.—CLINTON A. ROBERTS, Auditor.

County seat is Pomeroy.

LOANS— *When Due.*
BRIDGE BONDS—
 5s, \$3,000..... 1900 to 1902
DEFICIENCY BONDS—
 5s, \$16,000..... 1906 to 1916
FUNDING BONDS—
 4 1/2s, J&D, \$35,000..... 1917
 6s, J&J, \$18,000..... 1900-1904
 6s, J&J, 2,000 1900-1904
 4s, M&S, 12,000..... Sept. 1900-'04

FUNDING BONDS—(Con.)—
 4s, M&S, 1,500 Sept. '01, '03, '04
JAIL BONDS—
 5s, \$21,000 1899 to 1902
 Bonded debt Feb. 1, '99. \$76,000
 Tax valuation 1898..... 6,321,286
 State and Co. tax (per M)'98.. \$11.90
 Population in 1890 was..... 29,813
 Population in 1895 (est.)... 38,000

NEWARK.—County seat of Licking County.

LOANS— *When Due.*
NAME AND PURPOSE.
ENCAMPMENT BONDS—
 6s, \$3,000..... 1900-1902
REFUNDING LIGHT BONDS—
 5s, \$33,000 1900-1932
PAVING BONDS—
 6s, \$2,000..... 1900
 5s, 5,000..... 1898-1901
 5s, 33,000..... 1900-1902
 5s, 4,500..... 1899-1904
 5s, 33,299..... 1898-1905
SEWER BONDS—
 5s, \$5,000..... 1898-1900

5s, \$29,000..... 1900-1905
REFUNDING BONDS—
 5s, \$25,000..... Aug. 1, 1901
 5s, 16,000..... Jan. 1, 1906
REFUNDING SEWER BONDS—
 5s, \$5,000..... 1900-1904
 5s, Jan., 20,000..... Jan. 16, 1900
 Total debt Sept. 1, 1898. \$224,500
 Sinking funds, &c 5,974
 Net debt Sept. 1, 1898.. 218,526
 Total valuation 1898.... 6,027,803
 Tax rate (per \$1,000) 1898.. \$28.20
 Population in 1890 was.... 14,270

INTEREST on all bonds is payable at the City Treasury, Newark, O

MERCER CO.—CHAS. A. KLOEB, Auditor.

County seat is Celina.

LOANS—
BRIDGE BONDS—
 6s, J&J, \$3,000
DITCH BONDS—
 6s, J&J, \$17,500
 6s, M&S, \$2,500 .. Sept. 1, 1900-'04
ROAD IMPROVEM'T BONDS—
 6s, J&J, \$63,500.....
 6s, M&S, 4,500, Sept. 1, 1900-'08
 6s, J&J, 18,000..... 1900-1904
 6s, J&J, 2,500 1900-1904
 4s, M&S, 12,000 .. Sept. '00 to '04
 4s, M&S, 1,500, Sept., '01, '03, '04

COUNTY FAIR BONDS—
 6s, J&J, \$8,000.....
PIKE REPAIR BONDS—
 6s, J&J, \$9,000.....
 Interest payable at Co. Treasury.
 Total debt Mar. 1, 1899.. \$106,000
 Tax valuation, real..... 6,040,560
 Tax valuation, person'l.. 2,768,990
 Total valuation, 1898.... 8,809,550
 Assessment is 1/2 actual value.
 Total tax (per \$1,000)..... 11.00
 Population in 1890 was.... 27,220
 Population in 1898 (est.)... 32,000

NEW PHILADELPHIA.— { D. KORNS, Mayor.
{ I.A. CORRELL, Clerk

This city is in Tuscarawas County.

LOANS— *When Due.*
PAVING BONDS—
 6s, \$6,858..... 1904
CEMETERY BONDS—
 6s, J&J, \$6,000 .. Jan. 1, 1905-'07
GENERAL IMPROVEMENT—
 6s, J&J, \$4,800 .. Jan., 1900-1903
 6s, M&N, 15,000 .. May 1, 1905-'13
 5 1/2s, M&N 18,000 .. Nov. 1, 1899 '04

SEWER BONDS—
 6s, A&O, \$30,000 .. Apr. 1, 1900-'14
 Bonded debt Jan. 1, '99.. \$83,858
 Tax valuation, real..... 1,290,910
 Tax valuation, personal. 502,730
 Total valuation 1898.... 1,793,640
 Assessment 1/2 to 1/2 actual value.
 Total tax (per \$1,000)'98.. \$30.80
 Population in 1890 was.... 4,456
 Population 1899 (est.)..... 6,000

INTEREST on cemetery and sewer bonds is payable at New Philadelphia, Ohio; on improvement bonds of 1900-1903, at Cleveland, Ohio; on remaining bonds at New York.

MIAMI COUNTY.—J. T. BARTMESS, Auditor

County seat is Troy.

LOANS— *When Due.*
COURT HOUSE BONDS—
 6s, \$175,000..... 1899 to 1907
DITCH BONDS—
 5s, \$,500..... 1899 to 1900
 6s, 23,000..... 1899 to 1903
BRIDGE BONDS—
 5s, J&J, \$36,000..... July 1, 1900
 (\$2,000 every 6 mos.) to July 1, '08
PIKE BONDS—
 6s, \$1,900..... July 1, 1900

Interest payable at Treas. office.
 Total debt May 1, '99... \$245,400
 Tax valuation, real..... 15,148,470
 Tax valuat'n, personal. 6,721,506
 Total valuation 1898.... 21,869,976
 Assessment is 1/2 actual value.
 State tax (per \$1,000)..... \$2.84
 County tax (per \$1,000)'98.. 6.70
 Population in 1890 was.... 39,754
 Population in 1897 (est.).. 45,000

NILES.— { LEONARD HOLLOWAY, Mayor.
{ JOHN L. McDERMOTT, City Clerk.

This city is in Trumbull County.

Sewer bonds..... \$12,000
 Miscellaneous bonds.... 11,000
 Imp't bonds (about)..... 18,000
 Water debt (additional).. 70,000
 Tot. debt Mar. 6, '99 (abt.) 104,600

Tax valuation 1898.... \$1,320,000
 Total tax (per \$1,000) 1898.. \$31.80
 Population in 1890 was.... 4,289
 Population 1899 (local est.).. 8,000

MIAMISBURG.— { A. R. STOCKER, Mayor.
{ A. C. SCHELL, Clerk.

Located in Montgomery County.

LOANS— *mt. Outs'd'g.*
 Electric-light 5s, 1910..... \$8,800
 Fire and light imp. 5s, 1902 2,000
 General improvement 5s.. 35,000
 Street imp. 6s, 1899-'07.... 8,256
 Total debt Mar. 1, 1899.... 54,056

Tax valuation, real..... \$820,670
 Tax valuation, pers'l.... 1,109,530
 Total valuation 1898.... 1,930,200
 Tax rate (per \$1,000) 1898.. \$22.80
 Population in 1890 was.... 2,952
 Population in 1899 (est.)... 3,600

INTEREST on general improvement bonds is payable at the Hanover National Bank of New York; on remaining issues at Miamisburg.

NORWALK.—T. P. KELLOGG, Clerk.

This city is in Huron County.

LOANS— *When Due.*
WATER BONDS—
 5s, \$129,500..... 1899 to 1928
 6s, 2,000..... 1899 to 1902
PAVEMENT IMPROVEMENTS—
 6s, \$5,800..... 1899 to 1903
 5s, 13,615..... 1899 to 1903
 5s, ... , 9,787..... 1900 to 1909

BRIDGE BONDS—
 5s, M&S, \$11,000..... Mar. 1, 1904
 (\$500 each M&S) to Sept. 1, 1914
 Funded debt July 13, '99.. \$160,015
 Unfunded debt..... 11,492
 Total debt 1899..... 171,507
 Assessed valuation 1899.. 2,676,559
 Population 1890..... 7,195
 Population 1899 (est.)..... 8,500

MIDDLEPORT.— { JAMES H. WILLIAMS, Mayor.
{ E. P. CARTWRIGHT, CLERK.

This village is situated in Meigs County.

LOANS— *When Due.*
FUNDING BONDS—
 4s, \$7,000.....
SEWER BONDS—
 6s, M&S, \$14,000 .. Sept. 15, '00-'13
 6s, M&S, 30,000 .. Sept. 15, '00-'14

Interest payable at Middleport.
 Bonded debt Mar. 1, '99.. \$52,000
 Total valuation 1898..... 624,000
 Assessment about 1/2 actual value.
 Tax rate (per \$1,000)'98.. \$34.60
 Population in 1890 was.... 3,211

NORWOOD.— { CHARLES E. PRIOR, Mayor.
{ W. E. WICHGAR, Clerk.

This village is in Hamilton County.

LOANS— *When Due.*
ELECTRIC LIGHT BONDS, 1895—
 5s, semi an., \$27,000 ... 1900-1926
 (\$1,000 due yearly on Oct. 1.)
EXTENSION BONDS—
 6s, \$25,568..... Oct. 1, 1906
FIRE AND GEN. PURPOSE, 1894—
 5s, \$25,000..... Aug. 15, 1914
GEN. PURPOSE BONDS, '92-4-5—
 5s, \$25,000 Sept. 1, 1915
STREET IMPROVEMENT BONDS—
 6s, \$3,306..... 1899-1908
 6s, 5,686..... 1898-1907
 5s, 20,000..... Nov. 15, 1917
 6s, 11,490..... 1899-'08
 4 1/2s, 86,362 70 1900-1909
PUBLIC BUILDING BONDS, 1890—
 5s, \$1,800..... July 1, 1901

SEWER BONDS—
 5s, \$61,000..... 1897-1925
 5s, 3,000..... Oct. 1, 1908
SEWER BONDS—
 6s, \$31,477..... 1899-1908
 6s, 5,754 44..... 1900-1909
REFUNDING BONDS—
 5s, \$24,293..... Sept. 1, 1908
WATER WORKS BONDS, 1893-4—
 5 1/2s, \$68,000.. \$3,500 due yrly
 5s, 40,000..... 1897-1914
 4 1/2s, 15,000..... Mar. 1, 1915
 5s, 5,000..... Sept. 1, 1917
 Bonded debt Sept. 1, '98.. \$717,310
 Tax valuation 1897..... 2,625,710
 Total tax (per \$1,000)'98.. \$29.04
 Population of towns'p 1890. 8,422

MIDDLETOWN.—HENRY ERB, Treasurer.

This city is in Butler County.

LOANS— *When Due.*
REFUNDING BONDS—
 4s, J&J, \$49,500..... part yearly
PAVING BONDS—
 5s, M&S, \$7,414 65... Mar 30, '00
 (\$823 85 due yrly) to Mar. 30, '03
 Sewer 5s, 46,000, part yrly

Bonded debt Sept. 1, '98.. \$115,500
 Cash on hand..... 9,280
 Net debt Sept. 1, 1898.... 106,220
 Tax valuation 1898..... 4,312,045
 Total tax (per \$1,000) 1898.. \$26.50
 Population in 1890 was.... 7,681
 Population in 1897 (est.)... 10,000

MONTGOMERY CO.—ALFRED G. FREIGHT, Auditor.

County seat is Dayton.

LOANS— *When Due.*
INFIRMARY BONDS—
 4s, M&N, \$11,000 .. May 1, 1900 to
 May 1, 1906
 (\$1,000 in 1'00, \$1,500 to 1904,
 \$2,000 to 1906.)
BRIDGE BONDS—
 4s, M&S, 71,000 .. Sept. 1, 1901
 (\$18,000 due yrly) to Sept 1, 1904
COUNTY DEFICIENCY—
 5s, M&S, \$10,000..... Sept. 1, 1900

BUILDING BONDS—
 5s, \$18,000..... Sept., 1900
 Total debt Sept. 1, '99.. \$110,000
 Tax valuation, real..... 46,000,000
 Tax valuation, personal. 18,000,000
 Total valuation 1899.... 64,000,000
 Assessment is 3/5 actual value.
 State tax (per \$1,000) 1898.. \$2.84
 County tax (per \$1,000)'99.. 3.74
 Population in 1890 was.... 100,852
 Population in 1899 (est.)... 180,000

OBERLIN.—A. B. SPEAR, Clerk.

This village is in Lorain County.

LOANS— *When Due.*
DISTRICT SEWER BONDS, 1893—
 6s, ann., \$780..... July 1, '00-'02
PAVING BONDS, 1895-1897—
 6s, s.-an., \$11,500..... 1900-1903
 6s, F&A, 3,500..... Aug. 15, 1904
SEWERAGE & DRAINAGE, 1892—
 4 1/2s, semi-an., \$10,000 .. June 13, '12
 Subject to call at any time.
 6s, F&A, \$1,600..... 1900-1904
WATER WORKS, 1886-'93-'95—
 4 1/2s, A&O, \$47,000..... Aug. 1, 1916

WATER WORKS BONDS—(Con.)
 5 3/4s, A&O, \$2,000..... 1900-1901
 (\$1,000 yearly on Ju. e 1.)
 Total debt Mar. 1, 1899. \$86,500
 Water debt (included)... 50,000
 Sinking funds..... 4,673
 Net debt Mar. 1, 1899.... 81,827
 Tax valuation 1898..... 1,293,103
 Assessment about 3/5 actu. value.
 Total tax (per \$1,000)'98.. \$28.20
 Population in 1890 was.... 4,376
 Population in 1895 (est.)... 4,500

MT. VERNON.— { L. G. HUNT, Mayor.
{ H. J. SANDERSON, City Clerk.

This city is in Knox County.

LOANS— *When Due.*
DEFICIENCY BONDS—
 6s, J&J, \$2,000..... 1900 to 1902
 (\$1,000 due yearly.)
PAVING BONDS—
 6s, Sept., \$13,000 1900 to 1902
 (\$4,500 due yearly.)
SEWER BONDS—
 6s, Oct., \$7,000..... \$1,000 due yrly
 6s, 6,750..... Jan. 1900-1903
 (\$375 each J & J.)

STREET IMPROVEMENT—
 6s, \$3,800..... 1899-1916
WATER BONDS—
 6s, J&J, \$24,000..... Jan. 1, 1902
 Subject to call.
 6s, ... \$15,000..... July 1, 1901
 Interest is payable at City Treas'y.
 Total debt Aug. 10, 1899 \$68,490
 Tax valuation 1898..... 2,462,415
 Assessment is abt. 1/2 actual value.
 Total tax (per \$1,000) 1898.. \$28.50
 Population in 1898 (est.)... 8,000

OTTAWA.—F. H. ROTHMAN, Clerk.

This township is in Putnam County.

LOANS— *When Due.*
 5s, \$13,000..... 1899-1901
 Total debt Feb. 20, 1899... \$13,000
 Sinking fund assets..... 2,132

Tax valuation 1898.... \$1,372,073
 Tax rate (per \$1,000) 1899.. \$31.89
 Population in 1890 was.... 3,381
 Population in 1899 (est.)... 3.70

MUSKINGUM CO.—J. L. STARKEY, Auditor.

County seat is Zanesville.

Bonded debt Aug. 11, '99.. \$428,000
 (Interest at 5 per cent.)
 Floating debt 25,000
 Total debt Aug. 11, 1899. 463,000
 Sinking fund..... 17,000
 Net debt Aug. 11, 1899... 446,000

Asses'd valuation '98. \$27,090,094
 Real valuation (est.).. 35,000,000
 State & Co. tax (per M)'99.. \$10.00
 Population in 1890 was.... 51,210
 Population in 1899 (est.)... 60,000

OTTAWA COUNTY.—E. A. POWERS, Auditor.

The county seat is Port Clinton.

LOANS—
 Bridge 5s, June, '07 '18... \$12,000
 Bridge 6s, 1899-'17 42,000
 Court House 5s, 1898-'18.. 50,000
 Ditch 6s, '00 to '02..... 14,000
 Creek 6s, 1899-1902..... 40,000
 River 6s, 1901..... 1,500

Total debt Sept. 1, 1898. \$134,000
 Assessed valuat'n 1898.. 7,331,558
 Assessment 1/2 actual value.
 State and Co. tax (per M)'97.. \$9.00
 Population 1890..... 21,974
 Population 1898 (est.).... 23,500

PAULDING CO.—FLOYD ATWILL, Auditor.

Table with columns for County seat, Loans, Bridge and Jail Bonds, Court House Bonds, Ditch and Road Bonds, and various bond details including amounts and due dates.

PERRYSBURG.—T. M. FRANEY, Corporation Clerk.—This village is in Wood County.

Table with columns for Loans, Natural Gas Bonds, Refunding Bonds, and Library Endowment, detailing amounts and due dates.

PICKAWAY CO.—B. F. YATES, Auditor.

Table with columns for County seat, Loans, Bridge Bonds, County Bonds, Court House Bonds, Jail Bonds, and Pike Bonds, detailing amounts and due dates.

PIKE CO.—PHILIP P. HAMMON, Auditor.

Table with columns for County seat, Loans, Refunding Bonds, and Optional bonds, detailing amounts and due dates.

PIQUA.—SETH McCOLLOCH, Clerk.

Table with columns for Loans, Imp. & Refunding Bonds, School Bonds, Street Improvement, and Water-Works Bonds, detailing amounts and due dates.

POMEROY.—ABE A. MASSAR, Clerk.

Table with columns for Loans, Street Paving Bonds, Refunding Bonds, and Sewer Bonds, detailing amounts and due dates.

PORT CLINTON.—GEO. F. MEYER, JR., Clerk.

Table with columns for Loans, Emergency Bonds, Water-Works and Street Improvement, and Sewer Bonds, detailing amounts and due dates.

PORTSMOUTH.—Portsmouth is the county seat of Scioto County.

Table with columns for Loans, City Bonds, Refunding Bonds, Street Improvement Bonds, and Sewer Bonds, detailing amounts and due dates.

PREBLE COUNTY.—W. A. EIDSON, Auditor.

Table with columns for Loans, Bridge and Building Bonds, Ditch and Road Bonds, and Bonded debt, detailing amounts and due dates.

PUTNAM COUNTY.—J. C. JONES, Auditor.

Table with columns for County seat, Loans, Jail Bonds, Ditch Improvement, and Funding Bonds, detailing amounts and due dates.

RAVENNA.—Ravenna is situated in Portage County.

Table with columns for Loans, Street Improvement, Park Improvement Bonds, Water Works Extens. Bonds, and Water Works Construc. Bonds, detailing amounts and due dates.

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.

Table with columns for Loans, Road Bonds, and Total debt, detailing amounts and due dates.

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.

Table with columns for County seat, Loans, County Bonds, and Bonded debt, detailing amounts and due dates.

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 for Loans, Street Bonds, School Bonds, Sewer Bonds, and Floating debt, detailing amounts and due dates.

INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.—{ CHRISTIAN ZIMMERMAN, Mayor. } A. W. MILLER, Clerk.

This city is situated in Erie County on Sandusky Bay.

Table with columns for Loans, Dock Improvement Bonds, General Refunding Bonds, Sewer Bonds, and Street Paving Bonds, detailing amounts and due dates.

INTEREST on the water bonds and on the dock improvement bonds is payable in New York City; on the \$15,000 of sewer bonds, due from 1900 to 1904, in Boston, Mass.; on all other bonds by the City Treasurer.

Table with columns for TOTAL DEBT, SINKING FUNDS, ETC., showing total bonded debt, sinking funds, and net debt.

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 for Years, Real Est., Personal, Total, and Tax rate, showing assessed valuation and tax rates from 1883 to 1898.

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.—County seat is Fremont.

Table with columns: LOANS—When Due., Interest paid by County Treasurer, DEFICIENCY BONDS—, DITCH IMPROVEMENT BONDS—, JAIL BONDS—

SCIOTO COUNTY.—Jos. T. TRACY, Auditor.

Table with columns: LOANS—When Due., Total debt Sept. 1, 1898., REFUNDING BONDS—, FIRE DEPARTMENT—, GENERAL FUND DEFICIENCY—, GENERAL FUND REFUNDING—

SHELBY.—W. F. SONNANSTINE, Clerk.

Table with columns: LOANS—When Due., STREET IMPROVEMENT BONDS—, ELECTRIC LIGHT BONDS—, SEWER BONDS—, REFUNDING BONDS—, SCHOOL BONDS—

SIDNEY.—This city is in Shelby County.

Table with columns: LOANS—When Due., Improvement 6s., Water 6s., do 5s., Total debt Sept 1, 1898., Tax valuation 1898., Tax rate per \$1,000 1898., Population in 1890 was

SPRINGFIELD.—JOHN. M. GOOD, Mayor.

Table with columns: LOANS—When Due., BRIDGE BONDS—, MARKET HOUSE & CITY BLD'G—, PARK IMPROVEMENT BONDS—, WATER BOND—, INTEREST is payable at Springfield and New York.

SPRINGFIELD SCHOOL DISTRICT.—O. H. MILLER, Clerk.

Table with columns: LOANS—When Due., BUILDINGS AND SITES—, FLOATING DEBT—, INTEREST payable at New York.

STARK COUNTY.—W. M. REED, Auditor.

Table with columns: LOANS—When Due., COURT-HOUSE BONDS—, REFUNDING BONDS—, GENERAL FUND BONDS—, POOR RELIEF BONDS—, INFIRMARY BONDS—, WORK HOUSE BONDS—

STUBENVILLE.—GEO. P. McCracken, Cl'k

Table with columns: LOANS—When Due., Various 5s., Water 5s., Total debt March 20, 1899, Sinking fund, Net debt March 20, 1899., Tax valuation 1898., Real val'tion (abt.) '94, Total tax (per \$1,000) '93, Population in 1890 was, Population in 1880 was, Population in 1899 (est.)

TIFFIN.—J. B. EHRENFRIED, Clerk.

Table with columns: LOANS—When Due., EXTENDING INDEBTEDNESS—, LOANS—When Due., STREET IMP'T BONDS—

Table with columns: LOANS—When Due., NATURAL GAS—, PARK BONDS—, REFUNDING BONDS—, SEWER BONDS—

TOLEDO.—GEO. V. ROULET, Auditor.

Table with columns: LOANS—When Due., BRIDGE BONDS—, FIRE DEPARTMENT—, GENERAL FUND DEFICIENCY—, GENERAL FUND REFUNDING—, STREET INTERSECTION—, INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers' & Traders' National Bank, New York City—

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 May 15 and Dec. 1, 1884, and due Dec. 1, 1899, and the Memorial Hall and University bonds, which are payable at the office of the Trustees of the Sinking Fund, Toledo, O.

Table with columns: BONDED DEBT, ETC.—The city debt has been as follows: Jan. 1, '99, Jan. 1, '98, Feb. 1, '96, Total bonded debt, Sinking funds, Net debt, Water debt (included above), Spec. assess't debt (included)

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. 1899, 1898, 1897, 1896, 1895, 1894

The actual valuation in 1898 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 141,000.

TORONTO.—{ E. E. FRANCY, Mayor. { M. B. EDWARDS, Jr., City Clerk.

Table with columns: LOANS—When Due., WATER WORKS—, Total debt Jan. 1, 1899., Sinking funds, 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 was, 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.

Table with columns: LOANS—When Due., WATER WORKS—, CITY HALL REFUNDING—, IMPROVEMENT BONDS—, LOANS—When Due., REAL ESTATE—, REAL ESTATE REFUNDING—, WATER BONDS—

TRUMBULL CO.—L. W. SANFORD, Treasurer.

Warren is the County seat. LOANS—When Due. Assessed val'tion, real. \$11,025,648

UHRICHSVILLE.—R. W. WALTON, Clerk.

This village is in Tuscarawas County. LOANS—When Due. Net debt Jan. 1, 1899. \$90,000

UPPER SANDUSKY.—T. P. SYLVAN, Mayor.

Upper Sandusky is in Wyandot County. LOANS—When Due. Total debt Mar. 1, 1899. \$60,000

VAN WERT.—M. H. OSBORN, Mayor.

County seat of Van Wert County. LOANS—When Due. 5s, J&D, \$2,200. Jan., '01-'02

WAPAKONETA.—V. B. ARNOLD, Clerk.

This village is in Auglaize County. LOANS—When Due. 5s, semi-an., \$4,000. Mar. 1, 1904

WARREN CO.—GEO. W. SMITH, Auditor.

County seat is Lebanon. LOANS—When Due. 4 1/2s, A&O, \$45,000. 1900-1908

WASHINGTON C. H.—V. J. DAILL, Mayor.

This city is the county seat of Fayette County. LOANS—When Due. 6s, M&S, \$3,500. Sept. 15, Mar. 15, '00

WELLSTON.—JOHN F. DAY, Mayor.

This city is in Jackson County. LOANS—When Due. Improve'nt 6s, \$7,000. 1900-1906

WELLSVILLE.—T. R. ANDREWS, Treasurer.

This city is in Columbiana County. LOANS—When Due. 5s, semi-an., \$10,000. July 1, 1908

LOANS—When Due. CEMETERY BONDS—6s, Jan., \$7,000. 1900 to 1906

INTEREST on the bonds is payable at the office of the City Treas.

WILLIAMS CO.—JNO. F. VON BEHREN, Aud'r.

County seat is Bryan. LOANS—When Due. Total debt Sept. 1, 1898. \$65,000

WOOD COUNTY.—G. W. GAGHAN, Auditor.

County seat is Bowling Green. LOANS—When Due. Sinking fund. \$14,241

WOOSTER.—R. J. SMITH, Mayor.

This city is the county seat of Wayne County. LOANS—When Due. CITY HALL BONDS—5 1/2s, Mar., \$20,000. Mar. 16, 1913

XENIA.—C. W. LINKHART, Mayor.

This city is in Greene County. LOANS—When Due. STREET IMPROVEMENT—5s, \$5,750.

YOUNGSTOWN.—E. H. MOORE, Mayor.

Youngstown is in Mahoning County. LOANS—When Due. STREET IMPROVEMENT—(Con.) 5s, \$560. Oct. 1, 1902

YOUNGSTOWN SCHOOL DISTRICT.—W. N. ASHBAUGH, Clerk.

LOANS—When Due. Assessment about 1/3 actual value. School tax (per \$1,000) '98. \$3.00

ZANESVILLE.—C. N. BAINTER, City Clerk.

This city is the capital of Muskingum County. LOANS—When Due. CEMETERY BONDS—5s, semi-an., \$10,000. July 1, 1908

LOANS—	When Due.	LOANS—	When Due.
WATER WORKS BONDS (refund'g).		SPECIAL ASSESSM'T BONDS (1890).	
5s, semi-an. \$25,000....	July 1, 1913	6s, M&S, \$70,000..	Sept. 1, 1897
4 1/2s, A&O. 30,000....	Apr. 1, 1906	(Part due yearly) to Sept. 1, 1905	
4 1/2s, J&J, 60,000....	July 1, 1907	STREET PAVING BONDS—	
4 1/2s, A&O, 20,000....	Oct. 1, 1909	6s,	\$28,010.....1898 to '02
4 1/2s, A&O, 70,000....	Apr. 1, 1913	5s, M&S, 17,400....	Mar., '00-'04
4 1/2s, J&J, 50,000....	May 1, 1916	5s, M&S, 13,200....	Sept. 1900-'09
REFUNDING WATER BONDS—		5s, Oct., 17,558....	1900-1904
4s, A&O, \$125,000....	Oct. 1, 1915	Bonded debt Mar. 24, '99.	\$558,000
ZANESVILLE RAILWAY (refund'g).		Tax valuation 1898.....	9,073,811
4 1/2s, J&J, \$25,000....	July 1, 1905	Assessment about 1/3 actual value.	
4 1/2s, J&J, 14,000....	Jan. 1, 1910	Total tax (per \$1,000) '98....	\$27.30
NATURAL GAS, ETC. (refund'g).—		Population in 1890 was.....	21,009
4 1/2s, M&N, \$40,000....	May 1, 1905	Population 1899 (est) abt.	25,000

Place—	Total Debt.	Interest Rate.	Maturity.	Assessed Valuation.	Population 1890.
Warren City S. D., Trum. Co.	\$37,000	4-4 1/2-5	1920		
Wauseon, Fulton Co.	25,600	6	'99-'24	\$492,510	2,060
Wayne County.....	27,950	6	'99-'03	20,950,222	39,005
Willoughby, Lake Co.....	33,300	5	'99-'15	609,770	1,219
Wilmington, Clinton Co..	47,000	5	'00-'18	1,787,196	3,079
Winton Place, Hamilton Co.	54,132	5 & 6	'98-'15	555,840	
Wyandot County.....	118,750	6	'98-'17	11,259,020	21,722
Wyoming, Hamilton Co..	61,940	5 & 6	'98-'02	1,172,790	1,454
Zanesv. S. D., Muskin. Co.	80,000	4	'14-'15		

* Estimated.

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.

Place—	Total Debt.	Interest Rate.	Maturity.	Assessed Valuation.	Population 1890.
Aida S. D., Harden Co.....	34,000	5 & 6	'99-'12		
Ada, Harden Co.....	40,000	6	'99-'01	438,070	2,079
Bellevue, Huron & Sandusky Counties.....	63,400	5 & 6	'98-'12	695,954	3,052
Blanchard (Tp.), Putn. Co..	35,000	3 1/2	'00-'11	700,000	1,688
Blanchester, Clinton Co..	34,000	6	'06-'25	375,842	1,196
Bluffton, Allen Co.....	25,000	5 & 6	'00-'15	313,262	1,290
Bryan, Williams Co.....	63,800	5 & 6	'99-'20	930,700	3,068
Cambridge S. D., Guern. Co.	35,000	5	'99-'08		
Canal Dover S. D., Tuscarawas Co.....	47,000	5 & 6	'99-'17		
Canal Dover, Tuscar Co....	64,000	5	'99-'02	1,398,640	3,470
Carey, Wyandot Co.....	35,000	6	'99-'13	507,540	1,605
Carrollton, Carroll Co....	28,000	5 & 6	'03-'23	426,070	1,228
Chagrin Falls, Cuyaho. Co.	35,000	6	'01-'22	150,100	1,243
Cin'nati S. D., Ham. Co....	618,600	3 1/2 to 6	'98-'36		
Columbiana, Colum. Co....	35,000	5	1914	440,310	1,112
Conneaut, Ashtabula Co....	48,000	5	'06-'18	1,196,740	1,163
Cranberry Tp., Crawford Co.	25,000	6	'98-'08	537,360	1,662
Crane, Wyandot Co.....	45,000	6	'99-'07	884,000	4,903
Delaware, Delaware Co....	27,510	6	1906	3,473,620	8,244
Defiance County.....	43,500	6	'99-'05	7,763,123	25,769
Delphos, Allen & Van Wert Counties.....	103,000	5 & 6	'00-'26	1,151,077	4,516
Dennison (V.), Tuscarawas Co.....	40,000	6	'99-'22	770,000	3,780
East Cleve., Cuyahoga Co.	60,000	4	1918	683,570	
E. Cleve. S. D., Cuyaho'a Co.	33,000	5	'99-'16		
East Palestine, Columb. Co.	32,600	5 & 6	'98-'18	447,000	1,816
Eaton, Preble Co.....	55,000	6	'99-'14	1,785,963	2,934
Erie County.....	42,000	5	'99-'04	14,823,850	35,462
Fern Bank, Hamilton Co....	26,521	6	'99-'17		367
Findlay, U. S. D., Hancock County.....	122,000	5 & 6	'01-'25		
Geneva S. D., Ashtala Co.	30,000	4	'00-'19	940,970	*3,000
Germant'n, Montgomery Co.	29,000	9	1899	852,570	1,437
Gibsonburg, Sandusky Co.	38,750	6	'04-'11	261,110	585
Guernsey Co.....	30,000	5	'99-'04	8,609,331	28,645
Hartwell, Hamilton Co....	72,125	5 & 6	'99-'27	1,030,080	1,507
Hartw'll S. D., H'milton Co.	30,400	6	'98-'21		
Hillsboro S. D., High'd Co.	35,000	5	1939		
Hillsboro, Highland Co....	88,500	5 & 6	'05-'33	1,700,951	3,620
Ironton S. D., Lawrence Co.	36,000	5	'99-'12		
Jackson Tp., Crawford Co.	30,500	6	'11-'20	234,200	3,248
Kenton, U. S. D., Hardin Co.	42,500	6	'99-'15		
Lakewood, Cuyahoga Co....	44,225	5 & 6	'98-'16	1,266,845	
Lebanon, Warren Co.....	71,765	5	'00-'22	1,481,353	3,050
Lebanon S. D., Warren Co.	25,000	5	'98-'08		
Leetonia, Columbiana Co..	36,500	5 & 6	yearly.	646,890	2,826
Lima U. S. D., Allen Co....	25,000	5	'99-'07		
Lisbon, Columbiana Co....	68,300	6	'99-'21	796,160	
Lorain, S. D., Lorain Co....	67,500	5 & 6	1916		
Loudon Twp., Seneca Co.	20,000	4	'00-'20	903,000	1,321
Marietta S. S. D., Wash. Co.	32,000	5	1914		
Marion U. S. D., Marion Co.	70,000	5 1/2	1916		
Martin's Ferry, Belmont Co.	204,000	5, 5 1/2, 6	'99-'25	2,050,253	6,250
Martin's F'y S. D., Blunt Co.	73,300	5 & 6	'00-'44		
Maumee, Lucas Co.....	77,000	5	'16-'28		1,645
Mechan'sv. S. D., Champ. Co.	26,000	5	'00-'22		
McConnellsv., Morgan Co.	25,700	5 & 6	'99-'12	835,521	1,771
Medina, Medina Co.....	30,500	5 & 6	'99-'17	896,729	2,073
Middlet'n S. S. D., Butler Co.	68,000	5	yearly to '16		
Monroeville, Huron Co....	34,500	5 & 6	'00-'30	425,040	
Montpelier, Williams Co....	33,000	6	'00-'33	281,150	1,293
Mt. Vernon S. D., Knox Co..	25,000	6	yearly.		
Napoleon, Henry Co.....	95,000	5 & 6	yearly.	729,860	2,764
Nelsonv. S. D., Athens Co..	50,500	5	'08-'13	796,040	
Newark City S. D., Licking Co.....	33,500	5	'99-'05		
Newark Tp., Licking Co....	50,000	6	'99-'12	917,259	15,286
Newcomerstown, Tuscar Co.	39,000	6	'99-'14	527,510	1,241
Oxford, Butler Co.....	56,000	4 1/2-5-6	yearly to '34	728,965	1,922
Painesv. S. D., Lake Co....	52,500	4 1/2-5	'03-'21		
Painesv. Vill'ge, Lake Co..	171,500	5 & 6	'99-'26	2,511,140	4,755
Paulding, Paulding Co....	53,000	6	1909	372,631	1,879
Piqua S. S. D., Miami Co....	97,000	5 & 6	'99-'13		
Pleasant, Putnam Co.....	35,000	6	'03-'23	658,301	3,286
Pleasant Ridge, Ham. Co..	112,731	5 & 6	'99-'19	427,410	1,027
Polk, Crawford Co.....	45,000	6	1907	495,990	7,200
Pultney Twp., Belmont Co.	120,000	5	'06-'17	938,652	12,857
Reading, Hamilton Co....	49,000	5	'98-'37	682,200	
Riley (Twp.), Putnam Co..	33,000	5 1/2 & 6	'05-'10	634,803	1,566
Rtpley, Brown Co.....	53,850	5	1905	802,142	2,483
St. Mary's S. D., Augl. Co.	36,500	6	'99-'13		
St. Mary's Vill'ge, Aug. Co.	122,500	5 & 6	'99-'30	986,770	3,000
Salem S. D., Columb. Co....	67,000	5 & 6	'99-'21		
Sallnoville, Columbiana Co.	40,800	6	1922	374,950	2,369
Sharon Tp., Richland Co....	25,000	6	'03-'23	655,770	2,963
Shelby County.....	74,650	6	'99-'06	11,513,400	24,707
Smithfield & Portland, Pike Dist., Jeff. Co.....	61,000	5	1900		
Tiffin Sch. Dis., Seneca Co.	41,000	6	'99-'03		
Tippecanoe, Miami Co....	27,688	6	1912	650,970	1,465
Tippecanoe, S. D., Mia. Co.	27,000	5 & 6	'06-'13		
Toledo Board of Educat'n, Lucas Co.....	570,000	4 1/4-4 1/2	'04-'29		
Troy S. D., Miami Co....	26,794	5	1902		
Urbana S. D., Champ'n Co.	42,000	5 & 6	'99-'15		
Urbana City, Champ'n Co.	293,000	4 1/2-5-6	'99-'11	3,465,732	6,510
Van Buren, Putnam Co....	40,000	6	1902	610,262	3,444
Van Wert County.....	67,000	5	'01-'18	9,317,320	29,169
Vinton County.....	29,000	6	'99-'02	3,215,098	16,045
Warren City, Trumbull Co.	103,000	4 1/2-5	1905	3,179,015	5,973

State of Indiana.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 7, 1800) - July 4, 1800
 Admitted as a State (Act Apr. 19, 1816) - Dec. 11, 1816
 Total Area of State (square miles) - 36,350
 State Capital - Indianapolis
 Governor (term exp 2d Monday, Jan., 1901) - James A. Mount
 Secretary of State (term expires Jan., 1901) - Union B. Hunt
 Auditor (term expires Jan., 1901) - W. H. Hart
 Treasurer (term expires Feb., 1901) - Leopold Levy

Legislature meets biennially in odd years on the Thursday after the first Monday in January, and sessions are limited to sixty-one days.

HISTORY OF DEBT.—The historical details of Indiana's State debt from 1832 up to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, pages 85 and 86.

Indiana's credit stands high now, about all of its debt being in 3 and 3 1/2 percent bonds; the details of the State's outstanding obligations are as follows:

FOREIGN DEBT.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	When Payable.	When Due.	Outstand'g.
School fund refunding.....	3	J & D	June 18, 1909	\$3,825,000
Stock certificates.....	int.	ceased	past due	4,470
Do do.....	int.	ceased	past due	2,145
Temporary loan (refund'g).	3 1/2	A & O	Apr. 1, 1915	585,000
Do do (refund'g).....	3 1/2	M & N	May 1, 1915	500,000
			Optional after Apr. 1, 1910	
			Optional after May 1, 1910.	

DOMESTIC DEBT—NON-NEGOTIABLE.

Held by Purdue University..	5	Q.—J.		\$340,000
Held by Indiana University..	5	M & N		144,000

OPTIONAL.—The foreign debt bonds are all subject to call.

INTEREST and principal of foreign debt bonds are payable at the office of Winslow, Lanier & Co., New York. Interest on the \$144,000 at Bloomington, Ind.

TOTAL DEBT, ETC.—The following statement shows Indiana's total debt, the foreign and domestic debt, and the annual interest, etc.

	Mar. 1, '99.	Mar. 1, '98.	Nov. 1, '97.	Nov. 1, '96.
Foreign debt.....	\$4,916,615	\$5,510,000	\$5,716,615	\$6,436,615
Domestic debt.....	484,000	484,000	484,000	484,000
Total debt.....	\$5,400,615	\$5,994,000	\$6,200,615	\$7,920,615
Int. on foreign debt..	152,725	\$170,725	\$176,725	\$200,025
Int. on domestic debt.	24,200	24,200	24,200	24,200
Total annual int..	\$176,925	\$194,925	200,925	\$224,225

ASSESSED VALUATION.—The following table shows the total valuation of real and personal property and the State tax rate (per \$1,000) for the general fund for the years indicated.

Years.	Valuation.	State tax.	Years.	Valuation.	State tax
1899	\$1,343,099,379	\$0.90	1885	793,526,079	\$1.20
1898	1,285,965,056	0.90	1880	\$728,944,231	1.20
1897	1,292,641,237	0.90	1875	897,739,783	1.50
1895	1,286,050,531	0.90	1870	662,283,178	1.50
1894	1,295,106,415	1.00	1865	567,381,553	2.00
1893	1,302,310,250	1.00	1860	455,011,378	1.50
1891	1,255,256,038	1.20	1855	301,858,474	2.00
1889	843,483,466	1.20	1850	138,362,085	2.50

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 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 &

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." Several such laws were passed at the 1899 session of the Legislature, all of which we now have in our possession. We wrote the Attorney General of Indiana in March, 1899, for his opinion as to the constitutionality of these road laws. Under date of April 22, 1899, he replied, stating that in the case of Strieb vs Cox, Treas., 111 Ind., the Supreme Court of Indiana held that gravel road bonds are not properly indebtedness of the county—hence do not come within the inhibition of Section 13 of the Constitution.

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 gravel roads (see above), the Supreme Court having decided that gravel road bonds are not properly an indebtedness of the county.

In addition to the foregoing, general statutes have been passed by the Legislature granting general powers to cities and towns of fifteen thousand inhabitants or over to issue bonds for legitimate corporate purposes, subject, however, to the Constitutional limit of 2 per cent on valuation. But we have not the space to set out here the details, or the details of the other legislation applicable to cities of larger and smaller population, and covering specific purposes, such as water works, &c.

POPULATION OF STATE.—The population of Indiana has been as follows in the years named.

Table with 4 columns: Year, Population, Year, Population. Rows: 1897-1870, 1890-1870, 1880-1870, 1870-1870.

Between 1860 and 1870 the increase was 330,209, or 24.45 per cent, between 1870 and 1880 297,664, or 17.71 per cent, and between 1880, and 1890 214,103, or 10.82 per cent.

CITIES, COUNTIES AND TOWNS IN THE STATE OF INDIANA.

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

ADAMS CO.—JONAS NEUENSCHWANDER, Treas. County seat is Decatur.

Table with 3 columns: Item, Amount, Item, Amount. Rows: LOANS, Bonded debt, Floating debt, Sinking fund.

INTEREST on the redemption bonds is payable at New York.

ALEXANDRIA.—This city is in Madison County. Total debt Mar. 25, 1898. \$59,500 Population in 1890 was 715 Tax valuation 1897.....1,600,000 Population in 1880 was 488 Real valuation.....4,000,000 Population in 1896 (est.).....7,000

ALLEN COUNTY.—WM. MEYER, Jr., Audit'r. County seat is Fort Wayne. [\$200,000 bonds are advertised for sale Oct. 26.]

Table with 2 columns: Description, Amount. Rows: COURT HOUSE BONDS, 4s., Bonded debt Sept. 15, '99, Tax valuation, real., Tax valuation, person'l.

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 2 columns: Description, Amount. Rows: LOANS, FUNDING BONDS, 6s, semi-an., 6s, semi-an., 5s, M&N, SCHOOL BONDS, 6s, semi-an., REFUNDING BONDS, 4 1/2s., REFUNDING WATER BONDS, 5s, J&J.

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.—SAMUEL W. FITCH, Auditor. County seat is Columbus.

Table with 2 columns: Description, Amount. Rows: LOANS, COUNTY FUNDING BONDS, 5 1/2s, J&D, BRIDGE FUNDING BONDS, 5s, M&N, Total debt Jan. 1, '99.

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 2 columns: Description, Amount. Rows: LOANS, COURT HOUSE BONDS, 5s, J&J, 5s, A&O, Bonded debt Feb. 1, '99.

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 2 columns: Description, Amount. Rows: LOANS, SCHOOL HOUSE, 6s, M&N, 6s, M&N, 6s, M&N, 6s, M&N, 6s, REFUNDING SCHOOL, 4s, J&J, WATER-WORKS, 6s, J&J, 6s, M&N, 4s, J&J, REFUNDING WATER WORKS, 6s, J&J.

TAX FREE.—All bonds are exempt from taxation since 1893.

CLARK CO.—HERMAN H. HEATON, Auditor. County seat is Jeffersonville.

Table with 2 columns: Description, Amount. Rows: LOANS, FUNDING BONDS, 5s, J & D, Interest is payable in New York, Total debt Jan. 1, '99, Tax valuation, real.

CLAY CO.—County seat is Brazil.

Table with 2 columns: Description, Amount. Rows: LOANS, GRAVEL ROAD BONDS, 5s ann., \$68,000, Cs., Jail bonds, Funding bonds, Total debt June 15, '99, Gravel road bonds, Assessed valuat'n, real.

INTEREST is payable at the Third Nat. Bank, New York.

COLUMBUS.—This city is in Bartholomew County.

Table with 2 columns: Description, Amount. Rows: LOANS, CONSOL. FUNDING, SERIES A & B, 5s, J&J, FUNDING BONDS, 5s, J&J, REFUNDING BONDS, 4s., WATER-WORKS BONDS, 5s, J&J.

INTEREST on the consol. funding bonds is payable at Winslow Lanier & Co., New York.

CRAWFORDSVILLE.—This city is in Montgomery County.

Table with 2 columns: Description, Amount. Rows: LOANS, REFUNDING BONDS 1898, 4 1/2s, Bonded debt Feb. 15, 1898, Floating debt, Total debt, Sinking fund, Net debt Feb. 15, 1898.

TAX FREE.—The bonds of this city are exempt from taxation.

DAVISS COUNTY.—County seat is Washington.

Table with columns: LOANS—, COUNTY BONDS—, When Due., Assessed val'n 1898, State & Co. tax (per M.), '99, Population in 1890 was.

DEARBORN CO.—County seat is Lawrenceburgh

Table with columns: LOANS—, FUNDING BONDS—, When Due., Tax valuation, person'l, Total valuation 1897, Actual valuation (est.), Population in 1890 was, Population in 1880 was.

DECATUR.—J. W. TEEPLE, Chairman Fin. Com.

Table with columns: LOANS—, STREET IMP. BONDS—, When Due., Assessed valuat'n, real, Assessed val'n, pers'l., Total valuation 1898, Tax rate (per \$1,000) '99, Real valuation, Population in 1890 was, Population in 1880 was, Population 1898 (estimated).

DECATUR CO.—D. U. ELDER, Treasurer.

Table with columns: LOANS—, COURT HOUSE BONDS—, When Due., Total valuation 1899, Assessment is 3/4 actual value, State & Co. tax (per M.), '99, Population in 1890 was, Population in 1880 was, Population in 1899 (est).

DELAWARE CO.—D. A. LAMBERT, Treas.

Table with columns: LOANS—, COURT HOUSE BONDS—, When Due., Sinking fund, Not debt June 1, '99, Tax valuation, real, Tax valuation, person'l, Total valuation 1899, Assess. about 2/3 of actual value, State & Co. tax (per M.) '99, Population in 1890 was.

DELPHI.—{ FRANK ROBISON, Mayor. { JAS. M. RAMEY, Treasurer.

Table with columns: LOANS—, RAILROAD BONDS—, SCHOOL BONDS—, WATER BONDS—, When Due., Bonded debt Jan. 1, '99, Water debt (additional), Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is about 3/4 actual value, Total tax per \$1,000 1899, Population in 1890 was.

TAX FREE—All of the city's bonds are exempt from taxation. INTEREST on the railroad and school bonds is payable at Delphi; on the water bonds at Chicago.

DUNKIRK.—B. P. HUNT, Treasurer.

Table with columns: LOANS—, PURCHASING AND STREET BDS.—, SCHOOL BONDS—, WATER BONDS—, When Due., Bonded debt Jan. 1, '99, Water debt (additional), Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is about 3/4 actual value, Total tax rate (per M.) '98, Population in 1890 was, Population in 1899 (est).

INTEREST on \$13,000 school bonds is payable at Dunkirk; on all others at New York.

ELKHART.—{ PETER TURNER, Mayor. { P. P. ABEL, Treasurer.

Table with columns: LOANS—, FUNDING BONDS—, HIGH SCHOOL BONDS—, When Due., Bonded debt Feb. 15, '99, City has no floating debt, Tax valuation, real, Tax valuation, personal, Total valuation, 1898, Assessment about 3/4 actual value, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1880 was, Population 1899 (estimat'd).

INTEREST on the funding bonds of 1915 is payable in New York City; on all other bonds at the Treasurer's office.

TAX FREE All city bonds are exempt from taxation

ELKHART CO.—E. L. D. FOSTER, Auditor.

Table with columns: LOANS—, COUNTY BONDS—, FUNDING BONDS—, When Due., Bonded debt Jan. 1, 1899, Tax valuation 1898, Tax rate (per \$1,000) '00, Real valuation (est'd), Population in 1890 was, Population 1899 (estimat'd).

INTEREST on funding bonds is payable at County Treasurer's office.

ELWOOD.—WILLIAM A. HUPP, Treasurer.

Table with columns: LOANS—, COUNTY BONDS—, FUNDING BONDS—, When Due., 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. { ANDREW C. RICHARDT, Comp.

Evansville is the County seat of Vanderburgh County. This city has entered into a contract to refund the bonds maturing in 1917, provided that all of these issues may be secured by the contracting firm.

Table with columns: LOANS—, NAME AND PURPOSE., Interest, P. Ct. Payable., Principal, When Due., Outstand'g.

INTEREST is payable by Winslow, Lanier & Co., New York. TOTAL DEBT, ETC.—The total bonded debt January 1, 1899, was \$2,118,000, including water debt of \$400,000. In addition to this there is outstanding an old bonded debt of \$37,000. The city has no floating debt. The city has started a sinking fund for the payment of the school bonds.

ASSESSED VALUATION (total) in 1898 was \$27,294,475, including \$20,760,080 for real estate and \$6,533,845 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 valuat'n, real, Ass'd valuat'n, pers'al., Railroads, Total valuation 1897, Population in 1896 was.

FORT WAYNE.—{ HENRY P. SCHERER, Mayor. { HENRY C. BERGHOFF, Coump't'r.

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. The water bonds have all been refunded into 3 1/2 per cent bonds.

Table with columns: LOANS—, REFUNDING RAILROAD BONDS—, WATER WORKS—, When Due., 4 1/2s, A&O, \$299,000, 6s, J&J, \$146,000, 6s, J&J, 15,800, 5s, J&D, 20,000.

INTEREST on 5% funding bonds is payable at the Hamilton Bank, New York; on all other bonds in New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows municipal debt on 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—, When Due., Tax valuation, person'l, Total valuation 1899, City tax (per \$1,000) '98, Average school tax '96, Population in 1890 was, Population in 1880 was, Population 1899 (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, Assessed val'n, pers'l, Total valuation 1899, State & co. tax (per M.) '99, Population 1890.

GOSHEN.—I. D. WOLFE, City Clerk.

Table with columns: LOANS—, When Due., 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 (addit'l), Tax valuation 1899, Population 1890 was, Population 1897 (estim'd).

GREENE COUNTY.—C. C. BALLARD, Treas.

Table with columns: LOANS—, ASSESSMENT BONDS—, GRVEL ROAD BONDS—, When Due., 6s, J&J, \$19,000, 6s, J&D, 5,000, 6s, J&J, 7,750, 6s, J&J, 3,000, 6s, Nov., 4,900, 6s, Nov., 1,875, 6s, J&D, 12,500, 6s, M&S, \$20,000, 4-5-6s, \$253,460, 4 1/2s, 32,000, Gross debt Sept. 20, 1899, Assessed valuat'n, real, Ass'd valuation, per'l, Railroads, Total valuation 1897, Total valuation 1899, State & Co. tax (per M.) '99, Population 1890 was, Population 1897.

INTEREST is payable at the Continental Nat. Bank, New York City

GREENFIELD.—S. A. CURRY, City Treasurer.

Table with columns: Greenfield is in Hancock County, Net debt Aug. 4, 1899, Water debt (included), Tax valuation 1899, Tax rate (per M.) '99, Population in 1890 was, Population in 1899 (est.).

HAMILTON COUNTY.—A. J. GIBBS, Treasurer.—County seat is Noblesville.

LOANS—	<i>When Due.</i>	Total valuation 1899..\$15,854,415
FUNDING BONDS—		Assessment is about 2/3 actual val.
6s, Aug., \$20,000.....	Aug. 26, 1903	Av. tax rate (per M.) '98....\$13.60
5s, Jan., 20,000.....	Jan. 2, 1906	Population in 1890 was.....26,123
5s,, 35,000.....	Aug. 6, 1912	Population in 1899.....35,000
Bonded debt Oct. 1, '99...	\$75,000	

INTEREST on \$40,000 funding bonds is payable at Indianapolis; on \$35,000 at Noblesville.

HAMMOND.—This city is in Lake County.

Total debt 1896.....	\$148,768	Real valuation.....	\$15,000,000
Water debt (included)...	25,000	Population in 1890 was.....	5,428
Tax valuation 1896.....	5,000,000	Population in 1896 about..	12,000

HARRISON CO.—County seat is Corydon.

LOANS—	<i>When Due.</i>	Net debt May 1, 1898.....	\$30,153
FUNDING BONDS—		Floating debt (add'l).....	4,500
6s, Sept., \$10,000....	Sept. 24, 1900	Total valuation 1899....	5,266,427
Subject to call.		Assessment is 2/3 actual value.	
Interest payable in New York.		Total tax (per \$1,000) 1899.	\$9.40
Bonded debt May 1, 1898.	\$31,000	Population 1890 was.....	20,786
Sinking fund.....	847	Population 1898 (estim'd)...	22,000

HOWARD COUNTY.—**JOHN A. MORRISON,** Treasurer.—County seat is Kokomo.

Bonded debt Jan. 1, 1899..	\$30,000	Total valuation 1898..	\$12,770,580
Gravel r'd bonds (add'l) ..	28,640	Assessment is 4-5 actual value.	
Assessed valuat'n, real.	\$9,310,135	State & Co. tax (per M) '99.	\$6.33
Ass'd valuation, pers'l.	3,460,450	Population in 1890 was.....	26,186

HUNTINGTON—Huntington is in Huntington County.

Net debt Aug. 5, 1899.....	\$35,900	Population in 1890 was.....	7,328
Tax valuation, 1899.....	3,995,055	Population in 1893 was	11,550
Real valuation	15,000,000		

HUNTINGTON CO.—**W. F. SWAIM,** Auditor. **JACOB W. JOHN,** Treasurer. County seat is Huntington.

Bonded debt Aug. 25, '99.	\$37,000	Assessm't 1/2 to 3/4 of actual value.	
Sinking fund Aug. 25, '99.	6,290	State & Co. tax (per M.) '99.	\$6.50
Total valuation 1899..	\$15,000,000	Population 1890 was.....	27,644

INDIANAPOLIS.—**THOMAS TAGGART,** Mayor. **E. M. JOHNSON,** Comptroller. Indianapolis is the county seat of Marion County.

LOANS—	<i>When Due.</i>	REFUNDING BONDS—(Con.)	
BRIDGE BONDS—		4s, J&D, \$300,000....	June 30, 1924
3 1/2s, J&J, \$150,000....	Jan., '05-'14	3 1/2s, J&J, 110,000....	Jan. 1, 1909
FUNDING BONDS—		ANNEXED DIST. BONDS—	
4s, J&J, \$45,000.....	Jan. 1, 1910	BRIGHTWOOD WATER B'DS—	
IMPROVEMENTS—		6s, F&A, \$18,000.....	1900-1915
4s, J&J, \$40,000.....	Jan. 1, 1900	HOUGHVILLE SCHOOL B'DS—	
(\$10,000 due y'rly) to Jan. 1, 1903		6s&5s, \$17,300.....	1899-1915
PARK IMPROVEMENT BONDS—		MT. JACKSON SCHOOL B'DS—	
4s, J&J, \$350,000....	Jan. 1, 1927	6s, M&S, \$500.....	(\$100 y'rly)
STATION HOUSE BONDS—		WEST INDIANAPOLIS SCHOOL	
4s, J&J, \$150,000....	Jan. 1, 1927	BONDS—	
REFUNDING BONDS—		6s, J&J, \$32,000.....	1900-1912
4s, J&J, \$200,000....	July 1, 1915	FUNDING BONDS—	
4s, J&J,, 000....	Jan. 26, 1924	6s,, \$43,000.....	1908-1917
4s, J&J,, 000....	Mar. 1, 1924		

PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and \$1,000
 INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—

	Aug. 5, 1899.	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, 1897.
Total funded debt....	\$1,904,500	\$1,904,500	\$1,914,500	\$1,424,500
Debt assn. by annex'n ..	110,900	112,900	116,000	.....
Total liabilities.....	2,015,400	2,017,400	2,030,500	.....

The city has no sinking fund.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per \$1,000
1893.....	\$86,783,715	\$33,072,465	\$119,856,680	\$18.50
1897.....	85,160,245	32,586,425	117,746,670	17.30
1896.....	77,922,520	30,363,395	108,285,915	18.50
1895.....	74,454,630	31,183,230	105,637,860	16.50
1890.....	69,694,230	24,006,960	93,701,190	15.55
1887.....	35,765,855	14,719,765	50,485,620	18.20
1886.....	39,069,305	19,136,585	58,205,890	13.50
1880.....	.....	.....	48,099,940	16.00

POPULATION.—In 1890 population was 105,436; in 1880 it was 75,056; in 1870 it was 48,244; in 1899 was estimated at 195,000.

INDIANAPOLIS SCHOOL DISTRICT.—**RANK L. REISSNER,** Asst. Sec. Bd. of Seb. Com. This district includes the whole of the city of Indianapolis and reports the same assessed valuation.

LOANS—	<i>When Due.</i>	COUPON NOTES—(Continued)—	
BUILDING, REFUNDING, & C.—		6s, J&J, \$79,467 July, 1900-02	
5s, J&J, \$100,000....	July 1, 1902-11	4 1/2s, J&J, 40,000 Jan. 1, 1903-13	
4 1/4s, J&J, 20,000....	July 1, 1900	4 1/2s, M&N, 60,000 Nov. 1, 1910-24	
4s, M&S, 80,000....	Mar. 1, 1900	4s, F&A, 40,000....	Feb. 1, 1911
4s, J&J, 500,000....	1902 to 1926	4s, M&S, 8,000....	Mar 31, 1918
(Various am'ts y'rly except in '11)		Total debt Sept. 20, 1899..	\$928,159
BUILDING NOTES—		Library, school & compulsory	
6s,, \$692,86....	Dec. 1, 1899	education tax rate (per	
COUPON NOTES—		\$1,000) 1899	\$5.00
5s,, \$1,670.....	Sept., 1900	Population 1899 (est.).....	195,000

JACKSON CO.—**J. D. DURMENT,** Auditor. County seat is Brownstown.

LOANS—	<i>When Due.</i>	GRAVEL ROAD BONDS—(Con)	
BRIDGE FUNDING BONDS—		4s, M&N, \$115,000....	1900-1919
5s, A&O, \$30,000....	Oct. 15, 1900-05	Total debt Mar. 1, 1899..	\$129,960
\$5,000 due yearly.		Total valuation 1899.	\$10,710,360
GRAVEL ROAD BONDS—		Assessment is about actual value.	
6s, M&N, \$6,450.....	Nov. 15, 1899	State & Co. tax (per \$1,000)	\$20.00
6s, M&N, 6,300.....	Nov. 15, 1900	Population in 1890 was.....	24,139
(\$1,050 due y'rly) to Nov. 15, 1905		Population in 1899 (estim.)...	35,000

The gravel road bonds are not properly a county debt, the townships being responsible for these loans.

INTEREST on all bonds is payable at the office of the County Treasurer, Brownstown, Ind.

JAY COUNTY.—**A. C. MANOR,** Auditor. County seat is Portland.

LOANS—	<i>When Due.</i>	JAIL BONDS—	
COUNTY BONDS—		3 1/2s,, \$24,000....	April, '08, to '10
5s, y'rly, \$75,000....	Dec. 1, '99, to '07	Bonded debt June 1, '99	\$124,000
(5 M y'rly to '02; 10 M '03 to '06.)		Assessed valuation '99.	11,363,425
5s,, \$15,000....	July, 1900 to '02	State and Co. tax (per M) '99.	\$7.46
INFIRMARY BLDG. BONDS—		Population in 1890 was.....	23,478
5s, y'rly, \$5,000....	Dec. 4, 1899	Population 1899 (est.).....	33,000
ROAD BONDS—			
6s, y'rly, \$4,500.....			

JEFFERSONVILLE.—**THOS. B. RADER,** Mayor. **A. H. BAMBER,** Clerk.

This city is in Clarke County. The \$87,000 of bonds due Aug. 1, 1896 (since refunded), were declared illegal by the Supreme Court. The city obtained permission from the Legislature to refund them, and the legality of this Act has been affirmed by the Supreme Court.

LOANS—	<i>When Due.</i>	Floating debt.....	\$50,193
REFUNDING CITY BONDS—		Total debt Jan. 1, 1899..	403,593
3 1/2s,, \$87,000....	1900-1924	Tax valuation, real	2,565,355
(See note at head of statement.)		Tax valuation, personal.	730,535
6s, J&D, \$50,000....	Dec. 15, 1900	Total valuation 1897....	3,295,890
6s, F&A, 50,000....	Feb. 1, 1901	Assessment is 1/2 actual value.	
5s, J&J, 34,900....	Jan. 1, 1906	Total tax (per \$1,000) 1897.	\$31.30
5s, A&O, 54,000....	Apr. 1, 1922	Population in 1890 was.....	10,666
5s, J&J, 73,500....	July 1, 1922	Population in 1880 was.....	9,357
Bonded debt Jan. 1, '99..	\$353,400	Population in 1897 (estim.)...	12,000

INTEREST is payable at the City Treasurer's office, and at the Fourth National Bank and U. S. National Bank, New York City.

TAX FREE.—All of the above bonds are exempt from city tax.

KNOX COUNTY.—**SAMUEL A. JORDAN,** Auditor. **W. H. VOLLMER,** Treasurer. County seat is Vincennes.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, '99..	\$50,000
DRAINAGE BONDS—		Floating debt.....	\$1,140
6s,, \$20,446....	Jan., '98-'00	Total debt Jan. 1, 1899.	51,140
6s,, 80,994....	Feb., '97-'11	Sinking fund.....	12,625
ts,, 41,578....	Mar., '97-'10	Net debt.....	38,515
6s,, 6,926....	Dec., '98-'07	Drainage bonds (add'l) ..	157,155
6s,, 7,211....	1900-1907	Tax valuation 1898.....	16,500,000
6s, F&A, 27,718....	Aug. '01 to '10	Assessment about 65% act. value.	
GENERAL PURPOSES—		State & Co. tax (p \$1,000) '99	\$6.50
5s, M&S, \$45,000....	Mar. 15, '00-'08	Population in 1898 (est.)...	36,000
		Population in 1890 was.....	28,044

INTEREST on \$50,000 bonds is payable at the Hanover National Bank, New York; on ditch bonds at the National Park Bank, New York.

KOKOMO.—**W. S. ARMSTRONG,** Mayor. **J. A. BURKHALTER,** Treasurer.

This city is in Howard County.

LOANS—	<i>When Due.</i>	6s, J&J, \$17,000.....	July 1, 1912
BUILDING BONDS—		Subject to call after 1907.	
6s, M&N, \$25,000....	May 1, 1908	Interest payable at New York.	
FUNDING BONDS—		Bonded debt Feb. 1, 1899.	\$116,000
6s, J&J, \$25,000....	Jan. 1, 1902	Net debt Feb. 1, 1899....	108,913
6s, M&S, 10,000....	Sep. 1, 1902	Tax valuation, real.....	3,160,470
4s, A&O, 14,000....	Apr. 1, 1905	Tax valuation, personal.	1,435,465
REFUNDING BONDS—		Total valuation 1898....	4,595,935
4s, J&J, \$10,000....	July 15, 1904	Assessment is about 3/4 actual val.	
SCHOOL BONDS—		Total tax (per \$1,000)....	\$24.80
6s, J&J, \$12,000....	July 1, 1900	Population in 1890 was.....	8,261
6s, M&S, 3,000....	Sept. 1, 1909	Population in 1899 (est.)...	13,000

LAFAYETTE.—**NOAH JUSTICE,** Mayor. **FRANK DU TEIL,** Treasurer.

This city is the county seat of Tippecanoe County.

LOANS.	<i>When Due.</i>	Tax valuation, real....	\$7,701,065
REFUNDING WATER BONDS—		Tax valuation, person'l	3,893,465
4 1/2s, J&D, \$225,000....	June 1, 1920	Total valuation 1898....	11,594,530
Subject to call after June 1, 1915.		Assessment about 2/3 actual value.	
4 1/2s, J&D, \$75,000....	June 1, 1921	Tax rate (per \$1,000) 1899.	\$23.90
(Subject to call after June 1, 1916.)		Population in 1890 was.....	16,243
Interest payable at New York.		Population 1893 (estim.)....	25,000
Tot. dbt. (wat.) Aug. 10, '99.	\$300,000		

LA PORTE.—**W. W. HANS,** Clerk.

This city is the county seat of La Porte County. The water bonds are free from city tax when held in the city.

LOANS—	<i>When Due.</i>	Total debt Aug. 5, 1899....	\$37,009
SCHOOL BONDS—		Water debt (included)....	15,000
5s, M&N, \$22,000....	May 1, '00-1910	Tax valuation, real.....	2,560,833
(\$2,000 due yearly.)		Tax valuation, personal.	1,503,236
WATER BONDS (REFUNDING)—		Total valuation 1898....	4,064,069
5s, M&N, \$15,000....	May 1, 1900	Assessment about 1/2 actual value.	
(\$5,000 yearly) to May 1, 1902		Total tax (per \$1,000) 1898.	\$23.90
WATER-WORKS BONDS—		Population in 1890 was.....	7,196
3 1/2s,, \$30,000....	1919	Population in 1899 (est.)....	9,500
Int. payable at city treas. or in N. Y.			

LA PORTE CO.—County seat is La Porte.

LOANS—	<i>When Due.</i>	Tax val'ation '99 (est.)..	\$17,003,728
COURT HOUSE BONDS—		Assessment is 1/2 actual value.	
5s, Apr. 15, \$88,000....	Apr. 15, 1900	State tax (per \$1,000)....	\$2.97
(\$22,000 due y'rly) to Apr. 15, 1903		County tax (per \$1,000) 1899	3.33
5s, Feb. 1, \$80,000....	1904	Population in 1890 was.....	34,445
(\$20,000 due yearly) to 1907		Population in 1880 was.....	30,985
Total debt June 1, 1899..	\$168,000	Population in 1895 about..	35,000

INTEREST on \$110,000 court house bonds is payable at the First Nat. Bank of Chicago, Ill.; on others at the Chemical Nat. Bank, N. Y.

LAWRENCEBURG.—**JOS. F. FRAZER,** Clerk.

This city is in Dearborn County.

LOANS—	<i>When Due.</i>	Interest payable at City Treasury.	
REFUNDING BONDS—		Total debt Jan. 1, 1899.	\$53,000
4 1/2s,, \$10,000.....	1913	Tax valuation, real.....	828,790
AGRICULTURAL BONDS—		Tax valuation, personal.	526,105
5s, Nov., \$2,000.....	Nov., 1901	Total valuation 1898....	1,354,895
REFUNDING BONDS—		Total tax (per \$1,000) '99	25.90
4 1/2s, \$40,000.....	1914	Population in 1890 was.....	4,284

LOGANSFORT.—**A. D. FANSLER,** Clerk.

This city is in Cass County.

LOANS—	<i>When Due.</i>	Total debt May. 1, 1899.	\$352,327
FUNDING BONDS—		Assessed valuation, real.	5,417,420

MADISON.—{ ELLISON D. McGUIRE, Mayor.
 { GEORGE F. HARPER, City Clerk.
 Madison is the county seat of Jefferson County.

LOANS— When Due REFUNDING BONDS, "E"—
FUNDING "D"—
 4s, M&N, \$8,000.....Nov. 1, 1907 4s, M&N, \$90,000..Nov.1, 1899, to
 4s, M&N, 8,000.....Nov. 1, 1908 (\$6,000 due yearly) Nov. 1, 1913
 4s, M&N, 8,000.....Nov. 1, 1909 WATERWORKS FUNDING BONDS—
 4s, M&N, 8,000.....Nov. 1, 1910 4½s, F&A, \$58,200...Aug. 1, 1900
 4s, M&N, 8,000.....Nov. 1, 1910 (\$7,000 due yearly) to Aug. 1, 1909

TAX FREE.—Bonds are all exempt from city tax.
PAR VALUE.—These bonds are in pieces of \$100, \$500 and \$1,000.
INTEREST on the water-works funding bonds is payable at the National Branch Bank of Madison; all other bonds by City Treasurer.
TOTAL DEBT, SINKING FUND, ETC.—

	Aug. 1, '99.	Aug. 1, '98.	Feb. 1, '97.	Jan. 1, '96
Total bonded debt.....	\$183,200	\$190,200	\$195,000	\$200,000
Sinking funds.....	12,500	11,500	15,000	15,000
Net debt.....	\$170,700	\$178,700	\$180,000	\$185,000
Water debt (included above).....	58,200	65,200	81,000	86,000
Floating debt.....	5,000	3,000	19,347	27,000

The sinking fund receives yearly about \$15,000.
ASSESSED VALUATION.—The city's assessed valuation (sup' posed to be actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax Rate per \$1,000
1898.....	\$2,542,195	\$1,559,135	\$4,101,330	\$24.90
1897.....	2,532,245	1,645,525	4,177,770	24.60
1896.....	2,516,135	1,777,020	4,293,155	20.60
1890.....	2,477,340	1,434,905	3,912,245	24.60
1888.....	1,865,940	1,337,300	3,203,240	....

POPULATION.—In 1890 the population was 8,936; in 1880 it was 8,945; in 1870 it was 10,709. According to local figures the population in 1899 was about 10,000.

MADISON CO.—County seat is Anderson.

LOANS— When Due Total debt July 1, 1899. \$64,250
COUNTY BONDS—
 6s, \$6,250...Dec. 1, 1899 Gravel Road Bonds (add) 8,525
 6s, Sept., 10,000...Sept. 17, 1900 Tax valuation, real.....19,000,000
 6s, June, 15,000...June 29, 1901 Tax valuation, person'l.10,000,000
 6s, Sept., 16,000...Sept. 1, 1902 Total valuation 1899...27,000,000
 6s, Sept., 17,000...Sept. 1, 1907 Assessment abt. ¾ actual value.
 GRAVEL ROAD BONDS— State & Co. tax (per M.) 1899. \$6.50
 6s, Sept., \$4,950...Aug. 1900-'01 Population in 1890 was....36,487
 6s, Sept., \$825...Sept. '00, to '02 Population in 1899 (est.)...70,000

INTEREST on \$10,000 county bonds of 1900 is payable at the Fourth Nat. Bank of New York City; on all other bonds in Anderson.
TAX FREE.—Bonds are all exempt from taxation.

MARION.—This city is in Grant County.

LOANS— Amount. Bonded debt Jan. 1, '98. \$122,500
IMPROVEMENT BONDS—
 6s, \$20,000.....1908 Sinking fund..... 3,392
 Electric-light 6s.....\$33,000 Net debt Jan. 1, 1893.... 119,108
 Funding 5s and 6s..... 61,000 Tax valuation 1897.....6,494,005
 Funding 4½s..... 18,000 Water debt (included)... 16,500
 School 6s..... 3,000 Assessment is ½ actual value.
 Water-works 5s and 6s.... 16,500 Total tax rate (p. \$1,000)'99. \$26.60
 Interest payable in New York. Population in 1890 was.... 8,769
 Population in 1897 (est'd)...20,000

MARION COUNTY.—HARRY B. SMITH, Aud'r.
 County seat is Indianapolis.

LOANS— When Due Bond. debt Aug. 20, '99 \$1,200,000
COUNTY BONDS—
 5s, J&J, \$100,000...July 1, 1901 Total debt Oct. 1, '98.. 1,205,000
 5s, J&D, 200,000...June 1, 1908 Tax valuation 1899...141,355,225
 4½s, J&D, 200,000...June 1, 1900 Assessment about ¾ actual value.
 4½s, J&D, 200,000...June 1, 1905 State and Co. tax (per M.) '99. \$6.70
 4s, J&D, 300,000 July, '00, to '29 Population in 1890 was...141,156
REFUNDING BONDS—
 4s, \$200,000.....1927 Population in 1899 (est'd)...16,000

MICHIGAN CITY.—{ G. S. VAN DEUSEN, Mayor.
 { F. SCHAEUFFELE, Treasurer.
 Michigan City is in La Porte County.

LOANS— When Due Bonded debt Mar. 1, '99.. \$49,000
BRIDGE BONDS—
 5s, July, \$20,000.....1904-1919 Sinking fund..... 1,312
 6s, Dec., \$2,000... Dec. 31, 1899 Net debt Mar. 1, 1899.... 47,688
SCHOOL BONDS— Tax valuation, real.....2,483,317
 6s, Nov., \$5,000.....Nov. 1, 1903 Tax valuation, personal. 857,672
 5s, May, 35,000..... May 1, 1916 Total valuation 1898...\$3,340,989
 5s, June, 7,000.....1900 to 1904 Assessment is 50 p.c. actual value.
 (\$1,400 annually on June 1.) Total tax (per \$1,000) '98.. \$26.00
 Interest payable at Treas'r's office. Population 1890 was....10,776
 Population 1899.....16,000

MONROE CO.—J. S. WOODWARD, Treasurer.
 County seat is Bloomington.

LOANS— When Due Bonded debt July 1, 1899. \$75,500
BUILDING AND REFUNDING—
 6s & 5½s, J&J, \$36,000 July, '00-'08 Floating debt..... 1,500
 (\$4,000 due yearly.) Total debt July 1, 1899.. 77,000
 Subject to call. Road bonds (add'l)..... 144,760
ROAD BONDS— Total valuation 1899....6,988,932
 5s, Nov., \$20,000...Nov. 15, 1899 Assessment nearly actual value.
 (\$2,500 due yearly) to Nov. 15, 1906 Total tax (per \$1,000) '99....\$7.50
 5s, \$51,872..... Population in 1890 was....17,673
 5s, 69,954.....1898-1907 Population in 1898 (est.)...24,000
 4s, 3,600.....1900-1919

INTEREST is payable at the office of Winslow, Lanier & Co., N. Y.

MORGAN COUNTY.—County seat is Martinsville.

LOANS— When Due Bonded debt June 1, '98 \$35,000
BRIDGE BONDS—
 6s, \$30,000.....1899 to 1902 Total valuation 1899... 9,669,630
 (\$5,000 payable yearly Dec. 1.) Assessment about ¾ actual value.
COUNTY BONDS— Total tax (per \$1,000)....\$30.16 2/3
 5s, \$5,000.....Dec. 1, 1899 Population in 1890 was....18,643
 Interest payable at the Merchants' Nat. Bank, Indianapolis. Population in 1896 (est.)...21,000

MT. VERNON.—This city is the county seat of Posey Co.

LOANS— When Due Net debt Jan. 15, 1898.. \$24,982
FUNDING—
 5s, J&D, \$10,000.....June 1, 1904 Total valuation 1897....1,488,735
 5s, J&D, 10,000.....June 1, 1909 Assessment about ¾ actual value.
 Bonded debt Jan. 15, 1898. \$30,000 City tax (per \$1,000).....\$12.00
 Sinking fund..... 5,018 Population in 1890 was....4,705
 Population in 1899 was....4,705

INTEREST is payable at the office of the City Treasurer.

MUNCIE.—This city is the county seat of Delaware County.

LOANS— When Due Total general city debt
GENERAL CITY DEBT— Sept. 1, 1897..... \$118,000
 5s, M&N, \$15,000... May 15, 1901 Tax valuation, real.....4,815,340
 5s, J&D, 10,000... Dec. 15, 1906 Tax valuation, personal.1,999,795
 5s, Var., 23,000... Feb. & Dec. '09 Total valuation 1897....6,815,135
 5s, J&D, 15,000... Dec. 15, 1911 Assessment about ½ actual value.
 5s, A&O, 25,000... Apr. 15, 1912 Total tax (per \$1,000) '97.. \$12.60
 5s, F&A, 10,000... Feb. 15, 1913 Population 1890 was.....11,345
 5s, F&A, 20,000... Feb. 1, 1914 Population 1897 (est.).....25,527

INTEREST is payable in New York.

NEW ALBANY.—{ EDWARD CRUMBO, Mayor.
 { T. M. McCULLOCH, Clerk.
 This city is the county seat of Floyd County.

LOANS— Interest. Principal.
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g
 Funding Bonds.....1893 5 A & O Oct. 15, 1908 \$40,000
 Improvement Bonds.....1880 6 M & N May 21, 1900 50,000
 Refund. Air Line RR. Bonds.. 5 J & J July 1, 1915 291,000
 Kent'y & Ind. Bridge Bonds*. 5 M & S 1902 250,000

* The Kentucky and Indiana bridge bonds were issued by the bridge company and are endorsed by the city of New Albany.
INTEREST on the railroad bonds and on the funding bonds of 1893 is payable in New York; on all others by the City Treasurer.

TOTAL DEBT, ETC.—

	Jan. 1, '99.	Jan. 1, '97.	Jan. 1, '96.	Jan. 1, '95.
Total bonded debt.....	\$381,000	\$383,000	\$383,000	\$385,000
Sinking funds, etc.	24,000	20,571	20,478	19,000
Net debt.....	\$357,000	\$362,429	\$363,522	\$366,000

TAX-RECEIVABLE COUPONS.—All issues of New Albany bonds carry tax-receivable coupons.

ASSESSED VALUATION.—The city's assessed valuation (from ½ to ¾ cash value) and tax rate have been as follows. Tax rate for 1889 is \$13 00.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per \$1,000.
1898.....	\$7,394,665	\$1,977,745	\$9,372,410	\$13.00
1897.....	7,413,575	2,301,775	9,715,350	11.00
1896.....	7,359,810	2,328,020	9,687,830	12.50
1895.....	7,382,650	2,812,385	10,195,035	13.00
1891.....	7,669,950	3,613,915	11,283,865	11.50
1890.....	5,325,010	3,112,190	8,437,200	14.40
1880.....	.....	.....	3,725,390	.....

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.
 County seat is Cannelton.

Total debt Aug. 1, 1899.. \$99,922 Assessment is 3-5 actual value.
 Tax valuation, real.....2,131,685 State & Co. tax (per M) '99. \$11.516
 Tax valuation, person'l.1,009,875 Population in 1890 was....18,240
 Total valuation 1899...3,141,360 Population in 1896 (est.)...22,000

PERU.—This city is in Miami County.

LOANS— When Due Total debt July 1, 1898.. \$108,000
REFUNDED DEBT BONDS—
 5s, J&J, \$11,000.....1900-1910 Sinking fund..... 3,000
 (\$1,000 yearly on Jan. 1.) Net debt July 1, 1898... 105,000
ROAD BONDS— Total water debt (incl. 60,000
 6s, M&N, \$5,000.....1900-1904 Tax valuation, real.....1,735,845
 (\$1,000 due yearly on May 1.) Tax valuation, personal. 863,695
SCHOOL CITY BONDS— Total valuation 1898....2,599,540
 6s, M&N, \$15,000... Nov. 1, 1910 Assessment about ½ actual value.
 Subject to call after Nov. 1, 1900 Total tax (per \$1,000) '98.. \$21.70
 4½s, J&J, \$15,000... Jan. 1, 1913 Population in 1890 was.... 7,028
REF'DG WATER WORKS BONDS— Population in 1898 about....11,000
 4s, J&J, \$60,000.....July 1, 1900
 (\$5,000 due y'rly) to July 1, 1911

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.—County seat is Valparaiso.

LOANS— When Due Bonded debt June 1, '99. \$39,000
COURT HOUSE BONDS—
 5s, Aug., \$39,000.....Aug. 1, 1900 Sinking fund..... 21,388
GRAVEL ROAD & CO. BONDS— Net debt June 1, 1899.. 17,612
 1897, \$23,000..... Total valuation 1899...15,531,885
 4s, 90,000.....May, 1900, to Assessment is ¾ actual value.
 (\$2,250 each M&N) Nov. 1919 State & co. tax (per M.) '99...\$6.60
 Interest payable at Valparaiso. Population in 1890 was....18,052
 Population in 1899 (est.)...24,000

PORTLAND.—E. R. STANTON, —.
 This city is the county seat of Jay County.

LOANS— When Due Assessed valuation, real. \$900,375
 Bonded debt June 1, '99.. \$82,500 Assessed valuat'n, per'l. 394,180
 Floating debt..... 13,589 Total valuation 1898...1,294,555
 Total debt June 1, 1899... 96,089 City tax (per \$1,000) 1898.. \$20.00
 Sinking fund..... 19,050 Population in 1890 was 3,725
 Net debt June 1, 1899..... 77,039 Population in 1899 (est.)....6,000

PULASKI COUNTY.—County seat is Winamac.

LOANS— When Due Railroad.....\$1,341,535
COURT HOUSE BONDS— Total valuation 1899....4,188,700
 4s, \$6,000.....Feb., '00-'09 Assessment about ½ actual value.
 5s, 30,000.....Feb. 1, 1902 Interest payable at Chicago.
 Bonded debt June 1, 1899. \$68,000 Total tax (per \$1,000) '99.. \$10.63
 Ass'd valuation, real3,154,185 Population in 1890 was....11,233
 Ass'd valuation, pers'l...1,034,515 Population in 1899 (est.)...18,000

RICHMOND.—{ WM. W. ZIMMERMAN, Mayor.
 { GEO. J. KNOLLENBERG, Clerk.
 County seat of Wayne County.

LOANS— When Due **PARK BONDS—(Con.)—**
CITY BONDS—
 4s, \$6,000.....Feb., '00-'09 4s, \$15,000..... July 1, 1915
 5s, 30,000.....Feb. 1, 1902 Total debt May 1, 1899...\$139,400
IMPROVEMENT BONDS— Street Impt. bonds (incl'd) 72,400
 6s, \$72,400.....Var. to 1908 Total valuation 1899...11,406,880
PARK BONDS— Assessment about ½ actual value.
 6s, \$4,500.....July 1, 1900 Population 1890 was.....16,608
 (\$500 due yearly) to July 1, 1908 Population 1895 was....20,334
 4s, \$10,000.....Apr. 1, 1915 **INTEREST** is payable in New York City.
 (Subject to call after 1905)

SOUTH BEND.—W. A. RUTHERFORD, Treas.

Table with columns for LOANS, GENERAL IMPROVEMENTS, REFUNDING BONDS, STREET AND SEWER BONDS, WATER BONDS. Includes details like 'Total debt Jan. 1, 1899. \$263,500'.

SPENCER COUNTY.—J. G. RIMSTIDT, Aud'r.

Table with columns for Floating debt, Tax valuation, personal, Total valuation, State and Co. tax, Population in 1890.

SULLIVAN COUNTY.—J. R. RIGGS, Aud'r.

Table with columns for Gravel road bonds, Ditch and levee, Infirmary bonds, Bonded debt, Tax valuation, Actual valuation, State and Co. tax, Population in 1890.

TERRE HAUTE.—

Table with columns for LOANS, FUNDING BONDS, REFUNDING BONDS, SEWER BONDS, STREET IMPROVEMENT BONDS. Includes details like 'Total debt Jan. 1, 1899. \$263,500'.

TIPPECANOE CO.—G. A. JAMISON, Auditor.

Table with columns for LOANS, COURT HOUSE REFUND. BONDS, GRAVEL ROAD BONDS. Includes details like 'Total debt June 1, 1899. \$198,000'.

TIPTON COUNTY.—E. PERRY, Auditor.

Table with columns for LOANS, COURT HOUSE BONDS, Floating debt. Includes details like 'Total debt Oct. 5, 1899. \$195,000'.

UNION CO.—County seat is Liberty.

Table with columns for LOANS, COURT HOUSE BONDS, Floating debt. Includes details like 'Total debt June 1, 1899. \$55,000'.

VALPARAISO.—This city is the county seat of Porter County.

Table with columns for REFUNDING BONDS, Bonded debt, Floating debt, Total debt. Includes details like 'Sinking Fund. \$30,000'.

VANDERBURGH CO.—L. H. LEGLER, Aud.

Table with columns for LOANS, COURT HOUSE BONDS, FUNDING BONDS, REFUNDING BONDS. Includes details like 'Total debt Jan. 1, 1910. \$100,000'.

VIGO COUNTY.—County seat is Terre Haute.

Table with columns for LOANS, COURT HOUSE (Ser. A, B & C), FUNDING BONDS, REFUNDING BONDS. Includes details like 'Total valuation 1899. \$30,106,130'.

VINCENNES.—CHAS. LAUGEL, Clerk.

Table with columns for LOANS, COUNTY BONDS, REFUNDING BONDS, CITY HALL BONDS, SCHOOL BONDS. Includes details like 'Bonded debt Jan. 1, 1898. \$88,000'.

WARRICK CO.—C. P. McCLARY, Treasurer.

Table with columns for County seat, ROCK ROAD BONDS, State tax, County tax, Population 1890, Population 1899.

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

Table with columns for LOANS, STREET, SHOP, ETC., REFUNDING BONDS, SCHOOL BONDS. Includes details like 'Total debt Oct. 1, 1899. \$60,500'.

WAYNE COUNTY.—ALONZO MARSHALL, Aud.

Table with columns for LOANS, COURT HOUSE BONDS, REFUNDING BONDS. Includes details like 'Bonded debt June 1, 1899. \$380,000'.

WELLS CO.—County seat is Bluffton.

Table with columns for Bonded debt, Gravel road bds., Assessed valuat'n, Population 1894.

WEST INDIANAPOLIS.—Marion County.

This city has been annexed to Indianapolis and debt assumed by it.

WHITLEY COUNTY.—W. E. MEYERS, Treas.

Table with columns for LOANS, FUNDING BONDS, Tax valuation, Total valuation, State & Co. tax, Population in 1890, Population in 1899.

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: Location, Bonded Debt, Float'g Debt, Sinking Fund, Free Gravel, Population. Lists various counties and cities with their respective 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.

Years.	Assessed Val.	Years.	Assessed Val.	Years.	Assessed Val.
1898....	\$772,431,976	1891....	\$822,109,429	1882....	\$809,995,895
1897....	796,370,618	1888....	784,911,874	1881....	799,813,566
1896....	814,242,196	1887....	796,752,888	1880....	786,616,394
1895....	827,942,047	1886....	793,563,498	1879....	784,632,550
1894....	822,260,617	1885....	798,482,823	1878....	857,235,762
1893....	845,733,572	1884....	809,169,803	1873....	1,355,401,317
1892....	831,310,306	1883....	817,904,721		

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.

FIRST, as to the State, the provisions are not very unlike the provisions of the Constitution of 1848, except that as to the limit for casual deficits and failures of revenue, the aggregate which can be created is very properly raised to \$250,000. But with that exception and with the further exception for the purpose of repelling invasion etc. no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two restrictions as to interest and notice of election are only found in the 1870 Constitution. The sections which cover these matters are as follows; we omit the first portion of Section 18, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 18. * * * * * *Provided,* the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate \$250,000, and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt (except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election. The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue; which law providing for the payment of such interest by such tax, shall be irrevocable until such debt be paid; *And provided further,* that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted

SECTION 20. The State shall never pay assume or become responsible for the debts or liabilities of, or in any manner give, loan, or extend its credit to or in aid of any public or other corporation, association or individual.

Nothing needs to be added in explanation of the foregoing. The provisions seem to be explicit and to guard most wisely the creation of State debt.

SECOND, municipal indebtedness is regulated only in the Constitution of 1870. In that instrument the subject is dealt with in all its phases. *First* is a provision in Article 8, Section 3, forbidding the General Assembly and every municipality from making any appropriation in aid of any sectarian purpose. *Second* is a "separate section" forbidding any such municipality from becoming a subscriber to the stock of any railroad, &c., or to loan its credit. *Third* is the board and general provision, Section 12, Article 9, which limits the indebtedness of all municipalities to 5 per cent "on the value of the taxable property therein," &c. We give these sections below:

ARTICLE 8, Section 3. Neither the General Assembly nor any county city, town, township, school district, or other public corporation, shall ever make any appropriation, or pay from any public fund whatever, anything in aid of any church or sectarian purpose, or to help support

or sustain any school, academy, seminary, college, university, or other literary or scientific institution controlled by any church or sectarian denomination whatever; nor shall any grant or donation of land, money or other personal property ever be made by the State, or any such public corporation, to any church or for any sectarian purpose.

ARTICLE 9, Section 12. No county, city, township, school district or other municipal corporation shall be allowed to become indebted in any manner or for any purpose, to an amount, including existing 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, school district or other municipal corporation incurring any indebtedness as aforesaid shall before, or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same. This section shall not be construed to prevent any county, city, township, school district, or other municipal corporation, from issuing their bonds in compliance with any vote of the people which may have been had prior to the adoption of this Constitution in pursuance of any law providing therefor.

SEPARATE SECTIONS. [Municipal subscriptions to railroads etc.] No county, city, town, township or other municipality shall ever become subscriber to the capital stock of any railroad or private corporation, or make donation to or loan its credit in aid of such corporation, *provided, however,* that the adoption of this article shall not be construed as affecting the right of any such municipality to make such subscriptions where the same have been authorized, under existing laws, by a vote of the people of such municipalities prior to such adoption.

The foregoing limitation to 5 per cent is general, as will be seen—that is, it applies to all municipalities. With this limitation preserved the Legislature has passed general laws authorizing the city council in cities and the board of trustees in villages to issue bonds for corporate purposes, for refunding and consolidating debt, for water works, etc.; and the county board of any county has been authorized by general statute to issue, when it deems it necessary, county bonds, after submitting the matter to the legal voters of the county at a general election, at which a majority vote is required as a prerequisite of the issue. In all these general laws, however, it is provided, according to Section 12, Article 9, of the Constitution, that in no case must the aggregate indebtedness exceed five per cent of the taxable property therein.

IMPROVEMENT BONDS.—There is a kind of improvement bond authorized in some cases which is made a special lien on the land benefitted and to which the 5 per cent limit has no reference. We refer to cases which come under the law entitled "To divide cities and villages subject to overflow into improvement districts." This statute provides that any such city or village or part thereof may be laid off into an improvement district for the purpose of draining, raising the grade of the streets and improving the district; that after the cost for the work has been ascertained and been assessed, the assessment may be paid in instalments or otherwise and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, etc., to be charged must endorse upon the back of such bond his consent, under seal, in substance as follows: "I hereby indorse the within bond and consent that the lot or lots or parts thereof therein designated shall become liable for the interest and principal therein named and the same shall be a lien upon said property from this date until paid off and discharged." The bond when executed by the city or village and so endorsed by the owner shall be recorded in the recorder's office in the county, and such record shall be a notice of the lien created to the same extent as the record of mortgages is a notice.

We have room to give only this very brief and imperfect outline of this statute. The whole law will be found in the Revised Statutes of Illinois, the 1889 edition, page 303. To understand the real cause and occasion for all this machinery, one should study also the previous statute (page 99, &c.) which authorizes cities, &c., to protect themselves from overflow and inundation and control private levees, &c. After having read the two laws it will be found that the district improvement bond has been devised as a relief measure, and that it affords a wise and ingenious method for helping those in more moderate circumstances who have been taxed for a very necessary improvement to pay the tax by instalments.

POPULATION OF STATE.—The population of Illinois has been reported as follows in the years named.

1890.....	3,826,351	1860.....	1,711,951	1830.....	157,445
1880.....	3,077,871	1850.....	851,470	1820.....	55,162
1870.....	2,539,891	1840.....	476,183	1810.....	12,282

CITIES, COUNTIES AND TOWNS IN THE STATE OF ILLINOIS.

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

ALEXANDER CO.—County seat is Cairo.
The bonds below described are registered with the Auditor. The \$31,000 railroad bonds are in litigation.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstanding
Cairo & Vincennes RR.....	8	J & J	July 1, 1892	\$31,000
Funding.....	6	J & J	July 1, 1915	55,000

Debt October 1, 1898, \$55,000, plus \$31,000 in litigation.
INTEREST on bonds due in 1915 is payable in New York; on others by the State Treasurer, Springfield.

ASSESSED VALUATION of real estate in 1899 was \$1,332,514; personal property, \$486,870; total, \$1,819,384. The State tax (per \$1,000) in 1897 was \$6.60. Property is assessed at about one-fifth of its actual value.

POPULATION in 1890 was 16,563; in 1880 it was 14,808.

ALTON.— { ANTHONY W. YOUNG, Mayor.
 { L. D. YAGER, Comptroller.
This city is in Madison County.

LOANS.—		When Due.	4s,	\$4,500....	Aug. 1, 1918
REFUNDING BONDS—					
4s, J&J,	\$14,000....	July 1, 1909	Interest payable at Alton.		
4s, F&A,	6,000....	Aug. 1, 1910	Total debt Feb. 1, 1899.. \$60,500		
4s,	2,000....	July 1, 1911	Impt. bonds (additional) 7,200		
4s,	23,500....	June 1, 1916	Total valuation.....1,707,475		
4s,	5,500....	July 1, 1916	Total tax per \$1,000.....\$40.40		
4s,	5,000....	Aug. 1, 1917	Population in 1890 was.....10,264		
			Population in 1898 was.....13,647		

AMBOY.—A. J. TOMPKINS, Supervisor.
This township is in Lee County. The bonds described are registered with the State Auditor.

LOANS.—		When Due.	Tax valuation, personal	\$155,951
REFUNDING BONDS—				
4s,	\$93,500....	1900-1911	Total valuation 1899..... 413,954	
Net debt Feb. 15, 1899..		\$99,500	Tax rate (per \$1,000) '98...\$73.50	
Tax valuation, real.....		258,003	Population in 1890 was.....3,139	

INTEREST is payable by State Treasurer, Springfield.

AURORA.—Aurora is in Kane County.

LOANS.—		When Due.	5s, F&A, \$46,000....	Feb. 1, 1905
WATER BONDS—				
5s, F&A,	\$46,000....	Feb. 1, 1900	5s, F&A, 30,000....Aug. 1, 1914	

\$1,000 coupon bonds.

INTEREST on water bonds is payable at First Nat. Bank, New York

TAX EXEMPT.—All bonds are free from taxation.

TOTAL DEBT ETC—The total city debt in January, 1897, was \$168,000; sinking fund assets, \$5,755; net debt, \$162,245. Total township debt (last returns) \$48,000.

ASSESSED VALUATION.—In 1896 the city's total assessed valuation was \$3,732,268; total tax (per \$1,000), '99, \$61.11; in '91 it was \$3,608,463. The township's assessed valuation of real estate in 1891 was \$3,093,375; of personal property, \$1,143,061; total, \$4,236,436.

BONDS ILLEGALLY ISSUED.—"Many years ago bonds were issued by the town to the Ott. Os. & Fox Valley R. R. Co. which were declared illegal by the Supreme Court of the United States in a suit instituted by the town of Ottawa, which issued similar bonds under the same act of the Legislature of the State of Illinois, and of course town could not legally levy a tax to pay them."

POPULATION.—The population in 1890 was 19,688; in 1880 was 11,873; in 1870 was 11,162. Population 1897 (estimated), 27,000.

AURORA SCHOOL DISTRICT No. 4.—

LOANS.—		When Due.	Total debt July 1, 1899..	\$23,000
SCHOOL BONDS—1895.				
5s, J&J,	\$10,000....	1903-1907	Tax valuation 1898.....1,287,270	
(\$2,000 due yearly on July 1.)			School tax (per 1,000), '99..\$20.00	
Interest payable in New York.			Population in 1899 (est.).....8,500	

BEARDSTOWN.—W. G. SMITH, Clerk.

This city is situated in Cass County.

LOANS.—		When Due.	Sinking fund, cash, etc....	\$6,379
REFUNDING BONDS—				
5s, J&J,	\$77,500....	Jan. 1, 1902	Net debt Aug. 1, 1899..... 86,121	
WATER BONDS—			Tax valuation 1899.....500,000	
6s, A&O,	\$15,500....	Apr. 1, 1908	Assessment is 1/5 actual value.	
Subject to call.			Total tax (per \$1,000) '98...\$92.10	
Bonded debt Aug. 1, 1899..		\$92,500	Population in 1890 was.....4,226	
Interest payable by the State Treasurer;			Population in 1899 (est.).....6,000	
on the water bonds at the First National Bank of Beardstown.				

BELLEVILLE.—This city is in St. Clair County.

LOANS.—		When Due.	Total debt Aug. 1, 1899..	\$124,000
REFUNDING BONDS—				
4s, M&S,	\$84,000....	Sept. 2, 1909	Ass'd valuation, real... 1,564,625	
Subject to call after Sept. 2, 1899			Ass'd valuation, pers'l.. 650,922	
4s, J&J,	40,000....	Jan. 1, 1910	Total valuation 1899....2,215,547	
Subject to call after Jan. 1, 1900			Total tax (per \$1,000) '99...\$61.20	
Interest payable at Belleville.			Population in 1890 was.....15,361	
			Population in 1880 was.....10,683	
			Population in 1899 (est.)...21,000	

TAX FREE.—All of the bonds issued by this city are tax exempt.

BELLEVILLE SCHOOL DISTRICT No. 4.—H. D. UPRDIKE, Secretary Board of Education.

LOANS.—		When Due.	4s, M&S, \$12,000....	Sept. 1, 1918
REFUNDING BONDS—				
6s, Nov.,	\$4,500....	Nov., 1899	4s, F&A, 5,500....Feb. 1, 1919	
6s, Jan.,	5,500....	Jan., 1900	Bonded debt Sept. 9, 1899..\$65,500	
6s, July,	1,000....	July, 1901	Assessed valuation 1899.2,128,971	
6s, Sept.,	13,000....	Sept., 1901	Total tax rate (per M.) '97..\$67.16	
6s, Oct.,	2,000....	Oct., 1901	Population 1899 (est.) .....19,000	
5s, F&A,	20,000....	Aug. 31, 1903		

BEMENT.—This township is in Piatt County. The bonds described are registered with the State Auditor.

LOANS.—		When Due.	SCHOOL DISTRICT No. 2 BONDS—	
FUNDING BONDS—				
6s, July 1,	\$27,000....	Past due.	4s,	
Bonded debt Oct. 1, 1898..		\$27,000	(\$11,700....May 1, 1914	
Population in 1890 was....		2,487	(Subject to call after May 1, 1906	
Population in 1880 was....		2,030		

INTEREST is payable by the State Treasurer, Springfield.

BIG LAKE SPECIAL DRAINAGE DISTRICT.—This district is in Jackson County.

LOANS.—		When Due.	6s, J, \$31,250....	July 1, 1906
REFUNDING BONDS—				
6s, J,	\$8,000....	July 1, 1902	6s, F, 8,250....Feb. 1, 1907	
6s, J,	7,000....	July 1, 1903	Total debt Feb. 15, 1898..\$68,500	
6s, J,	8,000....	July 1, 1904	Tax rate (per \$1,000).....\$42.30	
6s, J,	8,000....	July 1, 1905	Population 1897 (est.) .....600	

BLOOMINGTON.—{ LEWIS B. THOMAS, Mayor.
C. C. HASSLER, Treasurer.

This city is in McLean County. The city owns its water works and electric-light plant.

LOANS.—		When Due.	Bonded debt Oct. 3, 1898..	\$90,000
RAILROAD BONDS issued to St. L. Jack. & Chic. R. R.—				
5s, A&O,	\$20,000....	1907	Floating debt..... 12,566	
but subject to call after 1897			Total debt Oct. 3, 1898.. 102,566	
IMPROVEMENT BONDS—			Tax valuation, real.....2,744,167	
4s,	\$20,000....		Tax valuation, personal. 937,407	
FUNDING BONDS—			Total valuation 1898....3,681,574	
4s, A&O,	\$25,000....	Oct. 1, 1907	City tax (per \$1,000) 1896..\$33.80	
4s, J&J,	20,000....	July 1, 1908	Population in 1890 was.....20,484	
			Population 1898 (est.).....25,000	

INTEREST on railroad bonds is payable in New York by the Am. Ex. National Bank; on water works bonds by City Treasurer.

BLOOMINGTON SCHOOL DISTRICT.—E. R. MORGAN, Treasurer Board of Education.

LOANS.—		When Due.	4s,	\$35,000.....	1909-1912
BUILDING AND IMPROV. BONDS—					
6s, J&D,	\$15,000....	Dec. 2, 1899	(\$10,000 yearly on Oct. 1.)		
5s, Sept.,	10,000....	Sept. 2, 1905	5s, J&D, \$10,000....June 1, 1908		
5s, Sept.,	5,000....	Sept. 2, 1906	Bonded debt Sept. 1, '99.. \$90,000		
5s, J&D,	5,000....	June 1, 1906	Tax valuation 1898.....3,251,505		
5s, J&D,	10,000....	June 1, 1907	Population '99 (sch. census).25,000		

BRIMFIELD.—W. L. WILEY.

This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS.—		When Due.	5s, J&J, \$25,000....	July 1, 1905
FUNDING BONDS—				
5s, J&J,	\$23,000....	1900-1904	(\$5,000 due in even years and \$4,000 in odd years on July 1.)	
Bonded debt Feb. 1, 1899..		\$57,000	Total valuation 1898.... 507,598	
Population in 1890 was....		1,589		

INTEREST is payable by the State Treasurer, Springfield.

CAIRO.—This city is in Alexandria County.

The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after adding due coupons and interest on them to date of compromise. In making up debt statement they are given that valuation.

LOANS.—		When Due.	Floating debt.....	\$35,641
REFUNDING RAILROAD BONDS—				
6s, J&J,	\$55,700....	Jan. 1, 1914	Total debt Jan. 1, 1899.. 97,367	
RAILROAD BONDS—			Tax valuation, real.....1,069,942	
8s, J&J,	\$38,000....	1892	Tax valuation, personal. 289,697	
STREET BONDS—			Total valuation 1899....1,359,639	
8s, F&A,	\$2,000....	Aug. 2, 1894	Total tax (per \$1,000) '99..\$55.70	
Bonded debt Jan. 1, '99..		\$61,726	Population in 1890 was....10,324	
			Population 1899 (est.).....15,000	

INTEREST on reg. bonds is paid by State Treasurer, Springfield.

CHAMPAIGN.—{ CALVIN J. SABIN, Mayor.
CHAS. A. DRYER, Clerk.

This city is in Champaign County.

LOANS.—		When Due.	Bonded debt Aug. 5, '99.	\$43,000
SEWER BONDS—				
5s,	\$15,000....	1901-1906	Floating debt..... 500	
IMPROVEMENT BONDS—			Total debt Aug. 5, 1899.. 43,500	
5s,	\$15,000....	1902	Tax valuation 1899.....1,080,000	
5s,	5,000....	1900	Assessment about 1/5 actual value.	
5s, F&A,	3,000....	Aug. 1, 1900	Tax rate (per \$1,000).....\$73.33	
5s, F&A,	5,000....	Aug. 1, 1908	Population in 1890 was.....5,839	
5s,	5,000....	Aug. 1, 1908	Population in 1880 was.....5,909	
			Population '99 (estimated)..10,500	

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.

LOANS.—		When Due.	5s, <th>\$17,000....</th> <th>1900-1916</th>	\$17,000....	1900-1916
WATER WORKS (CITY) BONDS—					
City 5s,	\$20,000....		Town debt Feb. 4, 1899....\$74,000		
TOWN REFUNDING BONDS—			Population in 1890 was.....4,135		
Township 4 1/2s,	\$56,000....	1917	Population (town) in '99 was.9,000		

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. Total tax rate (per \$1,000) for the city was \$8.49, and the average rate for the town was \$4.27.

CHICAGO.—{ CARTER H. HARRISON, Mayor.
WILLIAM D. KERFOOT, Comptroller.

This city is in Cook County.

LOANS.—		When Due.	LOANS.—	When Due.
CITY BONDS, E. & K.—				
4s, J&J,	\$843,450	Apr. 1, 1901	REFUNDING BONDS—(Con.)	
4s,	60,000	Jan. 1, 1914	3 1/2s, g. J&J,	618,000....July 1, 1919
RIVER IMPROVEMENT BONDS—				
4s, J&J,	\$250,000	Jan. 1, 1911	3 1/2s, g. M&S,	228,000 Sept. 1, 1919
4g, J&J,	249,000	July 1, 1912	WATER BONDS—	
4s,	500,000	July 1, 1913	4s, J&J,	\$150,000 July 1, 1908
4s, g. J&J,	343,500	July 1, 1914	4s, J&J,	159,500 July 1, 1911
4s, g. J&J,	1,263,000	July 1, 1915	4s, J&J,	821,000 July 1, 1912
SCHOOL BONDS (R)—				
4s, J&J,	\$65,000	Apr. 1, 1907	4s, J&J,	130,000 Jan. 1, 1914
4s, J&J,	81,000	Jan. 1, 1908	4s, g. J&J,	446,000 July 1, 1914
4s, J&J,	138,000	July 1, 1908	4s, g. J&J,	1,485,000 July 1, 1915
4s, J&J,	476,000	Jan. 1, 1911	3 1/2s, J&J,	332,000 July 1, 1902
3 1/2s, J&J,	135,000	July 1, 1910	3 1/2s, J&J,	225,000 July 1, 1909
SEWERAGE BONDS—				
4 1/2s, J&J,	\$489,500	July 1, 1900	3 1/2s, J&J,	108,500 July 1, 1910
4s, J&J,	458,000	July 1, 1904	HYDE PARK—WATER BONDS—	
4s, J&J,	25,000	July 1, 1908	5s, J&J,	\$50,000 Jan. 1, 1904
4s,	369,000	Jan. 1, 1911	WORLD'S FAIR BONDS—	
4s, J&J,	490,000	July 1, 1912	4s, J&J,	\$4,517,000 Jan. 1, 1921
4s, g. J&J,	782,500	July 1, 1914	WATER CERTIFICATES—	
TUNNEL BONDS (P)—				
4s, J&J,	\$100,000	July 1, 1916	4s,	*\$200,000 Dec. 1, 1899
REFUNDING BONDS—				
3 1/2s, J&J,	\$100,000	Jan. 1, 1918	4s,	*500,000 Dec. 1, 1900
3 1/2s, g. J&J,	98,000	July 1, 1918	4s,	*500,000 Dec. 1, 1901
3 1/2s, g. A&O,	100,000	Oct. 1, 1918	3 1/2s,	*500,000 .....1902
3 1/2s, g. J&J,	98,000	Jan. 1, 1919	4s,	*500,000 June 1, 1903

* 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.—

	Sept. 1, 1899.	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.
Tot. bonded debt.	\$16,901,950	\$16,922,450	\$17,018,450	\$17,078,950
Sinking funds ...	2,085,629	1,817,814	1,569,035	1,205,952

Net debt....\$14,816,321 \$15,104,636 \$15,449,415 \$15,872,998

The floating debt of the city on January 1, 1899, was \$2,535,454, and judgments amounting to \$1,404,812 62 are standing agst. the city. The city's water debt (excluding the water certificates) on Sept. 1, 1899, was \$4,025,000, and is included in above total.

CITY PROPERTY.—The city owns buildings and real estate of the value of \$63,947,452, including water works which cost \$26,345,652, 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:

Years.	Real Estate.	*Per. Property.	*Total Val.	City Tax Rate.
1898.....	\$178,801,172	\$42,165,275	\$220,966,447	\$55'24
1897.....	184,632,905	47,393,755	232,026,660	55'90
1896.....	195,684,875	48,672,411	244,357,286	.....
1895.....	192,498,842	50,977,983	243,476,825	.....
1894.....	190,163,364	56,462,078	246,625,442	47'60
1893.....	189,299,120	56,491,231	245,790,351	46'08
1890.....	170,553,854	48,800,514	219,354,368	43'52
1888.....	123,292,358	37,349,369	160,641,727	35'63

* 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:

Year.	Population.	Valuation.	City tax raised.	Bonded debt.
1898.....	1,950,000	\$220,966,447	\$12,207,906	\$16,922,450
1897.....	1,928,000	232,026,660	12,939,333	17,018,450
1896.....	1,778,960	244,357,286	12,290,145	17,078,950
1895.....	1,616,635	243,476,825	14,239,685	17,188,950
1894 (est.) ..	2,000,000	246,625,442	12,267,643	17,722,950
1893 (est.) ..	1,700,000	245,790,351	11,810,969	18,431,450
1890.....	1,099,850	219,354,368	9,558,334	13,545,400
1880.....	503,185	117,133,643	3,899,126	12,752,000
1870.....	306,605	275,986,550	4,139,799	11,041,000
1860.....	109,206	37,053,512	573,315	2,336,000
1850.....	28,269	7,220,249	25,270	93,395

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.

LOANS—	When Due.	4 1/2s, J&J, \$680,000.	Jan. 1, '00-'16
5s, M&N, \$1,400,000.	Nov., '99 to '12	(100,000 due yearly.)	
5s, J&J, \$2,250,000.	Jan., '00 to '14	(150,000 due yearly.)	
5s, J&J, \$2,250,000.	July, '00 to '14	(150,000 due yearly.)	
4 1/2s, J&J, \$3,200,000.	Jan., '00 to '15	(200,000 due yearly.)	

LINCOLN PARK BONDS.—Located in towns, North Chicago and Lake View.

5s, A&O, \$300,000.	Oct. 1, 1907	Total debt Apr. 1, 1899...	\$500,000
5s, F&A, 160,000.	Oct. 1, 1911	Interest payable at State Bank,	Chicago.
5s, J&J, 40,000.	Oct. 1, 1918		

SOUTH PARK BONDS.—Located in towns, So. Chicago, Hyde Park and Lake.

5s,	\$325,000.....	1911	Total debt	\$378,000
			Interest payable at N. Y. & Chicago.	

WEST CHICAGO PARK BONDS —

5s,	\$1,000,000.....	July 1, 1911	Special ass'mt warrants..	\$244,800
5s,	600,000.....	July 1, 1915	Warr'nts agst. '98 tax levy.	38,586
5s,	300,000.....	July 1, 1917	Total debt Apr. 1, 1899..	2,210,886
(subject to call after July 1, 1902.)			Interest payable at Chicago National Bank.	

WEST CHICAGO TOWN BONDS.—

Refunding 4s, \$438,000.	July, '10	Town debt April 1, '99...	\$438,000
(subject to call.)			

CLARK COUNTY.—HENRY H. KNIPE, Treas.

LOANS—	When Due.	Bonded debt Feb. 4, '99.	\$60,000
COURT HOUSE WARRANTS—		Floating debt.....	16,000
6s, Jan., \$30,000.....	part yearly	Total debt Feb. 4, 1899..	76,000
(Subject to call at any time.)		Sinking fund assets.....	30,000
FUNDED BONDS—		Township bonds (ad.)....	41,000
6s, May, \$30,000.....	May 1, 1900	Tax valuation 1898.....	2,170,508
TOWNSHIP REGIS. BONDS—		State & Co. tax (per M.) '98..	14'10
7s, var., \$41,000.....	Various	Population in 1890 was....	21,899

INTEREST on funded and township bonds is payable at the State Treasurer's office; on all other bonds at the County Treasurer's office.

COOK CO.—{ J. C. IRWIN, President Board of Commis'sers.
SAMUEL B. RAYMOND, Treasurer.

Cook County contains the City of Chicago.

LOANS—	When Due.	4s, M&N, \$500,000 ..	May 1, 1905
FUNDED BONDS—		4s, M&N, 877,500.....	May 1, 1900
4s, M&S, \$450,000.....	Mar. 1, 1900	(67,500 due yrly) to May 1, 1912	
(50,000 due yrly) to Mar. 1, 1908		4s, g., J&J, \$750,000. Jan. 1900 to	
REFUNDING BONDS—		(37,500 due yearly) Jan., 1919	
4 1/2s, M&N, \$1,158,500.	May 1, 1900		

INTEREST.—Interest on all bonds is payable in Chicago.

TOTAL DEBT.—The total debt on May 1, 1899, was \$3,736,000 The debt per capita in 1890 was \$3'93, against \$7'70 in 1880.

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. The total in 1897 was \$260,341,822; tax rate in 1898 (per \$1,000) was \$9'415.

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 Roblison. The bonds are all registered with the State Auditor.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
Refunding.....	6	Jan. 1 Jan. 1, 1902 \$100,000

INTEREST is payable at State Treasury, Springfield.

TOTAL BONDED DEBT Oct. 1, 1898, was \$100,000.

ASSESSED VALUATION in 1899 was \$2,028,523. In 1898 the assessed valuation of real estate was \$1,364,322; personal property, \$321,228; total, \$1,685,550. Total tax rate (per \$1,000) in 1891, \$5'80, including State tax, \$3'30 and county tax, \$5'50. In 1897 the tax rate was \$2'27. Property is assessed at 1/5 of its actual value.

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.

LOANS—	When Due.	SEWER BONDS—
BRIDGE AND PARK BONDS—		5s, A&O, \$10,500....
5s, June, \$3,000.....	June 1, 1900	4 1/2s, M&S, 23,000....
5s, F&A, 3,000....	Feb. 1, 1900-'05	4 1/2s, J&D, 15,000....
		June 10, '02-'11

Total debt May 1, 1899..	\$57,500	Assessment is 1/5 actual value.
Tax valuation, real.....	1,838,823	Total tax (per \$1,000) '98..
Tax valuation, personal.	445,778	Population in 1890 was.....
Total valuation 1898....	2,284,601	Population 1899 (estimat'd)

INTEREST on the park bonds due in 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.

LOANS—	When Due.	Floating debt.....	\$17,000
REFUNDING BONDS—		Total debt Feb. 1, 1899..	97,000
5s, A&O, \$20,000....	Oct. 1, 1904	Sinking fund.....	41,000
WATER WORKS BONDS—		Net debt Feb. 1, 1899....	56,000
5s, J&J, 40,000.....	Jan. 1, 1913	Total valuation 1898....	3,547,987
(Subject to call after Jan. 2, 1903)		Total tax (per \$1,000) '98..	\$71'60
Bonded debt Feb. 1, '99..	\$80,000	Population 1890 was	16,841

INTEREST on the water-works bonds is paid by J. Millikin & Co., Decatur; and on refunding bonds of 1904 by N. W. Harris & Co., Chicago.

DIXON.—Dixon is in Lee County.

LOANS—	When Due.	Tax valuation 1899....	\$1,748,967
REFUNDING BRIDGE BONDS—		Total tax (per \$1,000) '98..	\$68'07
4s,	\$48,000.....	July 1, 1903	Population in 1890 was.....
Bonded debt July 1, 1899.	\$48,000		5,161

DOUGLAS.—This township is in Effingham County.

TOWNSHIP RR. BONDS—	Tax valuation, personal...	90,718
6s,	\$22,000. . .	\$8,000 yearly
Interest paid by State Treasurer.		Total valuation 1897.....
Township debt Sept. 15, '99.	\$22,000	Total tax (per \$1,000) '97..
Tax valuation, real.....	428,276	Population in 1890 was.....

DRUMMER.—AMOS BALL, Assessor.

LOANS—	When Due.	Total valuation 1898....	\$550,005
5s, \$52,500.....	1900-1912	Assessment 1/8 actual value.	
Bonded debt, Feb. 15, '99	\$52,500	Population 1890.....	2,997
Assessed valuation, real.	461,685	Population 1898 (est.).....	4,000
Assess. valua., personal..	88,320		

EAST LINCOLN.—This township is in Logan County.

The bonds described are registered with the State Auditor.

LOANS—	When Due	\$4,000 due yearly to July 1, 1911;
REFUNDING BONDS—		\$5,000 due yearly to July 1, 1917.)
4s, \$69,000, July 1, 1900 to 1917		Bonded debt Aug. 1, 1899..
(\$3,000 due yearly to July 1, 1908;		Population in 1890 was.....

INTEREST is payable by the State Treasurer, Springfield.

EAST OAKLAND.—C. C. ASHMORE, Sup'v'r.

This township is in Coles County. The bonds below have been declared illegal by the courts.

LOANS—	When Due.	No legal bonded debt.
RAILROAD AID BONDS—		Population in 1890 was.....
10s, Mar. 1, \$75,000....	past due	Population in 1898 was.....

EAST ST. LOUIS.—{ M. M. STEPHENS, Mayor.
G. H. KEMPER, Treasurer.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
Refunding bonds, 1888.....	5	Sept. 1, 1908 \$650,000
Street-improv't bonds, 1898..	6	June 1 1899-1902 220,300
do do 1899..	6	1900-1903 116,800

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.

POPULATION.—The population in 1890 was 15,169; in 1880, 9,185; in 1899 (local estimate) 40,000.

EAST ST. LOUIS SCHOOL DISTRICT.—

St. Clair County.	Total debt (last returns).	\$107,000	Real valuation	\$15,000,000
	Tax valuation 1893.....	2,524,721	Population 1894 (estimat'd) ..	25,000

ELGIN.—WM. F. SYLLA, Clerk.

LOANS—	When Due.	Assessed valuat'n, pers'l.	\$663,741
WATER WORKS BONDS—		Total valuation 1898....	3,050,864
5s, J&J, \$111,000.....		Assessment about 1/5 actual value.	
Bonded debt Jan. 1, '99..	\$111,000	Total tax (per \$1,000) '98..	\$72'00
Sinking fund assets.....	5,455	Population in 1890 was.....	17,823
Net debt Jan. 1, 1899....	105,545	Population in 1899 (est.)....	22,000
Assessed val'n, real.....	2,387,123		

ELGIN SCHOOL DISTRICT.—H. L. Given, Treas.

LOANS—	When Due.	Tax valuation, real.....	\$2,998,316
SCHOOL BONDS—		Tax valuation, person'l	63,168
5s,	\$5,000.....	Total valuation 1898....	3,061,484
5s,	135,000.....	Assessment about 1/5 actual value.	
5s, J&J, 16,000.....	1901-1911	Population in 1890 was.....	17,823
Bonded debt Feb. 1, '99..	\$161,000	Population in 1899 (est.)....	22,000

INTEREST on the bonds above described is payable at Elgin.

ELMWOOD.—This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS—	When Due.	Bonded debt Oct. 1, 1898..	\$95,000
FUNDED BONDS—		Equalized valuat'n 1898..	557,735
5s,	\$15,000.	July 1, part yearly	Total tax (per \$1,000) ..
5s, J&J, \$80,000.....	July 1, 1909	Population in 1890 was.....	2,451

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.— { THOMAS BATES, Mayor. { GEORGE RHODES, Comptroller.

Table with columns: LOANS— When Due., PUBLIC IMPROVEMENT BONDS—, REFUNDING BONDS—, JUDGMENT BONDS—

EVANSTON SCHOOL DISTRICT.—Homer H. Kingsley, Superintendent.

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

FORD COUNTY.—W. B. FLORA, Clerk.

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

INTEREST is payable by the State Treasurer, Springfield.

FRANKLIN CO.—County seat is Benton.

The bonds below described are registered with the State Auditor. The U. S. Supreme Court has declared \$100,000 of Belleville & E. dorado RR. bonds null and void, and they are not included below.

Table with columns: LOANS— When Due., BELLEVILLE & ELDORADO RR.—, FUNDING BONDS—, REFUNDING BONDS—

FREEPORT.— { ALBERT BAUMGARTEN, Mayor. { GEO. H. TANDY, Clerk.

Table with columns: LOANS— When Due., CITY HALL BONDS—, REFUNDING BONDS—

TAX FREE—All of the city's bonds are exempt from taxation.

GALENA.— JOHN G. SCHMOHL, Mayor. JOHN B. FRENCH, Clerk.

Table with columns: LOANS— When Due., REFUNDING BONDS—

INTEREST and principal are payable by the State Treasurer.

GALESBURG—This city is in Knox County.

Table with columns: LOANS— When Due., STREET IMPROVEM'T BONDS—, WATER BONDS—

INTEREST is payable at the Chemical National Bank, New York.

GALLATIN CO.—MARSH WISEHURT, Treas.

Table with columns: LOANS— When Due., FUNDING BONDS—, RAILROAD AID BONDS—

GREEN RIVER SPECIAL DRAINAGE DISTRICT.—JOHN F. WALTER, County Treasurer.—Bureau County.

Table with columns: LOANS— When Due., GREEN RIVER BONDS—, UNION BONDS—

GROSSDALE.—E. T. BEHRENS, Clerk.

Table with columns: Grossdale is in Cook County. Total debt Jan. 1, 1899.. \$112,000 Sinking fund assets..... 7,000

HANCOCK COUNTY.—County seat is Carthage.

Table with columns: LOANS— When Due., ROCKF'D & R. I. RR. (renewal), FUNDING BONDS—, REFUNDING BONDS—

INTEREST is payable by the State Treasurer, Springfield.

JACKSONVILLE.—SAM'L B. STEWART, Clerk.

Table with columns: This city is in Morgan County. LOANS— When Due., FUNDING BONDS—, REFUNDING BONDS—

JASPER COUNTY.—County seat is Newton. The bonds described below are registered with the State Auditor.

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

INTEREST is payable by the State Treasurer, Springfield.

JEFFERSON COUNTY.—

Table with columns: County seat is Mount Vernon. The \$62,000 funding bonds are registered with the State Auditor, the \$25,000 bonds with the County Treasurer. LOANS— When Due., FUNDING BONDS—, REFUNDING BONDS—

INTEREST on \$67,000 bonds is payable by State Treasurer, and on \$25,000 bonds by First National Bank, Chicago.

JOLIET.— { W. H. CLARE, Treasurer. { W. F. McMASTERS, Clerk.

Table with columns: This city is in Will County. LOANS— When Due., IMPROVEMENT BONDS—, POLICE-STATION BONDS—, REFUNDING BONDS—, WATER BONDS—

INTEREST on the refunding bonds is paid by the City Treasurer.

KANKAKEE CO.—J. S. GARRETT, Treasurer.

Table with columns: County seat is Kankakee. LOANS— When Due., FUNDING BONDS—, REFUNDING BONDS—

INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.—JOHN F. LUETH, Treasurer.

Table with columns: LOANS— When Due., REFUNDING BONDS—

LINCOLN.— { WM. O. JONES, Mayor. { DONALD DANKIN, Clerk.

Table with columns: This city is in Logan County. LOANS— When Due., REFUNDING BONDS—

INTEREST is payable by the City Treasurer.

MACOMB.— { I. ODENWELJER, Mayor. { J. O. PEASLEY, Treasurer.

Table with columns: This city is the county seat of McDonough County. LOAN— When Due., FUNDING BONDS—, REFUNDING BONDS—

MACON CO.—J. M. DODD, County Clerk.

Table with columns: County seat is Decatur. The bonds described below are registered with the State Auditor. LOANS— When Due., COURT HOUSE BONDS—, REFUNDING BONDS—

MACOUPIN CO.—O. C. HARTLEY, Clerk.

Table with columns: County seat is Carlinville. The bonds below described are registered with the State Auditor. REFUNDING BONDS— When Due., FUNDING BONDS—, REFUNDING BONDS—

MASON AND TAZEWELL (Special Drainage Districts).—J. S. McCULLOUGH, Auditor (P. O. Springfield.)

Table with columns: The bonds described below are registered with the State Auditor. LOANS— Interest— Principal— NAME AND PURPOSE. P. Ct. Payable. When Due. Oustand'g.

MATTOON CITY.—W. T. AREY, Comptroller.

This city is in Coles County. LOANS—When Due. RAILROAD AID BONDS— 6s, Mar., \$21,000....Mar. 22, 1915

MATTOON TOWNSHIP.—This township is in Coles County. The bonds described are registered with the State Auditor.

LOANS—When Due. FUNDING BONDS— 6s, May 1, \$50,000....May 1, 1900

MELROSE PARK.—G. F. GEHOKE, President.

Melrose Park is in Cook County. Bonded debt Feb. 1st, 1899.\$1,500

MOLINE.—This city is in Rock Island County.

LOANS—When Due. BRIDGE BONDS— 5s, J&J, \$1,000....July 15, 1900

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.

County seat is Jacksonville. The bonds below described are registered with the State Auditor.

LOANS—When Due. REFUNDING COURT HOUSE—1887. 4s, June 15, \$100,000. June 15, 1907

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.

LOANS—When Due. FUNDING BONDS 1882— 5s, July 1, \$77,000....July 1, 1902

INTEREST is payable at State Treasury, Springfield.

OREGON.—FRANK E. THAYER, Clerk.

This township is in Ogle County. LOANS—When Due.

REFUNDING BONDS— 4 1/2s, July, \$40,000....1908-1917

INTEREST is payable at the First National Bank, Chicago.

PANA.—(City).—T. J. SMITH, City Clerk.

This city is in Christian County. LOANS—When Due.

WATER WORKS BONDS— 6s, Mar., \$37,500....Mar. 1, 1914

PANA.—(Township).—This township is in Christian Co.

The bonds below described are registered with the State Auditor. LOANS—When Due.

REFUNDING BONDS—1898— 4s, July 1, \$102,000....July 1, 1918

INTEREST on bonds is payable by State Treasurer, Springfield.

PARIS.—Z. T. BAUM, Mayor.

This city is in Edgar County. The bonds are registered with the State Auditor. The railroad aid bonds issued by the township have been declared illegal by the United States Court.

LOANS—When Due. R.R. AID (Township) BONDS— 7s, Mar. 1, \$50,000....Invalid

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.

LOANS—When Due. REFUNDING BONDS— 5s,, \$75,500....July 1, 1915

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.—HENRY W. LYNCH, Mayor.

J. R. CONWAY, Comptroller. This city is in Peoria County. LOANS—When Due.

BOUNTY BONDS— 4 1/2s, M&S, \$21,000....Mch. 1, 1902

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 July 1, 1899' was \$464,500, of which \$245,000 was water debt; floating debt, \$200,000; total debt, \$664,500.

WATER WORKS.—In 1889 the city's water works were sold to the Peoria Water Company on the agreement that they should be enlarged and improved.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was \$7,156,615; of personal property, \$2,041,137; total \$9,197,752.

POPULATION.—The population in 1890 was 41,024; in 1880 was 29,259; in 1898 (estimated) 70,259.

PEORIA CO.—J. F. KNUPP, Treasurer.

This county, by paying off its bonds as they matured, has reduced its debt to small proportions. The county seat is Peoria.

LOANS—When Due. ALMS HOUSE BONDS— 4 1/2s, July, \$40,000....July 2, 1903

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

LOANS—When Due. RAILROAD AID BONDS (LEGAL)— 7s, J&J, \$100,000....

PIKE COUNTY.—County seat is Pittsfield. Bonds are registered with State Auditor.

LOANS—Interest. Principal. P. Ci. Payable. When Due. Outstand'g. Railroad aid bonds..... 7 July 1 July 1, 1899 \$52,000

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 1/5 actual value) in 1898 was \$3,584,769; personal property, \$1,044,348; total, \$4,629,117.

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.

LOANS—When Due. SCHOOL BONDS— 6s, Aug., \$27,000....

INTEREST is payable by the State Treasurer, Springfield.

PRAIRIE TOWNSHIP.—WM. FRENDE, Clerk.

This township is in Shelby Co. and includes the town of Stewardson. LOANS—When Due.

5s,, \$50,000....Sept 1, 1917

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.

LOANS—When Due. FUNDING BONDS— 6s, Jan. 1, \$5,910....May 1, 1900

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 is now so arranged that it will be ample to meet the indebtedness as it matures and do away with any future refunding.

LOANS— *When Due.*

*a*Miss. & Mo. Riv. A. L. R. R.—
 6s, J&J, \$62,500.....Jan. 1, 1900
 6s, J&J, 37,500.....July 1, 1900

*b*REFUNDING BONDS—
 5s, Sep. 1, \$35,400.....Sept. 1, 1902
 4¹/₂s, July 1, 150,000.....July 1, 1906
 4¹/₂s, July 1, 184,000.....July 1, 1908
 4¹/₂s, July 1, 115,000.....July 1, 1910
 4s, July 1, 1,000.....July 1, 1917

LOANS— *When Due.*

*b*REFUNDING BONDS—(Con.)
 4¹/₂s, \$314,000.....1911 to 1911
 (\$50,000 yearly to 1916, inclusive,
 \$14,000 in 1917.)
 4s, \$300,000..... July 1, 1909
 (Due yearly on July 1—\$40,000 in
 1909, \$20,000 from 1911 to 1916,
 \$60,000 in 1917 and \$80,000 in
 1918.)

a \$1,000 each; *b* \$100, \$500 and \$1,000 each; *c* \$500 each.

INTEREST on all bonds registered with the State Treasurer (*i. e.* on all issues excepting the Miss. & Mo. River Air Line bonds) is paid either at the State Treasury in Springfield or at the American Exchange National Bank of New York. Interest on the Miss. & Mo. River Air Line bonds is payable at the Ricker National Bank, Quincy, Ill.

TOTAL DEBT.—The subjoined shows Quincy's total debt, &c.

	Aug. 11, '99.	Feb. 6, '99.	Feb. 23, '98.	Feb. 13, '97.
Total funded debt.....	\$1,199,400	\$1,234,400	\$1,285,400	\$1,344,200
Sinking funds.....	62,500	50,000	50,000	50,000
Net debt.....	\$1,136,900	\$1,184,400	\$1,235,400	\$1,294,000

ASSESSED VALUATION.—The city's assessed valuation ("about 25 per cent of actual value") and tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Ass. Val.	Tax Rate.
1898.....	\$2,988,512	\$1,266,639	\$4,255,151	82.70
1897.....	3,530,132	1,166,320	4,696,452	72.80
1895.....	3,820,932	1,212,386	5,033,318	70.08
1894.....	3,497,664	1,287,935	4,785,599	68.75
1893.....	4,427,565	1,410,774	5,838,339	68.75
1890.....	3,476,451	1,403,505	4,879,956	64.80

*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 CO.—WM. PARKER, Treasurer.
 County seat is Olney. The bonds described below are registered with the State Auditor.

LOANS— *When Due.*

REFUNDING RR. BONDS—
 6s, July 1, \$21,000.....Jan. 1, 1904
 Subject to call at any time.

Total debt Aug. 10, 1899. \$21,000
 Assessed valuation 1898 1,635,389
 State & co. tax (per M.) '98. \$14.10
 Assessment is ¹/₃ actual value.
 Population in 1890 was.....15,019

INTEREST is payable by State Treasurer, Springfield.

ROCKFORD.—{ E. W. BROWN, Mayor.
 { H. C. SCOVILL, Clerk.
 This city is in Winnebago County.

LOANS— *When Due.*

CITY BONDS—
 5s, \$14,000.....July 1, 1900
 5s, 13,000.....Nov. 1, 1901
 5s, 12,000.....Nov. 1, 1902
 5s, 10,000.....Nov. 1, 1903
 5s, 20,600.....June 1, 1903-4
 4¹/₂s, 27,700.....July 1, 1905
 4¹/₂s, 36,200.....June 1, 1906
 4¹/₂s, M&S, 43,900.....Mar. 1, 1907
 4¹/₂s, 17,000.....Aug. 20, 1907
 4¹/₂s, 28,500.....Dec. 15, 1908

REFUNDING BONDS—
 4s, F&A, \$5,000.....Aug. 1, 1907
 4s, s. an., 12,000.....Sept. 15, 1910

REFUNDING BONDS.—(Con.)—
 4¹/₂s, \$10,000.....Feb. 1, 1909
 4s, 11,900.....1911
 Interest payable by City Treasurer.
 Bonded debt Aug. 10, '99. \$291,800
 Water debt (included)..... 93,600
 Floating debt..... 30,000
 Equal'd valuation, real. 4,068,262
 do do personal. 1,310,542
 do do railroads 190,597
 Total valuation 1898.....5,569,401
 Assessment ¹/₅ actual value.
 Tax rate (per \$1,000) '98.....\$50.59
 Population in 1890 was.....23,584
 Population in 1898 (est.).....35,000

ROCK ISLAND.—{ T. J. MEDILL, JR., Mayor.
 { A. D. HUESING, City Clerk.
 In Rock Island County.

LOANS— *Interest.* *Principal.*

NAME AND PURPOSE. *P. Ct. Payable.* *When Due.* *Outstand'g.*

Refunding bonds..... 4¹/₂ M & S Sept. 1, 1917 \$170,000
 (\$120,000 subject to call 1907 and \$50,000 after 1912.)

Waterworks bonds..... 5 F & A Feb. 1, 1902 25,000
 do do 6 Feb. 1, 1902 30,000
 Municipal bonds..... 6 Aug. Aug., 1900-'01 10,000

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 Oct. 1, 1899, was \$205,000; water debt, included, \$25,000. The city's debt is limited by the general corporation law of the State to 5 per cent of the assessed valuation.

ASSESSED VALUATION in 1899 of real estate was \$1,759,740; personal property, \$774,625; total, \$2,534,365; total tax rate (per \$1,000) 1898, \$94.00. Assessed valuation is ¹/₅ actual value.

POPULATION.—The population in 1890 was 13,634; in 1880 was 11,659. School census 1891, 15,211. In 1898 the population, according to local figures, was 23,000.

ROCK ISLAND SCHOOL DISTRICT.—C. B. Marshall, Clerk.
 Bonded debt Feb. 1, 1898. \$68,500
 Floating debt..... 5,687
 Total debt Feb. 1, 1898..... 74,187
 Cash assets..... 26,459

Net debt Feb. 1, 1898..... \$47,728
 Tax valuation 1896..... 1,539,000
 Population (estimated) '98. 23,000

ROCK ISLAND COUNTY.—PLEASANT F. COX, Treasurer.—County seat is Rock Island.

LOANS— *When Due.*

COURT HOUSE BONDS—
 5s, M&S, \$100,000.*Mar. 1, '00-'07
 Interest payable in Chicago.
 Bonded debt Aug. 23, '99. \$100,000
 Floating debt..... 60,000
 Total debt Aug. 23, '99. 160,000

Sinking fund..... \$5,489
 Net debt Aug. 23, 1899..... 154,511
 Ass'd valuation 1899.....7,464,173
 Assessment ¹/₅ of actual value.
 State & co. tax (per M.) '98. \$18.10
 Population in 1890 was..... 41,917
 Populat'n in 1899 (est.)..... 50,000

*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.

SALINE COUNTY.—County seat is Harrisburg. The bonds are all registered with the State Auditor.

LOANS— *Interest.* *Principal.*

NAME AND PURPOSE. *P. Ct. Payable.* *When Due.* *Outstand'g.*

Cairo & Vincennes RR..... 6 July Mar. 20, 1914 \$31,000
 do do 6 Jan. Jan. 1, 1917 64,000
 Louisville & Nashville R. R. '85 6 July 1 July 1, 1905* 75,000
 Belleville & Eldorado R. R. 6 25,000

*Subject to call.

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) 1898, \$29.40.

POPULATION in 1890 was 19,342; in 1880 was 15,940.

SANGAMON CO.—CHARLES E. OPEL, Clerk.
 County seat is Springfield.

LOANS— *When Due.*

FUNDING BONDS—
 \$5, an., \$75,000.....July 1, 1902
 (\$15,000 due yearly) to July 1, 1906

REFUNDING BONDS—
 4s, J&J, \$25,000.....July 1, 1900
 4s, J&J, 27,000.....July 1, 1901

Interest is payable in Springfield.
 Total debt Feb. 1, '99. \$147,000
 Total valuation 1899.....14,836,763
 Assessment about ¹/₅ actual value.
 State & co. tax (per M.) '98. \$13.76
 Population in 1890 was..... 61,195
 Population in 1898 (est.).....75,000

SANTA ANNA.—J. F. CASE, Clerk.
 This township (P. O. Farmer City) is in Dewitt County.

LOANS— *When Due.*

RAILROAD AID BONDS—
 6s, July 1, \$12,000.....July 1, 1904-5
 6s, July 1, 7,000.....July 1, 1906
 6s, July 1, \$20,000.....1900-1903
 (\$5,000 due yearly on July 1.)

Total debt Sept. 15, 1898. \$43,000
 Assessed valuation 1897.....368,628
 Population in 1890 was.....2,181

INTEREST is payable by the State Treasurer, Springfield.

SCHUYLER CO.—ISAAC LEWIS, Clerk.
 County seat is Rushville. Bonds are registered with State Auditor.

LOANS— *When Due.*

FUNDING BONDS—
 5s, J&J, \$40,000.....July 1, '99, '03 & '08
 Bonded debt Feb. 1, 1899. \$40,000

Assessed valuat'n, '98. \$2,413,499
 State tax (per \$1,000) '98. \$5.60
 County tax (per \$1,000) '98. 7.50
 Population in 1890 was.. 16,013

INTEREST is payable at National Park Bank, New York City.

SEVEN HICKORY.—This township is in Coles Co.

LOANS— *When Due.*

FUNDING BONDS—
 6s, July 10, \$55,000.....July 10, 1904
 Total debt Oct. 1, 1898.....\$55,000
 Assessed valuation, real...379,041

Ass'd valuation, personal..\$43,634
 Total valuation 1897.....422,675
 Total tax (per \$1,000).....\$21.70
 Population in 1890 was.....1,456

INTEREST is payable at the First National Bank Chicago, Ill.

SHAWNEETOWN.—This city is in Gallatin County.
 The bonds are registered with the State Auditor.

LOANS— *When Due.*

REFUNDING BONDS—
 5s, J&J, \$37,000.....July 1, 1918
 (Subject to call after July 1, 1903.)
 Bonded debt Feb. 20, 1899. \$37,000

Floating debt.....\$13,216
 Total debt Feb. 1, 1899... 50,216
 Assessed valuation 1898. 186,020
 Population in 1890 was.....1,851

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, and this decision has been affirmed by the United States Circuit Court of Appeals. See CHRONICLE, V. 64, p. 343, and V. 69, p. 1192.

SPRINGFIELD.—{ LOREN E. WHEELER, Mayor.
 { WM. H. CONKLING, Comptroller.

This city is in Sangamon County. All the 5s are Registered with the State Auditor. No further indebtedness of any description will be incurred by this city until the valuation exceeds \$18,000,000, or the present debt is largely reduced by payment.

LOANS— *When Due.*

REFUNDING—
 5s, Sept. 1, 3,100.....Sept. 1, 1904
 5s, Sept. 1, \$123,000.....Sept. 1, 1905
 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

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:

	Mar., 1899.	Mar., 1898.	Mar., 1894.	Mar., 1893.
Total bonded debt.....	\$902,350	\$902,350	\$902,350	\$916,850.

On March 1, 1899, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to \$161,810 71.

CITY PROPERTY.—The estimated value of city property on March 1, 1899, was \$1,620,050.

ASSESSED VALUATION.—The city's equalized valuation (about one-fifth cash value) and the tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Valuation.	Tax Rate.
1898.....	\$3,671,224	\$1,087,727	\$4,758,951	\$34.60
1897.....	3,525,390	1,080,784	4,606,174	.....
1896.....	3,783,064	1,203,017	4,986,081	.....
1895.....	3,628,288	1,040,110	4,668,398	.....
1893.....	3,590,572	1,239,131	4,829,703	.....
1890.....	3,269,984	1,354,469	4,624,453	.....
1888.....	.....	.....	4,334,781	.....

POPULATION.—In 1890 population was 24,963; in 1899, 33,000.

TAZEWELL CO.—County seat is Pekin.
 The bonds below described are registered with the State Auditor.

LOANS— *Interest.* *Principal.*

NAME AND PURPOSE. *P. Ct. Payable.* *When Due.* *Outstand'g.*

Refunding RR. bonds..... 4 July 1 July 1, 1910* \$194,000

* 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 Aug. 1, 1899, 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.

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.....	872,210	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.....
REFUNDING BONDS—		\$339,826
4½s, July 1, \$22,000.....	'00 to 1914	Tax valuation, 'per'l..... 80,806
\$1,500 due yearly on July 1.		Total valuation 1899..... 420,632
Bonded debt Feb. 10, '99 \$23,500		Tax rate (per \$1,000) 1898 \$58.76
Interest on the bonds is payable at the Chase Nat. Bank, N. Y. C.		Newton City tax (per M).... 22 50
		Population in 1890 was.....3,915

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
RAILROAD BONDS—		\$543,124
6s, Mar., \$100,000.....	Mar. 1, 1900	Total valuation 1899... 2,280,047
\$10,000 due yearly to Mar. 1, 1909		State & Co. tax (per M) '98 \$16.80
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..
FUNDING BONDS—		\$30,000
5s, July 1, \$30,000.....	July 1, 1910	Assessed valuation 1897..505,715
Subject to call at any time.		Population in 1890 was.....4,086
		Population in 1880 was.....3,488

INTEREST is payable by the State Treasurer, Springfield.

WHITE CO.—W. A. RAYLIN, Treasurer.

County seat is Carmi. The bonds are all registered with the State Auditor.

The Cairo & Vincennes Railroad bonds have been declared illegal by the Illinois Supreme Court and the United States District Court, but an effort is being made to have the case re-opened.

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.....	4½ J & J	{ \$14,000 yearly } 266,000
		{ on July 1. }

INTEREST is payable by State Treasurer.

BONDED DEBT on Aug. 1, 1899, was \$266,000; floating debt, \$4,000.

ASSESSED VALUATION in 1899, \$2,250,000. 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.
4½s, \$40,000.....	1902 to 1909	\$1,704,773
(\$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.....	4½ Jan. 1	\$5,000 yr'ly \$80,000

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..
REFUNDING BONDS—		\$214,196
5s, \$52,000.....	1899-1918	Assessed val., personal... 53,011
Bonded debt Aug. 15, '98..\$63,000		Total valuation 1897..... 267,207
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.

Place.	Bonds Registered.	Interest Rate.	Maturity.	Population.
Arcola Twp., Douglass Co.....	\$100,000	10	Past due.	3,198
Aurora Twp., Kane Co.....	48,000	10	Various.	22,258
Blue Ridge Twp., Piatt Co.....	28,100	7	Var. to 1905	1,925
Bourbon Twp., Douglass Co.....	35,000	10	.....	1,665
Bowdre Twp., Douglass Co.....	30,000	10	.....	1,896
Bruce Twp., La Salle Co.....	28,000	10	Past due.	12,261
Bushnell Twp., McDonough Co.	30,000	5	1918	2,712
Capital Twp., Sangamon Co.....	66,000	4	1900 & 1911	24,963
Champaign Tp., Champaign Co.	79,500	5	Various.	6,619
Concord Twp., Iroquois Co.....	25,000	10	Past due.	1,086
Delavan Twp., Tazewell Co.....	38,000	5 & 5½	1900-1910	2,140
Elwood Twp., Vermillion Co.....	30,000	5½	July 1, 1902	2,748
Embarras Twp., Edgar Co.....	25,000	10	.....	1,729
Essex Twp., Stark Co.....	27,500	6	Var. to 1909	1,210
Estabrook Special Drainage District, McLean Co.....	72,000	7	Past due.	.....
Evans Twp., Marshall Co.....	40,000	10	Various.	1,898
Ganeer Twp., Kankakee Co.....	27,500	5 & 6	Var. to 1916	1,471
Goose Creek Twp., Piatt Co.....	33,000	5	Var. to 1909	1,610
Johnson County.....	33,500	8	Past due.	15,013
Kane County.....	48,000	10	Various.	65,061
Kansas Twp., Edgar Co.....	30,000	7	Jan. 1, 1900	1,983
Kendall County.....	45,000	10	Various.	12,106
Lacey Levee and Drainage District, Fulton Co.....	46,000	6	1903-1916	.....
Lee Co., Inlet Swa'p. Dr'n. Dis.	49,500	6	1906-1912	.....
Litchfield City, Montgomery Co.	31,000	5	↑1900-1910	5,811
Little Beaver Special Drainage Dis., Iroquois & Kankakee Co.	30,000	6½	1899-1911	.....
Lowe Twp., Moultrie Co.....	30,000	10	Past due.	1,470

Place.	Bonds Registered.	Interest Rate.	Maturity.	Population.
Marshall Twp., Clark Co.....	\$26,000	6	Optional.	2,931
Meredosia Levee District, Rock Island and Whiteside Cos....	27,500	6	1899-1906	.....
Momence Twp., Kankakee Co..	36,000	5	Dec. 1, 1917	1,545
Monroe County.....	100,000	4½	↑1897-1913	12,948
Mt. Morris Twp., Ogle Co.....	96,900	5 & 10	Var. to 1910	1,875
Mt. Vernon Twp., Jefferson Co.	25,000	6	July 1, 1907	4,696
Ohio Twp., Bureau Co.....	59,400	6	Aug. 21, 1901	1,197
Onargo, Douglass & Danforth Twps., S. D. D. No. 1, Iroq. Co.	50,000	6	July 1, 1901	.....
Oquawka City, Henderson Co..	32,356	6	Past due.	.....
Oseeola Twp., Stark Co.....	40,000	6	Var. to 1909	1,484
Oswego Twp., Kendall Co.....	50,000	10	Various.	1,538
Ottawa Twp., La Salle Co.....	150,000	10	Various.	9,464
Peoria Twp., Peoria Co.....	98,000	5	↑1900-1910	43,254
R. & W. Twp. 4, S., Randolph Co.	50,000	8	Past due.	.....
Richland Twp., Shelby Co.....	95,000	6 & 10	.....	1,241
Robinson Twp., Crawford Co..	30,000	6	Sept. 1, 1904	2,990
Shelbyville Twp., Shelby Co..	25,000	6	Apr. 1, 1900	1,058
South Ottawa Twp., La Salle Co.	30,000	10	Various.	1,729
Toulon Twp., Stark Co.....	28,500	6	Var. to 1908	2,579
Union Co.....	50,000	8	Past due.	21,549
Urbana Twp., Champaign Co..	39,700	6	Various.	4,488
Wabash Co.....	35,000	6	Var. to 1901	11,866
Waverly, Morgan Co.....	27,000	5	↑1905-1915	2,819
Wild Cat Spec. Drain. Dist., Champaign Co.....	25,000	6	May 16, 1902	.....

INDEBTEDNESS OF OTHER PLACES.

	Bonded debt.	Float'g Debt.	Assessed valuation, per M.	Tax Rate	Population.
Aroma Twp., Kankakee Co.	\$18,000	\$.....	\$199,002	\$40.40	1,093
Blue Island, Cook Co.....	25,000	.....	507,000	.....	2,521
Canton Sch. D., Fulton Co..	38,000	.....	941,761	.....	*10,000
Clinton County.....	17,000	.....	1,479,975	.....	17,411
De Kalb, De Kalb County.	30,800	.....	648,473	66.70	5,161
Effingham City, Effing. Co.	24,000	.....	.....	.....	3,260
Freeport Sch. Dist.....	46,500	.....	2,279,000	.....	*15,000
Gibson City, Ford Co.....	23,700	1,000	198,000	55.00	1,803
Hamilton County.....	255,000	.....	1,203,000	.....	17,800
Lawrence County.....	11,000	.....	1,290,988	.....	*16,000
Rushville, Schuyler Co.....	14,000	.....	329,491	.....	2,031
Warsaw (City), Hancock Co.	23,000	.....	271,461	.....	2,721
Whitehall (City), Greene Co.	13,200	.....	264,699	.....	*2,500

† Subject to call at earlier date.

* Later estimate.

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, 1899, consisted of \$500,000 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 \$6,120,003.56.

LOANS.	Interest.	Principal.
War loan.....1898	3½ M & N	When Due. Outstanding.
		May 1, 1908 \$208,700
do do.....1898	3 M & N	Subject to call after May 1, 1903
		May 1, 1908 291,300
		Subject to call after May 1, 1903

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.

Year.	Equalized Val.	Tax Rate.	Year.	Equalized Val.	Tax Rate.
1896.....	\$1,105,100,000	\$1.41	1866.....	\$307,965,843	\$1.889
1891.....	1,130,000,000	1.277	1861.....	172,055,809	2.697
1886.....	945,450,000	1.272	1856.....	137,663,009	0.472
1881.....	810,000,000	1.411	1851.....	30,976,270	3.421
1876.....	630,000,000	1.144	1846.....	29,369,065	2.50
1871.....	630,000,000	1.201			

In 1896 the assessed valuation of real estate was \$805,553,976; personal property, \$140,455,965; total valuation, \$946,009,941.

DEBT LIMITATION.—Michigan, as noted in our history of the State's debt, started its career as a State in January 1837, when the whole land was buoyant over its inflated enterprises carried on at public expense. So to be abreast with the times, instead of putting any limit on the power of the State to create debt, it put into its Constitution a notice to the Legislature to go to work at once and make provision for "ascertaining the proper objects of improvement in relation to roads, "canals and navigable waters," that the money might be raised and these improvements might be prosecuted with as little delay as possible.

That was the spirit which ruled and the condition which prevailed in 1837. In 1850 Michigan made and adopted another Constitution. During the years which intervened the people had gained a wide experience and had evidently profited by it. Hence we find them at the latter date

showing a purpose to make an instrument in its financial features about as dissimilar from the one it was to supplant as it could well be. Nothing will illustrate this change in spirit and purpose more clearly than the following limitations respecting the creation of State indebtedness which were inserted. These sections are all found in article 14 of the 1850 Constitution, which Constitution is still in force.

SECTION 3. The State may contract debts to meet deficits in revenue. Such debts shall not in the aggregate at any one time exceed fifty thousand dollars. The moneys so raised shall be applied to the purposes for which they were obtained or to the payment of the debts so contracted.

SECTION 4. The State may contract debts to repel invasion, suppress insurrection or defend the State in time of war. The money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to pay such debts.

SECTION 6. The credit of the State shall not be granted to or in aid of any person, association or corporation.

SECTION 7. No scrip, certificate, or other evidence of State indebtedness shall be issued except for the redemption of stock previously issued or for such debts as are expressly authorized in this Constitution.

SECTION 8. The State shall not subscribe to, or be interested in the stock of any company, association or corporation.

SECTION 9. The State shall not be a party to, or interested in, any work of internal improvement, nor engage in carrying on any such work except in the expenditure of grants to the State of land or other property.

The foregoing sections appear to cover every branch and phase of the subject; and compared with the Constitution of 1837 what a contrast they afford!

Cities and villages, however, were left by the 1850 instrument to the discretion of the Legislature in the matter of restrictions upon their borrowing power. The provision which relates to this subject is found in Article 15, Section 13, and is as follows:

SECTION 13.—The Legislature shall provide for the incorporation and organization of cities and villages, and shall restrict their powers of taxation, borrowing money, contracting debts and loaning their credit.

In the exercise of the power granted by this section the Legislature has passed general laws governing the incorporation, taxation and bonding of cities and villages. With regard to cities the chief provisions with respect to taxation and bond issues will be found in the second volume of the 1890 revision of Howell's Annotated Statutes of Michigan. Chapter 22, on "Finance and Taxation," pages 629 to 702, Sections 2693 to 2730. The sections which mainly cover these points are the following—we give the substance not the words of the section:—

Taxes, And in what amount they can be laid, are defined in Section 2697 to Section 2701.

Section 2697 provides that the maximum amount which the council may raise by general tax for all general purposes (except schools and school house purposes and except as otherwise provided below) shall not exceed in any one year -

In cities having a population not over 6,000	1 1/4 per cent
In cities larger than 6,000 but not over 9,000.....	1 1/2 per cent
In cities larger than 9,000 but not over 14,000.....	1 3/4 per cent
In cities having more population than 14,000.....	2 per cent

SECTION 2698 provides that the council may also raise in each street district not exceeding one fourth of one per cent.

SECTION 2699 provides that in addition to above the council may raise by special assessment in sewer and in special assessment districts for improving streets and constructing sewers (chargeable on lands in district according to frontage or benefits) not exceeding in one year 5 per cent.

SECTION 2700 provides that a tax of not more than two dollars per year may be levied upon each lot or premises drained by a private sewer or drain leading into a public sewer or drain.

SECTION 2701 provides that the council may also raise such further sum, not exceeding three mills on the dollar of assessed valuation, as may be necessary to provide an interest and sinking fund to pay funded debt.

Loans, When allowed and amount indicated.

SECTION 2,709. Provides that no public work shall be contracted or commenced until a tax shall have been levied to pay cost.

SECTION 2,710. Instead of levying a tax for whole amount authorized by this act in any year for the general and street district funds, the council may raise part by tax and part by loan—the aggregate of both not exceeding amount for which tax might have been levied in the year.

SECTION 2,711. Council also authorized to raise moneys by loan in anticipation of receipts from special assessments.

SECTION 2,712. If any greater amount is required for erecting public buildings, or for purchase of ground for same, or for other public improvements or purposes than can be raised by the council under the foregoing provisions, such amount may be raised by tax or loan or partly by tax and partly by loan if authorized by a majority vote of the electors voting upon the question at an annual city election. The amount that may be so raised in any year shall not exceed two per cent of assessed valuation.

SECTION 2,713. The proposition to raise such additional amount must be submitted by an ordinance distinctly stating the purpose of proposed expenditure, the amount proposed, and whether to be raised by tax or loan. Such ordinance shall be passed, published in one newspaper of city, and copies posted in five most public places in each ward of city, at least two weeks before the election—vote shall be by ballot.

SECTION 2,717. No loans made exceeding amounts prescribed in this act. For loans lawfully made bonds of the city may be issued bearing a legal rate of interest. Record to be kept by city clerk. When deemed necessary by council new bonds may be issued in place of former bonds falling due. Each bond shall show upon its face the class of indebtedness to which it belongs and from what fund payable.

The foregoing provisions apply to cities. The law relating to villages with reference to the same subject is so nearly of a like character as not to need reciting.

POPULATION OF STATE.—The population of Michigan has been as follows in the years named:

1894.....2,241,000	1860..... 749,113	1830..... 31,639
1890.....2,093,889	1850..... 397,654	1820..... 8,765
1880.....1,636,937	1840..... 212,267	1810..... 4,672
1870.....1,184,059		

From 1860 to 1870 increase was 434,946, or 58.06 per cent; from 1870 to 1880, 452,878, or 38.25 per cent; from 1880 to 1890, 456,952, or 27.92 per cent.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF MICHIGAN.

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

ALBION.—Alblon is in Calhoun County.

LOANS—	When Due.	Total debt Feb. 1, 1898..	\$73,000
IMPROVEMENT BONDS—		Water debt included.....	55,000
....., \$14,000.....	1900 to 1906	Assessed valuation 1897..	1,832,605
	(\$2,000 due yearly.)	Assessment about 2/3 actual value.	
WATER BONDS—		Tax rate (per \$1,000) '97...	\$28.10
5s, J&J, \$50,000.....	July 1, 1919	Population in 1894 was.....	4,844
5s, Oct., 5,000.....	Oct. 25, 1903	Population in 1890 was.....	3,763
	(Part due yearly) to 1905		

INTEREST on land bonds payable in Chicago; water bonds of 1919 in New York; water bonds of 1903, etc., in Albion.

TAX FREE.—All of the bonds are exempt from taxation.

ANN ARBOR.—J. E. HARKINS, Clerk.

The city is in Washtenaw County.

LOANS—	When Due.	PAVEMENT BONDS—	
SEWER BONDS—		5s, \$30,239.....	March, 1899-1902
5s,, \$20,000.....	Dec. 1, 1899	Bonded debt Jan. 1, '99..	\$73,064
	(\$2,000 yearly.) to Dec. 1, 1908	Assessed valuation '98..	7,136,620
5s,, 2,500.....	Mar. 1, 1900	Assessment about 2/3 actual value.	
5s,, 10,324.....	Mar. 1, '99-'01	Tax rate (per \$1,000) 1898..	\$14.62
		Population in 1890 was.....	9,431
		Population in 1899 (est.)...	15,000

INTEREST is payable in Ann Arbor.

OPTIONAL—All bonds are subject to call.

BATTLE CREEK.—GEO. W. HAMM, Recorder.

This city is in Calhoun County.

LOANS—	When Due.	WATER WORKS BONDS—(Con.)	
SEWER BONDS—		4 1/2s, F&A, \$60,000.....	Sept. 1, 1900
5s, M&N, \$10,000.....	May 1, 1907	(\$10,000 due y'ly) to Sept. 1, 1905	
5s,, 10,000.....	Oct. 16, 1908	Total debt Sept. 1, 1899..	\$180,000
5s, M&S, 10,000.....	Sept. 1, 1909	Water debt (included)....	110,000
5s,, 10,000.....	Oct. 10, 1910	Tax valuation, real.....	3,983,942
4s,, 10,000.....	Sept. 1, 1911	Tax valuation, personal..	1,016,058
3 1/2s,, 10,000.....	Sept. 1, 1913	Total valuation 1896....	5,000,000
PAVING BONDS—		Assessment about 1/2 actual value.	
5s, M&S, \$36,000.....	1918 to 1920	Total tax (per \$1,000).....	\$29.60
	(\$10,000 annually on Sept. 1.)	Population in 1894 was.....	15,522
WATER WORKS BONDS—		Population in 1890 was.....	13,197
5s, M&S, \$30,000.....	Sept. 1, 1915		
	(\$10,000 due y'ly) to Sept. 1, 1917		

INTEREST on the 4 1/2 per cent water bonds is payable in Detroit and on the 5 per cent water bonds at the National Park Bank, New York; on sewer bonds in New York.

BAY CITY.—GEO. F. AMBROSE, Comptroller.

Bay City is in Bay County. The debt was principally incurred for water, but the water revenue does not fully meet the interest on the water bonds.

LOANS—	When Due.	LOANS—	When Due
CITY HALL BONDS—		WATER-WORKS BONDS—	
5s, M&N, \$25,000.....	May 1, 1909	8s, M&S, \$80,000.....	Mar. 1, 1900
4s, J&D, 25,000.....	June 1, 1907	(\$20,000 due yearly to Mar. 1, 1903	
4s, J&D, 25,000.....	June 1, 1912	8s, F&A, \$19,000.....	Feb. 16, 1904
4s, J&D, 25,000.....	June 1, 1922	8s, F&A, 80,000.....	Feb. 16, 1905 to
4s, J&J, 25,000.....	July 1, 1925	(\$10,000 due yearly) Feb. 16, 1912	
4s, J&J, 25,000.....	July 1, 1930	8s, A&O, \$20,000.....	Apr. 15, 1913
4s,, 35,000.....	July 1, 1928	5s, M&N, 25,000.....	May 1, 1906
BRIDGE BONDS—		5s, M&N, 25,000.....	May 1, 1911
5s, M&S, \$25,000.....	Sept. 1, 1920	5s, M&N, 12,500.....	May 1, 1917
4s, J&J, 48,000.....	July 1, 1904 to	5s, M&N, 12,500.....	May 1, 1918
	(\$12,000 every five years) 1919	4s, A&O, 20,000.....	Oct. 1, 1925
LOCAL IMPROVEMENT BONDS—		4s, A&O, 20,000.....	Oct. 1, 1921
5s,, \$30,000.....	1900 to 1902	4s,, 20,000.....	Oct. 15, 1927
	(\$10,000 annually on July 1.)	REFUNDING WATER BONDS—	
5s, June, \$49,500.....	June 1, 1901	4s, Oct., \$18,000.....	Oct. 1, 1928
	(\$16,500 due y'ly) to June 1, 1903		
4s,, \$49,500.....	July 1, 1902-'04		

INTEREST on the 8 per cent water bonds is payable at the City Treasury; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from taxation.

TOTAL DEBT, ETC.—Total bonded debt June 1, 1899, was \$699,500; water debt, included in total debt, \$352,000. The city has no floating debt.

ASSESSED VALUATION.—In 1898 the assessed valuation (which is 70 per cent of actual value) of real estate was \$8,337,075; personal property, \$2,003,925; total, \$10,341,000; total tax rate (per \$1,000), '98, \$25.47.

POPULATION.—The population in 1890 was 27,839; in 1880 it was 20,693. Population in 1894, 30,043.

BAY CO.—{ W. D. RICHARDSON, Deputy Clerk.
CHAS. J. SMITH, Treasurer.

County seat is Bay City.

LOANS—	When Due.	Total debt Aug. 15, '99..	\$410,000
BRIDGE BONDS—		Tax valuation, real.....	17,145,000
....., \$75,000.....	1903	Tax valuation, personal	2,574,980
....., 60,000.....	1906	Total valuation 1898....	19,719,980
COUNTY BONDS—		Assessment about 2/3 actual value.	
5s, J&D, \$38,000.....	Dec. 15, 1907	State & Co. tax (per M) '98..	6.02
5s, J&D, 38,000.....	Dec. 15, 1908	Population in 1894 was.....	61,304
5s, J&D, 39,000.....	Dec. 15, 1909	Population in 1899 (est.)...	64,000
STONE ROAD BONDS—			
....., Aug., \$60,000.....	1903		
4s, Refund'g, \$50,000.....	Aug. 1, 1922		
4s, do 50,000.....	Aug. 1, 1927		

BIG RAPIDS.—The city of Big Rapids is in Mecosta Co.

LOANS—	When Due.	GENERAL EXPENSE BONDS—	
NEW WATER BONDS—		4 1/2s, J&J, \$5,000.....	Jan. 1, 1911
4 1/2s, J&J, \$30,000.....	Jan. 1, 1903	Total debt Jan. 1, 1898..	\$84,000
BRIDGE BONDS—		Water debt included.....	30,000
5s, F&A15, \$15,000.....	Aug. 15, 1904	Tax valuation, real.....	994,502
5 1/2s, M&S, 15,000.....	Sept. 1, 1907	do personal.....	171,125
RAILROAD BONDS—		Total valuation 1897....	1,165,627
5s, Feb. 1, \$15,000.....	Feb., 1908	Assessment abt. 2/3 & 1/3 value.	
EXP. & IMP. BONDS—		Total tax per \$1,000.....	32.90
5s,, \$9,000.....		Population in 1897.....	5,529
		Population in 1890 was.....	5,303

INTEREST on water-works bonds is payable in Detroit, on bridge bonds in Chicago and Boston, on railroad bonds in New York, on improvement bonds in Toledo, and on general expense bonds in Cleveland.

CHEBOYGAN.—{ JAMES F. MALONEY, Mayor. GEORGE N. CASE, Clerk.

Table with columns: LOANS—When Due., REFUNDING WATER B'Ds—, SCHOOL BONDS—, WATER WORKS BONDS—

INTEREST on the water-works bonds is payable in New York, Detroit and Sheboygan.

CHIPPEWA CO.—WM. M. SNELL, Clerk. County seat is Sault de Ste. Marie.

Table with columns: ROAD BONDS—, REFUNDING BONDS—, Bonded debt, Mar. 1, '99, Assessed valuation '98, State & Co. tax (per M) '98, Population in 1890 was, Population in 1898 (est.)

COLDWATER.—P. H. SWEENEY, Clerk.

Table with columns: LOANS—When Due., ELECTRIC LIGHT BONDS—, SCHOOL BONDS—, WATER BONDS—, Bonded debt Jan. 15, '99, Water debt, included, Valuation, real, Valuation, personal, Total valuation 1898, Total tax (per \$1,000) '98, City tax proper, School tax, Population in 1890 was, Population in 1899 (est.)

DETROIT.—{ WILLIAM C. MAYBURY, Mayor. FRANCIS A. BLADES, Comptroller.

Table with columns: LOANS—When Due., SCHOOL BONDS—, PARK AND BOULEVARD BONDS—, PARK IMPROVEMENT BONDS—, PUBLIC IMPROVEMENT BONDS—, PUBLIC BUILDING BONDS—, PUBLIC LIGHTING BONDS—, Bonded debt, Assessed valuation, State & Co. tax, Population in 1890 was, Population in 1899 (est.)

INTEREST is payable in New York City at the current official bank or at the office of the City Treasurer.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, General bonded debt, Sinking funds, Net general debt, Net special debt, Total net debt, Water debt (add'n'l)

The outstanding bonds of the Water Commission, amounting to \$1,033,000, issued on the faith and credit of the city, are not included by the city in its statement of bonded debt, as the receipts from water assessments and the annual appropriation of \$75,000 for sinking and interest funds, as required by law, will be sufficient to redeem all outstanding bonds at maturity.

Table with columns: Month and Year, Gross Debt, Sinking Fund, Net Debt

CITY PROPERTY.—The city owns property free from all encumbrance which was valued on July 1, 1899, at \$21,684,539 43.

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

* 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.

ESCANABA.—The city of Escanaba is in Delta County.

Table with columns: LOANS—When Due., SCHOOL BONDS—, Tax valuation 1894, Real valuation, Population in 1894 was, Population in 1890 was, Population in 1880 was

GRAND HAVEN.—THOS. E. KIRBY, Clerk.

Table with columns: LOANS—When Due., ELECTRIC LIGHT BONDS—, RAILROAD AID BONDS—, WATER BONDS—, Total debt Jan. 10, 1898, Sinking fund, Assessed valuation, real, Assessed valuation, p'n'l, Total valuation 1897, Assessment abt. 1/2 actual value, Total tax (per \$1,000) '97, Population in 1894 was, Population in 1896 (est.)

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. ISAAC F. LAMOREAUX, Clerk.

Table with columns: LOANS—When Due., CITY HALL BONDS—, FUNDING BONDS—, MARKET SITE BONDS—, SCHOOL BONDS—, ELECTRIC LIGHT BONDS—, SCHOOL BONDS—, WATER BONDS—, Total bonded debt, Assessed valuation, State & Co. tax, Population in 1890 was, Population in 1898 (est.)

INTEREST on the water bonds, city hall bonds, electric-light bonds and funding bonds is payable at New York; on other bonds at Grand Rapids.

TOTAL DEBT, ETC.—The total bonded debt on Aug. 1, 1899, was \$2,097,500, of which \$855,000 was water debt. The city has no floating debt. Sinking fund, \$151,000.

TAX FREE.—All bonds of this city are exempt from taxation.

ASSESSED VALUATION of real estate in 1899 was \$22,079,095; personal property, \$5,692,092; total, \$27,771,186; total tax rate (per \$1,000) '99, \$31.70. In 1896 the total assessed valuation was \$27,735,535 and in 1893 it was \$24,000,000. Property is assessed at about 1/4 of its actual value.

POPULATION.—The population in 1894 was 79,438; in 1890, 60,278; in 1880, 32,016; in 1870, 16,507; in 1899 (estimated), 100,000.

HIGHLAND PARK.—J. WILLIAM BRENNERT, Clerk.—This village is in Wayne County.

Table with columns: Water bonds, Electric-light bonds, Sewer bonds, Bonded debt Feb. 1, 1899, Sewer bonds (additional), Assessed valuation '98, Village tax (per \$1,000) '93, Population in 1898 (est.)

HOLLAND.—{ GERM. U. MOKMA, Mayor. WM. O. VAN EYCK, City Clerk.

Table with columns: FIRE DEPT. BONDS—, WATER BONDS—, Tax valuation 1898, Assessed valuation, Total tax (per \$1,000) '98, Population in 1898 (est.), Population in 1890 was

TAX FREE.—All bonds of this city are exempt from taxation.

IRON MOUNTAIN.—This city is in Dickinson County.

Table with columns: LOANS—When due., CITY BONDS—, SCHOOL BONDS—, 6s, M&S, 3,000, 6s, M&N, 16,000, 6s, J&D, 15,000, 6s, 13,500, 6s, July, \$10,000, 20,000, Total debt 1897, Population in 1890 was, Population in 1894 was

INTEREST is payable at the city treasury and in New York City. GOLD.—School bonds payable in gold.

IRON WOOD.—This city is in Gogebie County.

Table with columns: LOANS—When Due., CITY BONDS—, 6s, J&J 5, \$20,000, Bonded debt Oct. 1, 1899, Floating debt, Total debt Oct. 1, 1899, Assessed valuation on real, Assessed valuation per, Total valuation 1898, Tax rate rate (per M) '98, Population in 1890 was, Population 1899 (est.)

ISHPEMING.—This city is in Marquette County.

Table with columns: Bonded debt Mar. 23, '99, Ass'd valuation 1899, Population in 1899 was, Population in 1890 was

JACKSON.—{ M. G. LOENNECKER, Mayor. J. GEO. KEEBLER, Treasurer.

Table with columns: LOANS—Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g, Public building bonds, Paving bonds, Waterworks bonds, Water works bonds, Water extension, Refunding water bonds, Intersection bonds

INTEREST on the water bonds due in 1904 is payable in N. Y. and Detroit; on all other issues in New York.

TOTAL DEBT, ETC.—The total bonded debt on Mar. 1, 1899, was \$324,040, of which water debt was \$235,000. Special assessment debt (additional), \$20,740.

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 \$19.00.

POPULATION.—The population in 1890 was 20,798; in 1880 was 16,105; in 1870 was 11,447; in 1899 estimated at 28,000.

LANSING.—{ CHAS. J. DAVIS, Mayor. HIRAM C. HEDGES, Treasurer.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for Bridge Bonds, City Hall, Electric-Light Bonds, etc.

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.

ASSESSED VALUATION in 1898 of real estate was \$6,386,849; personal property, \$1,083,565; total, \$7,470,414.

POPULATION.—The population in 1890 was 13,102; in 1880 was 8,319; in 1870 was 8,319; in 1895 (State census) was 15,847.

MARQUETTE.—{ JOS. F. NEIDHART, Mayor. FRANKLIN E. BAY, Comptroller.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for City Hall Bonds, Electric Lighting, Refunding Bonds, etc.

INTEREST is payable at Marquette. TOTAL DEBT, ETC.—The total bonded debt on September 1, 1899, was \$256,500.

ASSESSED VALUATION in 1899 of real estate was \$2,102,275; personal property, \$335,805; total, \$2,438,080.

POPULATION in 1894 (State Census) was 9,724; in 1890 (U. S. Census), 9,093; in 1880 was 4,690.

MENOMINEE.—{ WM. HOLMS, Mayor. J. H. WALTON, City Clerk

Table with columns: Loans, When Due, Loans, When Due. Includes entries for Sewer Bonds, General Improvement, Refunding Bonds, etc.

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.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for School Bonds, Total debt Mar. 1, 1899, etc.

INTEREST on the school bonds is payable in Menominee.

MENOMINEE CO.—{ H. J. WOESSNER, Clerk. FRED S. NORCROSS, Treasurer.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for County Bonds, Net debt Feb. 1, 1899, etc.

MUNISING.—This village is in Alger County.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for Water Works Bonds, Assessed valuation, etc.

MUSKEGON.—P. P. MISNER, Recorder.

Table with columns: Name and Purpose, Interest, Principal, When Due, Outstanding. Includes entries for Bridge, Contingent fund bonds, etc.

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.

TOTAL DEBT, ETC.—The bonded debt on Feb. 1, 1899, was \$473,500, including the water debt of \$310,000.

ASSESSED VALUATION in 1898 of real estate, \$3,210,385; personal property, \$934,700; total, \$4,145,085.

POPULATION.—The population in 1894 was (State census) 20,224; in 1890 it was 22,702; in 1880 it was 11,262.

OWOSSO.—{ THOMAS KERWIN, Mayor. JOHN L. ASH, Clerk.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for Sewer Bonds, General Fund Bonds, etc.

PETOSKEY.—JAMES E. NILES, Clerk.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for Water Bonds, Electric-Light Bonds, etc.

PONTIAC.—W. A. BREWSTER, Mayor.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for School Bonds, Sewer Bonds, etc.

PORT HURON.—{ HERMAN W. STEVENS, Mayor. E. A. CADY, Comptroller.

Table with columns: Loans, When Due, Loans, When Due. Includes entries for Bridge bonds, Contingent bonds, etc.

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.

Table with columns: Bonds, When Due, Loans, When Due. Includes entries for City Hall, Water Bonds, Refunding Water Bonds, etc.

INTEREST is payable at the City Treasurers' office or at the official bank in New York.

TOTAL DEBT, ETC.—The following statement shows Saginaw's total bonded debt, the sinking funds, &c.:

Table with columns: Bonded debt, Sinking funds, Net debt, Water debt (incl. above).

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.
County seat is Saginaw. } JAMES CREEN, Treasurer.

LOANS—	<i>When Due.</i>	Tax valuation, person'l \$2,964,984
RIVER IMPROVEMENT—		Total valuation 1897...22,704,681
5s, A&O, \$60,000....	Apr. 1, 1900	Prop'y ass'd at about 2/3 actual val.
(\$10,000 yearly) to Apr. 1, 1905		State and co. tax (per \$1,000) \$5.09
Int. paid by Central Trust Co., N. Y.		Population in 1890 was....82,273
Total debt Aug. 1, 1898. \$70,000		Population in 1880 was....59,095
Tax valuation, real.....19,739,697		Population in 1896 (est.)...90,000

ST. JOHNS.— { M. M. LEELAND, Mayor.
This village is in Clinton County. } M. McDONALD, Clerk.

LOANS—	<i>When Due.</i>	Total debt Mar. 1, 1899...\$121,000
ELECTRIC-LIGHT PLANT—		Water debt (included)... 60,000
5s, J&J, \$8,000.....	1911-1914	Tax valuation, real..... 926,000
(\$2,000 due yearly on July 15.)		Tax valuation, personal. 498,930
5s, J&J, \$27,000.....	1915-1923	Total valuation 1899...1,424,930
(\$3,000 due yearly on July 15.)		Assessment is 1/2 actual value.
SEWER BONDS—		Total tax (per \$1,000).....\$22.80
5s, A&O, \$22,000.....	1900-1910	Population in 1894 was....3,440
(\$2,000 due yearly on Oct. 1.)		Population in 1890 was....3,127
WATER-WORKS BONDS—		Population in 1880 was....2,370
5s, A&O, \$15,000.....	Oct. 1, 1900	
5s, A&O, 45,000.....	Oct. 1, 1914	

INTEREST on the electric-light bonds and on the sewer bonds, due from 1906 to 1910, is payable at the Third National Bank, New York; 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—	<i>When Due.</i>	WATER BONDS—(Con.)—
GENERAL STREET IMPROVEM'T—		6s, J&J, \$20,000....
6s, M&S, \$29,000....	Sept. 15, 1908	6s, M&N, 30,000....
5s, F&A, 30,000.....	Aug. 1, 1917	Nov. 1, 1913
PAVING BONDS—		Interest payable in New York.
6s, F&A, \$3,483. Aug. 1, 1898-'04		Bonded debt Dec. 1, '98. \$201,217
5s, F&A, 22,500.....	1900-1908	Floating debt..... 8,000
(\$2,500 yearly on Feb. 1.)		Total debt Dec. 1, 1898.. 209,217
5 1/2s, J & J, 15,094 42. Jan. 1, 1900		Tax valuation, real.....4,555,567
(\$1,500 due yearly.) to Jan. 1, 1909		Tax valuation, personal. 711,699
REFUNDING BONDS—		Total valuation, 1897...5,267,266
6s, M&S, \$11,000....	Sept. 15, 1908	Assessment about actual value.
5s, A&O, 30,000....	Apr. 1, 1917	Total tax per \$1,000 '98....\$19.60
5s, M&S, 18,000....	Sept. 1, 1917	Population in 1890 was.... 5,760
WATER BONDS—		Population in 1894 was.... 7,246
6 1/2s, F&A, \$20,000....	Aug. 1, 1900	Population in 1899 (est.)...10,000
(\$4,000 due yearly) to Aug. 1, 1904		SCHOOL DISTRICT BONDS—
		4 1/2s, J&J, \$22,000....
		July 1, 1909

TAX FREE.—All the bonds of this city are exempt from taxation.

WAYNE CO.— { WM. H. MCGREGOR, Clerk.
County seat is Detroit. } CHAS. A. BUHRER, Treasurer.

LOANS—	<i>When Due.</i>	Sinking fund..... \$25,701
COUNTY BONDS—		Net debt Aug. 15, 1899. 2,224,293
4s, M&N, \$1,500,000....	May, 1910	Total valuation 1898..241,385,637
Int. payable in New York City.		Assessment is 3/4 actual value.
4s, Dec., \$50,000....	Dec., 1902	State & Co. tax (per M) '99. \$2.75
3 1/2s,	May 1, 1914	Population in 1897 (est.)...330,000
Total debt Aug. 15, '99..\$2,250,000		Population in 1890 was...257,114

WEST BAY CITY.— { PETER LIND, Mayor.
This city is in Bay County. } A. J. BOTHE, Treasurer.

LOANS—	<i>When Due.</i>	REFUNDING BONDS—
SEWER BONDS—		5s, J & J, \$58,000..... 1925
4s, June, \$60,000.....	1918	5s, J & J, 16,000..... 1927
STREET BONDS—		WATER BONDS—
6s, J & J, \$14,000.....	1900-1901	4s, J&J, \$140,000....
BRIDGE BONDS—		July 1, 1929
5s, M&S, \$12,000.....	1904	Bonded debt Jan. 1, '99.. \$291,000
5s, J & J, 5,000.....	1911	Floating debt (additional) 5,000
SCHOOL BONDS—		Tax valuation, real.....2,608,220
5s, A & O, \$12,000.....	1901	Tax valuation, personal. 325,040
5s, J & J, 15,000.....	1908	Total valuation 1898...2,933,260
5s, J & J, 50,000.....	1920	Assessment about 1/2 actual value.
ELECTRIC-LIGHT BONDS—		Total tax (per \$1,000) '98.. \$29.48
5s, F & A, \$20,000.....	1917	Population in 1899 (est.)...15,000
		Population in 1890 was....12,981

YPSILANTI.— { —. ALLEN, Mayor.
A city in Washtenaw County. } JAS. MCGREGOR, City Clerk.

LOANS—	<i>When Due.</i>	Water debt (included)... \$125,000
WATER WORKS BONDS—1889—		Tax valuation, real.....2,334,450
4s, J&J, \$75,000.....	July 1, 1919	Tax valuation, personal. 625,498
4s, M&N, 50,000.....	Oct. 7, 1919	Total valuation 1897...2,959,948
PUBLIC IMP'T. ORDERS—		Assessment about 3/4 actual value.
5s, Aug., \$1,889.....	Aug. 31, 1900	Av. city tax (per \$1,000)....\$8.25
Total debt May 1, 1899.. \$136,000		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.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in the State of Michigan 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.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Popula'n 1890.
Bessemer (C.), Gogebic Co.	\$44,200				2,566
Delray, Wayne Co.	50,000	\$2,000	\$2,500,000	\$4.00	*3,000
Dickinson Co.	25,600		3,860,845		6,808
Eaton Rps. (C.), Eaton Co	25,000	5,000			1,970
Gogebic Co.	24,000		6,748,000	12.98	13,166
Grand Traverse Co	35,000		4,777,000	5.33	13,355
Hillsdale (C.), Hillsdale Co.	45,000		1,950,000	17.50	3,915
Hudson (C.), Lenawee Co.	34,000		1,092,344	16.04	2,178
Ionia (City), Ionia Co.	42,000		2,000,000		*5,100
Ironwood Sch. Dist.	38,000		4,282,617		*10,000
Kalamazoo (C.), Kal'zoo Co	25,000	27,000	8,000,000	25.40	17,853
Marquette Sch. Dist., No. 1	30,000		2,438,080		*13,000
Mason Co.	27,000		2,875,999	10.00	16,385
Midland Co.	32,000	16,077	2,416,450		10,657
Muskegon Co.	135,000		6,484,679		40,013
Muskegon Sch. Dist.	37,500	15,000	4,205,000	45.60	*25,000
Ontonagon, Ontonagon Co.	68,000		201,000		*1,200

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES.

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State of Wisconsin.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1836
 Admitted as a State (Act. Aug. 6, 1846) - May 29th, 1848
 Total area of State (square miles) - - - - - 56,040
 State Capital - - - - - Madison
 Governor (term expires 1st Monday in Jan. 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: Table with columns: Year, Population. Rows for years 1895-1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WISCONSIN.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this state.

APPLETON.—M. K. GOCHNAUER, City Clerk.

The city is the county seat of Outagamie County. BRIDGE BONDS—When Due. Assessed valuation, real. \$3,566,500. Assessed valuation, per l. 763,710. Total valuation 1898.. 4,270,210. State, county, city tax rate. \$22.40. School tax (per M.) \$11.70 to \$13.40. Population in 1890 was...11,869. Population in 1899 (est.)...16,500.

ASHLAND.—THOMAS BARDON, Mayor. FINLEY WHARTON, Clerk.

County seat of Ashland County. LOANS—When Due. JUDGMENT BONDS—When Due. *JUDGMENT BONDS. 5s, J&J, \$66,050...Jan. 1, 1918. Bonded debt Feb. 1, '99. \$426,869. Floating debt..... 60,000. Total debt..... 486,869. Sinking fund..... 40,000. Net debt Feb. 1, 1899.... 446,869. Total assessment 1899.. 3,913,238. Assessment about 1/5 actual value. Total tax (per \$1,000).....\$35.00. Population in 1899 (est.)...14,000.

*\$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.—THEO. R. YANKEE, Clerk.

County seat is Ashland. LOANS—Amount. Sinking fund..... \$15,000. Net debt Jan. 1, 1898.... 181,562. Tax valuation, real..... 3,983,245. Tax valuation, personal.. 916,800. Tax valuation 1898..... 4,900,045. Total tax (per \$1,000) 1897. \$20.83. Population in 1890 was.... 20,063. Population in 1895 was.... 17,242.

BARABOO.—FRANK AVERY, Mayor.

This city is in Sauk County. LOANS—When Due. BRIDGE BONDS—When Due. 5s, Feb. 1, \$2,000...Feb. 1, 1900. (\$1,000 due yearly) to Feb. 1, 1901. 5s, Feb. 1, \$500...Feb. 1, 1901. 5s, Feb. 1, \$7,500...Feb. 1, 1902. (\$1,500 due yearly) to Feb. 1, 1906. CITY HALL BONDS—When Due. 5s, Feb. 1, \$12,000...Feb. 1, 1902. (\$2,000 due yearly) to Feb. 1, 1907. SCHOOL BONDS—When Due. 5s, Feb. 1, \$1,600...Feb. 1, 1900. 5s, Feb. 1, \$12,000...Feb. 1, 1901. (\$2,000 due yearly) to Feb. 1, 1906. 5s, Feb. 1, \$15,000...Feb. 1, 1906. (part due yearly) to Feb. 1, 1912.

BAYFIELD CO.—L. U. CLAUSEN, Co. Treas'r.

Washburn is the County seat. LOANS—When Due. RAILROAD-AID BONDS—When Due. 5s, A&O, \$185,000..... Population in 1890 was 7,390. Population in 1895 was.... 12,595. Population in 1899 (est.)...14,000.

INTEREST payable at Ill. Trust & Savings Bank, Chicago.

BROWN CO.—N. MYER, Treasurer.

County seat is Green Bay. LOANS—Amount. Tax valuation, pers'l\$1,561,060. Alms House Bonds.....\$1,575. Total valuation 1898.... 3,583,586. Railroad bonds..... 86,600. Total tax (per \$1,000), '98...\$4.25. Total debt Jan. 1, '99.... 88,175. Population in 1895 was....45,623. Tax valuation, real.....7,022,526.

BURLINGTON UNION SCHOOL DISTRICT.—W. G. PRASCH, Treasurer. C. A. JONES, Clerk.

This district is in Racine County. LOANS—When Due. Total debt Feb. 1899... \$27,500. SCHOOL BONDS—When Due. Tax valuation 1898.... 1,038,686. 5s, annual, \$15,000...1900-1905. Real valuation..... 2,500,000. (\$2,500 due yearly on Feb. 1.) Total tax rate (per M.) '98..\$22.20. 5s, annual, \$12,500..Feb. 1, 1906. Population 1899 (estimated) 3,400.

INTEREST is payable at the Chase National Bank, New York.

CHIPPEWA CO.—County seat is Chippewa Falls.

LOANS—When Due. Bonded debt Oct. 1, 1899 \$27,700. COUNTY BONDS—When Due. Floating debt 17,000. 5s, \$12,7001902. Total debt Oct. 1, 1899.. 44,700. REFUNDING—When Due. Tax valuation, real.....5,985,703. 5s, June, \$15,000.....June 1, 1900. Tax valuation, personal..1,451,313. CERTIFICATES OF INDENTEDNESS—When Due. Total equalized val., '98.7,437,019. 5s, Jan. 1, \$17,000...Jan. 1, 1896. Assessment about 1/2 actual value. Part due yearly to Jan. 1, 1914. Total tax 'per \$1,000).....\$20.00. Population 1890 was.....25,143. Population 1895 was28,727.

INTEREST on all bonds is payable in New York City. Bridge bonds are subject to call, 20 per cent each year.

CHIPPEWA FALLS.—W. J. McDONALD, City Clerk.

This city is the county seat of Chippewa County. LOANS—When Due. Assessed valuation, real \$2,295,950. REFUNDING BONDS—When Due. Assessed valuation, per l. 788,082. 4s, J&J, \$74,000.....July 15, 1919. Total valuation 1898.... 3,084,032. (Subject to call July 15, 1909.) Assessment abt. 75% actual value. Bonded debt Apr. 1, '99. \$137,169. Total tax (per \$1,000) '98..\$30.00. Floating debt 9,200. Population in 1890 was8,670. Total debt Apr. 1, 1899.. 146,369. Population in 1899 (est.)...9,500.

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

County seat is Sturgeon Bay. LOANS—Amount. Tax valuation, personal. \$563,201. REFUNDING RAILROAD BONDS—When Due. Total valuation 1898....2,596,429. 3 1/2s, \$60,0001919. Assessment about 1/4 actual value. (\$3,000 payable yearly.) Population in 1890 was. 15,682. Total debt Mar. 1, 1899.... \$60,000. Population in 1899 about 18,000. Tax valuation, real.....2,033,228.

EAU CLAIRE.—DAVID DOUGLAS, Mayor. T. P. COCHRANE, City Clerk.

Eau Claire is in Eau Claire County. LOANS—When Due. 4 1/2s, J&J, \$30,000...Jan. 1, 1912. BRIDGES—When Due. Total debt Feb. 1, 1899.. \$250,000. 6s, J&J, \$50,000.....Jan. 1, 1903. Tax valuation, real.....4,550,920. 6s, J&J, 25,000.....Jan. 1, 1905. Tax valuation, personal..1,923,479. 5s, J&J, 25,000.....Jan. 1, 1907. Total valuation 18986,474,399. 4s, J&J, 10,000.....Jan. 1, 1919. Assessment about 2/3 actual value. REFUNDING—When Due. Total tax (per \$1,000) '98 ...\$31.79. 5s, J&J, \$25,000...Jan. 1, 1907. Population in 1890 was....17,415. 5s, J&J, 35,000...Jan. 1, 1917. Population in 1899 (est.)...22,000. 4 1/2s, J&J, 50,000...Jan. 1, 1912.

INTEREST is payable in New York by the Central National Bank.

FOND DU LAC.—FRANK B. HOSKINS, Mayor.

Fond du Lac is situated in Fond du Lac County. LOANS—When Due. Bonded debt Sept. 1, '99.. \$100,000. REFUNDING R.R. AID—When Due. Floating debt..... 23,000. 4s, Mar., \$60,000)....Mar. 1, 1917. Total debt..... 123,000. Subject to call after 1906. Sinking fund..... 5,000. Interest payable at Milwaukee Nat. Exchange Bank. Net debt Sept. 1, 1899... 118,000. SCHOOL BONDS—When Due. Tax valuation, real.....3,018,000. 5s, July 1, \$10,000...July 1, 1904. Tax valuation, personal. 860,984. 5s, July 1, \$10,000...July 1, 1914. Total valuation 1899....3,878,984. Tax rate (per M.) '98.... 35.00. STATE LOAN—When Due. Population in 1895 was.. 13,056. 4s, Jan., \$17,000.1900-1916. Population in 1890 was.. 12,024. (\$1,000 yearly on Jan. 1). Population in 1899 (est.) 15,000. Int. payable at City Treas. office.

GREEN BAY.—SIMON J. MURPHY, Mayor. W. L. KERR, City Clerk.

Green Bay is in Brown County. LOANS—When Due. LOANS—When Due. BRIDGE BONDS—When Due. REFUNDING BONDS—(Cont)—When Due. 5s, J&J, \$2,000.....Jan. 1, 1900. 5s, \$9,900 .. 1900 to 1917. (\$550 due yearly Jan. 1.) (\$2,000 yrly 1901-02, \$3,000 '03.) SCHOOL BONDS—When Due. BRIDGE AND SCHOOL BONDS - 5s, \$7,500.....1900 to 1904. (\$1,500 due yearly Aug. 1.) PAVING BONDS—When Due. 4s, J&J, \$15,000.....Jan., 1900-14. 5s, \$3,000.....Nov. 25, 1899. RAILROAD AID BONDS—When Due. 6s, J&J, \$10,000.....Jan. 1, 1900. (\$5,000 due yearly) to Jan. 1, 1901. Bonded debt Sept. 1, '99.. \$156,850. 7s, \$2,000.....1900 to 1901. Tax valuation, real.....3,492,061. REFUNDING BONDS—When Due. Tax valuation, personal. 87,825. 5s, \$25,500.....1900 to 1916. Total valuation 1897.... 4,479,886. (\$1,500 due yearly Jan. 1.) Total valuation 1898....4,769,594. 4 1/2s, \$10,450 .. 1900 to 1918. Assessment about 1/2 actual value. (\$550 yearly on Jan. 1.) Total tax (per \$1,000) '98...\$32.50. 4s, J&J, \$6,500Jan., 1900-'12. Population 1890 was 9,069. Population in 1898 (est.)...22,000.

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.—GEO. P. DELONG, Mayor.

Hudson is the county seat of St. Croix County. LOANS—When Due. Total debt Feb. 1, 1899.. \$34,000. HIGH SCHOOL—When Due. Tax valuation 1898..... 987,191. 4 1/2s, Feb., \$10,000...Feb. 1900-1902. Assessment is 3/4 of actual value. WATER WORKS—When Due. Tax rate (per \$1,000) '98. \$23.00. 4 1/2s, Feb., \$24,000..Feb. 1, 1907-'08. Population 1890 was.....2,885. Interest payable in Hudson. Populat'n '95 (State census). 3,340.

IRON COUNTY.—County seat is Hurley.

LOANS— When Due. COUNTY BONDS— 5s, J&J, \$13,329.....

Floating debt..... \$12,634 Total debt Jan. 1, 1898.. 94,170 Tax valuation, real.....1,007,407

Tax valuation, real.....\$2,494,540 Tax valuation, person'l 684,320

Total tax (per \$1,000) '99..\$35.00 Population in 1890 was..... 7,710

JANESVILLE.— { VICTOR RICHARDSON, Mayor. } ARTHUR BADGER, Clerk.

LOANS— When Due. HIGH SCHOOL BUILDING— 5s, Nov. 1, \$41,500... 1899-1912

Tax valuation, pers'l...\$1,177,701 Total valuation 1899... 4,536,976

MANITOWOC CO.—County seat is Manitowoc.

LOANS— When Due. REFUNDING BONDS— 4s, J&J, \$111,000... July 1, '95-'05

Total valuation 1898.\$12,077,758 Assessment about 2/3 actual value.

KENOSHA.— { JAMES GORMAN, Mayor. } GUS JACOB, Clerk.

LOANS— When Due. IMPROVEMENT BONDS— 6s, \$12,832.....1900 to 1902

Tax valuation, real.....\$1,388,116 Tax valuation, personal 348,430

MARINETTE.— { F. H. BROWN, Mayor. } D. W. JOHN, Treasurer.

LOANS— When Due. BRIDGE BONDS— 6s, Oct \$11,000...Oct. 1, 1904

Bonded debt Feb. 1, '97. \$101,000 Floating debt..... 43,500

KENOSHA COUNTY.— W. C. CROSBY, County Clerk.—County seat is Kenosha.

LOANS— Amount. RAILROAD BONDS.....\$170,000

Tax valuation, pers'l...\$1,030,101 Total valuation 1898... 6,512,892

MILWAUKEE.— { DAVID S. ROSE, Mayor. } JOHN R. WOLF, Comptroller.

LOANS— When Due. BATH BONDS—'88-'93— 5s, J&J, \$14,000...July 1, 1900 to

Total tax (per \$1,000) '98..\$50.00 Population in 1890 was.....6,532

LA CROSSE.— { W. A. ANDERSON, Mayor. } L. W. GOSNELL, Clerk.

LOANS— When Due. SCHOOL BONDS— 5s, J&D, \$18,000....June 15, 1911

REFUNDING BONDS— 4s, J&J, \$25,000.....July 1, 1918

This city is situated in Milwaukee County.

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. Bonded debt Feb.. 1899...\$50,000

Tax valuation, person'l.\$2,953,479 Total valuation 1898...15,187,228

MADISON.— { MATTHEW J. HOVEN, Mayor. } O. S. NORSMAN, Clerk.

LOANS— When Due. SPECIAL IMPROVEMENT BONDS— 6s, Apr. 1, \$76,000.....Apr., 1900

LOANS— When Due. REFUNDING BONDS OF 1884— 5s, A&O, \$120,000...Apr. 1, 1904

MANITOWOC.— { WILLIAM RAHR, Mayor. } ARTHUR REICHERT, Clerk.

LOANS— When Due. BRIDGE BONDS— 5s, Nov., \$30,000...Nov. 1, 1899

SEWER BONDS— 5s, Oct., \$2,000...Oct. 20, 1899

HARBOR BONDS— 4 1/2s,, \$15,000...Jan. 15, 1906

SEWER BONDS— 5s, Oct., \$2,000...Oct. 20, 1899 REFUNDING BONDS— 5s, J & J, \$2,000...Jan. 2, 1901

PARK BONDS— 4s, J&J, \$55,000...July 1, 1900 to (\$5,000 called y'rly) July 1, 1910

VIADUCT BONDS— 5s, J&J, \$30,000...July 1, 1900 to (\$2,500 called y'rly) July 1, 1911

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each INTEREST is payable in New York and Milwaukee.

Table with 4 columns: Year, Total bonded debt, Sinking funds, Net debt. Rows for 1899, 1898, 1897, 1896, 1895, 1890.

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.

ASSESSED VALUATION.—The city's assessed valuation (about one-half cash value) and tax rate have been:

Table with 5 columns: Years, Real Estate, Personal Property, To'l Assessed Valuation, Tax Rate. Rows for 1899, 1898, 1897, 1896, 1895, 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. LOANS—When Due. 5s, M&S, \$100,000...Sept. 1, 1903

NEENAH.—{ THOMAS HIGGINS, Mayor. { S. M. SYKES, Clerk.

LOANS—When Due. 5s, J&J, \$60,000...1903-'08 '13. Tax valuation, real...\$1,442,201

OCONTO.—D. G. CLASSON, Mayor.

This city is in Oconto County. Total debt Feb. 18, 1898. \$45,500. Population in 1890 was...\$5,219

OSHKOSH.—DAN WITZEL, Clerk.

Oshkosh is situated in Winnebago County. LOANS—When Due. 4 1/2s, June, \$50,000...1902-11. LIBRARY BONDS—When Due. 4s, \$50,000...1918

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 1899 was \$9,279,993; 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. LOANS—Amount. 5s, A&O, \$55,000...1900-1910. Tax valuation, person'l. \$1,650,075

PORTAGE CO.—C. E. WEBSTER, Treasurer.

County seat is Stevens Point. LOANS—When Due. 5s, Jan., \$100,000...Jan. 1, 1912. Tax valuation, real...\$5,849,907

RACINE.—{ MICHAEL HIGGINS, Mayor. { HENRY J. SCHROFF, City Clerk.

Racine is situated in Racine County. LOANS—When Due. 5s, Apr., \$98,000...Apr. 1, 1912. SCHOOL HOUSE—When Due. 5s, \$24,000...1900 to 1917

LOANS—When Due. SCHOOL HOUSE—(Con.)—4s, July 1, \$33,000...Mch. 1, 1919. LOANS—When Due. SEWER BONDS—5s, \$12,000...1901

RACINE COUNTY.—County seat is Racine.

LOANS—When Due. ASYLUM AND JAIL BONDS—5s, F&A, \$52,000...\$5,000 yearly. Tax valuation, real...\$14,855,529

REEDSBURG.—{ JOHN CROOK, Mayor. { PATRICK DALY, Clerk.

This city is in Sauk County. LOANS—When Due. WATER AND ELECTRIC LIGHT—5s, J&J, \$30,000...Jan 1, 1910. Assessment about 1/2 actual value.

RHINELANDER.—E. P. BRENNAN, Mayor.

Rhineland is the county seat of Oneida County. LOANS—When Due. FUNDING BONDS—5s, A&O, \$27,000...Feb. 1, 1900. Tax valuation, person'l. \$719,743

RIVER FALLS.—{ C. C. GLASS, Treasurer. { ALLEN P. WELD, Clerk.

This city is in Pierce County. LOANS—When Due. WATER BONDS—5s, semi-an., \$25,000...May 1, 1914. Assessed valuation, real...\$434,460

SHEBOYGAN.—O. F. HUNN, Clerk.

This city is in Sheboygan County. LOANS—When Due. BRIDGE & VIADUCT BONDS—4 1/2s, A&O, \$6,000...Apr. 1, 1900. REFUNDING BONDS—(Con.) 4 1/2s, M&N, \$28,000...May 1, 1911

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 1902 at the City Treasury; on others at the Bank of Sheboygan or at the German Bank, Sheboygan, Wis.

SOUTH MILWAUKEE.—This place is in Milwaukee County.

LOANS—Amt. Outstand'g. School bonds...\$15,000. Total debt Oct. 1, 1899...\$70,000

SUPERIOR.—

This city was formed by the consolidation of the village of Superior and West Superior. It is situated in Douglas County. Most of the special street and sewer bonds, issued at 6%, have been extended or exchanged for 5s due in 1908, and the balance will probably be extended or exchanged on the same basis within a short time.

LOANS—When Due. BRIDGE BONDS—6s, F&A, \$50,000...Aug. 1, 1910. Special Assessment Loans—HARBOR IMPROVEMENTS—6s, J&D, \$54,119...1900-1902

INTEREST on Village Hall bonds is payable in New York at the National Park Bank; on harbor improvement bonds at the National Bank of North America in New York City; on school bonds, 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 August 24, 1899, was \$1,605,519; sinking funds, \$167,788; net debt, \$1,437,731.

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 5 columns: Year, Real, Personal, Total, Tax rate. Rows for 1899, 1898, 1896, 1895, 1894, 1890.

POPULATION in 1895 according to State census was 26,176; in 1890 according to U. S. Census it was 11,983; in 1899, estimated, \$35,000.

WAUKESHA.— { A. F. WARDEN, Mayor.
 { JOHN ROSS, Comptroller.

This city is the county seat of Waukesha County.

LOANS—		STREET IMPT. BONDS—	
When Due.		Gs. M&S. \$8,613 '96.. March '99-'08	
SEWER BONDS—		Bond. debt Jan. 1, '99...	\$97,750
5s, J&J, \$2,000.....	1900 to 1901	Sinking fund	5,050
5s, Feb., 30,000.....	1910	Net debt Jan. 1, 1899....	92,700
PUBLIC BUILDING BONDS—		Assessed valuation, real.2,503,740	
5s, J&J, 10,000.....	1902 to 1911	Assessed valuation, per'1	710,053
SCHOOL BONDS—		Total valuation 1898....	3,213,740
5s, Feb., \$3,000.....	1900	Assessment about 1/2 actual value.	
5s, Feb., 3,500.....	1899 to 1901	Tax rate (per \$1,000) 1898.	\$25.54
5s, Feb., 10,250.....	1899 to 1904	Population in 1899 (est)....	8,000
4s, J&J, 35,000.....	1899 to 1918	Population in 1890 was....	6,321

INTEREST payable at office City Treasurer.

WAUSAU.— { J. H. RESER, Mayor.
 { CHARLES BECK, Clerk.

Wausau is situated in Marathon County.

LOANS—		Total debt Sept. 1, 1899. \$160,000	
When Due.		Water debt (included)....	
REFUND'G MUNICIPAL BONDS—		Tax valuation, real.....	2,354,067
5s, M&S, \$25,000....	Sept. 18, 1906	Tax valuation, personal.	936,501
(\$5,000 due y'rly) to Sept. 18, 1910		Total equal val. 1898..	3,290,568
SCHOOL HOUSE BONDS—		Assessment is 2/3 actual value.	
5s, M&S, \$30,000....	Sept. 18, 1900	Total tax (per \$1,000) '98....	\$31.76
(\$5,000 due y'rly) to Sept. 18, 1905		Population in 1895 was....	11,013
SEWER BONDS—		Population in 1890 was....	9,253
5s, A&O, \$10,000....	1899 to 1902	Population in 1899 was....	13,500
(\$2,500 payable yearly on Oct. 15.)			
WATER WORKS BONDS—			
5s, A&O, \$90,000....	Apr. 1, 1903		

WINNEBAGO CO.—M. J. ROUNDS, Treas.

Oshkosh is the county seat.

LOANS—		Floating debt.....	
When Due.		\$22,000	
ASYLUM BONDS—		Total debt July 1, '99	94,000
4 1/2s,, \$70,000.....		Tax valuation, real....	15,202,769
JAIL NOTES		Tax valuation, pers'l....	3,858,985
3s, Apr. 1, +22,000. Apr. 1, '00-'04		Total valuation 1899..	19,061,754
(\$2,000 due 1900—\$5,000 yearly		Assessment abt. 3-5 actual value	
1901 to 1904.)		Population in 1890 was....	50,097
Bond'd debt July 1, '99.	\$72,000	Population in 1895 was....	57,644

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.

Counties—	Bonded debt.	Total debt.	Assessed valuation.	Population.
Dunn.....	\$45,000	\$46,800	\$4,149,028	22,664
Eau Claire.....	20,000	20,000	9,300,205	30,673
Iowa.....	30,000	30,000	7,059,585	22,117
Monroe.....	50,000	50,000	3,516,889	23,211
Oneida.....	26,000	26,000	3,470,494	5,010
Price.....	62,280	69,247	1,459,580	5,258
Richland.....	42,000	42,000	3,536,144	19,121
Rock.....	110,000	110,000	20,196,941	43,220
St. Croix.....	75,000	75,000	6,019,834	23,139
Taylor.....	21,000	21,000	1,558,014	6,731
Vernon.....	39,000	39,000	3,850,136	25,111
Washburn.....	14,250	46,500	651,988	2,926
Waupaca.....	28,000	28,000	4,706,446	26,794
<i>Oiles, Towns, &c.—</i>				
De Pere, Brown County..	27,500	27,500	842,498	*4,293

*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. Kerner
 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 are given in the following statement:

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
State funding bonds.....	3 1/2	J & J	July 1, 1921	\$1,349,000
Subject to call at any time (limit, \$150,000 yearly.)				
Certificates of indebtedness...	4	J & J	July 1, 1900	50,000
do do	4	J & J	July 1, 1902	50,000
do do	4	J & J	July 1, 1903	250,000
do do	3	J & J	July 1, 1913	50,000
do do	3	J & J	July 1, 1908	100,000

INTEREST on the bonds is payable in New York; on the certificates of indebtedness at the office of the State Treasurer.

TOTAL DEBT.—On February 1, 1899, the total bonded debt of the State was \$1,349,000, of which \$418,000 was held in various Minnesota State funds.

ASSESSED VALUATION.—The assessed valuation, total tax levied and the rate of State tax have been as follows for the years named.

	Assessed Valuation.			Total Taxes State Tax.	
	Real.	Personal.	Total.	Levied.	p. \$1,000.
1898....	\$489,565,789	\$109,792,757	\$599,358,546	\$13,847,896	\$1.80
1897....	484,974,679	85,624,134	570,598,813	14,084,405	1.80
1896....	478,451,788	85,493,875	563,945,663	13,595,943	1.80
1-95....	556,135,887	85,114,394	641,250,281	14,770,864	1.80
1893....	543,956,153	98,947,498	642,903,651	14,645,741	2.20
1892....	546,496,309	91,043,649	642,539,958	14,214,938	2.60
1889....	463,943,397	95,418,115	559,361,512	12,243,956	1.90
1887....	391,823,360	94,846,604	486,669,964	10,796,483	1.90
1885....	319,008,864	82,720,902	401,729,766	8,383,696	1.80
1880....	203,473,637	54,581,906	258,055,543	4,191,811	1.80
1875....	173,693,276	45,162,467	218,855,743	3,892,482	2.10
1870....	67,221,348	19,912,525	87,133,873	2,783,756	5.00
1861....	33,350,057	5,914,683	39,264,740	658,358	4.00

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 additional "for erecting and completing buildings for the insane, a deaf-dumb and blind asylum, and State prison." Besides the foregoing, it is also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making railroad debt.

FIRST, as to State indebtedness, the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

SECTION 5. (Public debt may be contracted.) For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax, annually, sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvement, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes; and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

SECTION 6.—(Public debt how contracted.) All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each, on interest, payable within ten years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer in numerical order, so as always to exhibit the number and amount unpaid and to whom severally made payable.

SECTION 7.—The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

SECTION 8.—(Appropriation of money received from loan or State bonds.) The money arising from any loan made, or debt or liability contracted, shall be applied to the object specified in the act authorizing such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever.

SECTION 14.—(State debt for public buildings.) For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, and State prison, the Legislature may by law increase the public debt of the State to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt already heretofore authorized by the Constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State and appropriate the money only for the purpose aforesaid; which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

SECOND, as to city, county or other municipality the only restriction on the debt-making power in the Constitution is the following, found in article 9, section 15.

SECTION 14.—(Municipal debts in aid of railroads.) The Legislature shall not authorize any county, township, city or other municipal corporation to issue bonds or to become indebted in any manner to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable property within such county, township, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined by the last assessment of said property made for the purpose of State and county taxation previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to ten per cent of valuation. Hence the amendment consisted in simply changing the word *ten* and making it *five*.

This is all the Constitution contains with reference to the debts of municipalities. The Legislature, however, has made some general provisions governing bond issues.

First, respecting cities, there is the general power granted the common council of any city to borrow money to pay any city indebtedness, and to issue therefor city bonds bearing interest not to exceed 10 per cent and redeemable within ten years. *The restrictions are:* (1) That ordinances must be passed by the affirmative vote of a majority of the common council, signed by the Mayor, and published in the official city newspapers and recorded after proof of publication. (2) At no time can such indebtedness, bonded or otherwise, exceed \$15,000, unless the same be authorized by a two-thirds vote at the election held for such purposes. (3) The council shall each and every year levy a tax of one mill on the dollar for each one thousand dollars of bonds issued by the said city to pay the interest and to create a sinking fund to pay the bonds at maturity. The foregoing is found in chapter 10, section 168, of the General Statutes of Minnesota, vol. I., page 196, edition of 1888.

Second, and further as to cities, the common council is authorized to issue bonds and levy taxes exceeding the amount authorized by other sections of this act; provided the same be authorized by the majority of voters present and voting at an election to be held for that purpose.

The time, place and manner of holding such election to be prescribed by the common council, the same notice to be given as at other elections. *And no bonds for any purpose shall be issued unless so authorized.* The foregoing is the latter half of section 171, chapter 10, Statutes of Minnesota, vol. 1, page 197. The last sentence which we have italicized would, on its face, appear to take away the right of the common council to issue even \$15,000 of bonds (without an election) as authorized by previous section 168 cited above. This idea also seems to find confirmation in section 170, last clause, which reads that "no debt shall be incurred or created by the city, the common council or any officer of the city except pursuant to the authority herein expressly given for that purpose."

Third, through the board of supervisors, towns can issue bonds as directed by two-thirds of all legal voters voting at a legally-called town meeting held for that purpose, payable in such amounts and at such times, not exceeding six years from date as two-thirds of voters determine. For further particulars respecting these issues, see section 114, chapter 10, Statutes of Minnesota, volume 1, page 182. A following section (section 116) makes it the duty of the supervisors on or before the first of September next after the date of said bonds, and each and every year thereafter until the payment of said bonds, to levy a tax "equal to the amount of principal and interest maturing the year next after such levy," and in the discretion of said supervisors such further sum as they deem expedient, not exceeding twenty per cent of such maturing bonds, which taxes shall constitute a fund for the payment of said bonds.

Fourth, The trustees or board of education of any school district may issue school bonds of their respective districts in such amount and of such length as to payment, not exceeding ten years, as two-thirds of the voters voting at any legally-called meeting shall direct. For further particulars respecting these bonds see section 26, chapter 36, of the Statutes of Minnesota, volume 1, page 472. In section 28, same page, are provisions for levying a tax for the payment of bonds quite similar to the provisions with reference to the payment of town bonds cited above.

Fifth, with respect to all school bonds, see section 5, article VIII. of the Constitution of Minnesota, which authorizes the loaning of the Permanent School Funds upon interest at the rate of 5 per cent to the several counties and school districts, to be used in the erection of county or school buildings.

Sixth, as to the creating of county debt, there is no general authorization, the issues when made being under special acts. Of course "railroad aid bonds" are provided for by statute for county, cities, and all other municipalities. See, for the law on that subject, section 92, &c., chapter 34, Statutes of Minnesota, vol. I., page 388, &c. So, also, the borrowing from the Permanent School Funds under the above cited section of the Constitution (section 5, article VIII.) is provided for by section 84, chapter 36, Statutes of Minnesota, vol. II., page 448. There is likewise a general statute for the issue of "motor road bonds" by the county, the particulars respecting which will be found in section 132, chapter 13, of Statutes of Minnesota, vol. I., page 277.

General statutory limitation, applying to all municipalities. Debts of cities, counties, towns, &c., are void if entailing taxation beyond the rate fixed by law. See section 114, chapter 11, Statutes of Minnesota, vol. I., page 243. Of course this section does not apply where the law authorizes increased taxation, as, for instance, when a majority of the legal voters so direct; such authorization and action bring the case under the exception contained in the section, which is that the act is unlawful "unless specially and expressly authorized by law."

POPULATION OF STATE.—The population of Minnesota has been as follows in the years named:

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.

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

ALBERT LEA.—T. W. WILSON, Mayor.

Albert Lea is situated in Freeborn County. The debt as below given includes the debt of the township and the school districts.

Bonded debt (last returns).....\$90,000	Assessment is $\frac{1}{3}$ actual value.
Total debt about.....95,000	Total tax (per M.) '97.....\$37.85
Tax valuation, real.....686,298	Population in 1895 was.....4,158
Tax valuation, personal.....248,958	Population in 1890 was.....3,305
Total valuation 1897.....935,256	

AUSTIN.—ALEXANDER S. CAMPBELL, Mayor.

T. M. FOSTER, City Recorder.

County seat of Mower County	
LOANS—	When Due.
CITY BONDS	
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 $\frac{1}{2}$ s, M&S, 4,000.....	Sept. 1, 1905
WATER BONDS—	
6s, M&N, \$25,000.....	Nov. 1, 1902
Bonded debt Feb. 1, 1899.....	\$69,000
Tax valuation, real.....	800,352
Tax valuation, personal.....	235,540
Total valuation 1898.....	1,035,892
Assessment is about $\frac{1}{2}$ actual val.	
Total tax (per \$1,000) '98.	\$48.70
Population in 1895 was.....	5,082
Population in 1890 was.....	3,901
Population in 1899 (est.).....	7,500

INTEREST on city 6s due 1909 and water 6s due 1902 is payable in New York by the American Exchange National Bank; on railroad 6s due 1904 in New York by Farmers' Loan & Trust Company; on the refunding 6s due 1903 in New York by the Chemical National Bank, on other loans in Austin.

BECKER CO.—L. M. STEVENS, County Auditor.

County seat is Detroit City.

LOANS—	When Due.	COURT HOUSE AND JAIL BONDS—
FUNDING BONDS—		7s, July 1, \$18,000.....
6s, Mar. 15, \$25,000.....	Mar. 15, 1907	Bonded debt Feb. 1, '99.....
6s, June 15, 16,000.....	Mar. 28, 1909	Floating debt.....
6s, May 15, 16,000.....	May 15, 1911	Total debt.....

Sinking fund.....	\$14,006	State tax (per \$1,000).....	\$3.03
Net debt Feb. 1, 1899.....	63,500	County tax (per \$1,000).....	10.97
Tax valuation, real.....	2,090,489	Average school tax.....	14.90
Tax valuation, personal.....	366,482	Population in 1890 was.....	9,401
Total valuation 1898.....	2,456,971	Population in 1895 was.....	11,054
Assessment about $\frac{1}{4}$ actual value.		Population in 1899 (est.).....	18,000

INTEREST on the 7 per cent bonds is payable by the Corbin Banking Co., New York City; on all other loans at the County Treasury.

BLUE EARTH.—J. N. BROWN, Clerk.

This township is in Faribault County.	
LOANS—	When Due.
5s, \$34,000.....	1900
(\$2,000 yearly to 1907) \$18,000 in 1903.	
4s, \$6,500.....	Part yearly
All subject to call after 1900.	
Bonded debt Mar. 1, 1899.....	\$36,000
Assessed valuation 1897.....	769,085
Assessment about $\frac{1}{3}$ actual value.	
Population in 1890 was.....	1,662
Population in 1898 (est.).....	4,000

BRAINERD.—J. H. KOOP, Mayor.

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
REFUNDING JAIL BONDS—	
.....	\$4,000.....
SEWER BONDS—	
6s, A&O, \$15,000.....	Apr. 1, 1907
Bonded debt Jan. 1, '99.....	\$104,000
Floating debt.....	\$18,000
Total debt Jan. 1, 1899.....	122,000
Sluiking fund.....	874
Net debt Jan. 1, 1899.....	121,125
Tax valuation, real.....	1,297,042
Tax valuation, personal.....	276,134
Total valuation 1898.....	1,573,134
Assessment about $\frac{5}{8}$ actual value.	
Total tax (per \$1,000) 1898.....	\$47.50
Population in 1890 was.....	5,703
Population in 1899 (est.).....	8,500

INTEREST on the bridge and sewer bonds is payable in Brainerd, on the electric light and jail bonds in New York City.

BRAINERD SCHOOL DISTRICT.—JOHN F. HURLEY, Treasurer.

Total debt Feb. 1, 1898.....	\$100,000	Assessment about $\frac{2}{3}$ actual value.
Tax valuation 1897.....	1,601,835	School tax (per \$1,000) '97.....
		Population 1897 (est.).....
		8,000

CLAY COUNTY.—O. J. KITTELSRUD, Auditor.

County seat is Moorhead.	
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, '99.....	\$132,000
Sinking fund.....	20,917
Net debt Aug. 15, 1899.....	\$111,083
Tax valuation, real.....	3,385,481
Tax valuation, personal.....	896,568
Total valuation 1898.....	4,282,049
Ass't about $\frac{1}{2}$ to $\frac{1}{2}$ actual value.	
Aver. tax rate (per M.) '98.....	\$30.30
Population in 1895 was.....	15,154
Population in 1890 was.....	11,517

INTEREST on the 6 per cent bonds is payable in New York City and on the 5s at the County Treasurer's Office.

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.....	\$103,000
Sinking fund assets.....	\$7,250
Net debt Jan. 1, 1899.....	95,750
Assessed valuation, real.....	670,560
Assessed valuation, per l.....	437,863
Total valuation 1898.....	1,108,423
Assessment abt. $\frac{1}{3}$ of actual value.	
Tax rate (per \$1,000) '98.....	\$54.00
Population in 1890 was.....	3,457
Population in 1899 (est.).....	5,000

INTEREST is payable at the Hanover Nat. Bank, N. Y. City.

CROW WING CO.—County seat is Brainerd.

FUNDING BONDS—	
4s, June 28, \$55,000.....	June 30, '19
Bonded debt (last returns).....	\$99,000
Floating debt.....	9,827
Assessed valu'n, real.....	2,121,239
Assessed valuation, pers'l.....	\$163,041
Total valuation 1893.....	2,584,280
Aver. tax rate (per M.) '98.....	\$42.90
Population in 1895 was.....	11,561
Population in 1890 was.....	8,852

DULUTH.—HENRY TRUENSEN, Mayor.

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.....	Sept. 1, 1918
5s, M&N, 200,000.....	Nov. 1, 1923
4 $\frac{1}{2}$ s, J&J, 100,000.....	Jan. 1, 1920
4 $\frac{1}{2}$ s, M&N, 100,000.....	Nov. 1, 1922
4 $\frac{1}{2}$ s, M&N, 500,000.....	May 1, 1914
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.....	
LOANS—	When Due.
4 $\frac{1}{2}$ s, g. J&J, \$250,000.....	July 1, 1926
4s, A&J, 45,000.....	1928
VILLAGE SEWER BONDS—	
5s, J&J, \$25,000.....	July 1, 1902
(\$5,000 due yearly) to July 1, 1906	
Fond du Lac Bonds.	
7s, \$10,000.....	Oct. 1, 1903
New Duluth Bonds.	
6s, \$47,000.....	Mar. 1, 1914
West Duluth Bonds.	
6s, \$30,000.....	Feb. 1, 1910
6s, \$115,000.....	July 15, 1911
6s, \$20,000.....	June 13, 1913
WATER AND LIGHT BONDS—	
5g, J&J, \$1,106,000g.....	July 1, 1926
4s, A&O, 955,000.....	Apr. 1, 1928
Dul. Gas & Water Co. (assumed.)	
6s, \$295,000.....	May 1, 1906

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.

	Aug. 1, '99.	Apr. 1, '98.	Feb. 15, '97.	Feb. 10, '96.
Total bonded debt.....	\$2,100,250	\$2,055,250	\$1,942,250	\$1,917,250
Floating debt.....	589,603	*666,423	763,606	1,135,552

* Includes \$138,949 of special assessment certificates. † Not including water debt, which amounted Aug. 1, 99, to \$2,356,000. The city had a sinking fund on Aug. 1, 1899, of \$106,337. The \$138,250 of 6 per cent refunding bonds are not strictly a liability of the city, as they were issued by the village of Duluth under a special Act of the Legislature which provides that the County Commissioners of St. Louis County shall levy a special tax to pay the interest on them and provide a sinking fund to meet them at maturity.

ASSESSED VALUATION.—The city's assessed valuation (estimated at 50 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.....	\$22,779,274	\$4,142,669	\$26,921,943	\$28.10
1897.....	26,112,865	4,178,754	30,291,619	31.40
1896.....	26,037,311	4,438,844	30,476,155	31.40
1895.....	36,157,713	4,855,550	41,013,263	27.90
1894.....	35,848,886	4,914,577	40,763,463	28.30
1890.....	19,385,553	4,381,100	23,766,653	....

POPULATION.—In 1895 population was 59,396; in 1890 it was 37,979; in 1880 it was 838; in 1899 (estimated) 65,000.

DULUTH SCHOOL DISTRICT.—A. LE RICHEUX, Secretary of Board of Education.

Table with columns: LOANS—, When Due., BUILD'G AND PURCHAS'G SITES—, 6s, M&N, \$20,000, May 1, 1903, etc.

Table with columns: BUILD'G & PURCH. SITES—(Con.), 5s, J&D, 150,000, June 1, 1924, etc.

INTEREST on the 7 per cent bonds is payable at the First National Bank, Duluth; on all others at Amer. Exch. Nat'l Bank, New York.

FARIBAULT.—R. A. MOTT, Mayor.

Table with columns: LOANS—, When Due., CITY BONDS—, 5s, J&J, \$20,000, July 1, 1903, etc.

Table with columns: Floating debt, Total debt April 1, 1899, Sinking fund, Tax valuation 1898, etc.

FERGUS FALLS.—G. A. ERICSON, City Clk.

Table with columns: LOANS—, When Due., BUILDING AND IMP. BONDS—, 4 1/2s, A&O, \$26,000, Aug. 1, 1912, etc.

Table with columns: REFUNDING BONDS—, 4 1/2s, \$10,000, July 1, 1905, Total debt Feb., 1899, etc.

HASTINGS.—N. B. GEORGEN, Treasurer.

Table with columns: LOANS—, When Due., ASYLUM BONDS—, 4s, M&N, \$10,200, May 1, 1919, etc.

Table with columns: SCHOOL BONDS—, 4s, J&J, \$30,000, July 1, 1909-'19, \$1,000 due yearly 1909-1918, etc.

INTEREST on the refunding bonds of 1914 is payable in Hastings; on all other bonds in New York City.

HENNEPIN CO.—A. W. HASTINGS, Treasurer.

Table with columns: LOANS—, When Due., CT. HOUSE & CITY HALL B'DS—, 4 1/2s, J&J, \$335,000, July 1, 1917, etc.

Table with columns: Bond'd debt Jan. 1, '99, Floating debt, Total debt Jan. 1, '99, Sinking fund, etc.

TAX FREE.—All bonds are tax exempt, INTEREST is payable at the National Park Bank in New York City.

LAKE CO.—JOHN OLSON, Auditor.

Table with columns: LOANS—, When Due., COURT HOUSE AND JAIL BONDS—, 5s, July, \$3,000, 1900-1902, etc.

Table with columns: Sinking fund, Net debt Feb. 1, 1899, Tax valuation, real, Tax valuation, personal, etc.

INTEREST on the 6s due in 1907 is payable in Minneapolis; on the 6s due 1912 to 1916 at the National Park Bank, New York City; on others in St. Paul.

TAX FREE.—All bonds of this county are exempt from taxation.

MANKATO.—{ F. M. CURRIER, Mayor. { D. V. WILLIAMS, Recorder.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, 5s, M&S, \$7,000, Mar. 1, 1910, etc.

Table with columns: WATER BONDS—(Con.), 5s, M&N, \$20,000, May 1, 1908, 5s, M&N, 40,000, Nov. 1, 1909, etc.

INTEREST is payable in New York City and Mankato.

MILLE LACS CO.—County seat is Princeton.

Table with columns: LOANS—, When Due., RAILROAD BONDS: 5s, July, \$47,000, July 1, 1906, etc.

Table with columns: Assessed valuation, per 1, \$234,405, Total valuation 1898, 1,128,739, etc.

MINNEAPOLIS.—{ JAMES GRAY, Mayor. { JOSHUA ROGERS, Comptroller.

Minneapolis is situated in Hennepin County.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, 8s, M&N, \$50,000, May 1, 1905, etc.

Table with columns: LOANS—, When Due., RESERVOIR BONDS—, 4s, J&J, \$200,000, Jan. 1, 1925, etc.

Table with columns: CITY HALL, etc., 4 1/2s, J&J, \$250,000, July 1, 1917, etc.

Table with columns: PERM. IMP. REV. FUND—, 4 1/2s, J&J, \$245,000, July 1, 1921, etc.

Table with columns: COURT-HOUSE CERTIFICATES OF INDEBTEDNESS—, 4s, J&J, \$175,000, Jan. 1, '01-'04, etc.

Table with columns: VIADUCTS, etc., 4 1/2s, M&S, \$100,000, Mar. 15, 1914, etc.

Table with columns: LIBRARY FUND—, 4 1/2s, J&D, \$60,000, Dec. 1, 1915, etc.

Table with columns: WATERWORKS—, 8s, J&J, \$25,000, July 1, 1900, etc.

Table with columns: PARKS—, 4 1/2s, J&J, \$200,000, July 1, 1913, etc.

Table with columns: FIRE DEPARTMENT—, 4s, J&D, \$15,000, June 13, 1920, etc.

Table with columns: SCHOOLS—, 4s, J&J, \$80,000, July 1, 1915, etc.

Table with columns: GENERAL PURPOSES—, 7s, J&J, \$20,000, July 1, 1902, etc.

Table with columns: SEWERS—, 8s, J&J, \$15,000, July 1, 1900, etc.

Table with columns: RAILROAD AID BONDS—, 7s, M&N, \$125,000, Nov. 1, 1901, etc.

Table with columns: CITY HOSPITAL—, 4s, J&J, \$25,000, July 1, 1922, etc.

Table with columns: 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.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt, the sinking fund, &c.

Table with columns: Bonded debt, Sinking funds, Net debt, Water debt (incl.), etc.

SINKING FUND.—It is provided by the city's charter that in addition to raising a tax sufficient to pay the interest on all its bonds the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance of this sinking fund for the payment of the principal of the bonds is "declared to be part of the contract with the holder of any bonds of the city that may hereafter be issued and shall be kept inviolate." In accordance with this provision there was raised by taxation for the sinking fund in 1898 \$183,225. The sinking fund is invested in city of Minneapolis 4 and 4 1/2 per cent bonds.

BOND LIMIT.—The city of Minneapolis is restricted in all legislative acts authorizing the issue and sale of bonds, and is required to keep within the following limit: From the total issue of all city bonds shall be deducted the total amount of funds and securities in the sinking fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined for the purpose of taxation.

WATER RECEIPTS.—The receipts from water in 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, etc.

In 1899 the valuation of real estate was \$90,309,980, and of personal property \$18,939,628.

The tax rate in 1898 included city tax, \$12 10; State tax, \$3 03; county tax \$2 87 and school tax \$5 00. The total tax levy of 1898 was \$2,466,227, of which \$310,968 was for interest on debt and \$120,499 for sinking fund.

POPULATION.—In 1895 population was 192,833; in 1890 it was 164,738; in 1880 it was 46,887; in 1870 it was 13,066; in 1898 (estimated), 210,000.

MOORHEAD.—FRED. STALLEY, Auditor.

Table with columns: County seat of Clay County, Bonded debt Aug. 1, '99, \$138,000, etc.

Table with columns: Tax rate (per \$1,000) '99, \$38-50, Population in 1890 was, 3,290, etc.

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., JAIL BONDS—, 6s, M&N, \$30,000, May 1, 1905, etc.

Table with columns: Tax valuation, real, \$1,377,338, Tax valuation, personal, 1,369,615, etc.

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. The ditch bonds are payable by special assessment, and are not considered as part of the county debt.

LOANS—	When Due.
DITCH BONDS—	
5 ¹ / ₂ s, July \$36,000	July 15, 1907
5s, June, 15,000	June 15, 1904
6s, June, 20,000	June 1, 1908
6s, July 1, 24,000	July 1, 1908
6s, Aug. 1, 20,000	Aug 1, 1908
FUNDING BONDS—	
7s, Jan., \$15,000	Jan. 2, 1902
6s, May, 40,000	May 14, 1913
5s, Mar., 20,000	Mar. 8, 1919
ROAD AND BRIDGE BONDS—	
6s, Apr., \$2,500	Apr. 10, 1915
6s, June, 8,000	June 1, 1915

ROAD & BRIDGE BONDS - (Con.) -	
6s, Sept., \$3,000	Sept. 1, 1917
Bonded debt Aug. 1, '99	\$88,500
Sinking fund	20,968
Net debt Aug. 1, 1899	67,532
Assessment bonds add'l.	115,000
Tax valuation, real	4,925,723
Tax valuation, personal	1,336,211
Total valuation 1898	6,261,934
Assessment about 1/2 actual value.	
State & Co. tax (per M.) '98	\$9.50
Population in 1895 was	39,171
Population in 1890 was	30,192
Population in 1897 (est.)	40,000

POPE COUNTY.—P. I. RONNING, Auditor.

County seat is Glenwood.

LOANS—	When Due.
RAILROAD BONDS—	
8s, July, \$65,000	July 1, 1906
Int. payable at St. Paul, Minn.	
Total debt Jan. 1, 1899	\$65,000
Sinking fund	7,237
Net debt Jan. 1, 1899	57,763

LOANS—	When Due.
Tax valuation, real	\$2,141,206
Tax valuation, personal	427,109
Total valuation 1899	2,568,315
Assessment is 1/2 actual value.	
State & Co. tax (per M) '99	\$13.10
Total tax (per M) '99	25.00
Population in 1895 was	11,627

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.

LOANS—	When Due.
BRIDGE—	
4 ¹ / ₂ s, F&A, \$75,000	Aug. 1, 1917
COURT HOUSE AND CITY HALL—	
5s, J&J, \$50,000	Jan. 1, 1915
4 ¹ / ₂ s, J&J, 100,000	Jan. 4, 1916
4 ¹ / ₂ s, M&N, 200,000	May 2, 1917
4 ¹ / ₂ s, J&J, 150,000	July 2, 1918
FUNDING FLOATING DEBT—	
4 ¹ / ₂ s, M&N, \$75,000	May 2, 1907
4s, M&S, 50,000	Mar. 1, 1915

LOANS—	When Due.
REFUNDING BONDS—	
3 ¹ / ₂ s, M&S, \$50,000	Sept. 2, 1908
3 ¹ / ₂ s, M&N, 18,000	May 1, 1909
RENEWAL BONDS—	
5s, A&O, \$7,000	Apr. 1, 1901
5s, A&O, 7,000	Apr. 1, 1902
5s, A&O, 31,000	Apr. 1, 1903
STREET BONDS—	
..s, ..s, ..s	\$2,460 Past due.
Total debt Jan. 1, 1899	\$815,460

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.—W. E. TAYLOR, Clerk.

Red Wing is situated in Goodhue County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&J, \$60,000	July 1, 1902
(\$5,000 due yearly) to July 1, 1913	
MINN. CENT. RR. BONDS—	
6s, J&J, \$10,000	July 1, 1900
(\$5,000 due yearly) to July 1, 1901	
R. W. & IOWA RY. BONDS—	
4s, Jan. 1, \$18,000	Jan. 1, 1909
REFUNDING BONDS—	
4s, J&J, \$5,000	June 2, 1919
WATER WORKS—	
5s, J&J, \$30,000	July 1, 1902
(\$5,000 due yearly) to July 1, 1917	

LOANS—	When Due.
INTEREST PAYABLE AT RED WING.	
Total debt Feb. 17, 1898	\$178,000
Water debt (included)	80,000
Sinking fund	8,000
Net debt	170,000
Tax valuation, real	1,693,383
Tax valuation, personal	610,153
Total valuation 1897	2,303,536
Assessment about 1/2 actual value.	
City tax (per \$1,000) 1895	\$15.65
Population in 1896 about	7,600
Population in 1890 was	6,294

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.

LOANS—	When Due.
JAIL BONDS—	
5s, J&J, \$11,000	\$1,000 yearly.
REFUNDING RAILROAD BONDS—	
4s, J&J, \$32,000	1900-1908
(\$3,000 yearly to 1904 inc., \$4,000 to 1907 inc. and \$5,000 1908.)	
Int. is payable at St. Paul, Minn.	

LOANS—	When Due.
Total debt Jan. 1, 1899	\$43,070
Assessed valuation, real	4,192,716
Assessed valuat'n, pers'l	784,785
Total valuation 1898	4,977,501
Assessment is 1/2 actual value.	
Aver. tax rate (per M) '98	\$20.70
Population in 1895 was	13,632
Population in 1890 was	9,386

ROCK COUNTY.—C. S. BRUCE, Auditor.

County seat is Luverne.

LOANS—	When Due.
COURT HOUSE AND JAIL BONDS—	
4 ¹ / ₁₀ s, Aug., \$5,000	Aug. 5, 1907
4 ⁹ / ₁₀ s, Aug., 5,000	Aug. 5, 1909
4 ⁹ / ₁₀ s, Aug., 5,000	Aug. 5, 1911
5s, Apr., 15,000	1913-15-17
(\$5,000 due each year on Apr. 20.)	
REFUNDING BONDS—	
5s, ..s, ..s	\$20,000 July 1, 1908
Total debt Feb. 1, 1899	\$60,000
Sinking fund	1,000

LOANS—	When Due.
Net debt Feb. 1, 1899	\$59,000
Assessed valuation, real	2,780,697
Assessed valuat'n, pers'l	473,252
Total valuation 1898	3,254,252
Assessment is 1/2 actual value.	
State tax (per \$1,000) 1898	\$3.03
County tax (per \$1,000) 1898	5.57
Population in 1895 was	8,597
Population in 1890 was	6,817
Population in 1898 (est.)	10,500

INTEREST on the 4⁹/₁₀ 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.—J. A. McDONALD, Mayor.

This city is located in Benton, Stearns and Sherburne counties.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&J, \$50,000	
FUNDING BONDS—	
5 ¹ / ₂ s, J&J, \$10,000	
5s, F&A, 15,000	
WATER POWER BONDS—	
6s, A&O, \$100,000	
FREE OF TAX.—Bonds of this city are tax exempt.	

RIGHT OF WAY BONDS—	
6s, July, \$15,000	
Bonded debt Aug. 1, '99	\$220,000
Assessed valuation '99	2,388,838
Assessment abt. 40% actual value.	
Tax rate (per \$1,000) 1899	\$33.00
Population in 1890 was	7,686
Population in 1898 (est.)	10,000

ST. JAMES.—J. J. SCHUTZ, Mayor.

St. James is in Watonwan County.

LOANS—	When Due.
Bonded debt Mar., 1898	\$30,000
The village has no floating debt.	
Total valuation 1897	\$412,776
Assessment about 1/2 actual value.	

LOANS—	When Due.
Total tax (per \$1,000) '97	\$34.60
Population in 1895 was	1,874
Population in 1890 was	939
Population in 1898 (est.)	2,350

ST. LOUIS CO.—L. H. WHIPPLE, Treasurer.

County seat is Duluth.

LOANS—	When Due.
RAILROAD AID BONDS—	
5s, Oct., \$250,000	1923
REFUNDING—	
6s, J&J, \$91,150	1907
County bonds outstanding	\$1,000
ROAD AND BRIDGE BONDS—	
5s, J&J, \$40,000	1908
4 ¹ / ₂ s, J&J, 30,000	1909
4 ¹ / ₂ s, J&J, 30,000	1910
4 ¹ / ₂ s, J&J, 30,000	July 1, 1911
4s, J&J, 150,000	1916

LOANS—	When Due.
Bonded debt Aug. 1, '99	\$641,150
Sinking fund	98,752
Net debt Aug. 1, 1899	543,398
Tax valuation, real	37,980,227
Tax valuat'n, person'l.	4,738,704
Total valuation 1898	42,718,931
Assessment fr. 40 to 60% act. value	
State and co. tax (per \$1,000)	\$5.10
Population in 1890 was	44,862
Population in 1899 (est.)	85,000

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.

LOANS—	When Due.
ABUTMENTS—R. R. CROSSINGS—	
4 ¹ / ₂ s, J&J, \$50,000	Jan. 1, 1916
ALMS AND WORK HOUSE—	
5s, A&O, \$25,000	Apr. 2, 1913
5s, M&S, 25,000	Mar. 1, 1914
4s, F&A, 30,000	Aug. 1, 1906
BOARD OF EDUCATION—	
5s, A&O, \$50,000	Apr. 2, 1903
5s, M&N, 50,000	May 2, 1915
4 ¹ / ₂ s, J&J, 50,000	July 1, 1902
4 ¹ / ₂ s, F&A, 50,000	Feb. 1, 1916
4 ¹ / ₂ s, M&N, 150,000	May 2, 1917
4 ¹ / ₂ s, J&J, 150,000	July 2, 1918
4 ¹ / ₂ s, M&N, 100,000	May 1, 1919
4s, J&J, 100,000	Jan. 15, 1920
COUNCIL APPROPRIATIONS—	
4 ¹ / ₂ s, M&N, \$100,000	May 2, 1917
FIRE DEPARTMENT—	
4 ¹ / ₂ s, J&J, \$50,000	Jan. 1, 1916
4 ¹ / ₂ s, M&N, 100,000	May 2, 1917
HOSPITAL—	
4 ¹ / ₂ s, M&N, \$50,000	May 2, 1917
4 ¹ / ₂ s, F&A, 50,000	Aug. 1, 1921
4s, F&A, 50,000	Aug. 1, 1919
LEVEE—	
5s, A&O, \$20,000	Apr. 2, 1903
4s, M&S, 45,000	May 1, 1920
LAKE COMO BONDS—	
4 ¹ / ₂ s, M&S, \$25,000	Sept. 1, 1921
PARKS—	
7s, J&J, \$100,000	July 1, 1903
5s, A&O, 25,000	Apr. 2, 1913
4 ¹ / ₂ s, J&J, 25,000	Jan. 1, 1916
4 ¹ / ₂ s, M&S, 225,000	Sept. 1, 1917
4s, M&N, 45,000	May 1, 1920
RAILROAD AID—	
6s, J&D, \$100,000	Dec. 15, 1900
6s, A&O, 75,000	Apr. 1, 1904
5s, F&A, 45,000	Aug. 1, 1904
REFUNDING BONDS—	
4s, M&N, \$50,000	May 15, 1920
4s, M&S, 100,000	Mar. 1, 1907
4s, M&S, 50,000	Sept. 1, 1907
3 ¹ / ₂ s, M&N, 260,000	Nov. 1, 1908
STREETS—	
5s, A&O, \$5,000	Apr. 1, 1909
5s, A&O, 40,000	Apr. 2, 1913
5s, F&A, 35,000	Aug. 1, 1913
4s, J&J, 25,000	Jan. 1, 1920

LOANS—	When Due.
COURT HOUSE AND CITY HALL—	
5s, J&J, \$50,000	Jan. 1, 1915
4 ¹ / ₂ s, J&J, 100,000	Jan. 1, 1916
4 ¹ / ₂ s, M&N, 200,000	May 2, 1917
4 ¹ / ₂ s, J&J, 150,000	July 2, 1918
BRIDGE BONDS—	
5s, A&O, \$5,000	Apr. 2, 1908
5s, M&N, 200,000	May 1, 1915
4 ¹ / ₂ s, J&J, 100,000	July 1, 1916
4 ¹ / ₂ s, M&N, 214,000	May 2, 1917
4 ¹ / ₂ s, M&N, 50,000	Nov. 15, 1917
4 ¹ / ₂ s, J&J, 300,000	July 2, 1918
4 ¹ / ₂ s, F&A, 16,000	Aug. 1, 1918
4s, F&A, 5,000	Aug. 1, 1906
4s, J&D, 26,000	June 1, 1907
4s, J&J, 34,000	July 1, 1919
4s, J&J, 250,000	Jan. 1, 1920
4s, M&N, 55,000	May 1, 1920
SEWERAGE—	
7s, M&N, \$50,000	Nov. 2, 1899
7s, M&N, 27,000	May 1, 1903
7s, M&S, 500	Sept. 1, 1903
7s, J&J, 4,000	Jan. 1, 1904
6s, M&N, 3,000	Nov. 1, 1904
5s, M&N, 9,600	May 1, 1905
5s, M&S, 95,000	Mar. 1, 1909
5s, A&O, 100,000	Apr. 2, 1908
5s, A&O, 200,000	Apr. 1, 1915
4 ¹ / ₂ s, J&J, 100,000	July 1, 1916
4 ¹ / ₂ s, M&N, 200,000	May 2, 1917
4 ¹ / ₂ s, J&D, 200,000	Dec. 1, 1918
4s, F&A, 20,000	Aug. 1, 1906
4s, F&A, 250,000	

ST. PETER.—{ JOSEPH MASON, Mayor.
HENRY N. BENSON, City Clerk.
A city in Nicollet County.

LOANS—	When Due.	Bonded debt
REFUNDING BONDS—		May 1, '99...\$52,000
5 ¹ / ₂ s, M&S, \$5,000	Sept. 1, 1901	City has no floating debt.
5 ¹ / ₂ s, M&S, 5,000	Sept. 1, 1906	Tax valuation, real.....443,922
5 ¹ / ₂ s, M&S, 5,000	Sept. 1, 1911	Tax valuation, personal.....281,034
5s, M&S 7,000	Sept. 15, 1907	Total valuation 1898.....725,006
IMPROVEMENT BONDS—		Total tax (per \$1,000)'98. 30.75
6s, Sept., \$9,000	Sept. 1, 1903	Population in 1895 was.....4,251
6s, Sept., 9,000	Sept. 1, 1903	Population in 1890 was.....3,671

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.	LOANS—	When Due.
BRIDGE BONDS—		FIRE DEPARTMENT BONDS:	
6s, J&D, \$75,000	1921	6s, J&D, \$5,000	June 1, 1914
CITY HALL BONDS:		6s, M&S, 3,000	Sept. 15, 1917
6s, J&D, \$10,000	June 1, 1914	6s, J&D, 3,000	June 1, 1920
6s, J&D, 5,000	Dec. 1, 1920	6s, J&J, 3,000	Dec. 1, 1920
IMPROVEMENT BONDS:		GENERAL BONDS—	
6s, J&D, \$50,000	June 1, 1919	6s, J&D, \$5,000	Dec. 2, 1907
6s, M&S, \$11,000	Sept. 15, 1922	Bonded debt, Feb. 1, '99.	\$195,000
EDUCATIONAL BONDS:		Bridge b'ds int. (add'l)	19,000
6s, J&D, \$20,000	June 1, 1914	Assessed valuation 1898.	1,028,479
6s, J&D, 1,000	Dec. 2, 1907	Tax (per M.) 1897.	\$31.90 to \$33.70
6s, M&S, 1,000	Sept. 15, 1914	Population in 1895 was.....	2,135
6s, J&D, 3,000	Dec. 2, 1919	Population in 1890 was.....	2,242

INTEREST is payable by the Amer. Exchange Nat. Bank, N. Y. City.

STEVENS CO.—N. R. SPURR, Auditor.

County seat is Morris.

LOANS—	When Due.	Total debt
L. F. & D. Ry. bonds	\$50,000	Jan. 1, 1899.. \$32,942
Court-house bonds	30,000	Tax valuation, real.....1,743,639
Seed-grain bonds	2,400	Tax valuation, personal. 483,879
Warrant, etc.	542	Total valuation 1898.....2,227,518
		Population in 1895 was.....6,543

STILLWATER.—Stillwater is situated in Washington County.

LOANS—	When Due.	PERMANENT IMPROVEMENT—(Con.—
CURRENT FUND BONDS, 1882—		5s, J&J, \$60,000
5s, F&A, \$20,000	Feb. 15, 1912	July 1, 1921
LEVEE BONDS, 1875—		City has no floating debt.
10s, Feb., \$6,000	Feb. 1, 1900	Bonded debt Jan. 1, 1899.
REFUNDING BONDS, 1891—		\$371,000
5s, J&J, \$25,000	Jan. 1, 1921	Tax valuation, real.....\$2,976,712
PERMANENT IMPROVEMENT—		Tax valuation, personal 1,056,954
5s, M&S, \$50,000	Sept. 1, 1906	Total valuation 1898.. 4,033,666
5s, M&S, 100,000	Sept. 1, 1911	Assessment is 3-5 actual value.
5s, M&S, 50,000	Sept. 1, 1912	Tot. tax (per \$1,000) '98.....\$3.00
5s, A&O, 60,000	Oct. 1, 1917	Population in 1895 was.....12,004
		Population in 1890 was.....11,260
		Population 1896 (est.).....14,000

INTEREST on the levee bonds is payable by the Lumberman's Nat. Bank, Stillwater; on other bonds at Fifth Avenue Bank, New York.

TODD COUNTY.—County seat is Long Prairie.

LOANS—	When Due.	Total valuation
COURT HOUSE—		1899.. \$3,328,477
7s, J&J, \$25,000	May 13, 1913	Assessment about 2 ₃ actual value.
Total debt Aug. 1, 1899.	\$25,000	State & Co. tax (per m.) '99..\$8.43
Tax valuation, real.....	2,676,728	Population in 1895 was.....17,674
Tax valuation, personal.....	651,749	Population in 1890 was.....12,930
		Population in 1899 (est.).....22,000

INTEREST on the bonds is payable at National Park Bank, N. Y.

TRACY.—W. O. MUSSER, City Treasurer.

Tracy is in Lyon County.

LOANS—	When Due.	Total tax
COURT HOUSE—		(per \$1,000) '98.. \$44.33
7s, J&J, \$25,000	May 13, 1913	Population in 1895 was.....1,687
Total debt Aug. 1, 1899.	\$25,000	Population in 1899 (est.)....2,000
Tax valuation, real.....	2,676,728	
Tax valuation, personal.....	651,749	

Assessment about 2₅ actual value.

WADENA.—A. MURRAY, Treasurer.

County seat of Wadena County.

LOANS—	When Due.	Floating debt
WATER-WORKS BONDS—		\$5,000
5 ¹ / ₂ s, \$12,000	1917	Total debt Feb. 1, 1899.. 25,000
(Optional after 1900.)		Tax valuation, real..... 204,698
ELECTRIC-LIGHT BONDS—		Tax valuation, personal.. 144,177
4s, \$8,000	1917	Total valuation 1898..... 348,875
(Optional after 1900.)		Assessment about 1 ₂ actual value
Bonded debt Feb. 1, '99..	\$20,000	Total tax (per \$1,000) '98..\$31.40
		Population in 1890 was..... 895
		Population in 1899 (est.).....1,700

WINNEBAGO CITY.—E. C. MOULTON, Cl'k.

This township is in Faribault county.

LOANS—	When Due.	Bonded debt
RAILROAD-AID BONDS—		Jan. 1, '99....\$48,000
7s, \$13,000	Dec., 1900	Assessed valuation, real ..495,619
REFUNDING RR. AID BONDS—		Assessed valuation, per'l.. 87,657
5s, \$25,000	Jan., 1921	Total valuation 1898.....583,276
5s, 10,000	July, 1918	Assessment about 1 ₃ actual value.
		Population in 1890 was..... 486
		Population in 1899 (est.).....2,700

WINONA.—{ E. K. TARBELL, Mayor.
L. D. FROST, City Recorder.

This city is the county seat of Winona County.

LOANS—	When Due.	5s, J&J, \$25,000
FERRI ROAD & BRIDGE BONDS—		July 1, 1919
5s, J&J, \$23,500	Jan. 1, 1903	(Payable \$5,000 yearly.)
HIGH WAGON BRIDGE—		4 ¹ / ₂ , J&J, \$40,000
5s, Jan. 1, \$100,000	Jan. 1, 1919	July 1, '04 to '11
(Payable \$10,000 yearly.)		(Payable \$5,000 yearly.)
SEWER BONDS—		Bonded debt Feb. 1, '99.
5s, J&J, \$19,000	July 1, 1917-'18	\$367,500
WINONA S. W. RY.—		Water debt (included).... 125,000
5s, J&J, \$100,000	Jan. 1, '08 to '17	School bonds (additional) 87,000
(Payable \$10,000 yearly.)		Tax valuation, real.....5,205,726
WATER-WORKS BONDS—		Tax valuation, personal 1,529,123
5s, J&J, \$60,000	July 1, 1902	Total valuation 1898.....6,734,849
		Assessment about 40 p. c. actual.
		City tax (per \$1,000) '98..\$33.00
		Population in 1890 was.....18,208
		Population in 1899 (est.)....24,090

INTEREST is payable at the Park National Bank, New York City.

WINONA COUNTY.—{ GEO. F. CRISE, Treas.
HERMAN WEIBEL, Aud'r.
County seat is Winona.

LOANS—	When Due.	Assessed valuat'n, pers.
COURT HOUSE BONDS—		\$2,307,959
5s, J&J, \$20,000	July 1, 1899	Total valuation 1898...12,062,494
(\$5,000 due yearly) to July 1, 1902		State tax (per \$1,000).....\$3.03
4 ¹ / ₂ s, J&J, \$10,000	July 1, 1903	County tax (p. \$1,000)..... 3.39
Total debt Feb. 1, 1899..	\$30,000	Population in 1895 was.....37,134
Assessed valuation, real.	9,754,535	Population in 1898 (est)....40,000

INTEREST is payable at the National Park Bank, N. Y.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor divisions in the State which are not represented among the foregoing detailed reports:

Location.	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Fairmont (c), Marin Co.....	\$8,000	.....	\$409,144	46.78	1,205
Grand Rapids, Itasca Co.....	35,000	.....	229,677	.....	*1,800
Le Sueur (c), Le Sueur Co....	40,000	.....	379,596	37.00	2,007
Little Falls, Morrison Co. ...	25,000	\$12,000	1,099,540	.....	2,354
Morrison County.....	120,000	.....	3,195,731	34.00	13,325
New Ulm Sch. District.....	20,000	.....	803,761	37.40	*5,000
Ontonville (c), Bigstone Co... 19,400	.....	.....	224,733	.....	764
Pipestone (c), Pipestone Co... 25,000	.....	.....	450,801	44.00	1,234
Pipestone School District..... 40,000	.....	.....	.....	.....	1,232
Redwood Falls.....	30,000	.....	388,322	32.31	1,238
Rochester, Olmstead Co.....	20,000	.....	1,789,177	37.00	5,321
Wells (v), Faribault Co.....	30,000	4,500	40,443	30.00	1,208
Willmar, Kandiyohi Co.....	50,000	.....	610,000	.....	*3,200

* Later estimate.

State of Iowa.

ITS
DEBT, RESOURCES, &c.

Organized as a Territory (Act June 12, 1838) - July 3, 1838
Admitted as a State (Act August 4, 1846) - Dec. 28, 1846
Total Area of State (square miles) - 56,025
State Capital - Des Moines
Governor (term expires Jan. 1900) - Leslie M. Shaw
Secretary of State (1st Monday Jan. 1901) - G. L. Dobson
Treasurer (1st Monday Jan. 1901) - John Herriott
Auditor (1st Monday Jan. 1901) - F. F. Merriam
Legislature meets biennially in even years, the 2d Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—For history of Iowa's debt see STATE AND CITY SUPPLEMENT of April 1894, page 110.

TOTAL DEBT.—Iowa has a bonded debt of only \$10,900. On July 1, 1899, there were no warrants outstanding and the State had cash on hand amounting to \$464,462 and a claim on the United States Government for war expenses amounting to \$43,435.

EQUALIZED VALUATION.—The equalized assessed valuation has been as follows in the years named:—

Year.	Lands.	Personal Property.	Railroads.	Telephone & Telh. Cos.	Total.
1899..	390,297,578	90,348,093	44,736,070	1,028,836	526,410,577
1898..	411,723,421	88,084,509	44,606,000	.....	544,247,782
1897..	414,223,421	95,509,523	44,494,024	.....	554,226,968
1896..	413,970,588	96,765,620	44,532,125	706,315	555,974,618
1895..	413,970,588	100,493,479	44,521,225	665,532	559,650,824
1894..	408,053,626	106,865,954	45,063,782	659,984	557,072,750
1893..	408,053,626	112,816,334	44,987,839	672,172	566,529,971
1890..	374,753,112	105,543,264	42,902,608	663,874	523,862,858
1885..	353,614,837	103,372,905	31,672,339	293,046	488,953,127
1880..	303,381,498	82,638,655	23,646,161	152,706	409,819,020
1875..	294,313,368	79,032,896	22,076,876	.....	395,423,140
1870..	222,561,061	71,971,191	.....	.....	294,532,252

TAX RATE.—The State tax (per \$1,000) for 1899 was \$2.90.

DEBT LIMITATION.—Iowa's Constitution restricts the creating of debt, both State debt and municipal debt.

FIRST, as to State debt, the limitation made is not absolute, for it permits other debt if authorized by some law for some single specified work. But this permission is very safely guarded—(1) the law must provide for the collection of a direct annual tax sufficient to pay the interest regularly and discharge the debt in twenty years; and (2) the law cannot take effect until it has been submitted to the people at a general election, and has received a majority of the votes cast. All the debt provisions relating to the State we give below.

ARTICLE 7, Section 1. [Limitation of State indebtedness.] The credit of the State shall not in any manner be given or loaned to, or in aid of, any individual, association, or corporation; and the State shall never assume, or become responsible for, the debts or liabilities of any individual, association or corporation, unless incurred in time of war for the benefit of the State.

SECTION 2. [Same.] The State may contract debts to supply casual deficits or failures in revenues, or to meet expenses otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more acts of the General Assembly or at different periods of time, shall never exceed the sum of two hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained, or to repay the debts so contracted, and to no other purpose whatever.

SECTION 4. [For what other purposes State may contract debt.] In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall be applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

SECTION 5. [Other debts to be authorized.]—Except the debts hereinbefore specified in this article, no debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by some law for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within twenty years from the time of contracting thereof; but no such law shall take effect until at a general election it shall have been submitted to the people, and have received a majority of all the votes cast for and against it at

such election; and all money raised by authority of such law shall be applied only to the specific object therein stated, or to the payment of the debt created thereby; and such law shall be published in at least one newspaper in each county, if one is published therein, throughout the State, for three months preceding the election at which it is submitted to the people.

ARTICLE VIII, Section 3. [State not to be a stockholder.]—The State shall not become a stockholder in any corporation, nor shall it assume or pay the debt or liability of any corporation, unless incurred in time of war for the benefit of the State.

There can be but little fear that a State or city will ever create debt in any larger amount than it can easily pay where the law, as in the above case, requires a tax to be levied at the time of its creation sufficient to pay the interest annually and the principal when due.

SECOND, as to municipal indebtedness, the limit is fixed absolutely in the Constitution. The provisions covering the subject are as 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 3 columns: Year, Population, and another Year. Rows include 1895, 1890, 1880, 1870, 1860, 1850, 1840.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

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

BOONE SCHOOL DISTRICT.—

J. J. SNELL, Secretary. This district is in Boone County.

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

INTEREST is payable in Boone and at the First Nat. Bank of Chicago.

BURLINGTON.—P. C. NAUMANN, Mayor.

Burlington is in Des Moines County.

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

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

BONDED DEBT on April 1, 1899, was \$223,000; floating debt, \$79,800; total debt, \$302,800; sinking fund, \$14,200; net debt, \$288,600. The water bonds are not included in the total funded debt, as they are the obligations of a private company.

ASSESSED VALUATION in 1898 of real estate was \$2,913,261; personal property, \$966,838; total, \$3,880,099; total tax rate (per \$1,000) in 1898 was \$69.00, including State tax, \$3.30, county tax, \$6.00; city tax, \$37.00; school tax, \$22.70. 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 1899 (estimated), 30,000.

BURLINGTON INDEPENDENT SCHOOL DISTRICT.—

H. A. KELLEY, Secretary.

Table with columns: Loans, When Due, Bonded debt, Tax valuation, Real valuation, School tax, Population.

CASS COUNTY.—T. W. BROWN, Treasurer.

County seat is Atlantic.

Table with columns: Loans, When Due, Ass'd valuation, Tax valuation, State and Co. tax, Population.

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 columns: Loans, When Due, Total debt, Sinking fund, Net debt, Tax valuation, Total valuation, Assessment, City & co. tax, Population.

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 are exempt from taxation.

CEDAR RAPIDS SCHOOL DISTRICT.—E. M. Scott, Treas.

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

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 columns: Loans, When Due, Total debt, Tax valuation, Personal valuation, Total valuation, Assessment, Total tax, Population.

CLINTON.—Clinton is in Clinton County.

Table with columns: Net debt, Tax valuation, Tax rate, Population.

CLINTON SCHOOL DISTRICT.—

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

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 columns: Regular Bonded Debt, Fire Bonds, Loans, Refunding Bonds, Interest, Special assessment bonds.

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

TOTAL DEBT, ETC.—

Table with columns: March 1, 1899, March 1, 1898, March 1, 1897. Rows include Total bonded debt, Special bonds, Special assessment bonds, Bonded debt.

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 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 has been as shown below in the years named. The noticeable decrease in 1899 is due to a change in the law. Property was formerly assessed at from 30 to 40 per cent of its value, but under the new law all real estate is assessed at 25 per cent of its actual value.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total.

TAX LEVY.—The total tax for 1899 (per \$1,000) is \$80.75.

POPULATION.—In 1890, 21,474; in 1880, 18,063; in 1895, 20,189.

COUNCIL BLUFFS SCHOOL DISTRICT.—D. L. Ross, Sec.

This district is co-extensive with Kane Township and the city of Council Bluffs.

Table with columns: Loans, When Due, School-House Bonds, Total debt, Assessed valuation, Real valuation, Population.

CRESTON.—SCOTT SKINNER, Mayor.

Creston is situated in Union County.

Table with columns: LOANS—When Due., REFUNDING BONDS—, STREET IMP. & PAV'G BONDS—, and FUNDING BONDS—.

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: LOANS—When Due., REFUNDING BONDS—, IMPROV'T PAVING BONDS—, and IMPROV'T SEWER BONDS—.

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: LOANS—When Due., FUNDING BONDS—, REFUNDING BONDS—, and ANNEXED TOWN BONDS—.

INTEREST is payable at City Treasury.

BONDED DEBT on Aug. 1, 1899, was \$787,000; floating debt, \$64,585; total debt, \$851,585; sinking fund, \$11,300; net debt, \$840,285.

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: LOANS—When Due., FUNDING BONDS—, MISCELLANEOUS BONDS—, REFUNDING BONDS—, STOCKING BONDS—, and STREET IMP. & PAV'G BONDS—.

DUBUQUE CO.—F. N. SCHROEDER, Treasurer.

County seat is Dubuque.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, and FUNDING BONDS—.

EMMET COUNTY.—O. O. REFSSELL, Treas.

County seat is Estherville.

Table with columns: LOANS—When Due., FUNDING BONDS—, REFUNDING BONDS—, and SINKING FUND—.

FORT DODGE.—S. J. BENNETT, Mayor.

This city is in Webster County.

Table with columns: LOANS—When Due., WATER WORKS BONDS—, REFUNDING BONDS—, and FUNDING BONDS—.

FORT MADISON.—SAMUEL ATLEE, Mayor.

County seat of Lee County.

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

IOWA CITY.—G. W. KOONTZ, Treasurer.

Iowa City is in Johnson County.

Table with columns: LOANS—When Due., COURT-HOUSE & JAIL BONDS—, and FUNDING BONDS—.

LOANS—When Due.

Table with columns: SPECIAL ASSESSMENT BONDS—, PAVING BONDS—, and SEWER BONDS—.

REFUNDING BONDS—

Table with columns: J&D, \$40,000 June 1, 1917; Bonded debt Feb. 15, '98; Floating debt; Total debt Feb. 15, 1898; Special ass't b'ds (not incl.); Cash on hand; Tax valuation 1899; Asses'm't is 50 p.c. actual value; Total tax (per \$1,000) 1897; Population 1890 was; Population in 1897 (est.).

TAX FREE.—All bonds issued by this city are exempt from taxation

JEFFERSON COUNTY.—DAVID HOPKIRK, County Treasurer.

Fairfield is the county seat.

Table with columns: LOANS—When Due., COURT-HOUSE BONDS—, and POOR-HOUSE BONDS—.

JOHNSON CO.—A. R. CHENY, County Treas.

Iowa County is the county seat.

Table with columns: LOANS—When Due., COURT-HOUSE BONDS—, and ASSESSED VALUATION, RR. & SCHOOL TAX.

KEOKUK.—EDMUND JAEGER, JR., Treasurer.

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: LOANS—When Due., GRADUATED BONDS—, REFUNDING BONDS—, and ASSESSED VALUATION, RR. & SCHOOL TAX.

INTEREST is payable in New York City.

DEBT LIMIT.—City debts in this State are limited by provisions of the State Constitution (see State of Iowa), but the debt of Keokuk was created before Constitutional inhibition took effect.

LEE COUNTY.—WM. F. KIEL, Treasurer.

County seat is Fort Madison.

Table with columns: LOANS—When Due., COMPROMISE BONDS—, and ASSESSED VALUATION, RR. & SCHOOL TAX.

MARSHALLTOWN.—F. G. PIERCE, Mayor.

This city is situated in Marshall County.

Table with columns: LOANS—When Due., FUNDING BONDS—, WATER WORKS REF'D'G BONDS—, and ASSESSED VALUATION, RR. & SCHOOL TAX.

INTEREST on the funding bonds due in 1906 is payable at Marshalltown; on all other bonds at New York City.

MASON CITY.—GEO. W. BRETT, Mayor.

Mason City is situated in Cerro Gordo Co

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

INTEREST is payable at the Chemical National Bank, New York.

MITCHELL CO.—H. S. HOUG, Auditor.

Osage is the county seat.

Table with columns: LOANS—When Due., BRIDGE BONDS—, and ASSESSED VALUATION, RR. & SCHOOL TAX.

INTEREST payable at office of County Treasurer.

MONROE CO.—A. C. PABST, Treasurer.

Albia is the county seat.

Table with columns: LOANS—When Due., and ASSESSED VALUATION, RR. & SCHOOL TAX.

INTEREST is payable at office of County Treasurer.

MUSCATINE.—Muscatine is situated in Muscatine County

Table with columns: LOANS—When Due., REFUNDING BONDS—, and TAX VALUATION, PERSONAL, TOTAL VALUATION, RR. & SCHOOL TAX.

O'BRIEN COUNTY.—P. A. EDINGTON, Treas.

County seat is Pringhar.

Table with columns: LOANS—, REFUNDING BONDS—, Assessed valuat'n, pers'l, Assessed valuation RR., Total valuation 1898, Assesm't not over 1/3 actual value, State & Co. tax (per M.) '98, Population in 1890 was, Population in 1895 was.

TAX FREE.—The county's bonds are exempt from taxation.

OTTUMWA.—{ T. J. PHILLIPS, Mayor. W. A. STEVENS, Auditor.

Ottumwa is in Wapello County.

Table with columns: LOANS—, FUNDING BONDS—1897—, PAVING BONDS—, RAILROAD AID BONDS—, Assessed valuat'n, pers'l, Assessed valuation RR., Total valuation 1898, Assesm't not over 1/3 actual value, State & Co. tax (per M.) '98, Population in 1890 was, Population in 1899 (est.).

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.

POTTA WATTAMIE CO.—Wm. ARND, Treas.

County seat is Council Bluffs

Table with columns: LOANS—, REFUNDING BONDS—, Assessed valuat'n, real, Assessed val., personal, Assessed val., railroads, Total valuation 1899, Assessment is 1/3 actual value, Total tax (per \$1,000) '99, Population 1898 (est.).

RED OAK.—C. A. HUGH, Treasurer.

Red Oak is situated in Montgomery County.

Table with columns: LOANS—, WATER WORKS BONDS—, REFUNDING BONDS—, SCHOOL DISTRICT DEBT—, HIGH SCHOOL BONDS—, Assessed valuat'n, real, Assessed val., personal, Assessed val., railroads, Total valuation 1899, Assessment is 1/3 actual value, Total tax (per \$1,000) '99, Population in 1898 (est.).

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.

Table with columns: LOANS—, BUILDING BONDS—, Tax valuation 1896 abt., Assessment is 1/2 actual value, Total tax (per \$1,000), Population 1896 (estimated).

INTEREST is payable at the American Exch. National Bank, N. Y.

SIoux CITY.—{ J. H. QUICK, Mayor. JOHN HITTLE, Treasurer.

Sioux City is situated in Woodbury County.

Table with columns: LOANS—, REFUNDING BONDS—, IMPROVEMENT BONDS—, FUNDING BONDS—, Assessed valuat'n, real, Assessed val., personal, Assessed val., railroads, Total valuation 1899, Assessment is 1/3 actual value, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1894 (est.).

ASSUMED INDEBTEDNESS (NOT CITY OBLIGATIONS.)

Table with columns: LIBRARY BONDS—, POLICE STATION MORTGAGE—, WATER BONDS—, Assessed valuat'n, real, Assessed val., personal, Assessed val., railroads, Total valuation 1899, Assessment is 1/3 actual value, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1894 (est.).

INTEREST is payable in New York City.

TOTAL DEBT.—The city's bonded debt on April 1, 1899, was \$1,167,600.

ASSESSED VALUATION in 1898 of real estate was \$4,755,851; personal property, \$1,065,042; total, \$5,820,893. Property is assessed at 25 per cent of its actual value. In 1899 the total tax rate (per \$1,000) was \$65.40.

POPULATION.—In 1890 it was 37,806; in 1899 (estimated) 42,506

SIoux CITY INDEPENDENT SCHOOL DISTRICT.—

R. M. DOTT, Secretary.

Table with columns: Total debt Aug. 1, 1899, Assessed valuat'n 1899, School tax (per \$1,000) '99, Population in 1899 (est.).

WAPELLO CO.—JOHN H. SPRY, Treasurer.

County seat is Ottumwa.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, FUNDING BONDS—, Bonded debt, Floating debt, Total debt Jan. 1, 1899, Tax valuation, real, Tax valuation, pers'al., Total valuation 1898, Assessment about 1/3 actual value, State tax (per \$1,000) 1898, County tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.).

WATERLOO.—{ J. W. KRAPFEL, Mayor. H. C. SCHULTZ, City Clerk.

County seat of Black Hawk County.

Table with columns: LOANS—, FUNDING & REFUNDING BONDS—, Total debt Aug. 20, '99, Tax valuation, real, Tax valua'n, personal, Total valuation, 1898, Assesm't is about 1/3 actual value, Tot. tax (p. \$1,000), '98, Popula'n in 1899 (est.).

WEBSTER CITY.—This city is the county seat of Hamilton County.

Table with columns: LOANS—, ELECTRIC LIGHT BONDS—, CONSOLIDATED AND FUNDING BONDS—, Floating debt, Total debt, Sinking fund assets, Net debt Jan. 1, 1899, Assessed valuation 1897, Assessment about 1/3 actual value, Total tax (per \$1,000) '97, Population 1890, Population 1899 (est.).

WEBSTER CO.—J. F. FORD, Auditor.

County seat is Fort Dodge.

Table with columns: Bond'd debt Jan. 1, 1899, County has no floating debt, Assessed valuat'n, real, Assessed val., person'l, Assessed val., railroads, Total valuation 1898, Assessment is 1/4 actual value, State & Co. tax (per M.), '99, Population in 1890 was, Population 1898 (est.).

WOODBURY CO.—J. A. MAGOUN, JR., Treas.

County seat is Sioux City.

Table with columns: LOANS—, FUNDING BONDS—, SINKING FUND—, Net debt Jan. 1, 1899, Assessed valuat'n, real, Assessed val., personal, Assessed val., railroads, Total valuation 1898, Assessment is 1/4 actual value, State & Co. tax (per M.), '98, Population 1890 was, Population 1880 was, Population 1899 (est.).

INTEREST is payable at the office of the County Treasurer.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding places in Iowa 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: Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population '90. Rows include Cherokee Co., Hamburg, Fremont Co., Hampton Sch. Dist., Knoxville Sch. Dist., Marion Sch. Dist.

* Estimated.

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. A session of this kind was held in 1899.

HISTORY OF DEBT.—The interesting details of Missouri's eventful history in debt-making and debt-paying 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—, STATE FUNDING 5-20s—, SCHOOL FUND—, SEMINARY FUND—, Cert's of indebt. to State fund—, Total.

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 with columns: Jan. 1, 1899, Apr. 1, 1898, Jan., 1897. Rows include Total bonded debt, School & sem'ry certifie's, Total debt.

Under a provision of the State Constitution at least \$250,000 of State indebtedness must be retired annually. The total debt, including accrued interest, &c., on Jan. 1, 1865, was \$36,094,908.

ASSESSED VALUATION.—The State's assessed valuation (about one-fourth actual value) and tax rate have been as follows. This valuation does not include valuation of railroads, bridges and telegraphs, which amounted in 1898 to \$89,759,694, or of machinery, tools, merchandise, etc., as taxed on "merchants' and manufacturers' tax books," which amounted in 1898 to \$55,125,824.

Years.	Assessed Valuation	Tax Rate.	Years.	Assessed Valuation.	Tax Rate
1898....	\$971,935,839.....	\$2.50	1889.....	\$756,283,894.....	\$3.00
1897....	976,754,152.....	2.50	1888.....	738,421,083.....	4.00
1896....	952,576,356.....	2.50	1885.....	684,446,002.....	4.00
1895....	938,202,003.....	2.50	1880.....	532,692,043.....	4.00
1894....	931,853,800.....	2.50	1875.....	556,444,456.....	4.50
1893....	861,426,560.....	2.50	1870.....	559,082,559.....	5.00
1892....	853,754,205.....	2.50	1865.....	262,354,932.....	.....
1891....	826,141,721.....	3.00	1863.....	198,602,216.....	.....
1890....	805,668,844.....	3.00	1860.....	296,552,806.....	.....

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 prohibited.) The General Assembly shall have no power to make any grant, or to authorize the making of any grant of public money or thing of value to any individual, association of individuals, municipal or other corporation whatsoever. *Provided,* That this shall not be so construed as to prevent the grant of aid in a case of public calamity.

The foregoing sections cover all phases of State indebtedness and so restrict action as to put the State beyond the chance of future debt embarrassment.

SECOND, with regard to cities and other municipalities, the provisions are in like manner full and wisely constructed. There are three—section 47 in article 6, section 6 in article 9 and section 12 in article 10. We give them complete below.

ARTICLE 6, Section 47. (Municipalities, loaning credit of.) The General Assembly shall have no power to authorize any county, city, town or township, or other political corporation or sub-division of the State now existing, or that may be hereafter established, to lend its credit, or to grant public money or thing of value in aid of or to any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association or company.

ARTICLE 9, Section 6. (Municipalities not to subscribe to capital stock of corporations.) No county, township, city or other municipality shall hereafter become a subscriber to the capital stock of any railroad or other corporation or association, or make appropriation or donation, or loan its credit to or in aid of any such corporation or association, or to or in aid of any college or institution of learning or other institution, whether created for or to be controlled by the State or others. All authority heretofore conferred for any of the purposes aforesaid by the General Assembly, or by the charter of any corporation, is hereby repealed: *Provided, however,* That nothing in this Constitution contained shall affect the right of any such municipality to make such subscription where the same has been authorized under existing laws by a vote of the people of such municipality prior to its adoption, or to prevent the issue of renewal bonds, or the use of such other means as are or may be prescribed by law for the liquidation or payment of such subscription, or of any existing indebtedness.

ARTICLE 10, Section 12. (Municipal indebtedness, limit of.) No county, city, town, township, school district or other political corporation or sub-division of the State shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in any year the income and revenue provided for such year, without the assent of two-thirds of the voters thereof voting at an election to be held for that purpose; nor in cases requiring such assent shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the assessment next before the last assessment for State and county purposes, previous to the incurring of such indebtedness: *Provided,* That with such assent any county may be allowed to become indebted to a larger amount for the erection of a court-house or jail. *And provided further,* That any county, city, town, township, school district, or other political corporation or sub-division of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for payment of the principal thereof, within twenty years from the time of contracting the same.

It is scarcely necessary to add anything to the foregoing. The sections given make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it cannot get into debt unless two-thirds of the voters voting at an election favor it, and then only to an aggregate of 5 per cent of valuation, *except* that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, and finally (4) that before or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years. These provisions are certainly very conservative.

POPULATION OF STATE.—The population of Missouri has been as follows in the years named.

1890.....	2,679,184	1860.....	1,182,012	1830.....	140,455
1880.....	2,168,380	1850.....	682,044	1820.....	66,557
1870.....	1,721,295	1840.....	383,702	1810.....	19,783

The proportion of the colored population was 6.70 per cent in 1880 and 5.75 per cent in 1890. In number blacks were 90,040 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 CO.—W. R. HALLOWAY, Co. Clerk.

County seat is Kirksville.		
LOANS—	<i>When Due.</i>	Total debt July 1, 1898.. \$60,500
COURT HOUSE & JAIL BONDS—		Tax valuation 1898.....5,388,552
5s, \$50,000.....	1902	Assessment is 1/2 actual value.
REFUNDING BONDS—		State & Co. tax (per M.) '97...\$9.50
5s, A & O, \$10,500.....	Apr. 3, 1913	Population in 1890 was.....17,417
Subject to call at any time.		Population in 1880 was.....15,190
Interest payable by St. L. Nat. Bk.		Population in 1894 (est.)....21,000

BENTON CO.—W. L. MORGAN, Co. Clerk.

County seat is Warsaw. A sinking fund for redemption of the bonds is provided by a tax of \$2.00 per \$1,000 on the assessed valuation.

LOANS—	<i>When Due.</i>	Tax valuation, pers'l....\$1,082,628
REFUNDING BONDS—		Tax valuation RR..abt. 101,665
5s, Feb., \$287,500.....	July 1, 1912	Total valuation 1899... 3,443,068
Subject to call after July 1, 1902		Assessment is 2/3 actual value.
Total debt July 1, 1899..	\$287,500	Total tax (per M) '99 about \$18.00
Sinking fund.....	13,831	Population 1890 was.....14,973
Tax valuation, real.....	2,258,775	Population 1899 (est.).....18,500

INTEREST is payable in St. Louis at National Bank of Commerce.

BLOOMINGTON.—This township is in Buchanan Co.

LOANS—	<i>When Due.</i>	Bonded debt Jan., 1899.. \$35,000
REFUNDING BONDS—		Taxable wealth 1896.... 300,000
5s, \$35,000.....	1900-'15	Population in 1890 was.....1,357

BLUE.—T. T. CRITTENDEN, JR., County Clerk

This township is in Jackson County.

LOANS—	<i>When Due.</i>	Total debt Apr. 1, 1899.. \$100,000
RR. AID \$1,000 BONDS—		Tax valuation 1898.....4,917,997
7s, J & J, \$100,000.....	July 1, 1903	Population in 1890 was....10,533

INTEREST at Ninth National Bank, New York City.

BUCHANAN CO.—R. M. NASH, Clerk.

The county seat is St. Joseph.

LOANS.	<i>When Due.</i>	Assessed valu'n, pers'l..\$5,000,000
COMPROMISE R. R. BONDS—		Assessed valu'n, RR., etc. 2,500,000
5 & 6s, Aug. 1, \$354,300. Aug. 1, 1901		Ass'd val., mer. and man. 2,300,000
Interest payable in New York at American Exchange Nat. Bank.		Total valuation 1899...29,800,000
Total debt Aug. 1, 1899. \$354,300		Assessment is 1/2 actual value.
Sinking fund.....	85,000	State & Co. tax (per M.) '98..\$7.00
Net debt Aug. 1, 1899..	269,300	Population in 1890 was....70,100
Assessed valu'n, real...20,000,000!		Population in 1899 (est.)....85,000

TAX FREE.—Bonds issued by this county are exempt from taxation

BUFFALO.—This is a township in Pike County.

LOANS—	<i>When Due.</i>	<i>Valuation, etc.—</i>
REFUNDING BONDS—		Total debt July 1, 1899... \$19,500
5s, Jan., \$12,500.....	Jan. 1, 1909	Tax valuation 1899.....2,186,550
5s, Jan., 7,000.....	Jan. 1, 1909	Population 1890 was.....7,889
All b'ds optional since Jan. 1, 1899		Population 1899 (est.)....10,000

INTEREST payable by Merch.-Laclede Nat. Bank, St. Louis, Mo.

BUTLER COUNTY.—W. B. ADAMS, Treas.

County seat is Poplar Bluff.

LOANS—	<i>When Due.</i>	COURT HOUSE BONDS—
REDEMPTION BONDS—		6s, F & A, \$7,900.....
6s, Oct., \$5 200.....	1900	Bonded debt July 1, 1898..\$35,200
Subject to call.		Tax valuation 1898....\$3,330,894
REFUNDING BONDS—		Assessment about 2/3 actual value.
5s, Mar., \$30,000.....	Mar. 1, 1920	State & Co. tax (per \$1,000) \$12.50
Bonds optional after 1900.		Population in 1890 was....10,164

CALLAWAY CO.—J. L. MAUGHS, Treas.

The county seat is Fulton.

LOANS.	<i>When due.</i>	Net debt Sept. 15, 1898.. \$228,500
* REFUNDING RR. BONDS—		Assessed valu'n, real....4,055,440
5s, Aug., \$53,500.....	Aug. 1, 1907	Assessed valu'n, pers'n'l.1,852,345
Subject to call at any time.		Assessed valu'n, RR., etc. 868,323
4s, M & N, \$150,000.....	1917	Total valuation 1898.....6,776,108
(\$100,000 subject to call after 1902; balance after 1904.)		Assessm't abt. 50 p. c. actual val.
Total debt Sept. 15, 1898. \$233,500		Total tax (per \$1,000).....\$16.70
Sinking fund.....	5,000	Population in 1890 was.....25,131
* 5 bonds of \$500 each; the remainder \$1,000 each.		Population in 1895 (est.)....27,000

INTEREST on the 5s is payable at Nat. Bk. of Commerce, N. Y., and Fulton, Mo.; on the 4s at the Union Trust Co., St. Louis, Mo.

CALUMET.—This is a township in Pike County.

LOANS—	<i>When Due.</i>	REFUNDING BONDS—
REFUNDING BONDS—		3 1/2s, F & A, \$40,000.....
5s, Feb., \$14,500.....	Jan. 1, 1909	Total debt Aug. 1, 1899.. \$84,500
Subject to call.		Taxable wealth '99 (abt) 2,225,000
5s & 4s, \$30,000.....	Apr. 1, 1928	Population in 1890 was.....4,096
(Subject to call 1908.)		Population in 1898.....6,000

INTEREST on 5s & 4s payable at Merchants' Laclede Nat'l Bank; on 3 1/2s at the Mississippi Valley Trust Co., St. Louis, Mo.

CAMP BRANCH.—GEO. A. DUNN, Co. Clerk.

This township is in Cass County.

LOANS—	<i>When Due.</i>	Bonded debt Sept. 1, 1899. \$58,000
REFUNDING BONDS—		Sinking fund..... 20,000
5s, \$50,000.....	Nov. 19, 1917	Net debt Feb., 1899..... 38,000
Subject to call Nov. 19, 1907		Tax valuation 1898..... 545,855
5s, \$8,000.....	Dec. 2, 1919	Tax rate (per \$1,000), '98...\$21.00
Subject to call Dec. 2, 1909		Population in 1890 was.....1,713

CAPE GIRARDEAU—W. H. COERVER, Mayor.

This city is in Cape Girardeau County.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1896., Assessment is 1/2 actual value., Total tax (per 1,000), Population in 1890 was., Population in 1880 was., Population 1897 (estimated).

INTEREST on the funding bonds is payable at New York; on the Normal School bonds at St. Louis, Mo.

CAPE GIRARDEAU.—AUG. UDE, Co. Treas.

This township is in Cape Girardeau County.

Table with columns: LOANS—, When Due., Bonded debt July 1, '98., Tax valuation 1898., Assessment about 2-5 actual value., Total tax per \$1,000 '97., Population in 1890 was., Population in 1880 was.

CARROLLTON.—W. A. KINSEY, Clerk.

This city is the county seat of Carroll County.

Table with columns: LOANS—, When Due., Bonded debt Apr. 1, '99., Asses'd val., 1898, over \$1,000,000., Population 1890 was., Population 1899 (est.).

CARTHAGE.—CHAS. O. HARRINGTON, Mayor.

This city is in Jasper County.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, 5s, F&A, \$11,500., Subject to call at any time., Interest is payable at St. Louis., Bonded debt Feb. 6, '99., Tax valuation, real., Tax valuation, personal., Total valuation 1898., Assessment about 1/2 actual value., Total tax (per \$1,000) '98., Population in 1890 was., Population 1898 (local est.).

CASS COUNTY.—GEO. A. DUNN, Clerk.

The county seat is Harrisonville.

Table with columns: LOANS—, When Due., Assessed val'n, pers'n'l., Val'tion, railroads, etc., Total valuation 1898., Assessment is 1/2 actual value., Total tax (per \$1,000) '98., Population in 1890 was., Population in 1897.

INTEREST on the 4 per cent bonds is payable at St. Louis, Mo. Interest is paid on the refunding bonds only.

CHARITON.—A. J. FURR, Co. Treasurer.

This township is in Howard County.

Table with columns: LOANS—, When Due., Bonded debt July 1, '98., Tax valuation 1898., Assessment about 2/3 actual value., Population in 1890 was.

INTEREST payable at National Bank of Commerce, New York.

CHILLICOTHE.—J. E. WATKINS, City Clerk.

This city is in Livingston County.

Table with columns: LOANS—, When Due., Total tax rate (per M.), '99., Population in 1890 was., Population 1896 (city census), Population 1899 (est.), SCHOOL DISTRICT BONDS—, 6s, \$25,000., Subject to call at any time., School tax rate (per M.), '99.

CLARK CO.—GEO. E. MCHUGH, Treasurer.

The county seat is Kahoka.

Table with columns: LOANS—, When Due., Total debt July 1, 1898., Tax valuation, real., Tax valuation, personal., Tax val'tion, RR's., etc., Total valuation 1898., Population in 1890 was., INTEREST on 6s is payable in New York at Nat. Bk. of Commerce.

CLINTON COUNTY.—E. McWILLIAMS, Clerk.

County seat is Plattsburg.

Table with columns: LOANS—, When Due., Bonds are exempt from taxation., Interest payable in Plattsburg., Total debt July 1, 1899., Tax valuation 1898., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1880 was., Population in 1899 (est.).

COLE COUNTY.—L. D. GORDON, Co. Treas.

The county seat is Jefferson City.

Table with columns: LOANS—, When due., Interest payable at Jefferson City., Bonded debt July 1, 1899., Sinking fund., Net debt July 1, 1899., Assessed valuation 1899., Assessment about 1/2 actual value., State & Co. tax (per M.) '99., Population in 1890 was., Population in 1880 was., Population in 1897 (est.).

DADE CO.—C. W. MONTGOMERY, Clerk.

The county seat is Greenfield.

Table with columns: LOANS—, When due., Sinking fund., Net debt Aug. 1, 1899., Tax valuation 1898., State & Co. tax (per M.) '98., Population in 1890 was., Population 1896 (est.) over 21,000.

INTEREST is payable in St. Louis, Mo. On the 5s at the Merchants' Laeclde Nat. Bank; on the 4s at the Mississippi Valley Trust Co.

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 railroad bonds. Issues given below are in litigation, and no interest is paid on them. A settlement is talked about on the basis of a new issue of \$235,000 by the county and the building by the bondholders of the railroad some 50 miles from Lebanon to Bolivar.

Table with columns: LOANS—, When Due., Total valuation 1898., State and Co. tax (per M) '98., Population in 1890 was.

FRANKLIN CO.—JAMES A. MINTRUP, Clerk.

County seat is Union.

Table with columns: LOANS—, When Due., Assessed valuat'n 1898., Assessment is 1/2 actual value., State & co. tax (per M.) '98., Population in 1890 was., Population in 1898 (est.).

INTEREST is payable at St. Louis (Third National Bank) and at Washington, Mo.

GALLATIN.—I. MANN, Mayor.

City in Daviess County. Arrangements are being made to pay off the floating debt.

Table with columns: LOANS—, When Due., Floating debt., Total debt Jan. 1, 1899., Assessed valuation 1897., Population in 1890 was., Population in 1897 (est.).

INTEREST is payable at the Boatmen's or Merchants' Laeclde National Bank, St. Louis.

GRAND RIVER.—GEO. A. DUNN, Co. Clerk.

This is a township in Cass County.

Table with columns: LOANS—, When Due., Valuation, etc.—, Bonded debt Sept. 1, '99., Tax valuation 1898., Assessment about 1/2 actual value., Tax rate (per \$1,000) '93., Population in 1890 was., Population in 1880 was.

GREENE COUNTY.—H. INGRAM, Treasurer.

County seat is Springfield.

Table with columns: LOANS—, When Due., Net debt Aug. 1, '99., Tax valuation, real., Tax val., pers., RR., &c., Total valuation 1899., Assessment about 1/2 actual value., State & Co. tax (p.\$1,000) '99., Population in 1890 was., Population 1899 about.

INTEREST is payable at the Merchants' Laeclde Nat. Bk, St. Louis.

GRUNDY CO.—J. W. SCHOOLER, Co. Clerk.

County seat is Trenton.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, person'l., Tax val., railroads, &c., Total valuation 1898., Assessment about 1/2 actual value., Tax rate (per \$1,000) '97., Population in 1890 was., Population in 1899 (est.).

INTEREST is payable at the Nat. Bank of Commerce, N. Y. City.

HANNIBAL.—C. F. SHEPHERD, Clerk.

Hannibal is situated in Marion County.

Table with columns: LOANS—, When Due., Total debt June 1, 1899., Sinking fund., Net debt June 1, 1899., Tax valuation 1898., Assessment about 1/2 actual value., Total tax (per \$1,000) 1899., Population in 1890 was., Population 1899 (estimat'd), HANNIBAL SCHOOL DISTRICT—, 6s, \$20,000., School tax (per \$1,000) '99.

HENRY CO.—WM. L. PINKSTON, Treasurer.

The county seat is Clinton.

Table with columns: LOANS—, When Due., 4s, M&S, \$117,000., Total debt July 1, 1898., Tax valuation, 1898., Assessment is 1/2 actual value., State tax (per \$1,000) '98., County tax (per \$1,000), Average school tax., Population in 1890 was., Population in 1880 was.

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' Laeclde National Bank, St. Louis; on others in New York at National Bank of Commerce.

HIGGINSVILLE.—This city is in Lafayette County.

Table with columns: LOANS—When Due., Assessed valuation, real, \$310,000; Assessed valuation, per cent, 152,115; Assessed valuation 1897, 462,447; Assessment about 2/5 actual value; City & sch. tax (per M.) '97, \$12.50; Population in 1890 was, 2,342; Population in 1897 (est.), 4,000.

HOWARD CO.—T. G. DEATHERAGE, Treas.

Table with columns: LOANS—When Due., Total valuation '98, \$6,246,537; Assessment is 3/4 to 1/2 actual value; Tax rate (per \$1,000), \$12.50; Population in 1890 was, 17,371; Population in 1898 about, 23,000.

INDEPENDENCE SCHOOL DISTRICT.

—R. D. WIRT, Secretary.—In Jackson County. This district is a distinct corporation, embracing all the territory within the limits of the city of Independence and some outside. Property valued at \$75,000 is owned by the district.

Table with columns: LOANS—When Due., Total debt Jan. 1, 1899, \$39,000; Assessed valuation '98, 2,923,784; Assessment about 2/5 actual value; School tax rate (per \$1,000), \$7.00; Population in 1899 (est.), 10,000.

INTEREST is payable at Kansas City or at Independence, Mo.

JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.

Table with columns: LOANS—When Due., Tax valuation, pers'l., \$23,678,447; Total valuation 1898, 83,014,124; Assessment about 2/5 actual value; Sta. & Co. tax (per \$1,000) '98, \$6.00; Population in 1890 was, 160,510; Population in 1880 was, 82,325; Population 1897 (estim'd), 250,000.

* Personal property includes railroads, manufacturers, merchandise and banks.

JEFFERSON CITY.—A. P. GRIMSHAW, Mayor.

Table with columns: LOANS—When Due., STREET IMPROVEMENT BONDS—5s, \$6,000, July 1, 1918; Subject to call after 1903; Total debt Feb. 1, 1899, \$84,000; Tax valuation real, 1,498,160; Tax valuation, personal, 488,712; Total valuation 1898, 1,986,872; Assessment is 2/3 of actual value; Tax rate (per \$1,000) 1898, \$10.00; Population in 1890 was, 6,742; Population 1895 (estim'd), 10,000.

JEFFERSON CITY SCHOOL DIST.—A. M. Hough, Sec'y.

Table with columns: LOANS—When Due., Total debt Feb. 1, 1899, \$30,000; Tax valuation 1898, 1,986,735; Tax rate per \$1,000, \$5.50.

INTEREST is payable in St. Louis at St. Louis Trust Company.

JOPLIN.—{ T. W. CUNNINGHAM, Mayor. E. C. H. SQUIRE, Clerk.

Table with columns: LOANS—When Due., ELECTRIC LIGHT BONDS—5s, \$30,000, 1919; Subject to call after 1904; Bond. debt Jan. 1, 1899, \$32,500; Floating debt (water), 18,333; Total debt, 50,833; Sinking fund, 2,966; Net debt Jan. 1, 1899, 47,867; Tax valuation, real, 1,610,018; Tax valuation, personal, 641,812; Total valuation 1898, 2,251,830; City tax rate (per \$1,000) '98, 15.00; Population in 1890 was, 9,943; Population in 1899 (est.), 20,000.

KANSAS CITY.—{ JAMES M. JONES, Mayor. HANS LUND, Comptroller.

Kansas City is situated in Jackson County. On Feb. 1, 1898, Kansas City annexed the city of Westport and assumed the latter's debt of \$111,400. The park fund certificates are not considered a city debt, being payable by special assessment on property in the park district.

Table with columns: LOANS—When Due., SPECIAL ASSESSMENT BONDS—Park Fund Certifs., Ser. B & C—7s, \$620,711, 1898 to 1917; 7s, 247,892 Ser. D & E, 1918; 7s, \$50,000, 1900 to 1919; WESTPORT BONDS—WATER-WORKS BONDS—5s, \$75,000, July 1, 1916; BUILDING BONDS—5s, \$20,000, July 1, 1916; FUNDING BONDS—5s, \$11,900, Oct. 1, 1917.

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: Aug. 1, '99, Feb. 1, '99, Aug. 15, '98, Aug. 15, '97. Total bonded debt, \$3,727,900, \$3,727,900, \$3,767,900, \$3,690,000. Sinking funds, 312,900, 228,497, 227,900, 154,410.

Net debt, \$3,415,000, \$3,499,503, \$3,540,000, \$3,535,590. The figures of total debt include the water debt, amounting in 1899 to \$3,071,000.

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 appropriated for current expenses and improvements and without increasing taxation.

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

Table with columns: Year, Real Estate, Personal Property, Merchants, Banks, etc., Total, * City Tax per \$1,000. 1899, \$50,853,825, \$18,881,510, \$69,735,385, \$12.00. 1898, 50,454,365, 13,216,725, 67,609,585, 12.00. 1897, 44,150,790, 10,924,120, 59,972,978, 13.00. 1896, 44,312,230, 11,069,280, 55,381,510, 12.50. 1895, 61,010,327, 13,155,900, 82,485,557, 12.50. 1894, 24,027,440, 5,040,560, 31,678,520, 15.00. 1880, 9,389,560, 2,354,580, 13,378,950, 22.00.

* This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.

† Merchants, banks, etc., included in personal property.

POPULATION.—In 1890 the population was 119,668; in 1880 it was 55,785; in 1870 it was 32,260. Population in 1899 (estimated), 180,000.

KANSAS CITY SCHOOL DISTRICT.—

R. L. YEAGER, President of Board of Education. W. E. BENSON, Secretary.

This district is a distinct and separate corporation, having no connection whatever with the city or county governments.

Table with columns: LOANS—When Due., BUILDING BONDS—5s, \$60,000, July 1, 1905; 4s, 75,000, July 1, 1906; 4s, 100,000, July 1, 1907; 4s, 200,000, July 1, 1909; 4s, 150,000, July 1, 1910; 4s, 100,000, June 1, 1912; 4s, 250,000 g., July 1, 1916; 3 1/2s, g., J&J, 400,000, July 1, '19; LIBRARY BONDS—4s, g. J&J, \$200,000, July 2, 1914; LOANS—When Due., RENEWAL BONDS—6s, \$35,000, July 1, 1900; 5s, 50,000, July 1, 1901; Total debt July 1, 1899, \$1,820,000; Sinking fund, 30,000; Net debt July 1, 1899, 1,590,000; Tax valuation 1899, 70,000,000; Assessment abt. 2/5 actual valuation; School tax (per \$1,000) '99, \$8.00.

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: LOANS—When Due., RAILROAD AID BONDS: 7s J&J, \$150,000, May 20, 1903; Interest is payable in New York; Total debt Apr. 1, 1899, \$150,000; Tax valuation, real, 50,792,134; Tax valuation, pers'l., \$5,231,215; Total valuation 1898, 56,023,349; Assessment 30% to 40% actual val.; Total tax (per \$1,000) '98, \$14.50; Population in 1890 was, 132,716; Population in 1897 (est.), 160,000.

LACLEDE CO.—W. C. JOSLYN, Treasurer.

Table with columns: LOANS—When Due., REDEMPTION BONDS—5s, Feb. 1, \$8,000, June 30, 1908; Subject to call; REFUNDING BONDS—4s, M&N, \$55,000, Feb. 1, 1918; Optional after Feb. 1, 1903; Bonded debt July 1, 1898, \$67,000; Ass'd valuation, real, \$1,760,220; Ass'd valuation, pers'l., 601,925; Ass'd valuation, RR. &c., 475,928; Total valuation 1898, 2,838,073; Assessment about 1/2 actual value; Tax rate (per \$1,000) '96, \$16.50; Population in 1890 was, 14,701; Population 1898 (est.), 20,000.

INTEREST on the redemption bonds is payable at the Third Nat. Bank and on the refunding bonds at the Union Trust Co., St. Louis.

LAFAYETTE CO.—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: LOANS—When Due., COUNTY BONDS OF 1876: 6s, J&J, \$571,800, Jan. 1, 1901; Total debt July 1, 1899, \$571,800; Tax valuation, 1898, \$10,543,418; Tot. tax (per \$1,000) 1897, \$8.50; Population in 1890 was, 30,184; Population in 1880 was, 25,710.

INTEREST is payable in New York City at the Bank of America.

LEXINGTON.—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

Table with columns: LOANS—When Due., REFUNDING BONDS—3 1/2s, F&A, \$37,500, Aug. 1, 1919; Optional \$9,000 in 1904; \$9,000 in 1909; \$9,000 in 1914, and \$10,500 in 1919; 5s, F&A, \$21,000, Aug. 1, 1910; Optional after Aug. 1, 1900; FUNDING BONDS—6s, J&J, \$42,500, July 1, 1910; Optional after July 1, 1900; 6s, J&J, \$66,200, July 1, 1910; Bonded debt Aug. 1, '99, \$167,200; Tax valuation 1899, 2,464,764; Total tax (per \$1,000) '99, \$18.00; Population in 1890 was, 7,968.

INTEREST on the 3 1/2s is payable in St. Louis, Mo.; on the other bonds at the office of the County Treasurer.

LINCOLN CO.—BRICE H. WOMMACK, Clerk.

County seat is Troy.

Table with columns: LOANS—When Due., REFUNDING BONDS (1888)—5s, Feb., \$64,000, May 15, 1908; (Subject to call at any time.); 5s, Feb., \$100,000, May 15, 1908; (Subject to call May 15, 1903.); 4s, \$75,000, 1919; (Subject to call after 1914.); 4s, \$25,000, 1919; (Subject to call after 1909.); Total debt Feb. 1, 1899, \$275,000; Sinking fund, 34,523; Tax valuation, real, 3,464,620; Tax val'n, pers'l., RR. &c., 1,608,242; Total valuation 1898, 5,072,862; State & Co. tax (per M) '98, \$12.50; Population in 1890 was, 18,346; Population in 1898 (est.), 22,425.

INTEREST is payable in New York by National Bank of Commerce.

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.]

Table with columns: LOANS—When Due., REFUNDING BONDS OF 1889—6s, Jan., \$5,000, May 15, 1901; 5s, Jan., 20,000, Mar. 1, 1909; Subject to call at any time.; 5s, Jan., \$50,000, Mar. 1, 1909; Subject to call after Mar. 1, 1899; 5s, Jan., \$50,000, Mar. 1, 1909; Bonded debt July 1, '98, \$125,000; Tax valuation, real, 810,420; Tax valuation, personal, 426,801; Total valuation 1897, 1,237,221; Assessment is 2/3 actual value; State & co. tax (per M.) '97, \$20.00; City tax (per \$1,000), 15.00; Population in 1890 was, 5,090.

All of the bonds are exempt from city tax.

INTEREST is payable at St. Louis.

MACON.—County seat of Macon County.

Table with columns: LOANS—, RENEWAL FUNDING—, When Due., Assessed valuation, Real valuation (est.), Population in 1890 was, Population in 1897 (est.).

MACON COUNTY.—P. J. BURTON, Clerk.

County seat is Macon City. The bonds described below are all in litigation.

Table with columns: LOANS—, M. & M. R. R. Aid—, When Due., Assessed valuation, Total bonds July 1, 1898, Tax valuation, 1898, Population in 1890 was, Population in 1897.

MARION.—S. A. STUCKEY, Co. Clerk.

This township is in Jasper County.

Table with columns: LOANS—, FUNDING BONDS 1891—, When Due., Bonded debt Aug. 1, '99, Tax valuation 1898, Population in 1890 was, Population in 1880 was, Population in 1880 was.

INTEREST is payable at the Nat. Bank of Commerce, New York.

MASON.—Wm. B. DRESCHER, Presiding Judge of Marion County.—This township is in Marion County.

Table with columns: LOANS—, RAILROAD BONDS—, REFUNDING BONDS 1893—, When Due., Total debt Jan. 1, 1899, Tax val., real and per., Tax val., R.Rs. & merch., Tax valuation 1897, Population in 1890 was, Population in 1897 (est.), All bonds are payable at the Boatmen's Bank, St. Louis.

MOBERLY.—A. H. WALLER, Mayor.

Moberly is in Randolph County.

Table with columns: LOANS—, REFUNDING BONDS—, When due., Tax valuation, real, Tax valuation, person'l., Total valuation 1898, Tax value is 2/3 of the actual value, Tax rate (per \$1,000), Population 1890 was, Population in 1898 (est.).

INTEREST is payable in St. Louis at State and Third Nat. Banks.

MORGAN CO.—P. H. ANTWEILER, Treasurer.

County seat is Versailles.

Table with columns: LOANS—, RAILROAD BONDS—, When due., Tax val., per. and R.Rs., Total valuation 1898, Assessment is 3/4 actual value, Total tax (per \$1,000) '96, Population in 1880 was, Population in 1890 was.

MT. PLEASANT.—This township is in Bates County.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Bonded debt Aug. 1, 1899, Tax valuation 1898, Population in 1890 was.

INTEREST is payable at State Bank, St. Louis.

PETTIS CO.—R. H. GRAY, County Clerk.

County seat is Sedalia.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment is 2/3 actual value, State & Co. tax (per M) '98, Population 1890 was, Population 1899 (local est.).

INTEREST is payable at New York City.

PIERCE CITY.—J. B. WILLIAMS, Clerk.

This city is in Lawrence County.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Assessed valuation, per'l, Total valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1898, Population in 1890 was, Population in 1899 (est.).

INTEREST is payable at the National Bank of Commerce St. Louis.

PIERCE (TWP.)—J. E. ADAMSON, Co. Clerk.

This township is in Lawrence County.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Bonded debt July 1, '98, Township has no floating debt, Total valuation 1898, Assessment is 3/10 actual value, State, county and bond tax (per \$1,000) 1897, Population in 1890 was.

Interest is payable at St. Louis.

PLATTE COUNTY.—J. C. HATTON, Treas.

County seat is Platte City.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation, real, Tax valuation, personal, Tax valuation, R.R's, etc., Total valuation 1898, Assessment about 2/3 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1898 (est.).

PLEASANT HILL.—Geo. A. DUNN, Co. Clk.

This township is in Cass County.

Table with columns: LOANS—, RAILROAD AID BONDS—, When Due., Total valuation 1898, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1899 (est.).

POLK.—Geo. A. DUNN, County Clerk.

Polk Township is in Cass County.

Table with columns: LOANS—, RAILROAD AID BONDS—, When Due., Assessment is 1/3 actual value, Tax rate (per \$1,000) 1898, Population in 1890 was, Population in 1880 was, Population in 1899 (est.).

OPTIONAL.—Thirteen thousand dollars of the township's bonds are subject to call each year on January 1, 1893, 1903 and 1908.

INTEREST is payable at the Franklin Bank, St. Louis, Mo.

POPLAR BLUFF.—A. W. DAVIDSON, Mayor.

This city is in Butler County.

Table with columns: LOANS—, BRIDGE AND SEWER BONDS—, WATER BONDS, When Due., 6s, A&O, \$20,000, Apr. 2, 1913, Optional after Apr. 2, 1903, Total debt July 1, 1898, Total valuation 1897, Assessment is 1/2 @ 1/2 actual value, City tax (per \$1,000) '97, Population in 1890 was, Population in 1898 (est.).

INTEREST on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff.

PUTNAM CO.—G. E. McCUTCHEN, Treasurer.

County seat is Unionville.

Table with columns: LOANS—, RAILROAD BONDS—, When Due., Tax valuation, real, Tax valuation, personal, Tax val'n, railroads, etc., Total valuation 1898, Assessment about 2-5 actual value, State & Co. tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable in St. Louis on the \$33,500 at the Third National Bank and on the \$40,000 at the Continental National Bank.

RALLS COUNTY.—J. S. BRISCOE, Clerk.

County seat is New London.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation, real, Tax valuation, person'l., Tax val'n, R.R. & merch., Total valuation 1898, Assessment about 40% actual val., Total tax (per \$1,000), Population in 1890 was, Population 1898 (est.).

INTEREST is payable at Boatman's Bank, St. Louis.

ST. CLAIR CO.—J. D. GLINN, Treasurer.

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid.

Table with columns: TEBO & NEOSHIO R.R. AID BONDS—, When Due., Assessed valuation, '98, Population in 1890 was, Population in 1880 was.

ST. JOSEPH.—J. F. JOHNSON, 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.

Table with columns: LOANS—, FUNDING—, When Due., Sinking fund, Net debt Aug. 1, '99, Tax valuation, real, Tax valuation, person'l, Total valuation 1899, Assessment about 1/2 actual value, Tax rate (per \$1,000) '99, Population in 1890 was, Population in 1899 (est.).

INTEREST is payable in New York at National Bank of Commerce.

ST. JOSEPH SCHOOL DIST.—H. H. SMITH, Secy.

The School District bonds are not a part of the municipal debt; interest is paid from county levy. The value of the school property in January, 1899, was \$625,000.

Table with columns: LOANS—, BUILDING BONDS—, When Due., Bond. debt Aug. 1, '99, Tax valuation, real, Tax valuation, personal, Total valuation 1898, School tax (per \$1,000) 1899, Population 1899 (est.).

RENEWAL REFUNDING BONDS—, 4s, M&S, \$96,500, Mar. 1, 1918, Subject to call, \$21,500 after Mar. 1, 1903; \$25,000, 1908, and \$25,000, 1913.

ST. LOUIS.—HENRY ZIEGENHEIN, Mayor. ISAAC H. STURGEON, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

Table with columns: LOANS—, GAS CO. JUDGMENT—, PURCHASE BLOCK 121—, RENEWALS—, When Due., 4s, g, J&D, \$950,000, June 1, 1905, 6s, A&O, \$245,000, Apr. 10, 1906, 5s, g, J&J, \$476,000, Jan. 1, 1900, 4s, g, A&O, 1,559,000, Ap. 10, 1908, 4s, g, M&N, \$2513,200, Nov. 2, 1911, 4s, g, M&N, \$1,155,000, Nov. 1, 1912, 4s, g, A&O, \$257,000, Oct. 1, 1913, 4s, g, J&D, \$2,000,000, June 1, 1914, 4s, g, J&J, 1,985,000, July 1, 1918, 3-65s, g, J&D, \$2,844,100, g, J'e 25, '07, 3-65s, g, M&N, 975,000, g, May 1, 1915, 3-50s, g, J&D, 593,000, g, June 1, 1918, 3-50s, g, F&A, 275,000, g, A'g, 1, 1919, 3-50s, g, J&D, 12,000, g, J'ne 2, 1920, 3-50s, J&D, 675,000, Dec. 1, 1909.

ST. LOUIS COUNTY BONDS ASSUMED.

PARK PURPOSES—, 6s, g, A&O, \$1,900,000, g, Apr. 1, 1905.

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 Purchase of Block 121 6s, at the National Bank of the Republic; on the Park bonds at the National Bank of Commerce. Interest on the bonds payable in £ sterling, on those maturing in 1912, 1914 and 1915 and on the 3 1/2s of 1909 and 1918, is payable at the National Bank of Commerce, New York, or at the National Bank of Scotland (Limited), London, at the rate of \$4.8665 per pound sterling. Interest on all other bonds is payable at the National Bank of Commerce, N. Y., or at the office of J. S. Morgan & Co., London, at the option of the holder.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows St. Louis's total municipal debt and the water debt, &c.

	1899.	1896.	1893.
Total bonded debt.....	\$19,392,278	\$20,647,711	\$21,376,020
Water, debt included.....	5,808,000	5,808,000	5,808,000

NOTE.—Under the charter the Municipal Assembly must appropriate \$1,200,000 annually with which to pay debt and the interest thereon. That portion of each annual appropriation not required for the payment of the interest constitutes the sinking fund for redemption of the debt existing April 7, 1890, and bonds issued in renewal thereof. On the basis of renewing the city's bonded debt at 4 per cent, the debt for which this sinking fund was established will be extinguished in 1927.

CITY PROPERTY.—The city owns its water works, the revenue from which for water rates, permits, etc., for the fiscal year 1898-99 was \$1,379,361 and net operating expenses and cost of collecting water rates were \$521,250. In addition to the water works the city owns its hospitals, insane asylums and poor house, city hall, court house, jail, house of correction and work house, engine houses, markets, police stations, parks, etc.

ASSESSED VALUATION.—The city's assessed valuation (about 3-5 cash value) and tax rate have been as follows:

Years.	Real Estate and Personal Property.	City tax per \$1,000—			Bonded Debt. in April
		New Limits.	Increased	Old Limits	
1899.....	\$352,652,960	\$9 00	\$12 80	\$12 80	\$19,392,278
1898.....	353,988,510	10 00	13 80	13 80	19,732,278
1897.....	339,088,780	10 00	13 80	13 80	20,352,278
1896.....	341,087,650	10 00	13 80	13 80	20,647,711
1895.....	324,375,000	10 00	13 80	13 80	21,024,711
1893.....	284,260,790	10 00	13 80	13 80	21,376,021
1890.....	245,834,850	9 00	15 00	15 00	21,873,100
1886.....	214,427,690	5 00	10 00	17 50	22,942,000
1884.....	211,480,710	5 00	.....	17 50	22,507,000
1879.....	165,263,970	5 00	.....	17 50	22,604,000

POPULATION.—In 1890 population was 451,770; in 1880 it was 350,518; in 1870 it was 310,864.

SCHUYLER CO.—J. W. PAYTON, Clerk.

County seat is Lancaster.

When Due.	Tax valuation, personal.
LOANS—	\$775,060
REFUNDING RR.—	Total valuation 1898... \$2,371,210
5s, M&S, \$143,000.....	Assessment is 1/2 actual value.
(Subject to call after 5 years.)	Total tax (per \$1,000) '98... \$16.90
Total debt Mar. 1, 1899..	Population in 1890 was... 11,240
Tax valuation, real.....	Population in 1898 (est.)... 13,000

* These figures do not include merchants' or railway valuations.

INTEREST is payable in New York at Farmers' Loan & Trust.

SCOTLAND CO.—L. W. KINNEY, Co. Treas.

County seat is Memphis.

When Due.	Assessment about 1/4 actual value.
LOANS—	State tax (per \$1,000) 1897... \$2.50
REFUNDING BONDS—	County tax (per \$1,000)..... 11.50
4 1/2, J&D, \$340,000... 1902 to 1917	Average school tax..... 4.10
Bonded debt, July 1, '98... \$340,000	Population in 1890 was... 12,674
Tax valuation 1898.....	

SEDALIA.—Sedalia is in Pettis County.

When Due.	REVENUE BONDS—
LOANS—	6s, F&A, \$8,000..... Past due
PARK BONDS—	6s,, 10,000..... Past due
4s, A&O, \$21,500... April 1, 1918	SEWER BONDS—
REFUNDING—	7s, A&O, \$9,000..... Past due
4 1/2, J&J, \$178,500... July 1, 1927	
Subject to call, \$25,000 after 1902 and balance after 1907.	

GOLD.—All the bonds are payable in gold.

TAX FREE.—All bonds issued are exempt from taxation.

INTEREST is payable in New York.

TOTAL DEBT, ETC.—City's total debt on July 1, 1898, was \$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), 1899, \$8.50. Property is assessed at about 45 per cent of its actual value.

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.

When Due.	LOANS—	When Due.
6s,, \$20,000.....	1905	LOANS—
(Subject to call after July 1, 1899)		Bonded debt Dec. 1, '98... \$151,000
4s, \$15,000.....	1918	Floating debt..... 10,000
(subject to call.)		Total debt Dec. 1, 1898... 161,000
REFUNDING BONDS—		Sinking fund..... 10,000
4 1/2s,, \$23,000.....	1919	Net debt Dec. 1, 1898... 151,000
4s,, 30,000.....	June 1, 1919	Assessed valuation '98... 4,554,873
4s,, 17,000.....		Assessment abt. 50% actual value.
(Optional \$3,000 yrly. 1901, 1'03 and 1905 and \$4,000 in 1902 & 1904.)		School tax (per \$1,000) '98 \$10.00
		Population in 1898 (est.)... 22,000

SNI-A-BAR.—F. THORNTON, County Clerk.

This township is in Lafayette Co. Five thousand dollars of bonds issued in 1870 and due in 1875 are in litigation.

When Due.	Bonded debt Aug. 1, 1899
LOANS—	\$34,000
REFUNDING BONDS—	Tax valuation 1899..... 775,270
5s, J&J, \$5,000.....	Aug. 1, 1910
Subject to call at any time.	Total tax (per \$1,000) '99... \$18.00
3 1/2s, F&A, \$29,000... Aug. 1, 1919	Population in 1890 was... 2,698
(Due, \$7,000 in 1904, \$7,000 in '09, \$7,000 in '14 and \$8,000 in '19.)	Population in 1880 was... 1,637

SPRINGFIELD.—G. W. HACKNEY, Clerk.

Springfield is in Greene County.

When Due.	LOANS—	When Due.
SEWER BONDS—		FUNDING—
4 1/2s, M&N, \$50,000... May 1, 1911	4 1/2s,, \$25,000... June 15, 1905	
Subject to call May 1, 1901	Interest is payable in New York.	
4 1/2s, J&J, \$50,000... July 1, 1911	Total debt Jan. 1, 1899... \$157,800	
Subject to call July 1, 1901	Tax valuation 1898..... 7,827,104	
4 1/2s, A&O, \$31,000... Oct. 1, 1911	Total tax (per \$1,000) '98... \$23.00	
Subject to call Oct. 1, 1901	Population in 1890 was... 21,850	

SULLIVAN CO.—C. B. PFEIFFER, Clerk.

County seat is Milan.

When Due.	Total debt Feb. 15, 1899.
LOANS—	\$159,000
RR. REFUNDING BONDS—	Sinking funds..... 60,000
5s, Feb., \$9,000.....	July 1, 1908
Subject to call at any time.	Net debt Feb. 15, 1899... 99,000
4s,, \$150,000... Feb. 1, 1918	Tax valuation 1898..... 5,205,080
Subject to call, \$50,000 1903, \$50,000 1908, \$50,000 1913.	Assessment is 1/2 actual value.
	State & Co. tax (per M) '98 \$ 6.50
	Population in 1890 was... 19,000

INTEREST on all bonds is payable in New York.

**TRENTON.—{ THOMAS A. MURPHY, Mayor.
J. P. WARD, City Clerk.**

This city is in Grundy County.

When due.	Tax valuation real.....
LOANS.	\$907,695
IMPROVEMENT BONDS—	Tax valuation personal... 321,050
5s, F&A, \$14,000... Aug. 1, 1913	Tax valuation, merch'ts. 80,000
REFUNDING BONDS—	Total valuation, 1899... 1,308,745
4 1/2s, A&O, \$14,000... Jan. 1, 1918	Assessment 1/2 actual value.
\$10,000 optional after 1907 and \$10,000 after 1912.	City tax (per \$1,000) '99... \$9.00
Total debt July 1, 1899... \$53,000	Population in 1890 was... 5,039
Sinking fund..... 1,000	Population in 1899 (est.)... 7,000

INTEREST on the refunding bonds is payable at the New York Security & Trust Co., New York City.

VAN BUREN.—T. T. CRITTENDEN, JR., Co. Clk.

This township is in Jackson County.

When Due.	Tax valuation, personal.
LOANS—	\$203,930
REFUNDING BONDS 1892—	Total valuation, 1897... 707,580
4s, Jan. 4, \$5,000.....	Optional
Bonded debt April 1, '99. \$41,000	Assessment is 2/5 actual value.
Tax valuation, real..... 503,650	Population in 1890 was... 2,020
	Population in 1880 was... 2,124

INTEREST is payable at the Ninth National Bank, New York City.

**VERNON CO.—{ R. J. MCGOWAN, Clerk Co. Court.
R. F. LANCASTER, Treasurer.**

County seat is Nevada. The \$4,000 of 8 per cent railroad bonds are past due, but have never been presented for payment, and the Treasurer has been unable to trace them.

When Due.	Total debt.....
LOANS—	\$200,000
REFUNDING BONDS—	Sinking fund..... 15,000
4 1/2s, M&S, \$140,000... 1908-1918	Net debt Feb. 4, 1899... 185,000
(\$40,000 due Sept., 1908, and \$100,000 in Sept., 1918.)	Assessed valuation '98. 8,779,143
8s, J&J, 4,000.....	Past due
Interest is payable in New York.	State & co. tax (per M.) '98... \$6.50
Bonded debt Feb. 4, 1899. \$140,000	Population in 1890 was... 31,505
Floating debt..... 60,000	Population in 1899 (est.)... 42,000

WARRENSBURG SCHOOL DISTRICT.—WARREN STONE, Treasurer.

This district is situated in Johnson County.

When Due.	Assessed valuation '97.
LOANS—	\$3,000,000
4 1/2s,, \$27,500.....	1918
(Subject to call 1908.)	Assessment about 2/3 actual value.
Bonded debt July 1, 1898. \$39,500	School tax (per \$1,000) '97 \$6.50
	Population in 1898 (est.)... 8,000

WASHINGTON.—This township is in Franklin County.

When Due.	Total debt July 1, 1898.
LOANS—	\$30,000
FUNDING BONDS—	Tax valuation 1897..... 700,000
4s, J&J, \$30,000... Sept. 1, 1912	Assessment about 1/3 actual value.
Subject to call at any time.	Population in 1890 was... 2,725

WASHINGTON.—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

When Due.	3 1/2s, F&A, \$14,000... Aug. 1, 1919
LOANS—	(Opt'l. \$3,500 in 1904, \$3,500 in 1909, \$3,500 in 1914 and \$3,500 due 1919.)
FUNDING BONDS—	Bonded debt Aug. 1, '99. \$75,000
6s, J&J, \$16,000... July 1, 1910	Tax valuation, 1899... 1,127,237
(Optional July 1, 1900.)	Population in 1890 was... 3,048
6s, J&J, \$30,000... July 1, 1910	Population in 1899 (est.)... 3,600
REFUNDING BONDS—	
5s, F&A, \$15,000... Aug. 1, 1910	
Subject to call after Aug. 1, 1900	

**WORTH CO.—{ W. P. SPILLMAN, Clerk.
A. O. MASON, Treasurer.**

Grant City is the county seat.

When Due.	Total debt Jan. 1, 1898.
LOANS—	\$29,000
COURT-HOUSE & JAIL BONDS—	Assessed valuation '98... 2,829,248
5s, J&D, \$25,000... Dec. 1, 1917	Assessment about 40% actual val.
(Subject to call after 1902.)	State & Co. tax (per M.) '96. \$7.50
Bonded debt July 1, '98... \$25,000	Population in 1890 was... 8,738
Floating debt Jan. 1, 1898. 4,000	Population in 1897 was... 10,000

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. We add the population from the U. S. Census of 1890.

Location.	Bonded Debt.	Assessed Valuation.	Rate of Population.
	\$	\$	% 1890.
Albany, Gentry Co.....	19,000	\$750,000	6 *3,000
Aurora, Lawrence Co.....	15,500	441,033	5 & 6 6,000
Austin Township, Cass Co.....	68,000	575,000	5 1,395
Bates County.....	140,000	954,890	4 1/2 32,223
Bethany, Harrison Co.....	35,000	.....	5,6,8 1,105
Bolivar, Polk Co.....	12,000	459,273	5 *3,000
Boonville, Cooper Co.....	10,000	1,387,700	5 4,200
Brookfield, Linn Co.....	35,500	1,044,326	6 & 8 *6,062
Brunswick, Chariton Co.....	10,000	.....	6 1,748
Caldwell County.....	13,000	5,594,902	6 15,152
Cameron, Clinton Co.....	14,000	650,000	5 & 6 *3,100
Canton, Lewis Co.....	11,500	363,268	5 *2,650
Clarksville, Pike Co.....	31,500	.....	5 1,186
Clinton, Henry Co.....	18,000	1,418,530	5 *7,000
Coldwater Township, Cass Co.....	26,000	400,000	5 788
Columbia, Boone Co.....	12,000	2,161,780	5 *5,000
Cuire (Twp.), Pike Co.....	11,000	1,214,510	16 & 50 4,009
Dent County.....	15,000	1,963,124	6 12,149
Dexter, Stoddard Co.....	10,000	258,385	6 *1,000
Dolan Township, Cass Co.....	47,000	1,000,000	5 1,141
Everett Township, Cass Co.....	25,000	265,000	5 934
Fulton, Callaway Co.....	14,000	1,353,597	5 & 6 *5,000
Grant City, Worth Co.....	10,000	347,555	5 *1,250
Harrisonville, Cass Co.....	12,000	526,538	5 *2,500

Location.	Bonded Debt. \$	Assessed Valuation. \$	Rate of Popu- Int. lation. %	1890.
Holden, Johnson Co.....	12,000	597,858	5	*2,800
Independence, Jackson County.....	75,000	2,430,010	4	*8,000
Jeddo Township, Knox Co.....	11,000	330,000	5	571
Kirkville, Adair Co.....	60,000	1,276,338	5	*7,000
LaBelle Township, Lewis Co.....	33,500	797,041	6	2,201
Lamar, Barton Co.....	30,000	800,000	5	*3,000
Lathrop, Clinton Co.....	15,300	204,436	5	*1,200
Malden, Dunklin Co.....	10,000	257,975	6	*2,200
Memphis, Scotland Co.....	13,000	553,800	5	*2,500
Milan, Sullivan Co.....	18,000	410,526	4½	*1,800
Mineral Township, Jasper Co.....	39,000	2,420,670	6	2,145
Monett, Barry Co.....	14,800	.....	7	1,699
Mound City, Holt Co.....	14,000	440,297	6	*2,000
Mount Vernon, Lawrence Co.....	19,000	261,818	6	*1,500
Nevada, Vernon Co.....	31,000	730,384	5	10,204
Oregon, Holt Co.....	25,000	621,927	5	948
Peno Township, Pike Co.....	28,000	809,310	5	2,204
Pike County.....	30,000	8,834,669	4	26,321
Pilot Grove Township, Cooper Co.....	10,000	373,327	5	1,788
Plattsburg, Clinton Co.....	21,100	536,880	5&6	*2,000
Princeton, Mercer Co.....	16,500	412,121	5	*2,000
Ripley County.....	20,000	2,060,343	4	8,000
Rockport, Atchison County.....	10,000	.....	6	934
Salt Pond Township, Saline Co.....	30,000	1,200,000	4½	2,843
Sarcoie Township, Jasper Co.....	31,500	599,200	6	2,532
Shelby County.....	10,000	5,421,970	6	15,642
Slater, Saline County.....	18,500	.....	5	33,762
Stanberry, Gentry Co.....	17,000	456,773	6	*3,000
Unionville, Putnam County.....	18,000	.....	5	1,118
Vernon Township, Clark Co.....	21,300	85,600	6	682
Warrensburg (City), Johnson County.....	22,500	.....	4½	4,706
Warrensburg Township, Johnson Co.....	90,000	2,373,036	4	6,096
Wright County.....	10,000	2,640,491	6	14,484

* 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.

LOANS—	When Due.	REFUNDING BONDS—
CAPITOL BUILDING BONDS—		4s, J&J, \$38,600..July 1, 1915
4s,, \$50,000....July 1, 1923		4s, M&N, 113,000..May 15, 1920
FUNDING BONDS—		4s, F&A, 20,000..Aug. 1, 1911
4s, M&N, \$106,000..Mar. 20, 1921		4s, J&J, 30,000..July 1, 1914
HOSPITAL BONDS—		4s, J&J, 112,000..May 1, 1927
4½s, M&N, \$153,000..May 1, 1902		REVENUE BONDS -
4s, J&J, 50,000..July 1, 1914		4½s, A&O, \$150,000..Apr. 25, 1905
4s,, 50,000.....1919		4s, M&N, 22,700..May 1, 1909
		Subject to call after May 1, 1899
		CERTIFICATES OF INDEBTEDNESS.
		6s,, \$50,000....Nov. 1, 1902

INTEREST and principal of the above bonds are payable at the Chemical National Bank in New York.

TOTAL DEBT.—The following shows the State's bonded debt, floating debt and sinking fund on the dates named:

	July 1, '98.	Jan. 1, '98.	Nov. 1, '95.	Jan. 1, '94.
Bonded debt.....	\$845,300	\$845,300	\$845,807	\$795,807
Floating debt.....	.....	90,000	130,000	.....
Sinking fund.....	.....	.....	20,000	.....

ASSESSED VALUATION.—The State's assessed valuation (about ½ actual value) has been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	State tax per \$1,000.
1899.....	\$72,010,059	\$41,626,240	\$113,636,299	\$4.50
1898.....	65,458,290	35,672,726*	101,131,016	.....
1897.....	63,778,231	29,693,262*	93,471,493	4.30
1896.....	64,722,092	28,676,886*	93,398,978	4.30
1895.....	69,006,738	25,785,584	94,792,322	4.50
1894.....	.....	.....	83,630,553	4.50
1893.....	.....	.....	82,351,987	4.50

*The assessed valuation of personal property for 1899 as given above includes railroad property to the amount of \$16,985,084; for 1898 it was \$12,742,395 for 1897 \$8,772,703 and for 1896 \$7,886,030.

DEBT LIMITATION.—The limitations to the debt-making power of the State and municipalities of North Dakota are found in Article XII of its Constitution. The provisions with reference to the matter are complete and stringent, and will be found on page 121 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—The population of North Dakota has been as follows in the years named.

1890...182,719	1880...36,909	1870...*14,181	1860...*4,837
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The population in 1897 is estimated at 230,000.

* This is total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NORTH DAKOTA.

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

BARNES CO.—County seat is Valley City.

Bonded debt Jan. 1, 1899.....	\$58,500	Total valuation 1898.....	\$4,457,570
Sinking funds.....	11,497	Assessment about ½ actual value	.....
Net debt Jan. 1, 1899.....	47,002	State & Co. tax (per M.) '98.....	\$16.50
Assessed valuation, real.....	3,160,338	Population 1890 was.....	7,045
Asses'd valuation, pers.....	745,546	Population in 1899 (est.).....	10,000
Asses'd valuat'n, railro'd.....	551,686		

BISMARCK.—Bismarck is situated in Burleigh County.

The bonds issued by the city are all exempt from taxation.

LOANS—	When Due.	Floating debt (water) ...	\$20,000
FUNDING—		Total debt.....	58,000
8s, M&N, \$9,000.....	May 1, 1901	Sinking fund.....	6,500
Interest payable in Bismarck.		Net debt July 1, 1899.....	51,500
SCHOOL—		Tax valuation 1898.....	1,167,616
4s, J&J, \$25,000.....	July 1, 1908	Total tax (per \$1,000)'98.....	\$35.50
4s, J&J, 4,000.....	July 1, 1909	Population 1890 was.....	2,168
Interest payable in Bismarck.		Population in 1899 (est.).....	3,100
Bonded debt July 1, '99.....	\$38,000		

BURLEIGH CO.—JOHN P. HOAGLAND, Treas'r.

County seat is Bismarck.

LOANS—	When Due.	ASSESSED VALUATION, real.....	\$2,149,052
REFUNDING BONDS—		ASSESSED VALU'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.

County seat is Fargo.

LOANS—	When Due.	Net debt Jan. 1, 1899..	\$51,511
REFUNDING BONDS—		ASSESSED VALU'N, real.....	8,975,188
5s,, \$15,000.....	.....	ASSESSED VALU'N, pers'n'l.....	3,362,082
DRAINAGE REF'D'G BONDS—		Total valuation, 1898.....	12,337,270
6s, F&A, \$24,000.....	Feb. 1, 1905	Assessment about ½ actual value.	.....
HOSPITAL & POOR FARM—		State & Co. tax (per M.) '98.....	\$13.60
5s, A&O, \$15,000.....	Oct. 15, 1910	Population 1890 was.....	19,613
Bonded debt Jan. 1, '99.....	\$54,000	Population 1890 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—		Tax valuation, real.....	786,872
7s, J&J, \$20,000.....	July 1, 1902	Tax valuation, personal.....	340,983
6s, M&S, 25,000.....	Sept. 1, 1907	Total valuation 1898.....	1,127,875
Int. paid by Chem. Nat'l B'k, N. Y.,		Assessment about ½ actual value.	.....
and Chase National Bank, N. Y.		State & Co. tax (per M.) '98.....	\$19.40
Bonded debt Jan. 1, 1899.....	\$45,000	Population 1890 was.....	1,971
Floating debt.....	15,000	Population in 1895 was.....	3,500
Total debt Jan. 1, 1899..	60,000	Population in 1899 (est.)....	3,800
Sinking fund.....	7,500		

TAX FREE.—All bonds of this county are exempt from taxation.

FARGO—J. M. ROWE, Auditor.

Fargo is situated in Cass County.

LOANS—	When Due.	Bonded debt Mar. 1, '99..	\$234,000
BRIDGES, \$20,000.....	1903	Floating debt.....	106,139
Bridges, &c., 9,000.....	1904	Total debt Mar. 1, 1899..	340,139
Funding, 34,000.....	1901	Sinking funds.....	55,291
Refunding 25,000.....	1913	Net debt Mar. 1, 1899 ...	284,848
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, 10,000.....	1901	Assessment about ½ actual value.	.....
Water, 10,000.....	1906	Total tax (per \$1,000) '97..	\$60.30
Water, 60,000.....	1911	Population in 1890 was.....	5,664
Water & sewer 30,000.....	1915	Population 1899 (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 DINVIE, Mayor.

County seat is Grand Forks.

LOANS—	When Due.	SEWER BONDS—	
BRIDGE BONDS—		6s, J&J, \$7,000.....	July 1, 1900
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 ½ 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.

LOANS—	When Due.	Interest payable at Jamestown.
SCHOOL BONDS—		Total debt Mar. 1, 1899....\$17,500
7s, July 1, \$50,000....	May 25, 1907	School debt (additional)... 50,000
SEWER BONDS (1894)—		Tax valuation 1898..... 889,797
7s, Semi-an., \$3,750....	1904-1914	Assessment same as actual value.
(\$1,250 due every 5 years).		Total tax rate (per M.) '97...\$39.00
ARTESIAN WELL BONDS—		Population in 1890 was.....2,296
....., \$7,500.....		
WARRANTS—FUNDING—		
s, July 1, \$5,000....	Mch. 22, 1900	

KIDDER COUNTY.—County seat is Steele.

LOANS—	When Due.	Assessed valuation, real \$708,211
FUNDING BONDS—		Assessed valuation, pers. 133,024
7s, M&N, \$17,000....	May 2, 1902	Assessed valuation, RR. 157,012
6s, J&J, 9,000....	July 1, 1911	Total valuation 1898.... 998,247
6s, J&D, 20,000....	Dec. 15, 1914	Assessment is $\frac{2}{3}$ actual value.
Bonded debt July 1, 1898. \$52,000		Aver. tax (per \$1,000) '97...\$33.60
Floating debt..... 6,636		Population in 1890 was..... 1,211
Total debt..... 58,636		Population in 1880 was..... 89

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.

LOANS—	When Due.	Floating debt..... \$414
REFUNDING BONDS—		Total debt May 1, 1898.... 39,414
5s, g., \$15,000.....	1913	Sinking funds..... 4,617
5s, g., M&N, 8,000....	May 1, 1914	Net debt May 1, 1898..... 34,797
Water-wks, 10,000....	Feb. 1, 1910	Assessed valuation 1897. 525,022
do 5,000....	Dec. 30, 1913	Assessment about $\frac{2}{5}$ actual value.
Bonded debt May 1, 1898. \$39,000		Population in 1880 was.....1,328

MORTON COUNTY.—P. B. WICKHAM, Treas.

County seat is Mandan.

LOANS—	When due.	Floating debt..... \$28,815
REFUNDING BONDS—		Total debt July 1, 1898.. 93,815
5s, June, \$25,000....	June 1, 1913	Assessed valuation 1898.2,873,214
COURT HOUSE BONDS—		Assessment about $\frac{3}{5}$ actual value.
7s, J&J, \$35,000....	July 1, 1905	Average tax (per M.) '97...\$33.30
Interest payable in New York.		Population 1890 was.....4,728
All issues exempt from taxation.		Population in 1898 (est.)....7,500
Bonded debt July 1, '98. 65,000		

NELSON CO.—E. O. ENGESATHER, Treasurer.

County seat is Lakota.

LOANS—	When Due.	Net debt Feb. 1, 1899.....\$55,913
COUNTY BONDS—		Assessed valuation, real.1,481,882
7s, A&O, \$10,000....	Apr. 1, 1904	Asses'd val., pers. & RR. 716,768
6s, J&J, 16,000....	July 1, 1914	Total valuation 1898....2,198,650
REFUNDING BONDS—		Assessment is $\frac{3}{4}$ actual value.
6s, J&D, \$20,000....	June 1, 1915	State & Co. tax (per M) '98.\$15.50
Bonded debt Feb. 1, '99....\$63,000		Population in 1890 was.....4,293
Sinking fund..... 7,087		Population in 1898 (about)..6,300

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.

LOANS—	When Due.	Cash in county funds.... \$20,859
FUNDING BONDS—		Assessed valuat'n, real..1,624,066
7s, Mar. 20, \$15,000....	Mar. 20, 1900	Assessed valuation, pers. 648,553
6 $\frac{1}{2}$ s, M&S, 18,000....	Sept. 1, 1902	Assessed valuation, RR. 167,660
6s, M&S, 5,000....	Mar. 20, 1910	Assessed valuation 1898.2,440,279
.... M&N, 18,000....	May 1, 1915	Assessment about $\frac{3}{5}$ actual value.
SEED GRAIN BONDS—		Average tax (per \$1,000) '97.36.50
7s, M $\frac{1}{2}$ s, \$30,000....	Mar. 19, 1900	Population 1890 was.....4,412
Bonded debt July 1, '98. \$86,000		Population 1880 was..... 281
Floating debt..... 14,194		Population 1897 about.....7,500
Total debt..... 100,194		

INTEREST on the funding bonds is payable at St. Paul, Minn.; on other bonds at Devil's Lake.

SARGENT COUNTY.—A. C. DEWEY, Treas.

County seat is Forman.

LOANS—	When Due.	Assessed valuat'n, real.\$1,016,942
FUNDING—		Ass. valuat'n, pers. & RR. 909,825
6s, J&D, \$38,000....	Dec. 1, 1915	Total valuation 1898....1,926,767
Int. paid at Chase Nat'l B'k, N. Y.		Assessment about $\frac{2}{3}$ actual value.
Total debt March, 1899.. \$38,390		State & Co. tax (per M.) '98.\$10.10
Sinking fund and cash.... 25,000		Population 1890 was..... 5,076
Net debt Mar. 1, 1899.... 13,890		Population 1898 about..... 7,000

STUTSMAN CO.—H. C. FLINT, Treasurer.

County seat is Jamestown.

LOANS—	When due.	Sinking fund.... \$9,392
ROAD AND BRIDGE BONDS—		Net debt Jan. 1, 1899.... 65,680
6s, g. J&J, \$36,500 g. July 1, 1903		Assessed valuation, real.3,045,167
COURT HOUSE AND JAIL BONDS—		Asses'd val., pers. & RR.1,402,319
6s, g. J&J, \$27,000 g. July 1, 1909		Total valuation 1898....4,746,486
Subject to call July 1, 1899.		Assessment about $\frac{1}{2}$ actual value.
Interest payable in New York.		State & Co. tax (per M.) '98..\$12.00
Bonded debt Jan. 1, 1899..\$63,500		Population 1890 was.....5,266
Floating debt..... 11,572		Population 1880 was.....1,007
Total debt July 1, 1898.... 75,072		Population 1899.....8,000

TOWNER CO.—D. K. BRIGHTBILL, County Auditor.

Cando is the county seat. Bonds are all tax exempt.

LOANS—	When due.	Assessed valuation, real..\$735,010
7s, g., Apr. \$4,300.....	1902	Assessed val'n, per'l & RR 566,308
6s, g., Apr. 10,000.....	1912	Total valuation 1899...\$1,301,318
6s, g., July 21,000.....	1914	Assessment abt. 50% actual value.
5s, g., Dec 8,000.....	1918	State & Co. tax (per M.) '99..\$20.40
Total debt July 1, 1899....\$43,338		Population in 1890 was.....1,450
Sinking fund..... 3,125		Population in 1899 (est.)....7,000
Net debt July 1, 1899.... 40,213		

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.

Location.	Cash in Treasury.	Total Debt.	Assessed Valuation. 1898.	Average Tax Rate. 1897.	Population. 1890.
Benson County.....	9,719	28,540	1,501,079	34.80	2,460
Bottineau County.....	1,862	38,472	1,084,069	30.50	2,893
Cavalier County.....	19,010	65,829	2,290,290	30.90	6,471
Devil's Lake, Ramsey Co..	8,723	20,000	1430,262	156.40	846
Eddy County.....	10,198	19,838	1,028,576	35.90	1,377
Foster County.....	4,223	28,594	1,590,067	19.10	1,210
Grafton, Walsh Co.....	.....	30,000	533,790	.....	1,594
Grand Forks County.....	44,693	16,430	9,192,562	36.10	18,357
Lisbon, Ransom Co.....	.....	22,714	.....	.....	935
Logan County.....	.....	20,522	516,531	28.30	597
Mayville, Trail Co.....	5,500	31,000	262,000	36.10	657
McHenry County.....	9,946	27,664	822,020	31.60	1,584
McIntosh County.....	9,845	34,072	818,074	26.70	3,248
McLean County.....	5,435	26,054	655,976	36.10	860
Mercer County.....	3,586	22,759	337,910	37.60	428
Pembina County.....	36,858	20,064	4,880,029	35.00	14,334
Pierce County.....	3,286	15,082	429,539	30.60	905
Ransom County.....	21,828	40,577	2,438,077	38.70	5,393
Richland County.....	19,336	40,788	7,186,979	26.40	10,751
Rolette County.....	5,057	48,419	890,490	30.70	2,427
Starke County.....	1,565	27,064	2,026,105	27.10	2,304
Steele County.....	22,543	20,176	2,667,026	22.10	3,777
Valley City, Barnes Co....	530	28,000	399,097	*5.00	1,089
Wahpeton, Richland Co....	.....	43,000	.....	.....	1,510
Walsh County.....	38,283	34,495	6,060,482	30.60	16,587
Ward County.....	11,698	23,307	1,433,124	34.40	1,681
Wells County.....	13,372	53,299	1,842,906	27.50	1,212

* City tax rate. † For 1898.

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.

LOANS—	When Due.	REFUNDING BONDS—
SETTLEMENT BONDS—		4s, J&J, \$107,500....
4s, J&J, \$50,000....	Mar. 1, 1910	Sept. 16, 1909
4s, J&J, 20,000....	Jan. 15, 1911	4s,, 25,000....
4 $\frac{1}{2}$ s, J&J, 35,800....	May 1, 1902	4s,, 15,000....
4 $\frac{1}{2}$ s, J&J, 84,500....	May 1, 1907	3 $\frac{1}{2}$ s,, 135,000....
DEFICIENCY BONDS—		3 $\frac{1}{2}$ s, J&J, 92,500....
4 $\frac{1}{2}$ s,, \$98,000....	Apr. 1, 1905	Nov. 1, 1912
		SOLDIERS' HOME BONDS—
		4s, J&J, \$45,000....
		May 1, 1909

INTEREST on the Constitutional and Settlement bonds is payable at the Seaboard Nat. Bank in N. Y.; on the 3 $\frac{1}{2}$ per cent refunding bonds at the Chase National Bank in New York; and on all other bonds at the Chemical National Bank in New York.

TOTAL DEBT (all bonded) 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 valuation has been as follows:

Year.	Valuation.	Year.	Valuation.
1899.....	\$158,722,704	1895.....	\$121,751,151
1898.....	118,580,496	1894.....	128,046,765
1897.....	120,175,431	1893.....	136,032,840
1896.....	119,391,156	1892.....	127,377,990

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.

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.

* 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. Total debt Sept. 1, 1899. \$89,523

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

BONHOMME CO.—JOSEPH ZITKA, Treasurer. Tyndall is the county seat. LOANS— When Due. Total valuation 1898..\$3,127,000

CHAMBERLAIN.—B. C. HUDDLE, Auditor. Chamberlain is in Brule County. LOANS— When Due. Floating debt..... \$300

CUSTER COUNTY.—W. A. SMITH, Auditor. County seat is Custer. LOANS— When Due. Total debt.....\$173,050

DAVISON CO.—L. W. CHAMPLIN, Auditor. County seat is Mitchell. LOANS— When Due. Tax valuation, pers'l... \$398,460

GRANT COUNTY.—N. FORSBERG, Auditor. County seat is Millbank. LOANS— When Due. Assessment about 1/3 actual value.

LAWRENCE CO.—W. A. ZINK, Auditor. County seat is Deadwood. REFUNDING BONDS— Tax valuation, personal. \$937,941

MARSHALL CO.—GEO. C. DUNTON, Treasurer. County seat is Britton. LOANS— When Due. Tax valuation, real....\$1,154,587

MEADE COUNTY.—W. A. McMICHAEL, A'd'r. County seat is Sturgis. LOANS— When Due. Bonded debt July 1, '99. \$132,000

MILLBANK.—J. E. TRURAN, Auditor. This city is in Grant County. LOANS— When Due. Floating debt..... \$6,150

MINNEHAHA CO.—H. W. SMITH, Auditor. County seat is Sioux Falls. LOANS— When Due. Net debt Jan. 1, 1899..... 79,360

MITCHELL.— { THOMAS FULLERTON, Mayor. H. R. KIBBEE, Treasurer. Mitchell is situated in Davison County. LOANS— When Due. Tax valuation, real..... \$591,890

PENNINGTON CO.—P. F. McMAHON, A'ditor. County seat is Rapid City. LOANS— When Due. Cash in treasury..... \$13,325

RAPID CITY.—E. L. HURLBUT, Auditor. Rapid City is situated in Pennington County. LOANS— When Due. Total debt Sept. 1, 1899.. \$143,000

ROBERTS CO.—J. F. SCHWANTES, Auditor. Sisseton is the county seat. LOANS— Amount. Tax valuation, real..... \$647,569

SIoux FALLS.—L. M. ESTABROOK, Auditor. Sioux Falls is situated in Minnehaha County. LOANS— When Due. RAILROAD AID BONDS—

WATERTOWN.—J. J. CLUTTON, Mayor. This city is in Codington County. Total debt Aug. 1897.... \$130,000

YANKTON.—{ A. M. ENGLISH, Mayor.
L. M. YEATMAN, Clerk.

This city is the county seat of Yankton County.

LOANS—		When Due.	
PARK BONDS—			
6s,	\$6,000.....	1902	Sinking fund..... \$3,500
6s,	31,000.....	1913	Net debt Jan. 1, 1899... 138,500
WATER BONDS—			
6s,	\$18,000.....	1903	Water debt (included)... 21,000
SCHOOL BONDS—			
5s,	\$10,000.....	1912	Assessed valuation, real. 888,905
5s,	10,000.....	1917	Assessed valuation, personal..... 177,200
5s, A&O,	10,000.....	1917	Total valuation 1898... 1,066,105
Optional after 10 years.			Assessment about 1/3 actual value.
Bonded debt Jan. 1, '99..			Total tax (per \$1,000) 1898. \$42.00
			Population in 1890 was..... 3,670
			Population in 1899 (est.)... 5,000

YANKTON CO.—A. W. PETERSON, Treas.

County seat is Yankton.

LOANS—		When Due.	
RAILROAD BONDS—			
4 1/2s, M&N, \$305,700..	May 1, 1913		Assessed valuation '98. \$3,566,752
Subject to call at any time.			Assessment about 1/3 actual value.
Total debt Jan. 1, 1899...	\$299,800		State & co. tax (per M.) '98. \$17.00
Sinking fund.....	11,874		Population in 1895 was..... 11,305
Net debt Jan. 1, 1899....	287,926		Population in 1890 was..... 10,444
			Population in 1899 (est.)... 14,000

INTEREST is payable at the Chemical National Bank, New York.

ADDITIONAL STATEMENTS.

We give below the bonded debt, warrants outstanding, and cash in treasury on July 1, 1898, the assessed valuation for the year 1898, and the population according to the State census of 1895, of all counties in South Dakota reporting a debt of \$10,000 or over, which are not included among the foregoing.

Location.	Bonded Debt.	Warrants Outstand'g.	Cash in Treas'y.	Assessed Valu'n.	Population.
Butte County.....	14,848	24,130	3,781	532,157	1,575
Campbell County.....	28,500	8,925	7,104	852,368	4,303
Codington County.....	35,000	19,056	23,943	3,024,225	7,096
Day County.....	15,000	15,400	20,636	2,911,165	10,561
Douglas County.....	19,000	25,368	13,710	1,464,887	4,758
Edmunds County.....	31,000	330	12,822	1,489,944	3,740
Fall River County.....	40,000	121,096	12,185	1,366,452	4,168
Hanson County.....	20,000	8,142	10,330	1,830,743	4,606
Hughes County.....	167,000	24,720	13,769	1,955,892	3,180
Hyde County.....	23,000	10,974	10,318	798,725	1,333
Lake County.....	30,000	.....	26,160	2,594,388	7,680
McCook County.....	20,000	1,257	20,161	2,377,163	7,206
Miner County.....	10,000	.....	17,090	2,115,458	5,015
Potter County.....	10,000	4,462	16,185	1,106,478	2,464
Sully County.....	10,000	.....	11,125	1,115,661	1,641
Turner County.....	20,000	.....	42,202	3,925,813	11,837
Union County.....	15,000	1,127	34,963	2,934,346	10,515
Walworth County.....	10,000	4,387	2,429	758,116	2,480

State of Nebraska.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30, 1854) - May 30, 1854
 Admitted as a State (Act April 19, 1864) - March 1, 1867
 Total area of State (square miles) - - - 76,840
 State Capital, - - - - - Lincoln
 Governor (term exp. Th. aft. 1st Tu. Jan. '01) Wm. A. Poynter
 Secretary of State (till Thur. aft. 1st Tues. Jan. '01) W. F. Porter
 Treasurer (till Thurs. after 1st Tues. Jan. '01) John B. Meserve.
 Legislature meets biennially in odd years on the 1st Tuesday of January, and sessions "shall not be less than sixty days," but are not otherwise limited. Members of the Legislature "shall not receive pay for more than 60 days at any one sitting, nor more than 100 days during their term."

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 122.

On Dec. 1, 1898, the State bonded debt was \$153,267 and the general fund warrants outstanding amounted to \$1,571,684. The table below shows the bonded debt on the dates mentioned.

TOTAL DEBT, ETC.—The subjoined statement shows Nebraska's total bonded debt outstanding and in the school fund, and the assets held against the same, on each of the dates named.

Bonds—	Dec. 1, '98.	Dec. 1, '97.	Dec. 1, '96.
Bonds outstanding			\$123,000
Bonds in permanent school fund. \$153,267	\$261,267	326,267	
Total funded debt.....	\$153,267	\$261,267	\$449,267
Offsets—			
Cash in treasury.....		\$81,943	\$317,840
Delinquent sink'g fund, taxes, &c. ....		.....	276,091
Total resources.....			\$593,931

PERMANENT SCHOOL FUND.—In addition to the \$153,267 35 of State bonds mentioned above, the school fund held Dec. 1, 1898: cash, \$2,8468; United States bonds, \$15,000; sundry State of Nebraska county bonds, \$3,033,029; total of all, \$3,439,764 38.

ASSESSED VALUATION.—The total assessed valuation (about 25 per cent of true value) and tax rate per \$1,000 have been:

Years.	Total Assessed Valuation.	Tax rate per \$1,000	Years.	Total Assessed Valuation.	Tax rate per \$1,000
1898.....	\$167,830,822	.....	1888.....	\$176,012,820	\$7 50
1897.....	165,193,736	.....	1887.....	160,506,266	8 12 1/2
1896.....	167,078,270	\$7 11	1886.....	143,932,570	7 62 1/2
1895.....	171,468,207	.....	1884.....	126,615,886	7 69 1/2
1894.....	183,717,498	6 84	1883.....	110,543,644	7 40
1893.....	194,733,124	6 49	1882.....	98,537,475	.....
1892.....	186,432,376	7 00	1881.....	93,142,456	.....
1890.....	184,770,304	6 24	1880.....	90,499,618	.....
1889.....	182,763,538	6 50	1870.....	75,467,398	.....

DEBT LIMITATION.—Nebraska has carefully provided in its Constitution against creating State indebtedness, but has left city and other municipal indebtedness chiefly in the care of the Legislature.

STATE indebtedness is restricted to \$100,000 to meet casual deficits in revenues, except in case of invasions, &c., while the loaning by the State of its credit is prohibited. The sections of the Constitution which have reference to these matters will be found in the STATE AND CITY SUPPLEMENT of April, 1895, pages 124 and 125.

POPULATION OF STATE.—The population of Nebraska has been as follows in the years named:

1890.....	1,058,910	1870.....	122,993
1880.....	452,402	1860.....	28,841

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF NEBRASKA.

Messrs. Kountze Brothers of New York City are fiscal agents for the State of Nebraska and pay interest on all city, town, county and school district bonds.

ADAMS COUNTY.—J. N. LYMAN, Treas.

County seat is Hastings.

LOANS—		When Due.	Total debt May 1, 1899.
COURT HOUSE AND JAIL—			Sinking fund..... 88,000
5s,	\$64,000	July 1, 1909	Total valuation 1898... 2,669,548
Subject to call after July 1, 1899			Population in 1890 was..... 24,303
RAILROAD BONDS—			
5s,	\$125,000	May 1, 1908	

AURORA.—C. S. HULL, City Clerk.

This city is in Hamilton County.

LOANS—		When Due.	AURORA PRECINCT RAILROAD AID BONDS—
REFUND. WATERWORKS BONDS—			
4s, J&J, \$25,000.....	1919		8s,
6s, A&O, 5,000.....	Oct. 1, 1911		City debt Aug. 1, 1899.... \$30,000
Subject to call at any time.			School district debt..... 5,000
AURORA SCHOOL DISTRICT—			Precinct debt..... 8,000
6s,	\$5,000.....	July 1, 1909	Total tax (per \$1,000) abt.. \$29.71
subject to call after July 1, 1899			Population 1890 was..... 1,862
			Population in 1899 (est.)... 2,300

BEATRICE.—T. H. BURKE, City Clerk.

Beatrice is the county seat of Gage County.
 The K. C. & B. R.R. bonds are in litigation.

LOANS—		When Due.	
FUNDING BONDS—			
6s, M&S, \$8,000	Sept. 7, 1905		6s, F&A, \$3,000.....
Subject to call at any time.			Subject to call at any time.
CURBING BONDS—			6s, ann., \$15,000.....
6s, ann., \$18,959.....	1896-1901		6s, ann., 6,160.....
K. C. & B. R.R. BONDS—			6s, ann., 24,138.....
6s, M&N, \$50,000	Nov. 1, 1909		6s, ann., 7,200.....
Subject to call at any time.			6s, ann., 7,200.....
SEWER BONDS—			6s, Mar., \$80,000
6s, Jan., \$8,500.....	Jan. 1, 1910		Subject to call at any time.
Subject to call at any time.			6s, July, \$10,000
6s, Jan., \$16,000.....	Jan. 2, 1911		Subject to call at any time.
Subject to call at any time.			5s, M&N, \$35,000.....
PAVING BONDS—			Subject to call at any time.
6s, J&D, \$20,000	June 1, 1909		BEATRICE SCHOOL DIST. BONDS.
Subject to call at any time.			6s, J&D, \$19,000.....
6s, J&J, \$12,000.....	Jan. 1, 1910		(\$1,000 due yearly) to Dec. 1, 1917
Subject to call at any time.			6s,
6s, J&J, \$19,000.....	July 1, 1910		(\$500 due yearly)... to 1911
Subject to call at any time.			6s,
6s, F&A, \$5,000.....	Aug. 1, 1910		(\$1,000 due yearly) to Aug. 1, 1919
Subject to call at any time.			6s, M&S, \$15,000.....
6s, M&N, \$4,000.....	Nov. 1, 1911		(\$1,000 due yearly) to Sep. 1, 1915
Subject to call at any time.			BEATRICE PRECINCT LOANS—
			Railroad Bonds—
			8s,
			\$20,000
			Jan. 1, 1900

INTEREST is payable by Kountze Bros., New York City.
 TOTAL bonded debt February 1, 1899, was \$394,673; floating debt, \$28,196; judgments, \$2,832; total debt, \$425,702, of which water debt was \$125,000; total bonded debt of the school district on April 1, 1898, which is entirely separate from the city debt, was \$67,000, and the floating debt, \$15,000. Tax rate of school district in 1897 was \$26.00.
 POPULATION in 1890 was 13,836; in 1880 was 2,447.

BLAIR.—{ JOHN McQUORRIE, Mayor.
HENRY MENCKE, City Clerk.

County seat of Washington County.

LOANS—		When due.	Tax valuation, real.....
COURT HOUSE BONDS—			Tax valuation, personal.. 85,916
6s, J&J, \$5,000.....	July 1, 1909		Total valuation 1898.... 239,001
Subject to call at any time.			Assessment 1/5 actual value.
WATER WORKS BONDS—			Total tax (per \$1,000) '98.. \$57.40
7s, Aug., \$20,000.....	Aug. 10, 1905		Population 1890 was..... 2,069
Subject to call at any time.			Population 1880 was..... 1,317
Total debt Feb. 1, 1899....	\$25,000		Population 1899 (estimated). 3,500

INTEREST is payable in New York by Kountze Brothers.
 TAX FREE.—Bonds of this city are exempt from taxation.

BLAIR SCHOOL DISTRICT.—H. W. McBride, Sec'y.

LOANS—		When Due.	Bonded debt Sept. 1, '99..
\$10,000 .....	.....	1903	\$42,000
32,000.....	.....	1919 1920	Sinking fund..... 5,000
Subject to call 1909-1910.			Tax valuation..... 442,848
			Population in 1899 was..... 4,000

BOONE COUNTY.—County seat is Albion.

LOANS—		When Due.	Net debt Jan. 1, 1893....
COURT HOUSE BONDS—			\$47,000
5s, May, \$25,000.....	May 1, 1916		Tax valuation, real..... 1,051,403
Subject to call after 1906.			Tax valuation, personal. 326,082
RAILROAD BONDS—			Tax valuation, railroads. 180,959
8s, Jan., \$33,000.....	Jan. 7, 1901		Total valuation 1897 1,558,444
Interest is payable in New York.			Total valuation 1898.... 1,617,378
Total debt Jan. 1, 1898....	\$58,000		Total tax (per \$1,000)... 28.875
Sinking funds.....	11,000		Population in 1890 was..... 8,683
			Population in 1898 (est.)... 13,000

The assessed valuation of property is not to exceed 15 per cent of the actual value.

BOYD COUNTY.—E. G. BARNUM, Co. Clerk.

County seat is Butte.

LOANS—		When Due.	Total debt Feb. 1, 1899....
FUNDING BONDS—			\$60,000
6s, J&J, \$20,000.....	Jan. 2, 1915		Tax valuation 1898..... 295,693
Subject to call after Jan. 2, 1905			Assessment about 1/3 actual value.
Interest payable at County Treas.			Tax rate (per \$1,000) '98. \$27.12 1/2
Bonded debt Feb. 1, 1899..			Population in 1898 (est.)... 7,500

BUFFALO COUNTY.—County seat is Kearney.

Table with columns: LOANS—, COURT HOUSE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, Bonded debt Feb. 1, '99, Sinking fund, Net debt Feb. 1, 1899, Tax valuation 1898, Assessment about 1/3 actual value, County tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.)

INTEREST is payable at Kearney, Neb.

BURT COUNTY.—J. F. PIPER, Treasurer.

County seat is Tekamah.

Table with columns: LOANS—, FUNDING BONDS—, Total valuation 1898, Assessment is 1/3 actual value, Total tax (per \$1,000), Population 1890 was, Population 1896 (est.)

INTEREST is payable by Kountze Bros., New York City.

BUTLER CO.—FRANK E. DIEFENDORF, Co. Cl'k.

County seat is David City.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, Total valuation 1898, Assessment abt. 15 p. c. actual val., State & co. tax (per M.) '97, Population 1890 was, Population 1899 (est.)

TAX FREE.—All bonds of this county are exempt from taxation.

CASS COUNTY.—A. R. EIKENBARY, Treasurer.

County seat is Plattsmouth.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, Tax valuation, real, '98, Tax valuation, per '1, '98, Total valuation 1898, Assessment about 1/5 actual value, State & co. tax (per M.) '98, Population in 1890 was

INTEREST on all bonds county is payable in New York.

CENTRAL CITY.—J. R. RATCLIFFE, Chairman

Finance Committee.

County seat of Merrick County.

Table with columns: LOANS—, REFUNDING BONDS—, Total debt Sept. 18, 1899, Total valuation 1899, Assessment less 1/4 actual value, Tax rate per \$1,000 '98, Population in 1890 was, Population in 1899 (est.)

INTEREST is payable in New York City.

COLUMBUS.—WM. BECKER, Clerk.

Columbus is in Platte County.

Table with columns: LOANS—, WATER WORKS—, BRIDGE BONDS—, WATER BONDS—, REFUNDING BONDS—, Total debt Jan. 1, 1899, Precinct bonds (add'l), Total valuation 1898, Assessment abt. 1/5 to 1/7 act'l value, State & co. tax (per M) '98, Population 1890 was, Population 1898 (est.)

CUMING CO.—H. KOCH, Treasurer.

West Point is the county seat.

Table with columns: LOANS—, REFUNDING BONDS—, WEST PT. PRECINCT BONDS, (ref.), Bonded debt Jan. 1, 1899, Precinct bonds (add'l), Total valuation 1898, Assessment abt. 1/5 to 1/7 act'l value, State & co. tax (per M) '98, Population 1890 was

DAKOTA CO.—GEO. C. BILLE, State & Co. Clk.

County seat is Dakota.

Table with columns: Bonded debt Jan., 1899, Floating debt, Total debt Jan., 1899, Tax valuation 1898, Assessment about 1/4 actual value, State & Co. tax (p. M.) '98, Population in 1890 was, Population in 1899 (est.)

INTEREST is payable at Farmers' Loan & Trust Co., New York, and at State Treasurer's office, Lincoln, Neb.

DODGE COUNTY.—C. A. MANVILLE, Clerk.

County seat is Fremont.

Table with columns: LOANS—, BRIDGE BONDS—, REFUNDING COURT HOUSE—, REFUNDING—, 4 1/2s, J&J, \$55,000, Dec. 15, 1910, Total debt Sept 1, 1899, Total valuation 1899, Ass'nment real 1/6 pers'al 1/4 act. val., State & Co. tax (per M)'99, Population 1890 was, Population 1899 (est.)

INTEREST is payable by Kountze Bros., New York City.

DOUGLAS CO.—{ D. M. HAVERLY, Clerk.

The county seat is Omaha.

Table with columns: LOANS—, EXPOSITION BONDS—, FUNDING BONDS—, ROAD IMPROVEMENTS—, REFUNDING BONDS—, Interest payable in New York City, Bonded debt Feb. 1, '99, Floating debt, Total debt Feb. 1, 1899, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 1/3 actual value, State & co. tax (per M.) '99, Population 1890 was, Population 1897 (est.)

FAIRBURY.—

This city is the county seat of Jefferson County.

Table with columns: LOANS—, RAILROAD BONDS—, Fairbury Precinct—, RAILROAD AID—, Total city debt July 1, '99, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 1/6 actual value, Population of city 1890 was, Population of city 1899 abt.

INTEREST on city bonds is payable by Kountze Bros., N. Y. City.

FALLS CITY.—{ J. F. CLEGG, Mayor.

County seat of Richardson County. The school bonds given below are not a city debt, the school district, which includes the city and other territory, being responsible.

Table with columns: LOANS—, ELECTRIC LIGHT—, REFUNDING WATER WORKS—, SCHOOL BONDS—, Total debt Feb. 1, 1899, Sinking fund

INTEREST on school bonds is payable by the Treasurer of Richardson County; on city bonds at Kountze Bros., New York.

FREMONT.—{ FRED. W. VAUGHN, Mayor.

This is the county seat of Dodge County.

Table with columns: LOANS—, REFUNDING BONDS—, FREMONT SCHOOL DISTRICT—, The Precinct and School District bonds in the above table are not included in the city's total debt, as they are not payable from the city tax proper.

INTEREST on the refunding bonds is payable at the Nebraska Fiscal Agency, New York.

BONDED DEBT on August 1, 1899, was \$209,000; water debt (included), \$89,000. The city has at present no floating debt and no sinking fund.

ASSESSED VALUATION in 1899 was \$791,750; in 1893 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), 1899, \$82.62 1/2, including State tax, \$7.87 1/2; County tax, \$20.75; city tax, \$22.00, and school tax, \$28.00. 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. PLATT, Mayor.

County seat of Hall County.

Table with columns: LOANS—, REFUNDING BONDS—, GRAND ISLAND SCHOOL DISTRICT REFUNDING BONDS—, Subject to call after 1903.

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.

HAMILTON COUNTY.—F. W. HAMMOND,

Treasurer.—County seat is Anrora.

Table with columns: Total debt Jan., 1898, Sinking fund, Net debt, Tax valuation 1898, Population 1890 was, Population 1880 was

HASTINGS.—{ JACOB FISHER, Mayor.

Hastings is the county seat of Adams County.

Table with columns: LOANS—, WATER BONDS—, ELECTRIC-LIGHT BONDS—, RAILROAD AID—, REFUNDING BONDS—, Subject to call Jan. 1, 1909.

INTEREST payable on all bonds in New York City at Nebraska's fiscal agency—Kountze Brothers.

TOTAL BONDED DEBT August 1, 1899, was \$255,000; sinking fund, \$28,607; net debt, \$226,393; water debt (included in total debt) \$110,000. The water plant owned by the city yields a revenue of over \$11,000 a year.

ASSESSED VALUATION—In 1899 of real estate was \$454,443; of personal property, \$168,290; of railroads, etc., \$62,755; total, \$685,488; city tax rate (per \$1,000) 1899, \$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.), 14,500.

HEBRON.—{ J. A. BOEVELLE, Treasurer.

Hebron is in Thayer County. Hebron precinct and school district includes considerable territory outside of the city.

Table with columns: LOANS—, WATER WORKS—, RAILROAD AID—, SCHOOL DISTRICT BONDS—, Town debt Aug. 1, 1899, Precinct debt, School district debt, Tax valuation 1899, Assessment about 1/5 actual value, Total tax (per \$1,000), '99, Population (precinct), 1890, Population (town), 1890, Population (town), 1899 (est.)

HOWARD COUNTY.—CHRIS. APPEL, Treas.

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 M.) '98, Population 1890 was, Population in 1899 (est.).

INTEREST is payable in New York, except on bridge 6s.

JEFFERSON CO.—E. L. CLINE, Clerk.

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 M.) '98, 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), 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 1899, Tax valuation, real, Tax valuation, per. & RR., Total valuation 1898, Assessment 1/2 of actual value, State tax (per \$1,000) '99, County tax (per \$1,000) '97, Population 1890 was, Population in 1895 (est.).

INTEREST is payable at County Treasury.

LINCOLN.—{ H. J. WINNETT, Mayor. { M. I. AITKEN, Treasurer.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, CHI. R. I. & PAC. RR.—, DISTRICT PAVING BONDS—, FR. ELK. & MO. VAL. RR.—, FUNDING BONDS—, INTERSECTION PAVING—, MISSOURI PACIFIC RR.—.

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 \$5,017,957; total tax rate (per \$1,000) \$75.30. Assessment at one-tenth actual value. City tax rate (per \$1,000) in 1899, \$38.00.

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.—

Table with columns: LOANS—, When Due., Assessment 1/2 to 1/10 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1897 (est.), REFUNDING SCH. DIST. BONDS—.

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., Int. is payable at New York City, FIRE DEPARTMENT—, FUNDING BONDS—, SEWER BONDS—, REFUND'G WATER BONDS—.

OMAHA.—A. G. EDWARDS, Treasurer.

Table with columns: LOANS—, When Due., LOANS—, When Due., CITY HALL BONDS—, PARK BONDS—, FIRE ENGINE—, PAVING BONDS—, LIBRARY BONDS—.

INTEREST is payable in New York by Kountze Bros.

TOTAL DEBT, ETC.— Aug. 11, '99. Jan. 1, '99. Jan. 1, 1898. Jan., 1897. Total bonded debt... \$3,411,100 \$3,361,100 \$3,036,100 \$3,011,100

* DEBT LIMITATION.—The city debt is limited by law to \$2,500,000. The city hall bonds, fire engine bonds, library bonds, park bonds, the \$300,000 of 4 p. c. funding bonds and special assessment bonds are excluded from this limitation.

ASSESSED VALUATION.—The city's assessed valuation, "about 1/2 cash value," and tax rate have been as follows:

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

POPULATION.—In 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

OMAHA SCHOOL DISTRICT—J. M. Gillan, Sec. Bd. of Ed.

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 populat'n see statem't City of Omaha.

OTOE COUNTY.—H. R. CHRISTIE, Co. Clerk.

Table with columns: LOANS—, When Due., SINKING FUND BONDS—, FUNDING BONDS—, REFUNDING 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.

Table with columns: LOANS—, When Due., ELECTRIC LIGHT BONDS—, REFUNDING WATER WORKS—, PAWNEE CITY PRECINCT—.

PLATTE COUNTY.—G. W. PHILLIPS, Clerk.

Table with columns: LOANS—, When Due., Net debt Jan. 1, 1899, Tax valuation 1899, State & Co. tax (per M.) '98, Population 1890 was, Population in 1899 (est.).

PLATTSMOUTH.—{ F. M. RICHEY, Mayor. { E. W. COOK, Treasurer.

Table with columns: LOANS—, When Due., OMAHA SOUTHERN RR.—, RAILROAD REFUNDING BONDS—.

BONDED DEBT Oct. 1, 1899, was \$199,000; floating debt, \$12,000; total debt, \$211,000.

ASSESSED VALUATION in 1899 of real estate was \$465,086; of personal property, \$106,800; total, \$571,886; total tax rate (per \$1,000), \$101.00. Property is assessed at about 1/4 to 1/6 of its value.

POPULATION.—In 1890 was 8,392; in 1880 was 4,175. In 1899 according to local figures, the population was 8,500.

RICHARDSON CO.—County seat is Falls City.

Bonded debt July 1, 1899..\$35,290
County has no floating debt.
Tax valuation 1899....\$3,324,036
Assessment is 1-5 actual value.
TAX FREE.—The bonds are exempt from taxation.

SAUNDERS CO.—County seat is Wahoo.

LOANS— When Due. Net debt July 1, 1899.... \$75,000
RAILROAD BONDS— Total valuation 1899....3,223,554
4 1/2s, J&J, \$100,000...Jan. 1, 1907 Assessment't about 1-10 actual value.
Subject to call about Jan. 1, 1902 State & co. tax (per M.) '99..\$28.00
Interest is payable at Lincoln. Population 1890 was.....21,577
Total debt July 1, 1899.. \$105,000 Population 1899 (est.).....25,000
Sinking fund..... 30,000

SEWARD.—{ WM. REDFORD, Mayor.
{ H. A. GRAFF, Treasurer.

This city is the county seat of Seward County.
LOANS— When Due. Tax valuation, real.....\$133,997
RAILROAD BONDS— Tax valuat'n, pers'l & RR. 54,111
6s, July, \$15,000.....July 1, 1907 Total valuation 1897.... 188,108
WATER WORKS— Assessment't less than 1/5 actual value.
6s, Sept., \$30,000...Sept. 16, 1909 Total tax (per \$1,000)....\$75.125
Subject to call at any time. Population in 1890 was.....2,108
Total debt Oct. 1, 1899....\$45,000 Population in 1899 (est.).....2,500

SEWARD CO.—D. D. REMINGTON, Treasurer.

County seat is Seward.
LOANS— When Due. Tax valuation, 1898...\$2,455,727
RAILROAD-AID BONDS— Assessment about 1-5 actual value.
4 1/2s, J&J, \$90,000....May 15, 1904 State & Co. tax (per M) '97..\$21.28
Subject to call. Population in 1890 was.....16,140
Bonded debt Mar. 4, 1898 \$90,000 Population 1897 (est.).....16,400

SHERMAN CO.—FRANK BADURA, Treasurer.

County seat is Loup City.
LOANS— When Due. Tax valuation 1898.....\$861,289
RAILROAD BONDS— Assessment about 1-5 actual value.
6s,, \$33,000...Sept. 1, 1906 State & co. tax (per \$1,000) \$30.00
REFUNDING BONDS— Aver. sch'ol tax (per \$1,000) 12.00
5s,, \$20,000...Sept. 27, 1908 Population 1890 was.....6,399
4s,, 89,000...Sept. 1, 1912 Population 1898 (est.).....7,000
Total debt Feb. 1, 1899..\$147,900

SOUTH OMAHA.—{ T. H. ENSOR, Mayor.
{ F. A. BROADWELL, Treasurer

This city is in Douglas County.
LOANS— When Due. VIADUCT BONDS—(Ref.)
PAVING BONDS— 5s J&D, \$78,000.....June 1, 1915
6s, J&D, \$50,000....June 1, 1901 STREET IMPROVEMENT BONDS—
REFUNDING BONDS— Curbing 6s.....\$14,773
6s,, \$47,000.....1903-1908 Grading 6s..... 49,454
5s,, 70,000..... Paving 6s.....184,766
SEWER REFUNDING BONDS— Sewer 6s..... 4,600
5s, J&D., \$62,000....June 1, 1915

INTEREST is payable by Kountze Bros., New York.
TOTAL BONDED DEBT on September 1, 1899, was \$307,000; Street improvement bonds (additional) \$236,880. The street improvements will be redeemed by special assessment and are not considered as part of the city debt.

ASSESSED VALUATION in 1899 was \$1,821,665; city tax rate (per \$1,000) 1899, \$42; in 1898 the city tax rate was \$56; total tax (per \$1,000) 1896, \$88.625. Property is assessed at one-fifth of its actual value.

POPULATION in 1890 was 8,062. In 1895, according to local figures, the population was 15,000.

SUPERIOR.—This city is in Nuckolls County.

RAILROAD AID— Tax valuation, real..... \$116,170
7s,, \$13,000....July 1, 1907 Tax valuation, personal. 42,295
6s,, 5,400....Sept. 1, 1908 Total valuation, 1898.... 162,465
WATER WORKS— Assessment about 1-5 act. value.
5s, M&N, \$25,000....Nov. 1, 1908 SUPERIOR SCHOOL DISTRICT—
Subject to call at any time. 6s,, \$12,000 .. Aug. 1, 1909
Total debt Jan. 21, 1898. \$43,400 Population 1890 was.... 1,614
Sinking fund..... 2,170 Population 1880 was..... 458
Net debt Jan. 21, 1898.. 41,230 Population 1895 (est.).... 2,000

TECUMSEH.—C. E. SMITH, Clerk.

This city is the county seat of Johnson Co.
LOANS— When Due. REFUNDING WATER WORKS—
CITY HALL AND EL'CTRIC LIGHT— 4 1/4s, May 1, \$21,000...May 1, 1919
6s,, \$9,400....Jan. 1, 1910 Subject to call May 1, 1909.
Subject to call after Jan. 1, 1900 Population 1890 was.....1,654
Population in 1898 (est.)....2,000

WASHINGTON CO.—W. GAULDRIE Clerk.

County seat is Blair. The District Court on Sept. 6, 1899, declared illegal bonds issued in aid of the Sioux City & Pacific RR.—V. 69, p. 661.

LOANS— When due. Floating debt..... \$4,000
COURT HOUSE— Total debt Mar. 1899.... 264,000
6s, J&J, \$35,000...July 1, '07 & '09 Total valuation 1898... 2,329,838
RAILROAD BONDS— Assessment abt. 1-6 actual value.
8s, July, \$75,000.... Total tax (per \$1,000).... \$23.625
REFUNDING BONDS— Population 1890 was... 11,869
5s, A&O, \$150,000....Apr. 1, 1910 Population 1880 was.... 8,631
Bonded debt, Mar., 1899..\$260,000 Population 1897 (est.) . 15,935

INTEREST on the 8 per cent bonds is payable at the office of the County Treasurer; on others at the State Fiscal Agency, New York.

YORK.—{ N. V. HARLAN, Mayor.
{ GEO. S. NEUMAN, Clerk.

This is the county seat of York County. Bonds described below will probably be refunded in the near future.

LOANS— When Due. Total debt Aug. 1, 1899...\$34,600
CITY HALL BONDS— Sinking fund..... 2,000
6s, J&J, \$7,000....Jan. 1, 1909 Net debt Aug. 1, 1899.... 32,600
FUNDING BONDS— Tax valuation, real.....202,593
6s, J&D, \$4,600....Dec. 1, 1909 Tax valuation, personal.. 83,024
Subject to call after Dec 1. 1899 Total valuation, 1899.....285,617
RAILROAD AID— Assessment about 1/10 actual value.
6s, July, \$10,000 ... July 1, 1907 Total tax (per \$1,000)'99..\$86.87 1/2
6s, Oct., 13,000.....Oct. 1, 1907 Population 1890 was.....3,405
Population in 1899 (est.)....5,000

INTEREST on all bonds is payable in New York City.
TAX FREE.—All bonds are exempt from taxation.

YORK COUNTY.—County seat is York.

LOANS— When Due. Tax valuation 1898....\$2,246,766
REFUNDING BONDS— Assessment about 1/4 actual value.
6s, F&A, \$39,000.....Aug. 1, 1905 County tax (per M.) '97 ..\$17.12 1/2
Subject to call at any time. Population in 1890 was.....17,279
Total debt Jan. 1, 1898.. \$39,000 Population in 1880 was.....11,170

INTEREST is payable in New York City.

ADDITIONAL STATEMENTS.

In the table below we present 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., Wayne County, Wymore, Gage Co.

State of Kansas.

DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 30, 1854) - May 30, 1854
Admitted as a State (Act Jan. 29, 1861) - Jan. 29, 1861
Total area of State (square miles) - - - 81,318
State Capital - - - - - Topeka
Governor (term exp. 2d Mon. Jan. 1901) - - W. E. Stanley
Secretary of State (term ends 2d Mon. Jan. 1901) - G. A. Clark
Treasurer (term ends 2d Monday Jan. 1901) - - F. E. Grimes
Legislature meets biennially in odd years on the 2d Tuesday in January. There is no limit to length of sessions, but members can receive pay for only 50 days services in the aggregate.

INCIDENTS IN STATE ORGANIZATION, ETC.—See STATE AND CITY SUPPLEMENT of April, 1893, page 124, for the facts and statements heretofore given under this head.

HISTORY OF DEBT.—When Kansas was admitted into the Union as a State (in 1861) it had a bonded debt of \$150,000. The Constitution of 1859 limited the debt-making power to one million dollars (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was \$630,775, of which the State-owned \$28,650. In 1878 the total bonded debt was \$1,181,975, of which the State owned \$713,600. The bonded debt Sept. 1, 1898, was \$632,000, all held by State funds. At present the debt is:

Table with 5 columns: NAME AND PURPOSE, P. Ct., Interest, When Due, Outstand'g. Rows include Funding 1888, Do 1889, Refunding 1897, Do 1898.

* All in School Fund.

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

INTEREST is payable in New York at the Nat. Bk. of the Republic.
ASSESSED VALUATION.—The State's assessed valuation (about 33 per cent of actual value) and tax rate have been as follows:

Table with 5 columns: Years, Total Assessed Valuation, State Tax p. \$1,000, Years, Valuation, State Tax. Rows for years 1893-1899.

DEBT LIMITATION.—Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extraordinary expenses and making public improvements in an amount not to exceed \$1,000,000. This limit, however, has two exceptions. First, the next section provides that it may be exceeded if the proposed law for creating such debt shall be submitted to a vote of the electors, and if the proposed law be ratified by a majority of the votes cast. Second, the section following provides that the State may borrow money to repel invasion, &c. We give these sections in full and also the subsequent one which forbids the State being a party to internal improvements.

Debts, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal thereof when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.

Other debts. No debt shall be contracted by the State except as herein 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 1899 est. at 1,425,112.

Table with 4 columns: Year, Population, Year, Population. Rows for 1890, 1880, 1870, 1860.

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.—{ P. H. HALLOCK, Mayor. { C. C. WYANDT, City Clerk.

Abilene is in Dickinson County. Bonds all optional.

Table with 3 columns: Loans, When Due, Bonded debt. Rows for Refunding Bonds, 5s, 4s, 3s.

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.

County seat is Iola.

Table with 3 columns: Loans, When Due, Assessment. Rows for Refunding RR. Aid Bonds, 5s, Bonded debt.

INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—J. W. SHIELDS, Treas.

County seat is Garnett.

Table with 3 columns: Loans, When Due, Total debt. Rows for L. L. & G. RR., 7s, 6s, 4 1/2s, Refunding Bonds.

ANTHONY CITY.—{ JOHN D. BROWN, Mayor. { L. G. JENNINGS, City Clerk.

This city is in Harper County. \$4,000 of stock bonds due in 1902 have been declared illegal by the State Supreme Court.

Table with 3 columns: Loans, When Due, Bonded debt. Rows for GEN. IMP. BONDS, RAILROAD BONDS, REFUNDING BONDS.

TAX FREE.—All above bonds are exempt from taxation in Kansas

ARGENTINE.—{ C. W. GREEN, Mayor. { J. C. LONG, Clerk.

Argentine is in Wyandotte County.

Table with 3 columns: Loans, When Due, SPECIAL IMPROVEMENT BONDS. Rows for BOARD OF EDUCATION BONDS, CITY HALL AND VIADUCT, FUNDING BONDS, REFUNDING BONDS.

TAX FREE.—All bonds issued by this city are exempt from taxation.

INTEREST is payable at the Kansas Fiscal Agency, New York City.

ARKANSAS CITY.—{ F. G. HESS, Mayor. { C. D. RUSHMORE, City Clerk.

Arkansas City is situated in Cowley County.

Table with 3 columns: Loans, When Due, RAILROAD AID. Rows for CITY BUILDING, FUNDING BONDS, INTERNAL IMPROVEMENT, RAILROAD AID.

PAR VALUE OF BONDS.—The bonds are all for \$1,000, except the RR. Aid 6s due in 1914, 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 Aug 1, 1899, was \$100,500; sinking fund, \$2,000. The city has no floating debt. This total does not include the internal improvement bonds, amounting to \$20,000 or \$1,000 sewer bonds payable by special tax on property adjoining.

ASSESSED VALUATION in 1899 of real estate was \$519,080; personal property, \$138,389; railroads, \$93,384; total, \$750,803; total tax per \$1,000 1898 was \$70.25. In 1893 the total valuation was \$1,131,086. Real estate is assessed at about 1/2 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; in 1899 (estimated), 8,000.

ATCHISON.—{ W. T. F. DONALD, Mayor. { A. C. TRUEBLOOD, City Clerk.

Atchison is in Atchison County.

Table with 3 columns: Loans, When Due, BOARD OF EDUCATION BONDS. Rows for REFUNDING BONDS, 5s, 4s, 4s, 4s, 4s, 4s.

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.—The population in 1890 was 13,963; in 1880 it was 15,105; in 1870 it was 7,054; in 1898 it was 16,266.

ATCHISON CO.—S. S. KING, Clerk.

County seat is Atchison.

Table with 3 columns: Loans, When Due, Tax valuation. Rows for REFUNDING BONDS, 4s, 5s, Total debt, Tax valuation, personal.

INTEREST is payable at the Kansas State Fiscal Agency, N.Y. City.

BARBER COUNTY.—County seat is Medicine Lodge.

Table with 3 columns: Loans, When Due, Interest is payable. Rows for COURT HOUSE AND JAIL, 6s, REFUNDING, 6s, 6s, 6s, 6s, 6s.

BOURBON CO.—CHAS. LOVE, Treasurer.

County seat is Fort Scott.

Table with 3 columns: Loans, When Due, Tax valuation. Rows for REFUNDING RR. BONDS, 6s, Total debt, Sinking fund, Net debt, Tax valuation, real.

INTEREST is payable in New York at the Kan. State Fiscal Agency.

BROWN COUNTY.—D. P. LESLIE, Clerk.

County seat is Hiawatha.

Table with 3 columns: Loans, When Due, Tax valuation. Rows for RAILROAD BONDS, 7s, Total debt, Sinking fund, Net debt, Real estate is assessed.

INTEREST is payable at the Nat. Bank of Republic, New York City.

CHANUTE.—{ R. C. RAWLINGS, Mayor. { P. HUNT, City Clerk.

Chanute is in Neosho County.

Table with 3 columns: Loans, When Due, Tax valuation. Rows for GAS BONDS, 6s, REFUNDING, 5s, WATER WORKS BONDS, 6s, Total debt.

INTEREST is payable at the Kansas Fiscal Agency, New York City.

CHAUTAQUA CO.—T. L. HARGROVE, Clerk.

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.

Table with 3 columns: Loans, When Due, Tax valuation. Rows for RAILROAD BONDS, 6s, Bonded debt, Floating debt, Total debt, Sinking fund, Tax valuation, real.

CHETOPA.—CARL J. SIMONS, Clerk.

This city is in Labette County.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Assessment about 1/3 actual value, Tax rate (per \$1,000) '98...

INTEREST payable at the Kansas Fiscal Agency in New York City.

CLARK COUNTY.—W. C. DUGAN, Treasurer.

County seat is Ashland.

Table with columns: LOANS—, COURT HOUSE—, JAIL BONDS—, RAILROAD AID—, REFUNDING—, When Due., Bonded debt Jan. 1, '99...

CLAY CENTRE.—P. M. CONRAD, Mayor. WALTER PUCKEY, Clerk.

This place is in Clay County.

Table with columns: LOANS—, C. R. I. & P. RAILWAY BONDS—, WATER BONDS—, When Due., Tax valuation, real...

CLAY COUNTY.—J. G. COWELL, Co. Clerk.

County seat is Clay Centre.

Table with columns: LOANS—, BRIDGE BONDS—, FUNDING BONDS—, RAILROAD AID BONDS—, REFUNDING RR. BONDS—, When Due., Total debt Feb. 6, 1899...

INTEREST is payable in N. Y. by the Nat. Bank of the Republic.

CLOUD COUNTY.—A. R. MOORE, Clerk.

County seat is Concordia.

Table with columns: LOANS—, COURT HOUSE—, FUNDING—, POOR HOUSE—, RR. AID—, When Due., Total debt July 1, 1899...

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.

Table with columns: LOANS—, BRIDGE BONDS—, RR. AID BONDS—, POOR HOUSE—, RR. AID—, When Due., Net debt Feb. 1, 1899...

COFFEYVILLE.—JNO. M. WALKER, Deputy City Clk. JOHN F. CLOSSEN, Treasurer.

This city is in Montgomery County.

Table with columns: LOANS—, ELECTRIC-LIGHT BONDS—, ROAD BONDS—, IMPROVEMENT BONDS—, FUNDING BONDS—, RAILROAD AID BONDS—, WATER-WORKS BONDS—, SEWER BONDS—, When Due., 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.

Table with columns: LOANS—, FUNDING BONDS—, JAIL BONDS—, REFUNDING BONDS—, When Due., Bonded debt Jan. 1, '99...

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.

Table with columns: Water bonds, 5s., Funding bonds, 6s., Total debt Jan. 1, 1899, Total valuation 1898...

COWLEY CO.—S. J. NEER, County Clerk. F. H. CONKRIGHT, Treasurer.

County seat is Winfield.

Table with columns: LOANS—, K. C. L. & So. K. RR.—, REFUNDING BONDS—, When Due., Total debt Jan., 1899...

DICKINSON CO.—R. B. JACOBS, Co. Clerk.

County seat is Abilene.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation, pers'l., Tax val., r'rds, tel. etc.

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.

Table with columns: Bonded debt Jan. 1, 1898, Floating debt, Total debt Jan. 1, 1898, Total valuation 1897, Population in 1890, Population in 1897...

DONIPHAN CO.—A. R. GRAVES, Treas'r.

County seat is Troy.

Table with columns: LOANS—, RAILROAD BONDS—, When Due., Tax valuation 1898, Assessment abt. 3-10 actual value...

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.

Table with columns: LOANS—, RAILROAD AID BONDS—, When Due., Net debt Jan. 1, 1899, Total valuation 1898...

EDWARDS CO.—A. F. ADERHOLD, Clerk.

County seat is Kinsley.

Table with columns: LOANS—, BRIDGE BONDS—, COURT HOUSE AND JAIL—, REFUNDING BONDS—, When Due., RR. AID—C. K. & W. RR., BRIDGE BONDS...

ELLSWORTH.—R. W. LONG, Mayor. L. H. SEAVER, Attorney-at-Law.

County seat of Ellsworth County. The G. A. R. bonds mentioned below are in litigation.

Table with columns: LOANS—, G. A. R. GROUNDS—, KANSAS MID. RR. AID BONDS—, REFUNDING BONDS—, SEWER BONDS—, When Due., WATER WORKS BONDS—...

EMPORIA.—H. B. THOMAS, City Clerk.

County seat of Lyon County.

Table with columns: LOANS—, FUNDING—, REFUNDING—, WATER WORKS—, When Due., Bonded debt Jan. 1, '99, Floating debt...

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.

Table with columns: LOANS—, BRIDGE BONDS—, FUNDING BONDS—, REFUNDING—, When Due., Int. payable at Fiscal Agency, N. Y., Bonded debt Oct. 10, 1899...

FORT SCOTT.—

Fort Scott is the county seat of Bourbon County.

Table with columns: LOANS—, IMPROVEMENT BONDS—, REFUNDING (RR.)—, RAILROAD AID—, When Due., REFUNDING (MCADAM)—...

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), \$34.28½, this including State tax, \$4.28½; county tax, \$10; city tax proper, \$20. Real estate is assessed at "about one-fourth its actual value."

POPULATION—The population in 1890 was 11,946; in 1880 it was 5,372. In 1897 it was estimated at 12,040.

FRANKLIN CO.—J. K. BAILEY, County Clerk.

County seat is Ottawa.

Table with columns: LOANS—, When Due., Bonded debt July 1, '98, Tax valuation 1898, Assessment about 1/4 actual value, State & co. tax (per M) '99, 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—, When Due., Total debt Feb. 1, 1899, Tax valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000) '98, Population 1896.

GEARY CO.—W. B. SPURLOCK, County Clerk.

County seat is Junction City.

Table with columns: LOANS—, When Due., Total debt June 1, 1899, Tax valuation, real & RR, Tax valuation, personal, Total valuation 1898, Assessment about 1/2 actual value, State & Co. tax (per M.), Population in 1890 was, Population in 1898 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—, When Due., Tax valuation, personal, Total valuation, 1898, Assessment about 1/2 actual value, State & Co. tax (per \$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—, When Due., Bonded debt July 1, 1899, Past due coupons (add'l), 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—, When Due., Total debt, Sinking fund, Net debt July 1, 1899, Tax valuation 1899, Assessment is 1/4 actual value, State tax (per \$1,000) 1898, County tax (per \$1,000) '99, Population in 1890 was, Population in 1899 was.

GREENWOOD CO.—PERRY CLEMANS, Clerk.

County seat is Eureka.

Table with columns: LOANS—, When Due., 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—, When Due., 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), 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—, When Due., Total debt July 1, 1899, Tax valuation 1899, Assessment about 1/3 actual value, Total tax (per \$1,000), Population in 1898 (est.), Population in 1890 was.

HARPER CO.—W. W. TAYLOR, Clerk.

County seat is Anthony.

Table with columns: LOANS—, When Due., Tax valuation 1899, State & Co. tax (per M) '98, Population in 1895 was, Population in 1899 was.

HASKELL COUNTY.—S. E. CAVE, Co. Cl'k.

County seat is Santa Fe.

Table with columns: LOANS—, When Due., 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—, When Due., REFUNDING.—(Con.), 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—, When Due., SEWER BONDS—, RAILROAD BONDS—, FUNDING BONDS—, REFUNDING BONDS—, Interest payable in New York.

INDEPENDENCE.—J. B. UNDERHILL, Clerk.

This city is the county seat of Montgomery County.

Table with columns: CITY LOANS—, When Due., Tax valuation, personal, S. K. RR. BONDS—, V. V. I. & W. RR., Tax valuation, real, Population 1896.

INDEPENDENCE TOWNSHIP LOANS—

Table with columns: V. V. I. & W. RR.—, When Due., 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—, When Due., 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—, When Due., Tax valuation, real, KAN. CITY & SANTA FE RR—, REFUNDING BONDS—, 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.—{ J. V. HUMPHREY, Mayor. T. W. DORN, Clerk.

This city is in Geary County.

Table with columns: LOANS—, When Due., WATER WORKS—, CITY BUILDING—, FUNDING BONDS—, FUNDING TERMINAL BOND—, Population 1899 was.

KANSAS CITY.—{ R. L. MARSHMAN, Mayor. GEO. E. YEAGER, City Clerk.

This city is in Wyandotte County.

Table with columns: LOANS—, When Due., INTERNAL IMPROVEMENT—, REFUNDING BONDS—(Con.), K. C. W. & N. W. Ry—1887—, Population 1899 was.

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, which are payable by special assessment, and which on July 1, 1898, amounted to \$782,276, for the Board of Education bonds, which amounted to \$205,871.

ASSESSED VALUATION as equalized by the State Board for 1898 was \$9,050,776; city tax rate (per \$1,000) 1899, \$21.50. 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.—I. P. CARPER, Mayor.

Kingman is in Kingman County.
LOANS—When Due. Bonded debt Aug. 1, 1899...\$34,000
CITY HALL IMP., ETC.— Tax valuation 1899...188,929
5s, F&A, \$3,000...Aug. 1, 1909 Total tax (per \$1,000) 1899...\$70.00
4s,, 6,000...April 1, 1903 Population in 1890 was...2,390
RAILROAD BONDS— Population in 1897 was...1,900
5s, J&J, \$5,000...July 1, 1904
5s, J&J, 20,000...Aug. 31, 1919

KINGMAN CO.—C. R. FURROW, Clerk.

County seat is Kingman.
LOANS—When Due. REFUNDING BONDS—
FUNDING BONDS— 5s,, \$43,000...Mar. 5, 1926
6s,, \$2,500...Jan. 1, 1903 4 1/2s,, 107,000...Aug. 2, 1926
6s,, 8,000...July 1, 1903 Total debt July 1, 1899...\$244,245
6s,, 7,100...July 1, 1909 Sinking fund...5,623
6s,, 5,800...Jan. 6, 1910 Tax valuation 1899...2,727,541
6s,, 1,100...Apr. 13, 1910 Assessment about 1/3 actual value.
6s,, 10,000...July 1, 1911 Aver. tax (per \$1,000) '98...\$35.80
6s,, 7,500...Jan. 1, 1912 Population 1890 was...11,823
6s,, 20,000...Apr. 11, 1917 Population 1898 was...10,104

KIOWA CO.—MARGARET KANE, Treasurer.

County seat is Greensburg.
LOANS—When Due. K. P. & W. RR—
C. K. & N. RR— 6s, July, \$60,000... Aug. 4, 1917
6s, A&O, \$41,000...Oct. 1, 1917 6s, Oct., 25,000...Oct. 3, 1917
COURT HOUSE— Total debt Feb. 1, '99... \$210,000
6s, J&J, \$2,000...Feb. 4, 1902 Tax valuation 1898... 763,457
Total tax (per \$1,000) 1897...\$34.97
FUNDING— Population 1890 was...2,873
6s, F&A, \$79,000...Feb. 15, 1919 Population 1898 was...1,878
6s, J&J, 3,000...Oct. 1, 1919

LANE COUNTY.—T. O. FREEMAN, Co. Clerk.

County seat is Dighton.
LOANS—When Due. Total valuation 1898...\$871,179
REFUNDING BONDS— Assessment is 1/2 actual value.
6s, J&J, \$124,500...Jan. 1, 1918 State & co. tax (per M.) '98...\$32.50
Subject to call. Population 1890 was...2,060
Bonded debt July 1, 1898...\$124,500 Population 1895 was...1,490
Floating debt... 9,786 Population in 1898 was...1,662
Total debt July 1, 1898. 134,286

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 and are not included in the total debt.
LOANS—When Due. 5s, J&J, \$130,000...July 1, 1916
REFUNDING RAILROAD— Subject to call after July 1, 1906
6s, J&J, \$1,800...July 1, 1909 5s, J&J, \$42,000...July 1, 1923
Subject to call at any time. BOARD OF EDUCATION
6s, 1800... 5s,, 35,000...July 1, 1905-'09
6s, J&J, \$30,000...July 1, 1913 * Held in City Cemetery Fund.
Subject to call at any time.
BONDED DEBT on July 1, 1899, was \$205,600. School debt (add'l) \$35,000.
ASSESSED VALUATION in 1899 of real estate was \$1,331,912; personal property, \$439,790; railroad \$93,070; total, \$1,864,562; total tax rate (per \$1,000), \$60.00. Real estate is assessed at one-fourth of its actual value and personal property at one-third.
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 1899 it was 11,437.

LEAVENWORTH.—S. F. NEELEY, Mayor.

Leavenworth is the county seat of Leavenworth County.
LOANS—When Due. GAS WELL BONDS—
RIVERSIDE COAL CO. BONDS— 5s, J&J, \$5,000...July 1, 1917
6s, J&J, \$10,000...Apr. 1, 1917 LEAV. NOR. & SO. RR.—
SERIES J. AND O. BONDS— 5s, J&J, \$50,000...July 1, 1917
5s, J&J, \$3,400...July 1, 1904 LEAV. & OLATHE RR.—
IMPROVEMENT BONDS— 6s, J&J, \$15,000...Jan. 1, 1917
6s, \$32,391...1 1/2 yearly PARK BONDS—(ref.)
BOARD OF EDUCATION BONDS— 5s, J&J, \$50,000...Apr. 1, 1195
6s, J&J, \$64,498...July 1, '09-'11 30-YEAR FUNDING BONDS—
BRIDGE BONDS— 5s, J&J, \$58,800...July 1, 1909
5s, J&J, \$30,000...Jan. 1, 1924 4s, J&J, 220,400...July 1, 1914
OPTIONAL.—All bonds issued by the city are subject to call.
INTEREST on the 30-year funding bonds, due in 1909; on the bonds of series J and O, and on the Board of Education bonds, is payable in Leavenworth; on all other bonds at the Kansas Fiscal Agency, New York City.
TOTAL DEBT SINKING FUNDS ETC.—
Apr. 1, 1898. Apr. 1, '97. Apr. 1, '96. Apr. 1, '95.
General bonded debt...\$546,600 \$546,704 \$546,600 \$569,204
Improvement bonds... 51,545 56,370 83,470 104,750
Total city debt...\$598,149 \$603,074 \$630,070 \$673,954
ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Table with columns: Year, Real, Personal, Total, Tax Rate per \$1,000. Rows for years 1897, 1896, 1895, 1894, 1893, 1890.

*Including railroads.
The tax rate for 1896 as above includes State tax \$4.10; county tax, \$15.00; city tax \$14.70; school tax \$9.50; total \$43.30.
POPULATION.—In 1890 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. Tax valuation, real...7,082,910
REFUNDING BONDS— Tax valuation, personal...2,250,370
6s, J&J, \$319,600...July 1, 1909 Total valuation, 1898... 9,333,280
5s, J&J, 720,200...July 1, 1915 Valuation about 1/3 actual value.
Bonded debt Feb. 1, '99...\$1,095,685 State & co. tax (per M.) '98...\$20.30
Sinking fund... 22,920 Population 1890 was...38,485
Net debt Feb. 1, 1899...\$1,072,945 Population 1898 was...35,509

LINCOLN CO.—J. W. McREYNOLDS, Treas.

County seat is Lincoln.

LOANS—When Due. Total debt July 1, 1898... \$140,500
REFUNDING BONDS— sinking fund... 27,078
6s,, \$9,500...Mar. 1, 1904 Tax valuation in 1898...1,983,509
6s,, 11,000...July 1, 1904 Total tax (per \$1,000) '97...\$17.20
S. L. & W. RAILROAD— Population 1890 was...9,709
6s,, \$50,000...Oct. 1, 1916 Population 1897 was...9,205

LINCOLN TOWNSHIP.—A. R. MOORE, Co. Clk.

The township is in Cloud County.
LOANS—When Due. Total debt Feb. 1, 1899...\$49,000
RAILROAD BONDS— Tax valuation 1898...200,399
6s,, \$15,000...Jan. 1, 1918 State & co. tax (per \$1,000)...\$10.65
REFUNDING BONDS— Township tax (per \$1,000)... 8.50
5s,, \$10,000...1908-1918 Population in 1890 was...460
8s,, 24,000...Nov. 1, 1909 Population in 1898 was...380

LYON COUNTY.—H. E. PEACH, Clerk.

County seat is Emporia.
LOANS—When Due. Tax valuation, real...\$5,199,360
REFUNDING BONDS— Tax valuat'n, personal... 2,119,240
4 1/2s,, \$167,000...July 1, 1919 Total valuation 1898... 7,318,600
Subject to call July 1, 1909. Assessment about 1/2 actual value.
4s,, \$25,000...July 1, 1919 State & Co. tax pr. \$1,000, '98...\$11.50
Subject to call July 1, 1904. Population in 1890 was...23,196
Total debt Feb. 8, 1899...\$217,000 Population in 1899 (est.)...25,000
Interest payable at State Treasury

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. Bonded debt July, 1898...\$81,000
FUNDING BONDS— School Dist. debt (add't'n'l) 18,250
7s,, \$1,000...1902 Atlanta Tp. bonds (add)... 11,000
MIDLAND RR. BONDS— Total debt Jan., 1898...110,250
7s,, \$35,000...1907 Tax valuation 1897...207,403
REFUNDING BONDS— Tax rate (per \$1,000) '97... 85.10
6s,, \$10,000...1909 Population in 1890 was...1,651
WATER WORKS BONDS— Population in 1897 was...1,426
7s,, \$35,000...1900 to 1907
(Part payable yearly.)

MANHATTAN TWP.—{S. F. GOHEEN, Trustee.
{W. A. WHITNEY, Treas.

This township is in Riley County.
LOANS—When Due. Tax valuation 1899...\$906,220
REFUNDING BONDS— Assessment is 1/3 actual value.
6s, F&A, \$66,500...Feb. 1, 1910 Population in 1890 was...995
Bonded debt Aug 1, 1899. \$66,500 Population in 1895 was...913
Township has no floating debt. Population in 1899 was...991
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. Total debt Jan. 1, 1899... \$316,000
FUNDING BONDS— Tax valuation, real... 2,670,166
5 1/2s, Jan., \$185,000...July 1, 1922 Tax valua'n, pers & RR's...1,263,281
Subject to call after 1912. Total valuation 1898 .. 4,030,447
KANSAS & NEBRASKA RR.— Assessment about 1/4 actual value.
7s,, \$6,000...May 1, 1902 State & co. tax (per M.) '98...\$12.50
REFUNDING BONDS— Population in 1890 was...20,539
5 1/2s, J&J, \$125,000...May 1, 1920 Population in 1899...20,150

MARSHALL CO.—JAS. MONTGOMERY, Clerk

County seat is Marysville.
LOANS—When Due. Tax valuation 1898...\$4,914,387
REFUNDING RR. AID BONDS— Total tax (per \$1,000) '98... \$41.10
5s, J&J, \$50,000...July 1, 1926 Population in 1890 was... 23,912
Subject to call at any time. Population in 1898 was... 24,753
Bonded debt Jan. 1, '99 ...\$50,000

MEADE COUNTY.—E. F. RIEMAN, Clerk.

County seat is Meade.
LOANS—When Due. Bonded debt July 1, 1898...\$168,000
RAILROAD BONDS— Sinking fund... 1,030
6s, M&S, \$115,000...Mar. 15, 1908 Tax valuation 1898 ... 873,901
Subject to call. Assessment about 1/3 actual value.
REFUNDING— Total tax (per \$1,000) '97... \$35.90
6s, J&J, \$30,000...Jan. 1, 1917 Population in 1890 was... 2,542
6s, J&J, 23,000... July 1, 1919 Population in 1898 was... 1,562

MEDICINE LODGE.—Medicine Lodge is in Barber Co.

LOANS—When Due. Tax valuation, railroads...\$10,260
WATER WORKS BONDS— Total valuation 1896...122,646
6s,, \$50,000...July 1, 1908-'09 Total tax (per \$1,000)...\$99.50
Bonded debt July 1, 1898...\$50,000 Population in 1890 was...1,095
Tax valuation, real...\$97,678 Population in 1895 was... 659
Tax valuation, personal... 14,708
Personal property is assessed on a basis of 40 per cent of actual value. Much of the real estate is assessed above selling price.

MIAMI COUNTY.—G. W. SEAVER, Treasurer.

County seat is Paola.
LOANS—When Due. Assessment is 1/3 actual value.
M. K. & T. RR.— St. & co. tax (per \$1,000) '99...\$20.00
7s, J&J, \$75,000...July 1, 1901 Population in 1890 was... 19,614
Bonded debt July 1, '99 ...\$75,000 Population in 1895 was... 19,739
Sinking fund...9,457 Population in 1899 was...21,000
Tax valuation 1899... 4,757,708

INTEREST is payable at the Fiscal Agency, New York.

MONTGOMERY CO.—County seat is Independence.

LOANS—When Due. Tax valuation, real ...\$2,541,507
L. L. & G. RR.— Tax valuat'n, per. & RR...1,441,273
7s, J&J, \$136,319...July 2, 1900 Total valuation 1899... 3,982,780
(Part due yearly) to July 2, 1907 Assessment is 1/4 actual value.
Bonded debt, July 2, '99...\$136,319 Tax rate (per \$1,000) '99...\$20.20
Floating debt...6,035 Population in 1890 was...23,104
Total debt July 1, 1899...\$142,354 Population in 1899 was...23,222

INTEREST is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—F. T. BEHRING, Treas.

County seat is Council Grove.
LOANS—When Due. State & Co. tax p. \$1,000, '98...\$13.00
REFUNDING BONDS— Assessment bet. 1/4 & 1/2 act'l value.
6s, J&J, \$100,000...July 1, 1911 Population in 1890 was...11,381
Total debt Jan. 1, 1899...\$100,000 Population in 1895 was...10,948
Tax valuation 1898...2,999,516 Population in 1898 was...11,377

MORTON COUNTY.—A. REEVES, Dep. Clerk.

County seat is Richfield.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, Floating debt, Total debt July 1, 1899, Tax valuation 1899, State & Co tax (per M)'99, Population in 1890, Population in 1880, Population in 1899.

INTEREST is payable at the Kansas Fiscal Agency, New York.

NEODESHA.—A. L. HILL, Clerk.

This city is in Wilson County.

Table with columns: LOANS—, GAS BONDS—, WATER BONDS—, Floating debt, Total debt Feb. 17, 1899, Assessed valuation 1898, Asses't about 25% actual value, Tax rate (per \$1,000), '98, Population in 1890, Population in 1898 (est.).

NESS COUNTY.—J. S. WAGNER, Clerk.

County seat is Ness City.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING CH. KAN. & W. RR—, Total debt Feb. 6, 1899, Tax valuation 1898, Assessment is 1/2 actual value, Av. tot'l tax (per \$1,000) '98, Population 1890, Population 1898.

INTEREST payable in N. Y. is paid at the Nat. Bank of the Republic

NEWTON.—This city is in Harvey County.

Table with columns: LOANS—, Fund'g bonds, Mining bonds, Railroad bonds, Water bonds, Bonded debt July 1, 1898, Tax valuation 1897, Real valuation, Population in 1890, Population in 1897 (est.).

NORTON COUNTY.—Norton is the county seat.

Table with columns: LOANS—, Total valuation 1897, Total valuation 1898, Assessment about 1/3 actual value, State & co. tax (per M.) '97, Population in 1890, Population in 1898.

OSAGE COUNTY.—W. H. THOMAS, Co. Cl'k.

County seat is Lyndon.

Table with columns: LOANS—, LAUR. & CARB. RR—, Tax valuation, railr'ds, Total valuation 1899, Assessment is abt. 1/4 actual value, State & co. tax (per M.) '99, Population in 1890, Population in 1899 (est.).

INTEREST is payable at Fiscal Agency in New York.

OSBORNE CO.—F. A. DAWLEY, County Clerk.

County seat is Osborne.

Table with columns: LOANS—, COUNTY BONDS—, Total debt July 1, 1898, Tax valuation, 1898, Asses'm't about 2-5 actual value, Total tax (per \$1,000) '97, School tax (per \$1,000), Population in 1898.

OSWEGO.—

This city and township are in Labette County. The city is liable for 66 2/3 per cent of the amount of the township funding bonds described below. Township refunding bonds to the amount of \$78,000, which were in litigation, have been declared valid.

Table with columns: LOANS—, M. & W. RR. BONDS—, TOWNSHIP FUNDING BONDS—, Total city debt Jan. 1, '99, Township debt Jan. 1, '99, Interest is paid in New York, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 1/3 actual value, Total tax (per \$1,000), Population in 1890, Population in 1895.

OTTAWA.—{ A. DOBSON, Mayor. W. K. BOLTWOOD, Clerk.

County seat of Franklin County.

Table with columns: LOANS—, REFUNDING BONDS—, BRIDGE BONDS—, Total debt July 1, '98, School debt (additional), Total valuation, 1897, Assessment about 1/4 actual value, Tot. tax rate p. \$1,000, '98, Population 1890, Population 1897.

INTEREST is payable in New York at the State fiscal agency.

OTTAWA CO.—W. M. TRUITT, Clerk.

County seat is Minneapolis.

Table with columns: LOANS—, CHIC. KAN. & WEST. RR.—, SOLOMON RR.—, Total debt Feb. 7, 1899, Tax valuation 1898, Population in 1898, Population in 1890.

PAOLA CITY.—JOHN W. TATHAM, Clerk.

This city is in Miami County.

Table with columns: LOANS—, RAILROAD-AID BONDS—, PAOLA GLASS CO. BONDS—, GAS WELL BONDS REFUNDING—, Bonded debt Feb. 1, 1899, Sinking funds, Net debt F. b. 1, 1899, Assessed valuation 1898, Total tax (per \$1,000) '98, Population in 1890, Population in 1897.

PARKER TWP.—O. T. ROENIG, Treasurer.

This township is in Montgomery County.

Table with columns: LOANS—, RAILROAD BONDS—, Tax valuat'n, pers'l (abt.) \$100,000, Total valuation '98 (abt.), Assessment about 1/4 actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1898 (est.).

PARSONS.—{ C. K. LIMBACH, Mayor. G. W. HAWKS, Treasurer.

This city is in Labette County.

Table with columns: LOANS—, RAILROAD BONDS—, PARK BONDS—, Total debt Feb. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1898 (est.), Population in 1890.

INTEREST is payable by the Kansas Fiscal Agency.

PAWNEE CO.—G. W. LAWRENCE, Treasurer.

County seat is Larned.

Table with columns: LOANS—, BRIDGE BONDS—, COURT HOUSE—, RAILROAD BONDS—, Sinking fund, Net debt Feb. 3, 1899, Tax valuation 1898, Assessment is 1/2 actual value, State & Co. tax (per M) '98, Population in 1890, Population 1895, Population in 1899 (est.).

PITTSBURG.—{ C. A. FISCHER, Mayor. ED. ANDERSON, City Clerk.

This city is in Crawford County. The private improvement bonds mentioned below are not strictly a city debt, certain districts only being liable for the payment of the yearly instalment.

Table with columns: LOANS—, FUNDING BONDS—, RAILWAY-AID BONDS—, PRIVATE IMPROV. BONDS—, SEWER BONDS—, City bond, Private imp. bds. (add.), Tax valuation, real & RR, Tax valuation, personal, Total valuation 1896, Assessment about 1/3 actual value, City tax rate (per \$1,000), School tax (per \$1,000), Total tax (per \$1,000) '96, Population in 1890, Population in 1896.

INTEREST is payable at the Kansas Fiscal Agency, New York City

PRATT COUNTY.—JAS. A. PORTER, Treas.

County seat is Pratt.

Table with columns: LOANS—, KING. PRATT. & W. RR—, COUNTY BONDS—, Total debt Aug. 1, 1899, Tax valuation 1899, State & co. tax (per M.) '99, Population 1895, Population 1890, Population 1899 (est.).

RENO COUNTY.—W. E. BURNS, Treasurer.

County seat is Hutchinson.

Table with columns: LOANS—, REFUNDING—, Bond. debt Feb. 1, 1899, Sinking fund and cash, Net debt Feb. 1, 1899, Total valuation 1898, Assessment about 1/4 actual value, State and Co. tax (per M) '98, Population 1890, Population 1899 (est.).

RICE COUNTY.—THEO. GODSHALK, Treasurer.

County seat is Lyons.

Table with columns: LOANS—, SAL. STEN. & EL P. RAILWAY—, REFUNDING RAILWAY BONDS—, Tax valuation, personal, Tax valuation RR, Total valuation 1899, Asses'm't is 15 to 20% act'l value, State and co tax (p. \$1,000), Population 1890, Population 1899.

RILEY COUNTY.—C. M. BREESE, Co. Clerk.

County seat is Manhattan.

Table with columns: LOANS—, REFUNDING BONDS—, Tax valuation, 1892, Assessment is 1-5 actual value, State & Co. tax (per M.) '98, Population 1890, Population in 1899 (est.).

ROOKS CO.—U. E. VAN DYKE, County Clerk.

County seat is Stockton.

Table with columns: LOANS—, RAILROAD BONDS—, REFUNDING BONDS—, Total debt Feb. 1, 1899, Tax valuation 1898, Assessment is 1/2 actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1898.

RUSH COUNTY.—W. J. HAYES, County Clerk.

County seat is La Crosse.

LOANS—	When Due.	Tax valuation, real '98.
COURT HOUSE BONDS—		\$1,167,129
6s, J&J, \$20,000.....	July 1, 1908	125,471
FUNDING BONDS—		307,638
6s, J&J, \$26,700.....	1908 to 1911	1,600,238
REFUNDING BONDS—		
6s, J&J, \$112,000.....	May 1, 1918	Assessment is 1/3 actual value.
Bonded debt Jan. 1, '99..		\$158,700
County has no floating debt.		

ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.

LOANS—	When Due.	Assessed valuation, real.
REFUNDING BONDS—		\$215,000
6s, —, \$55,000, ...	Aug. 1, 1905	165,000
(Now subject to call).		
Bonded debt Jan 10, 1898.		\$35,000
Floating debt.....		1,800
Total debt Jan. 10, 1898..		56,800

SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.—H. B. Boggs, Township Trustee.

LOANS—	When Due.	Tax valuation, per. & RR.
RAILROAD BONDS—		\$89,000
10s, Jan., \$12,000.....		211,000
Subject to call.		
FUNDING BONDS—		194,000
6s, J&J, \$166,500.....	Jan. 1, 1916	69,000
Subject to call.		
Total debt July 1, 1898..		\$179,500
Tax valuation, real.....		122,000

INTEREST is payable at the Fiscal Agency, New York.

SALINA.—JAMES T. HAYWARD, Mayor.

This city is the county seat of Saline County.

LOANS—	When Due.	LOANS—	When Due.
GENERAL IMPROVEMENT—		SALINE BOARD OF EDUCATION—	
6s, J&J, \$16,000.....	Jan. 1, 1906	5s,, \$10,000.....	July 1, 1902
FUNDING BONDS—		5s,, 5,000.....	July 1, 1907
6s, J&J, \$44,000.....	Jan. 1, 1908	City debt July 1, 1898....	\$159,000
6s, M&S, 7,000.....	Mar. 1, 1908	School bonds.....	22,500
6s, J&J, 16,000.....	July 1, 1908	Tax valuation, real.....	811,339
6s, J&D, 20,000.....	Nov. 29, 1909	Tax valuation, personal.	241,846
PAPER CO. AID—		Tax valuation, railroads	102,362
6s, M&N, \$10,000.....	May 1, 1912	Total valuation 1896....	1,155,547
REFUNDING BONDS—		Total tax (per \$1,000)....	\$59.90
6s, M&S, \$32,000.....	Jan. 1, 1913	Assessment is 1/3 actual value.	
SEWER BONDS—		Population in 1890 was.....	6,149
6s, J&J, \$4,000.....	July 1, 1900	Population in 1897 about....	5,700
Interest payable at New York.			

SALINE COUNTY.—A. L. BROWN, Co. Clerk.

County seat is Salina. [\$100,000 bonds have been sold to refund part of those mentioned below.]

LOANS—	When Due.	MO. PACIFIC R'Y—
CH. K. & N. RR.—		6s, J&J, \$84,000.....
6s, J&D, \$46,000.....	Dec. 28, 1912	Total debt Feb. 1, 1899..
CH. K. & W. RR.—		\$243,000
6s, Nov, \$58,000.....	Nov. 1, 1917	Tax valuation 1898.....
K. & C. RR.—		4,047,427
6s, M&S, \$55,000.....	Sept. 1, 1916	Total tax (per \$1,000), '98..
		\$18.50
		Assessment about 1/3 actual value.
		Population 1890 was.....
		17,442
		Population in 1898.....
		16,020

SCOTT COUNTY.—

County seat is Scott. The validity of the railroad 6s having been established in the U. S. Circuit Court, they must be paid at maturity.

LOANS—	When Due.	Bonded debt July 1, '93.
RAILROAD AID—		\$178,000
6s,, \$153,000.....	Aug. 27, 1917	Tax valuation 1898.....
REFUNDING BONDS—		577,278
6s,, \$23,000.....	May 1, 1919	Total tax (per \$1,000) '95..
6s,, 2,000.....	May 1, 1920	\$39.20
		Population 1890 was.....
		1,262
		Population 1880 was.....
		43
		Population 1898 was.....
		1,013

SEDGWICK CO.—A. M. DENNY, Clerk.

County seat is Wichita.

LOANS—	When Due.	Total debt Aug. 1, 1899
COURT HOUSE, ETC. BONDS—		\$440,000
5s, J&J, \$200,000.....	June 1, 1908	Tax valuation, real ...
5s, J&D, 50,000.....	June 1, 1909	8,916,813
FUNDING BONDS 1895—		Tax valuation, personal
5s, \$50,000.....	July 1, 1925	1,122,312
REFUNDING BONDS—		Tax valuation 1899.....
5 1/2s,, \$140,000.....	Feb. 1, 1910	10,039,125
		Assessment is 3/10 actual value.
		State & co. tax (per M.) '99.
		\$14.50
		Population 1890 was.....
		43,626
		Population 1899 (est.)....
		40,379

INTEREST is payable in New York at the Nat. Bank of the Republic.

SEWARD COUNTY.—County seat is Liberal.

LOANS—	When Due.	Floating debt.....
FUNDING BONDS—		\$6,440
6s, J&J, \$39,000.....	July 1, 1917	Tot. debt July 1, 1898.....
6s, J&D, 31,000.....	June 1, 1919	148,240
6s, J&J, 37,000.....	Jan. 1, 1919	Tax valuation 1898.....
6s, J&J, 34,800.....	June 1, 1923	495,606
Bonded debt July 1, 1898.		Assessment is 1/3 actual value.
\$141,800		Total tax (per \$1,000), '96.
		\$41.30
		Population in 1890 was.....
		1,503
		Population in 1898 was.....
		685

INTEREST is payable in New York at the Bank of the Republic.

SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.

County seat is Topeka.

LOANS	When Due.	REFUNDING RR. BONDS—
ATCH. TOP. & SANTA FE RR.—		5 1/2s, June, \$125,000.....
7s, June, \$68,000.....	June 1, 1902	5s,, \$13,000.....
COURT HOUSE BONDS—		Mar. 1, 1901
4s, M&N, \$150,000.....	May 1, 1924	Total debt July 1, 1899..
FUNDING BONDS—		\$631,000
4s, J&J, \$50,000.....	July 1, 1909	Total valuation 1899....
KAN. AVE. BRIDGE BONDS—		15,239,086
5s, Jan., \$150,000.....	Jan. 1, 1916	Assess. real. 1/3; pers'l. 1/2 act'l val.
K. N. & D. RR.—		State & co. tax (per M.) '98.
6s, July, \$75,000.....	July 1, 1906	\$13.00
		Population in 1890 was.....
		49,172
		Population in 1898 was.....
		50,582

INTEREST on the 7 per cent railroad bonds and on the 4 per cent funding bonds is payable at the County Treasurer's office; on all other bonds at the Kansas Fiscal Agency, New York City.

STAFFORD CO.—{ FRANK MAXON, Treasurer.
GEO. R. SHAFFER, County Clerk.

LOANS—	When Due.	Total debt Feb. 1, 1899..
FUNDING BONDS—		\$158,500
6s, A&O, \$3,000.....	Oct. 15, 1901	Tax valuation 1898.....
6s, F&A, 5,000.....	Aug. 1, 1902	1,870,617
6s, J&D, 2,500.....	Dec. 1, 1903	Assessment is 2-5 actual value.
6s,, 20,000.....	Apr. 1, 1908	Total tax (per \$1,000) '97..
RAILROAD AID BONDS—		\$42.25
6s, July, \$128,000.....	July 1, 1916	Population in 1890 was.....
		8,520
		Population 1898 was.....
		8,231

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

STANTON CO.—C. E. VAN MITER, Clerk.

LOANS—	When Due.	Tax valuation 1899.....
REFUNDING BONDS—		\$334,560
6s, J&J, \$51,000.....	1918, '19, '20	Assessment at about actual value.
Bonded debt July 1, 1899..		\$35.12
\$81,000		Total tax (per \$1,000) '98..
Floating debt.....		10,949
Total debt July 1, 1899....		71,949
		Population in 1890 was.....
		1,031
		Population in 1899 was.....
		294

INTEREST is payable by the Kansas Fiscal Agency.

STEVENS CO.—HERMAN CANN, Clerk.

LOANS—	When Due.	Total debt Jan. 1, 1899....
REFUNDING BONDS—		\$95,388
6s, J&J, \$52,000.....	1918, '19, '20	Total valuation 1894.....
6s, J&J, 31,388.....	July 1, 1913	438,027
Interest is payable in New York.		Assessment is 1/2 actual value.
Bonded debt Jan. 1, 1899..		State & Co. tax (per M.) '98.
\$83,388		\$12.50
Floating debt.....		Average school tax.....
12,000		16.50
		Population in 1890 was.....
		1,418
		Population in 1899 (est.)....
		600

SUMNER COUNTY.—W. H. MADDY, Treas.

LOANS—	When Due.	Total debt Feb. 1, 1899..
C.S. & Ft. S. RR.—		\$286,600
6s, J&J, \$75,000.....	Sept. 30, 1909	Sinking fund about.....
6s, A&O, 66,600.....	Aug. 3, 1910	20,000
REFUNDING RR. BONDS—		Tax valuation 1898.....
5 1/2s, J&J, \$145,000..	Jan. 1, 1920	6,538,942
		Assessment is 1/3 actual value.
		State & Co. tax (per M.) '98.
		\$14.75
		Population 1890 was.....
		30,271
		Population 1898 was.....
		23,421

THOMAS COUNTY.—IKE W. CRUMLY, Clerk.

County seat is Colby. The railroad aid bonds will be refunded if satisfactory arrangements can be made.

LOANS—	When Due.	Total debt Feb. 1, 1899..
JAIL BONDS—		\$70,000
6s, M&N, \$4,000.....	Nov. 10, 1918	Total valuation, 1898..
RAILROAD AID BONDS—		1,917,090
6s, F&A, \$52,000.....	Aug. 15, 1908	Assessment is 1/2 actual value.
REFUNDING BONDS—		State & co. tax (per M.) '98.
6s, J&J, \$17,000.....	Jan. 1, 1909	\$14.50
		Population in 1890 was.....
		5,538
		Population in 1898 was.....
		3,616

TOPEKA.—J. H. SQUIRES, City Clerk.

This city is in Shawnee County.

CITY LOANS—	When Due.	REFUNDING BONDS—(Con.)—
CITY HALL BONDS—		5s, J&J, \$3,500.....
3 1/2s,, \$60,000.....	1929	Sept. 1, 1915
COAL PROSPECTING—		3 1/2s, J&J, 13,000, g....
6s, J&J, \$12,000.....	Apr. 20, 1906	Jan. 15, 1919
REFUNDING BONDS—		INTERNAL IMPROVEM. BONDS—
6s, J&J, \$14,000.....	July 20, 1905	(payable by special assessment.)
5s, J&J, 14,000.....	July 2, 1906	PAVING AND SEWERS—
5s, J&J, 79,000.....	July 15, 1910	6s,, \$143,512..
5s, J&J, 100,000.....	Aug. 10, 1912	Part due yearly
5s, J&J, 74,000.....	Nov. 8, 1913	150,000.....
		1900 to 1909
		BOARD OF EDUCATION BONDS—
		Various....
		\$309,700.....
		Various

INTEREST is payable in New York at the fiscal agency of the State.

TOTAL DEBT, ETC.—The total general city debt Feb. 1, 1899, was \$319,500; Internal Improvement Bonds, \$143,512; Board of Education Bonds, \$309,700.

ASSESSED VALUATION of real estate in 1898 was \$7,850,510; personal property, \$1,355,785; railroad property, \$359,940; total \$9,566,235. Real estate is assessed at "about 30 per cent of its actual value." The total tax rate (per \$1,000) in 1898 was \$42.00, including State tax \$3.70; county tax \$9.30; city tax \$19.00; school tax \$10.00.

POPULATION.—In 1890 was 31,007; in 1880 was 15,452; in 1870 was 5,790; in 1895 it was 30,151; in 1898 it was 32,651.

WABAUNSEE CO.—B. BUCHLI, Clerk.

LOANS—	When Due.	Total valuation 1898..
RAILROAD AID BONDS—		\$2,881,140
7s, July 1, \$138,700.....	July 1, 1910	State & co. tax (per M.) '98..
Total debt Feb. 1, 1899..		\$19.50
\$138,700		Population 1890 was.....
		11,720
		Population 1898 was.....
		12,172

ASSESSMENT.—Real estate is assessed on a basis of 1/5 actual value and personal property on 1/3.

WASHINGTON CO.—AUGUST SOLLER, Co. Clk.

LOANS—	When Due.	Total valuation 1899....
REFUNDING BONDS—		\$4,070,990
5 1/2s, J&J, \$9,000.....	July 1, 1903	Assessment about 1-5 actual value.
5s, J&J, 35,000.....	July 1, 1920	Population in 1890 was.....
Total debt July 1, 1899....		22,894
\$44,000		Population in 1899 (est.)....
		23,373

INTEREST is payable at the Kansas Fiscal Agency, New York.

WELLINGTON.—{ S. N. BROWN, Mayor.
A. B. CHERVER, Clerk.

CITY LOANS—	When Due.	Total city debt Feb., '99..
RR. AID BONDS—		\$50,000
7s, J&J, \$10,000.....	July 1, 1910	Sinking fund.....
4s,, 30,000.....	1919	1,935
BOARD OF EDUCATION LOANS.		Net city debt Feb., 1899..
6s, July, 3,000.....	July 1, 1900-'2	48,065
6s, J&J, 10,000.....	July 1, 1903	Sch. debt Feb., 1899 (add.)
Subject to call.		63,500
5s, Mar., \$5,000, \$1,000 ev'y 6 mos.		Tax valuation real.....
5s, July, 14,000.....	July 1, 1907	403,106
5s, Jan., 30,000.....	July 1, 1910	Tax valuation, personal....
		253,695
		Total valuation 1898.....
		656,801

CITY LOANS—		When Due.		CITY LOANS—(Con.)—	
RAILROAD BONDS.				CITY HALL SITE BONDS—	
CHIC. KAN. & NEB. RR.—				5s, J&J, \$100,000... Jan. 1, 1910	
6s, F&A, \$3,000	.....	Aug. 1, 1907		PARK BONDS—	
ST. LOUIS FT. S. & WICH. RR.—				6s, \$14,000..... Jan. 1, 1918	
6s, J&J, \$40,000	.....	July 1, 1903		LOANS—	
WICHITA & COLORADO RR.—				When Due.	
6s, J&J, \$40,000	.....	Feb. 1, 1906		SPECIAL ASSESSMENT BONDS—	
REFUNDING BONDS—				6s, Var, \$159,853...1899 to 1903	
6s, \$122,000	.....	1915		(Part due each year)	
6s, 74,000	.....	June 1, 1921		BOARD OF EDUCATION BONDS.	
5s, J&J, 50,000	.....	Jan. 1, 1921		5s, J&J, \$25,000 July 1, 1905	
5s, 25,287	.....	July 1, 1917		Subject to call.	
5s, 25,000	.....	1918		5s, J&J, \$45,000 July 1, 1909	
5s, 50,000	.....	Jan., 1929		Subject to call at any time.	
Subject to call after 1919.				5s, F&A, \$50,000...Feb. 15, 1910	
				5s, J&J, \$17,500 .....July 1917	

INTEREST on the Board of Education bonds is payable by the New York Fiscal Agency, with the exception of bonds due in 1909 and 1917, interest on which is payable in Topeka; the refunding bonds of 1917 are also payable in Topeka.

TOTAL DEBT, ETC.—The total general debt on January 1, 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.

LOANS—		When Due.		Tax valuation 1898.....\$2,732,774	
ST. L. & W. RR.—				Assessment is 1/4 actual value.	
7s, \$93,000	.....	Nov. 26, 1909		State & Co. tax (per M) '98...\$15'60	
COURT HOUSE BONDS—				Population 1890 was.....15,286	
6s, \$8,000	.....			Population 1895 was.....14,393	
Bonded debt Jan. 1, '99..\$101,000				Population in 1899 was.....15,150	

WINFIELD.—E. S. BEDILION, City Clerk.

LOANS—		When Due.		BRIDGE BONDS—	
PARK BONDS—				6s, F&A, \$4,500..... Aug. 25, 1916	
6s, M&N, \$11,000	.....	Sept. 15, 1911		Interest payable in New York.	
RAILROAD BONDS—				Bonded debt Aug. 15, '98..\$97,000	
6s, M&S, \$3,000	.....	Sept. 1, 1916		City has no floating debt.	
6s, Nov., 8,000	.....	Nov. 1, 1917		Total valuation 1898.....793,494	
6s, J&D, 20,000	.....	May 19, 1915		Total tax (per \$1,000) '98. 35'00	
5s, 45,000	.....	Jan. 1, 1918		Population in 1890 was.....5,184	
5s, 10,000	.....	1918		Population in 1898 (est.).....6,000	
Subject to call 1908.					

Real estate assessed at 1/5 actual value and pers'l property at 1/3 actual.

WYANDOTTE CO.—JOHN CASKEY, Treas.

LOANS—		When due.		JAIL BONDS—	
BRIDGE—				5s,, \$40,000.....July 1, 1919	
6s, \$13,000	.....	Sept. 1, 1903		Total debt Feb. 1, 1899. \$384,500	
6s, 35,000	.....	Aug. 1, 1905		Sinking fund.....18,082	
5 1/2s, 67,500	.....	July 1, 1907		Net debt Feb. 1, 1899.....366,418	
5s, 60,000	.....	July 1, 1919		Tax valuation 1898.....11,681,026	
FUNDING BONDS—				Assessment about 1/4 actual value.	
5 1/2s,, \$50,000	.....	July 1, 1903		State & Co. tax (per M.) '98.\$18'10	
5 1/2s,, 44,000	.....	July 1, 1918		Population 1890 was.....54,407	
5 1/2s,, 75,000	.....	Jan. 1, 1919		Population in 1899.....65,563	

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.

Location.	Bonded Debt.	Rate of Interest.	Date of Maturity.	Population (1895.)
Agency Township, Osage Co.....	26,000	6	July 1, 1916	1,277
Alma Township, Wabaunsee Co....	29,000	6	May 7, 1907	1,533
Anthony Township, Harper Co....	45,567	6, 7	1905, 08, 20	1,942
Barton Co.....	30,500	6	Feb. 1, 1918	12,888
Belle Plaine T'p, Sumner Co.....	28,000	6	Oct. 1, 1916	1,280
Belleville Township, Republic Co.	30,000	6, 7	1904, 07	2,114
Beloit Board of Ed., Mitchell Co..	28,000	6	1904-1914	.....
Beloit, Mitchell Co.....	26,500	6	1916	2,039
Blue Mound Township, Linn Co....	43,000	6, 7	1912, 16	1,161
Burrton Township, Harvey Co....	26,000	6	Dec. 1, 1917	1,088
Caldwell Township, Sumner Co....	29,000	6	July 1, 1916	1,988
Center Township, Ness Co.....	30,000	6	1917, 19	511
Center Township, Norton Co.....	28,000	6	1906, 08	1,383
Center Township, Pratt Co.....	28,000	6	Mar. 20, 1907	1,620
Center Township, Wilson Co.....	56,500	6, 7	1910, 16	2,384
Centre Township, Jewell Co.....	36,000	6, 8	1907, 10	1,240
Chase Co.....	80,000	6	Nov. 1, 1922	7,227
Cherry Township and Cherryvale	.....	.....	.....	.....
Montgomery Co.....	31,000	6	1909, 11	3,218
Cimarron, Gray Co.....	55,000	6, 7	1902, 08	224
Clyde, Cloud Co.....	42,000	6	1907, 16, 17	1,129
Coldwater T'p, Comanche Co....	25,000	6	Sept. 1, 1907	904
Conway Township, Sumner Co....	31,000	6, 7	1905, 16	1,085
Cooldge, Hamilton Co.....	34,000	4, 7	1902, 27	198
Council Grove, Morris Co. (Town-	.....	.....	.....	.....
ship and City).....	80,500	6	Various.	2,577
Crawford Township, Crawford Co.	25,000	6	1912	4,249
Decatur Co.....	43,500	5, 6	1903, 5, 7, 8	6,953
Delaware T'p, Jefferson Co.....	80,000	7	1902, 11	2,817
El Dorado, Butler Co.....	53,000	5, 6, 7	1901, 3, 5, 7	3,518
El Dorado Township, Butler Co	47,000	6	1913, 15	4,079
Elk Township, Cloud Co.....	35,000	6, 8	1901, 08	1,693
Ellis Co.....	48,000	5, 6, 7	1906, 10, 13, 17	7,478
Empire Township, Ellsworth Co.	25,000	6	Nov. 1, 1917	748
Erie Township, Neosho Co.....	30,000	6	1917	2,274
Eureka Township, Greenwood Co.	28,000	6, 7	1902, 06	2,828
Finney Co.....	40,000	6	1917, 1919	3,553
Franklin T'p, Jackson Co.....	28,000	6	Mar. 1, 1916	3,774
Garnet, Anderson Co.....	30,000	6	1910	2,145
Glard, Crawford Co.....	33,000	6	19 5, 09, 13	2,703
Goodland, Sherman Co.....	24,000	6	1909	988
Grant Township, Neosho Co.....	22,500	6	July 22, 1917	1,234
Grant Township, Reno Co.....	34,000	6	July 1, 1917	2,136
Great Bend City, Barton Co....	58,000	6	1907, 18	2,113
Great Bend Township, Barton Co.	41,463	6	1904, 16, 17	2,561
Greeley Co.....	62,500	6	1919, 21	1,035
Greenleaf, Washington Co.....	25,000	6	1907	827
Greensburg, Kiowa Co.....	45,500	6, 7	1907, 8, 11	387
Guilford Township, Wilson Co....	32,000	7	Aug. 2, 1916	605
Haven Township, Reno Co.....	25,000	7	July 1, 1906	1,345

Location.	Bonded Debt.	Rate of Interest.	Date of Maturity.	Population (1895.)
Herington, Dickinson Co.....	53,500	6	1900, 7, 9, 18	1,446
Hiawatha, Brown Co.....	60,000	..	.....	3,062
Humboldt, Allen Co.....	30,000	6	\$1,000 y'rly	1,474
Illinois Township, Sumner Co....	39,000	7	July 1, 1904	451
Iola City, Allen Co.....	26,500	7	1901	1,565
Iola Township, Allen Co.....	63,250	7, 6	1901, 07	2,477
Jefferson Township, Jefferson Co.	25,000	7	1902	1,910
Junction Township, Osage Co....	24,000	6	July 1, 1916	1,247
Kearny Co.....	30,400	6	1911, 25	1,159
Kinsley, Edwards Co.....	54,500	6	1917, 18, 19	703
Kiowa Township, Barber Co.....	25,000	7	1907	521
Le Roy Township, Coffey Co.....	48,100	6, 7	1910, 16, 17	1,233
Liberty Township, Linn Co.....	25,000	6	Jan., 1919	1,460
Lindsborg, McPherson Co.....	27,000	6	.....	1,305
Logan Co.....	30,500	5, 6	1904, 14, 21	2,071
Longton Township, Elk Co.....	30,000	6, 7	1909, 1917	1,074
Louisburg T'p, Montgomery Co....	45,000	7	1909-1916	2,027
McPherson, McPherson Co.....	85,000	5, 6, 7	1907 to 16	2,666
McPherson T'p, McPherson Co....	37,000	6, 7	1907, 10, 16	610
Manhattan, Riley Co.....	83,000	6	1907, 11, 17	2,980
Maple Hill T'p, Wabaunsee Co....	27,000	6	1907	931
Marion, Marion Co.....	34,993	5 to 7	1899 to 01, 09	2,077
Marmaton Township, Allen Co....	40,000	7, 6	1901, 17	1,457
Medicine Lodge T'p, Barber Co..	25,000	6, 7	1915, 16	1,195
Mission Township, Neosho Co....	80,000	8, 10	1902, 10	1,982
Mitchell Co.....	50,000	8	1903	13,327
Monroe Township, Anderson Co..	39,000	6	1916	2,920
Mound City, Linn Co.....	32,000	6, 7	Jan. 1, 1906	780
Mound City Township, Linn Co....	41,000	6, 7	1907, 12	1,689
Neodesha Township, Wilson Co....	35,000	7	Aug. 2, 1916	2,640
Neosho Falls, Woodson Co.....	30,000	6	1917	952
Ness City, Ness Co.....	27,500	6	1917, 19	420
Newbury T'p, Wabaunsee Co.....	27,000	6	May 1, 1907	1,381
Norton, Norton Co.....	47,200	6, 10	1900, 08	914
Olathe, Johnson Co.....	37,000	4 1/2	1903, 23	3,456
Osage, Osage Co.....	37,500	6	1905, 17	4,273
Osawatomie City & T'p, Miami Co.	35,000	6	1910, 18	3,614
Oskaloosa T'p, Jefferson Co.....	49,000	6	1911, 17	2,136
Ozark Township, Anderson Co....	26,000	7, 6	1916, 22	985
Phillipsburg, Phillips Co.....	40,700	6	1907, 10, 18	916
Phillips Co.....	34,000	6	1915	11,712
Pratt, Pratt Co.....	96,900	6	1901, 08	1,330
Quindaro T'p, Wyandotte Co....	33,000	6	July, 1916	1,955
Rock Creek Township, Coffey Co..	29,000	6	Oct. 6, 1916	1,541
Rock Creek T'p, Nemaha Co.....	25,000	6	1907	2,181
Scott Township, Scott Co.....	27,000	6	1922	272
Seneca, Nemaha Co.....	50,000	6	1917, 1925	1,961
Sherman Co.....	26,000	6	Jan. 1, 1919	3,883
Smith Centre, Smith Co.....	43,000	6	1907, 09	704
Smoky Hill T'p, McPherson Co....	29,740	6, 7	1909, 18	2,022
South Haven T'p, Sumner Co.....	28,000	6, 7	1910, 16	1,198
Sterling, Rice Co.....	35,000	6	Mar. 1, 1907	1,815
Stockton, Rooks Co.....	46,000	7	1907, 09	789
Superior Township, Osage Co....	33,100	6	Jan. 1, 1917	1,322
Syracuse, Hamilton Co.....	42,032	5, 6, 7	1902, 08	413
Tonganoxie T'p, Leavenworth Co.	30,000	6	Jan. 1, 1917	2,328
Ulysses, Grant Co.....	37,000	6	1918, 19, 21	*198
Union Township, Jefferson Co....	30,000	6	1911, 16	1,359
Union Township, Rice Co.....	30,000	6, 7	1910, 16	810
Wallace Co.....	42,800	6	1909, 20	1,592
Wamego T'p, Pottawatomie Co....	35,000	6	Jan. 1, 1917	1,779
Wamego (city), Pottawatomie Co.	28,000	5	1919	1,410
Washington T'p, Washington Co..	26,000	10	Jan. 1, 1907	2,135
Wichita County.....	109,000	6	1918, 20, 22	1,438
Yates Center, Woodson Co.....	52,000	6, 7	1916, 18	1,599

* Population in 1890. † Population in 1894.

State of Montana.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26, 1864) - May 26, 1864.
 Admitted as a State (Act of Feb. 22, 1889) - Nov. 8, 1889
 Total area of State (square miles) - - - - - 146,080
 State Capital - - - - - Helena
 Governor (term expires 1st Mon. Jan. 1901) - Robert B. Smith
 Secretary of State (term exp. 1st Mon. Jan. 1901) - T. S. Hogan
 Treasurer (term expires 1st Monday Jan. 1901) - T. E. Collins
 Auditor (term exp. 1st Mon. Jan., 1901) T. W. Poir dexter, Jr.
 Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.

SITUATION AS TO DEBT, ETC.—For facts with reference to the history of Montana's State debt see STATE AND CITY SUPPLEMENT for April 1893, page 130. The loans described below are not strictly State debts, the bonds being issued on land grants; the State has no bonded indebtedness, and is not liable for these loans.

NAME AND PURPOSE.	Interest.		Principal.	
	P. O.	Payable.	When Due.	Outstand'g.
Agricultural College.....	6	.....	July 1, 1920	\$100,000
Capitol Bonds.....	6	Optional after 1905	1928	350,000
Normal School.....	6	.....	July 1, 1920	50,000
University.....	6	Optional after 1905	.....	100,000
Deaf and Dumb Asylum..	6	.....	July 1, 1927	40,000
			Optional after 1912.	

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was \$72,482,529; personal property, \$54,288,096; railroads, \$14,992,689; total, \$141,763,314; in 1899 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.	Bonded debt Dec. 5, 1898	\$80,000
REFUNDING BONDS—		Tax valuation 1898.....	3,644,996
5s,	\$20,000.....Jan. 1, 1919	State & Co. tax (per M.) '98.	\$20,564
Subject to call after Jan. 1, 1909.			
4s, J&J, \$40,000.....	Jan. 2, 1919	Population in 1890 was.....	4,650
Subject to call Jan. 2, 1909.			
Population in 1899 (est.).....			

BOZEMAN.—{GEORGE D. PEASE, Clerk.
W. M. ALWARD, Treasurer.

Bozeman is in Gallatin County.

LOANS—	When Due.	PUBLIC BUILDING BONDS—	
CITY HALL FUNDING BONDS—		6s, J&J, \$25,000.....	July 1, 1908
5s,	\$7,000.....1918	Optional after July 1, 1898	
Optional after 1908.			
DUMP GROUND BONDS—		6s, M&N, \$10,000.....	Nov. 1, 1908
6s, J&J, \$3,000.....	July 1, 1912	Optional after Nov. 1, 1898	
Subject to call after July 1, 1902			
WATER-WORKS BONDS—		Bonded debt Jan. 10, '99.	\$210,000
5s, J&J, \$165,000.....	Jan. 1, 1919	Tax valuation 1898.....	2,069,284
Subject to call after Jan. 1, 1909.			
Assessment about 2/3 actual value.			
City tax rate (per \$1,000) '98.			
\$12.00			
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.—J. G. HOLLAND, City Clerk.

Butte is in Silver Bow County.

LOANS—	When Due.	Interest is payable in New York.	
BUILDING BONDS—		Bonded debt Jan. 1, '99.	\$146,000
6s, J&J, \$20,000.....	Oct. 1, 1910	Floating debt.....	379,863
Subject to call Oct. 1, 1900			
PUBLIC LIBRARY BONDS—		Total debt.....	525,863
6s, J&J, \$50,000.....	Oct. 1, 1912	Sinking fund and cash..	89,972
Subject to call Oct. 1, 1902			
SEWER—		Net debt Jan. 1, 1899..	435,891
6s, J&J, \$26,000.....	Apr. 1, 1909	Tax valuation 1898.....	15,000,000
6s, J&J, 50,000.....	Oct. 1, 1910	Assessment about 2/3 actual value.	
Subject to call Oct. 1, 1900			
Total tax (per \$1,000) '98.			
\$27.75			
Population in 1890 was.....			
10,723			
Population in 1899 (est.).....			
65,000			

TAX FREE—All bonds of this city are exempt from taxation.

THE SINKING FUND receives yearly a sum amounting to 5 per 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 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.	\$100,000
5s, A&O, \$50,000.....	Oct. 21, 1909	Sinking fund.....	44,000
Subject to call after Oct. 21, 1899			
6s,	\$50,000.....1913	Net debt Feb. 1, 1899..	56,000
Optional after 1903			
Tax valuation '98 (abt.)			
26,500,000			
School tax (per \$1,000) '98.			
\$7.50			
Population 1899 (est.).....			
55,000			

TAXES for the payment of principal and interest on these bonds are levied and collected by the County officials, and payment is made by the County Treasurer.

CASCADE CO.—W. H. GELSTHORPE, Treasurer.

County seat is Great Falls.

LOANS—	When Due.	Total debt Feb. 1, 1899.	\$340,000
BRIDGE BONDS—		Cash and sinking fund.	144,919
7s, J&J, \$110,000.....	July 1, 1911	Tax valuation, real.....	\$8,651,286
COURT HOUSE SITE—		Tax valuation, person'l	3,635,448
7s, J&J, \$20,000.....	July 1, 1911	Total valuation 1898.....	5,578,796
FUNDING BONDS—			
6s, J&J, \$60,000.....	Jan. 1, 1900	Assessment is 2/3 actual value.	
(part each year) 1904 and 1909			
6s, J&J, \$150,000.....	Jan. 1, 1912	State & Co. tax (per M.) '98.	\$17.00
Population in 1890 was.....			
8,755			
Population in 1898 (est.).....			
22,500			

CHOTEAU CO.—E. FRANK SAYRE, Co. Clerk.

County seat is Fort Benton.

LOANS—	When Due.	Tax valuation, real.....	\$922,392
COUNTY BONDS—		Tax valuation, personal.	3,386,073
6s, semi-an., \$108,000.	July 1, 1911	Tax valuation, RR.....	1,270,331
6s, J&J, \$92,000.....	July 1, 1917	Total valuation 1898.....	5,578,796
Subject to call after July 1, 1912			
Int. payable at Co. Tr. & N. Y. City.		Assessment about 3/5 actual value.	
Bonded debt Feb. 1, '99.	\$200,000	State & Co. tax (per M.) '98.	\$21.12 1/2
Cash in County funds.....	52,816	Population in 1890 was.....	4,741
Net debt Feb. 1, 1899.....	147,184	Population 1899 (estimated)	6,000

CUSTER CO.—F. M. SCHWARTZ, Treasurer.

County seat is Miles City.

LOANS—	When Due.	Net debt Feb. 1, 1899.....	\$279,703
REDEMPTION BONDS—		Tax valuation, real.....	1,675,095
6s, g, J&J, \$274,000.	July 1, 1915	Tax val'n, pers'l & RR.	4,422,846
Subject to call July 1, 1905.			
Bonded debt Feb. 8, '99.	\$274,000	Total valuation 1898 ..	6,097,941
Floating debt.....	10,000	Assessment about 1/2 actual value.	
Total debt.....	284,000	State & Co. tax (per M.) '98.	\$26.25
Sinking funds.....	4,296	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. <th>\$100,000</th>	\$100,000
FUNDING BONDS—		Floating debt.....	14,484
7s, Dec., \$11,000.....	Dec. 1, 1903	Total debt.....	114,484
Subject to call at any time.			
REFUNDING BONDS—		Sinking fund.....	23,763
6s, g, \$50,000.....	1915	Net debt Dec. 1, 1898.....	90,721
Optional 10 years after issue.			
BRIDGE BONDS—		Total valuation 1898.....	2,182,213
6s, g, J&e, \$39,000.....	July 1, 1915	Assessment is 2/3 actual value.	
Subject to call after 1905.			
Interest is payable in Glendive		State & Co. tax (per M.) '98.	\$28.50
and New York.		Population in 1890 was.....	2,056
Population 1899 (local est.)..			
1,700			

DEER LODGE CO.—P. D. TWOHY, Treasurer.

County seat is Anaconda.

LOANS	When Due.	Tax valuation, real ..	\$5,126,609
COURT HOUSE & JAIL BONDS—		Tax valuation, pers'nal..	3,938,917
5s,	\$100,000.....Jan. 1, 1919	Total valuation 1898.....	8,065,526
(Optional after Jan. 1, 1909)			
REFUNDING BONDS—		Assessment about 3/4 actual value.	
5s, J&J, \$150,000.....	July 1, 1910	Total tax (per \$1,000) '98.	\$23.50
Population in 1890 was.....			
15,155			
Population in 1898 (est.).....			
20,000			

FLATHEAD CO.—MICHEL THERIAULT, Clerk.

County seat is Kalispell. Bonds are exempt from county tax.

LOANS.	When Due.	Cash in County funds....	\$31,793
FUNDING BONDS—		Net debt Jan. 1, 1899....	109,609
6s, J&J, \$100,000.....	Mar. 1, 1914	Tax valuation 1898.....	3,212,687
Floating debt.....	\$41,403	State & Co. tax (per M) '98.	\$25.00
Total debt Jan. 1, 1899....	141,403	Population in 1899 (est.)....	8,000

GALLATIN CO.—EV. BLANKENSHIP, Clerk.

County seat is Bozeman.

FUNDING BONDS—		Net debt Dec. 1, 1898....	\$178,960
4 1/2s, J&J, \$137,000..	Oct. 15, 1919	Tax valuation 1898.....	6,361,815
Bonded debt Dec. 1, '98.	\$95,000	State & Co. tax (per M) '98.	\$15.00
Floating debt.....	126,538	Population in 1890 was.....	6,246
Total debt.....	221,538	Population in 1899 (est.)....	8,300
Sinking funds.....	42,578		

GREAT FALLS.—C. H. Clark, Clerk.

Great Falls is in Cascade County.

LOANS—	When Due.	Bonded debt Dec. 1, '98..	\$525,000
FUNDING BONDS—		Special assessment debt.	23,454
6s, J&J, \$50,000.....	July 1, 1911	Total valuation 1897....	5,549,530
Subject to call after July 1, 1901			
6s, J&J, \$30,000.....	1912	Tax rate (per \$1,000) 1897.	\$10.00
Subject to call 1902			
PARK AND SEWER PURPOSES—		Special water tax 1897....	5.00
6s, J&J, \$70,000.....	1912	Tax rate (per \$1,000) 1898.	11.50
Subject to call 1902			
WATER BONDS—		Assessment is 2/3 actual value.	
5s,	\$375,000..... 1908-'13-'18	Population 1898 (est.).....	12,000
(\$125,000 payable each year)			
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.....	July 1, 1916
BUILDING AND FURNISHING—		Bonded debt Aug. 1, '99.	\$169,000
7s, J&D, \$10,000.....	July 1, 1908	Sinking fund.....	1,332
Subject to call.			
6s, M&N, \$50,000.....	May 1, 1911	Net debt Aug. 1, 1899....	167,667
Subject to call after May 1, 1901			
6s, M&S, \$90,000.....	Mar. 1, 1915	Tax valuation 1898.....	8,319,750
Subject to call after Mar. 1, 1905			
Population 1899 (est.).....			
12,000			
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.	\$542,000
SEWER BONDS—		Floating debt.....	*275,000
5s,	\$150,000.....	Total debt Mar. 8, 1899	817,000
FUNDING BONDS—			
6s,	\$100,000..... June 1, 1911	Tax valuation 1898.....	11,000,000
5s,	162,000.....Jan. 1, 1916	Assessment about full value.	
Subject to call after 1903.			
REFUNDING BONDS—		Tax rate (per \$1,000), 1898.	\$24.50
4s, J&J, \$130,000.....	July 1, 1919	Population 1899 (est.).....	14,000
Int. payable in New York & Helena.			

* The floating debt mentioned above represents outstanding warrants issued subsequent to Sept. 12, 1893, and accrued interest thereon at 7 per cent, which have been declared illegal by the State Supreme Court. It is the city's purpose to issue *illegal* 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.

LOANS—	When Due.	Total debt March 1, 1899. <th>\$250,000</th>	\$250,000
SCHOOL BONDS—		Tax valuat'n 1898.....	10,874,177
5s, J&J, \$100,000.....	July, 1910	Assessment is about actual value.	
Subject to call after July, 1900			
6s, g, J&J, \$150,000.....	July 10, 1911	Total tax (per \$1,000) 1895	\$22.00
Subject to call after July 10, 1901			
Par value of bonds.....	\$1,000	Value of school property..	409,000
Population 1899 (est.).....			
15,000			
Population 1890 (about).....			
15,000			

JEFFERSON CO.—EUGENE PICOT, Clerk.

County seat is Boulder. The decrease in valuation and population of this county is due to the creation of Broadwater County, part of which was taken from Jefferson County.

LOANS—	When Due.	Sinking funds.....	\$17,736
COUNTY BONDS—		Net debt Sept. 1, 1899....	123,379
6s, g, J&J, \$60,000..	1903 to 1907	Tax valuation 1899.....	3,554,113
REFUNDING BONDS—			
4 1/2s, J&J, \$75,000 ..	1904-'14-'19	Assessment about 1/2 actual value.	
Bonded debt Sept. 1, '99.	\$135,000	State & co. tax (per M.) '99.	\$24.50
Floating debt.....	6,115	Population 1890 was.....	6,026
Total debt.....	141,115	Population in 1899 (est.)....	8,000

LEWIS & CLARK CO.—D. & W. L. STEELE, Tr.

County seat is Helena.

LOANS—	When Due.	Tax valuation, real....	\$11,678,610
REFUNDING BONDS—		Tax valuation, person'l	3,096,850
5 1/2s J&J, \$190,000.	July 1, 1901-'15	Total valuation 1898..	14,775,460
Part payable yearly.			
Total debt Feb. 15, 1899.	\$190,000	Assessment about 3/5 actual value.	
County has no floating debt or		State & co. tax (per M.) '99.	\$15.50
sinking fund.		Population 1890 was....	19,145
Population 1899 (est.).....			
24,800			

INTEREST payable at Chase National Bank, New York City.

MADISON CO.—HENRY E. STEFFENS, Co. Clerk.

County seat is Virginia City.

Bonded debt Dec. 1, '98.	\$100,000	Net debt Dec. 1, 1898....	\$75,781
Floating debt.....	5,629	Tax valuation 1898.....	3,757,638
Total debt.....	105,629	Total tax (per \$1,000) 1898.	\$22.60
Sinking fund.....	29,348	Population 1890 was.....	4,692

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

LOANS—	When Due.	Bonded debt Dec. 1, '98...	\$188,000
FUNDING BONDS—		Floating debt.....	5,546
7s, J&J, \$50,000.....	Jan. 1, 1902	Sinking funds and cash....	82,573
6s, J&J, 50,000.....	July 1, 1902	Net debt Dec. 1, 1898.....	88,616
6s, J&J, 25,000.....	July 1, 1914	Tax valuation 1898.....	3,269,624
Subject to call after July 1, 1904		Assessm't same as actual value.	
REFUNDING BONDS—		State & co. tax (per M.) '98..	\$20.60
6s, J&J, \$63,000.....	Jan. 1, 1913	Population in 1890 was.....	4,749
Optional after Jan. 1, 1903		Population in 1898 (est.).....	2,500

INTEREST on the funding bonds is payable at the Fourth National Bank, N. Y.; on refunding bonds at the National Park Bank, N. Y.

MISSOULA.—{F. C. WEBSTER, Mayor.
W. F. HUGHES, City Clerk.

Missoula is the county seat of Missoula County.

LOANS -	When Due.	Floating debt.....	\$67,814
BRIDGE BONDS—		Total debt Dec. 1, 1898.....	160,814
6s, M&N, \$38,000.....	Nov. 1, 1911	Tax valuation 1897.....	2,302,628
Subject to call after Nov. 1, 1901.		Assessment about 1/2 actual value.	
SEWER BONDS—		Total tax (per \$1,000) '98..	\$32.50
6s, M&N, \$55,000.....	Nov. 1, 1911	Population 1890 was.....	3,426
Subject to call after Nov. 1, 1901.		Population 1899 (local est.)..	6,500
Bonded debt Dec. 1, 1898..			\$93,000

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.

County seat is Missoula.

LOANS—	When Due.	Floating debt.....	\$125,449
JAIL BONDS—		Total debt.....	382,899
7s, F&A, \$13,000.....	Mar. 1, 1909	Sinking fund.....	10,415
COUNTY BONDS—		Net debt Dec. 1, 1898.....	372,484
7s, F&A, \$50,000.....	Feb. 1, 1901	Tax valuation, real.....	4,825,932
5s, J&J, 1,600.....	1900	Tax valuation, personal.....	1,501,628
FUNDING BONDS—		Total valuation 1898.....	6,327,560
6s, J&J, 150,000.....	Jan. 1, 1912	Assessment about 1/2 actual value.	
REFUNDING BONDS—		State & co. tax (per M.) '98..	\$17.00
6g, J&J, 40,000g.....	July 1, 1916	Population 1890 was.....	14,427
Bonded debt Dec. 1, '98..		Population in 1899 (est.).....	13,500
			\$257,450

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:

LOANS—	When Due.	Bonded debt Jan. 1, '99.	\$200,000
FUNDING BONDS—		Sinking fund.....	3,382
7s, J&J, \$70,000.....	Jan. 1, 1908	Net debt Jan. 1, 1899..	196,618
Subject to call after 15 years.		Tax valuation 1898.....	2,894,730
7s, J&J, \$10,000.....	Jan. 1, 1910	Assessment abt. 65% actual value.	
Subject to call after Jan. 1, 1905		State & co. tax (per M.) '98..	\$18.00
6s, J&J, \$75,000.....	July 1, 1913	Population in 1890 was.....	6,881
6s, J&J, 45,000.....	July 1, 1914	Population 1899 (est.).....	6,000

INTEREST is payable at New York and at Livingston, Mont.

SILVER BOW CO.—J. G. HOLLAND, Treas.

County seat is Butte.

LOANS—	When Due.	Tax valuation 1899...	\$27,368,130
FUNDING BONDS—		Assessment is 3/4 actual value.	
5s, J&J, \$125,000.....	July 1, 1917	State & Co. tax (per M.) '99..	\$24.50
Subject to call after July 1, 1907		Population in 1890 was.....	23,744
Interest payable at County Treas'y.		Population in 1898 was.....	65,000
Bonded debt Apr. 1, 1899..			\$125,000

YELLOWSTONE CO.—W. L. RAMSEY, Co.

Treas.—County seat is Billings.

LOANS—	When Due.	Net debt Feb. 1, 1899....	\$146,383
REFUNDING BONDS—		Tax valuation, real.....	1,867,194
5s, g, J&J, \$91,500.....	July 1, 1918	Tax valuation, personal.....	1,688,501
Subject to call after 1908.		Tax valuation, railroads.....	697,935
FUNDING BONDS—		Total valuation 1898.....	4,253,630
6s, g, \$59,000.....	Oct. 1, 1911	Assessment about 3/4 actual value.	
Subject to call after Oct. 1, 1901		State & co. tax (per M.) '98..	\$18.50
Bonded debt Feb. 1, '99..		Population in 1890 was.....	2,065
Sinking fund.....		Population in 1898 (est.)....	4,000
			4,117

The county's debt is limited to 4 per cent of the assessed valuation.

INTEREST is payable in New York at the Nat. Bank of the Republic.

TAX FREE.—Bonds issued by this county are free from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all cities and counties in Montana which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

	Bonded Debt.	Asses ed Valuation.	Tax Rate (per M.)	1890. Popu- lation.
	\$	\$	\$	
Anaconda, Deer Lodge Co.....	59,000			3,975
Billings, Yellowstone Co.....	25,000			836
Broadwater County.....	62,000	1,842,722	23.10	
Carbon County.....	57,000	2,042,343	26.00	
Fergus County.....	103,000	4,568,028	24.50	3,514
Fort Benton, Choteau Co.....	12,500			624
Kallispell, Flathead Co.....	20,000			
Livingston, Park Co.....	10,000			2,850
Miles City, Custer Co.....	17,000			956
Ravalli County.....	75,000	2,529,458	25.25	
Sweet Grass County.....	95,000	2,277,734	24.10	
Teton County.....	60,000	2,739,881	20.75	
Valley County.....	67,000	1,912,848	31.00	
White Sulph. Springs, Meagher Co..	30,000			640

State of Wyoming.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act of July 25 1868) - July 25, 1868
Admitted as a State (Act of July 10 1890) - July 10, 1890
Total area of State (square miles) - - - - - 97,890
State Capital - - - - - Cheyenne
Governor (term expires 1st Mon. Jan. '03) De Forest Richards
Secretary of State (term ends 1st Mon. Jan. 1903) F. Chatterton
Treasurer (term expires 1st Monday Jan. 1903) Geo. E. Abbott
Legislature meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement.

LOANS—	NAME AND PURPOSE.	Interest— P. C. Payable.	When Due.	Principal—	Outstand'g.
Capitol Building Bonds....		6	Jan. 1	{ Jan. 1, 1902-1911 } { \$15,000 yearly. } { Jan. 1, 1913-1922 }	\$150,000
Insane Asylum Bonds.....		6	Jan. 1	{ \$3,000 yearly. } { July 1, 1919-1928 }	30,000
Public Building Bonds....		6	July 1	{ \$9,000 yearly. }	90,000
University Building Bonds		6	Jan. 1	{ Jan. 1, 1902-1911 } { \$5,000 yearly. }	50,000

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on all others at the State Treasurer's office, or at the 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.

Years.	Valuation.	Years.	Valuation.
1899.....	\$35,578,806	1890.....	\$30,665,498
1898.....	30,789,291	1889.....	31,431,495
1897.....	30,300,462	1888.....	33,338,541
1896.....	30,028,694	1885.....	30,717,249
1895.....	29,838,938	1880.....	11,857,344
1894.....	29,198,041	1875.....	9,493,638
1893.....	32,356,802	1870.....	6,924,357
1891.....	32,536,400		

TAX RATE—The total State tax (per \$1,000) in 1899 was \$6.25.

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 as follows in the years indicated:

1890.....	60,705	1880.....	20,789	1870.....	9,118
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—	When Due.	School debt (additional).	\$23,000
FUNDING BONDS—		Tax valuation 1899.....	4,414,982
6s, J&J, \$142,000.....	Nov. 16, 1901	Assessment about 1/2 actual value.	
(part yearly) to Nov. 16, 1910		Total tax (per \$1,000) '98..	\$19.00
Interest payable in New York.		Population in 1890 was.....	8,865
Bonded debt Feb. 18, '98..		Population in 1897 (est.).....	9,000
County has no floating debt.			

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

BUFFALO.—{T. P. HILL, Mayor.
THOS. MILLAR, Clerk.

Buffalo is in Johnson County.

LOANS—	When Due.	Tax valuation, personal..	\$116,205
FUNDING BONDS—		Total valuation 1896.....	286,109
6s, Jan., \$40,000.....	Jan. 1, 1903	Assessment about 1/3 actual value.	
Subject to call after Jan. 1, 1903		Total tax (per \$1,000).....	\$37.90
Interest payable in New York.		Population in 1890.....	1,087
Total debt Jan. 1, 1898... \$40,000		Population in 1897 (est.).....	950
Tax valuation, real.....			169,904

TAX FREE.—All of the above-mentioned bonds are tax exempt.

CARBON COUNTY.—F. M. BAKER, Treas.

County seat is Rawlins.

LOANS—	When Due.	Tax valuation, person'l.	\$1,364,065
FUNDING BONDS—1890—		Tax valuation RR. & telg.	874,401
6s, J&J, \$144,000.....	1900-1909	Total valuation 1898.....	3,508,478
(\$14,400 due yearly on July 1.)		Assessment about 1/2 actual value.	
Total debt Feb. 1, 1899.. \$144,000		County tax (per \$1,000) '99..	\$5.70
Total valuation 1899....		Population in 1890 was.....	6,857
Tax valuation, real.....		Population in 1898 (est.).....	8,000
			1,270,012

INTEREST is payable at the National Park Bank, New York.

CHEYENNE.—{W. R. SCHNITGER, Mayor.
M. J. NICHOLS, Treasurer.

Cheyenne is situated in Laramie County.

LOANS—	When Due.	Total debt Jan. 1, 1899....	\$252,500
REFUNDING BONDS 1898—		Water debt included....	192,500
5s, Jan. 3, \$127,500..	Jan. 3, 1909	Tax valuation 1898.....	2,906,362
(\$6,375 due y'rly) to Jan. 3, 1929		Assessment is 1/2 actual value.	
VIADUCT BONDS 1891—		State, county and school tax	
6s, Jan. 1, \$60,000... Aug. 1, 1902		(per \$1,000), 1898.....	\$24.75
(\$3,000 due y'rly) to Aug. 1, 1921		City tax (per \$1,000) 1898..	\$7.00
WATER EXTENSION BONDS 1891—		Population in 1890 was.....	11,690
6s, Jan., \$65,000..... Aug. 1, 1902		Population 1899 (est.).....	11,500
(\$3,250 due yearly) to Aug. 1, 1921			

INTEREST on the refunding bonds is payable in New York; on the water extension bonds in Hartford, Conn.; on the viaduct bonds in New York and Hartford.

OPTIONAL.—Bonds of 1891 are subject to call after 1901; those of 1898 after 1909.

CONVERSE CO.—JOHN Q. ADAMS, Treas.

County seat is Douglas.

LOANS	When due.	Tax valuation 1899....	\$1,757,620
FUNDING BONDS—			
6s, J&J, \$60,000.....	July 1, 1909	Assessment about 1/2 actual value.	
Interest is payable in New York.			
Bonded debt July 1, 1898..	\$60,000	Total tax (per \$1,000), '98..	\$23.25
		Population in 1890 was.....	2,738
		Population in 1896 (est.)....	3,000

CROOK CO.—J. G. BUSH, Treasurer.

County seat is Sundance.

LOANS—	When Due.	Bonded debt Sept. 1, '99.	\$70,000
COURT HOUSE AND JAIL BONDS—			
6s, J&J, \$16,000.....	July 1, 1900	Floating debt about.....	25,000
(\$1,000 due yearly) to July 1, 1915			
FUNDING BONDS—			
6s, J&J, \$55,000.....	May 1, 1901	Total debt Sept. 1, 1899....	95,000
(\$5,500 due yearly) to May 1, 1911			
Interest is payable in New York.			
		Total valuation 1899.....	1,487,704
		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

All of the above issues are free from taxation.

**EVANSTON.—{ JOHN R. ARNOLD, Mayor.
CHAS. STONE, Treasurer.**

Evanston is situated in Uinta County.

LOANS—	When Due.	Total debt Jan. 1, '99.....	\$26,000
WATER BONDS—			
6s, M&S, \$20,000.....	1900	Total valuation 1898.....	602,706
(\$2,000 yearly) to 1910			
6s, ann., \$6,000.....	1926	Assessment is 3-5 actual value.	
Subject to call after 1906			
		City tax (per \$1,000).....	\$5.00
		Population in 1890 was.....	1,995
		Population in 1899 (est.)....	2,300

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—	When Due.	Tax valuation, personal.	\$686,170
FUNDING BONDS—			
6s, J&J, \$74,000.....	1901	Tax valuation 1898.....	1,152,983
(\$7,400 yearly) to 1910			
Total debt Feb. 14, 1899.	\$74,000	Assessment is 1/2 actual value.	
Total valuation 1899.....	1,258,540	Total tax (per \$1,000), '98..	\$21.25
Tax valuation, real.....	466,813	Population in 1890 was.....	2,357
		Population in 1899 (est.)....	1,500

INTEREST is payable in New York.

LARAMIE.—The city of Laramie is situated in Albany Co.

LOANS—	When Due.	Bonded debt Feb. 1, '99..	\$86,400
FUNDING BONDS—			
6s, J&J, \$16,400.....	Aug. 31, 1925	Tax valuation 1899.....	1,776,707
Subject to call after 1905.			
SEWER BONDS—			
7s, J&J, \$40,000.....	July 1, 1917	City tax (per \$1,000) '99.	\$6.00
		Population in 1890 was.....	6,388
		Population in 1880 was.....	2,696
		Population in 1898 (est.)....	7,000

LARAMIE COUNTY.—J. SCHUNEMAN, Tr.

County seat is Cheyenne.		Assessment is 2/5 actual value.	
Total debt Feb. 1, 1899.	\$400,000	Total tax (per \$1,000) 1898	\$15.75
Total valuation 1899....	5,851,665	Population in 1890 was.....	16,777
Tax valuation, real.....	4,174,941	Population in 1880 was.....	6,409
Tax valuation, pers'l..	1,420,340		
Total valuation 1898 ...	5,595,381		

SHERIDAN.—This town is in Sheridan County.

LOANS—	When Due.	Tax valuation 1894.....	\$728,277
WATER WORKS BONDS—			
6s, Jan. 1, \$75,000 ...	Aug. 1, 1923	Assessment is 1/3 actual value.	
Subject to call after Aug. 1, 1903			
Bonded debt 1893.	\$75,000	Tax rate (per \$1,000).....	\$3.00
		Population in 1890 was.....	281
		Population in 1894 (est.)....	1,800

INTEREST is payable at the Chemical National Bank, New York.

SWEETWATER CO.—D. L. McNAMARA,

Treasurer. County seat is Green River.

LOANS—	When Due.	Net S. D. debt Mar. 1, '98	\$6,653
FUNDING BONDS—			
6s, J&J, \$40,000.....	Mar. 1, 1902 to '11	Total valuation 1899....	3,850,463
(\$4,000 due yearly.)			
5 1/2s, J&J, \$53,000.....	Nov., 1902 to '11	Tax valuation, real.....	1,332,344
(\$5,300 due yearly.)			
Bonded debt Mar. 1, '98.	\$93,000	Tax valuation, pers'l....	970,005
Sinking fund.....	10,455	Railroads and telegr'ph.	1,447,769
Net debt Mar. 1, 1898....	82,545	Total valuation 1898....	3,750,118
School Dist. debt (add'l)	13,700	Assessment about 7/10 actual value.	
Sinking fund.....	7,047	State & Co. tax (per M.) '98.	\$18.00
		Population in 1890 was.....	4,941
		Population in 1898 (est.)....	6,000

INTEREST on 6s is payable at Chemical National Bank, N. Y.; on 5 1/2s, at Green River, Wyoming.

TAX FREE.—All bonds of this county are exempt from taxation.

UINTA CO.—JAMES BROWN, Clerk.

County seat is Evanston.

LOANS—	When Due.	Assessed val'tion, real..	\$2,515,034
REFUNDING BONDS—			
4 1/2s, J&J, \$90,000....	1909 to 1919	Assessed val'tion, pers'l.	912,868
(\$9,000 due yearly.)			
Total valuation 1898....	3,427,902	Total valuation 1899....	4,749,285
Total valuation 1899....	4,749,285	Assessment is 1/2 actual value.	
Bonded debt July 1, '99.	\$100,500	County tax (per \$1,000) '99.	\$6.80
Floating debt.....	1,622	Population in 1890 was.....	7,881

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.		
		P. Ct.	Payable.	When Due.	Outstand'g.	
	Asylum improvem't	5	J & J	July 1, 1905-'15	\$25,000	
	Normal School.....	5	J & J	July 1, 1905-'15	75,000	
	do do.....	1899	5	1919	7,500	
(Subject to call after 1909.)						
	Refunding.....	1891-2	6	J & D	June 1, 1901-'11	108,000
	Wagon road.....	1890	J & J	July, 1900-10	11,000	
	do.....	1891	6	J & J	July 1, 1901-'11	29,000
	do.....	1892	6	J & J	July 1, 1902-'12	8,000
	do.....	1893	6	J & J	Jan. 1903-'13	2,000
	do.....	1893	5	J & J	May 1, 1903-'13	20,000
	do.....	1893	5	J & J	July 1, 1903-'13	65,000
	do.....	1894	5	J & J	June, 1904-'14	50,000

INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the refunding bonds at the office of the State Treasurer.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1899, was \$393,000. The floating debt on the same date was \$204,469 64.

ASSESSED VALUATION.—In 1899 the total assessed valuation was \$46,548,313; in 1898 was \$30,423,671; in 1893, \$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.

LOANS—	When Due.	Bonded debt Oct. 1, 1899.	\$21,000	
COURT HOUSE BONDS—				
7s,	\$21,000.....	1900 to 1906	Floating debt.....	109,000
(\$3,000 due yearly.)				
BRIDGE BONDS—				
7s,	\$4,000.....	1900 to 1901	Total debt.....	130,000
(\$2,000 due yearly.)				
			Tax valuation 1899.....	5,191,271
			Assessment about 40% actual val.	
			State & Co. tax (p. \$1,000) '99.	\$20.00
			Population in 1890 was.....	8,368
			Population in 1898 (est.)....	12,000

ALTURAS COUNTY.—County seat was Hailey.

LOANS—	When Due.	Bonded debt Jan. 1, 1896.	\$231,000	
COURT HOUSE BONDS.				
6s, Jan., \$40,000.....	—	Floating debt.....	140,000	
Total debt.....				371,000
FUNDING BONDS—				
7s, J&J, \$158,900.....	1900	Sinking fund.....	36,000	
(\$22,700 yearly) to 1906				
7s, J&J, \$40,500.....	1899	Net debt Jan. 1, 1896....	335.00	
(\$1,500 yearly) to 1907				
6 1/2s, J&J, \$13,300.....	1900	Tax valuation 1895.....	1,250,000	
(\$1,900 yearly) to 1906				
		Assessment is 1/3 actual value.		
		State & Co. tax (per \$1,000)	\$11.25	
		Population in 1890 was.....	2,629	
		Population in 1896 about....	4,500	

INTEREST on 6s paid in Hailey; on all other bonds in New York. The above shows the debt for which Alturas County was primarily held, the bonds having been issued by Alturas County before the creation of Elmore and Logan counties and before the annexation of a part of Alturas to Bingham. When the Legislature parcelled out Alturas County it failed to provide for an apportionment of the debt.

The amount which Alturas County will be required to pay is only about one-fifth of above amount, because the bonds pledged the taxable property of the county as constituted at the time of issue, and before the division of Alturas. Elmore, Logan and part of Bingham County were taken from Alturas County in 1889.

BANNOCK COUNTY.—

County seat is Pocatello.

LOANS—	When Due.	Bond. debt Feb. 8, '98....	\$125,000
FUNDING BONDS—			
6s, J&J, \$125,000....	Jan. 1, 1906-16	Tax valuation, real.....	1,508,000
		Tax valuation, personal.	292,000

Tax valuation, 1897.....\$1,800,000	County tax (per \$1,000)....\$19'00
Tax valuation 1898..... 1,817,588	School tax (per \$1,000)..... 9'00
Assessment about 2/3 actual value.	Total tax (per \$1,000).....37'00
State tax (per \$1,000).....\$9'50	Population in 1898 (est.)...12,500

BINGHAM CO.—GEO. F. GAGON, Co'y Auditor.

County seat is Blackfoot.

LOANS—	<i>When Due.</i>	Total debt	\$159,488
BONDS—		Sinking funds.....	53,000
8s,	\$42,000.....	Net debt Jan. 1, '99	104,488
7s,	50,500.....	Tax valuation 1898.....	1,485,455
6s,	26,700.....	State & co. tax (per M.) '98..	\$50'00
Bonded debt Jan. 1, '99..	\$119,200	Population in 1890 was..	13,575
Floating debt.....	40,288	Population in 1897 (est.)..	8,000

BOISE CITY.—DEAN PERKINS, City Clerk.

The County seat of Ada County.

LOANS—	<i>When Due.</i>	Total debt Sept. 1, 1899.	\$216,000
CITY HALL BONDS—		Tax valuation, real.....	1,619,484
6s,	\$40,000.....	Tax valuation, personal.	323,861
Subject to call after July 1, 1901		Total valuation 1897.....	1,943,345
FUNDING BONDS—		Real valuation.....	5,684,000
6s,	\$71,000.....	Tax rate (per \$1,000) '99.	\$12'50
Subject to call after July 2, 1904		Population in 1890 was..	2,311
5s, J&J, \$55,000.....	1919	Populat'n '95 (local census).	7,124
Subject to call after 1909.		Population in 1899 was.....	7,500
SEWERAGE BONDS—			
6s,	\$50,000.....		
Subject to call after July 1, 1901			

CANYON COUNTY.—S F. CHANEY, Treas.

County seat is Caldwell.

Bonded debt July 1, '98.	\$11,098	Actual valuation about \$5,000,000	
Floating debt.....	44,229	Total tax (per \$1,000) 1897.	\$30'00
Total debt July 1, 1898..	55,127	Population in 1895 about....	5,000
Tax valuation 1898.....	2,161,596		

CUSTER COUNTY.—County seat is Challis.

LOANS—	<i>When Due.</i>	Total debt.....	\$96,307
FUNDING BONDS—		Sinking fund.....	1,360
7s, J&J, \$25,000.....	Jan. 1, 1900	Net debt Feb. 1, 1899....	94,947
(\$2,500 due yearly) to Jan. 1, 1909		Tax valuation 1898.....	460,194
7s, J&J, \$50,000.....	Jan. 1, 1903	Assessment is nearly actual value.	
(\$5,000 due yearly) to Jan. 1, 1912		Total tax (per \$1,000) '98..	\$60'00
7s, \$21,307.....	1909-1912	Population in 1890 was.....	2,176
Bonded debt Feb. 1, '99....	\$96,307	Population in 1899 (est.)....	3,500

INTEREST is payable at New York.

FREMONT CO.—A. M. CARTER, Auditor.

County seat is St. Anthony.

Float'g debt Mar. 1, 1899.	\$140,799	Total valuation 1898..	\$1,322,425
County has no bonded debt.		Assessment about 1/2 actual value.	
Tax valuat'n real & per \$1,022,107		State & Co. tax (per M.) '98.	\$25'00
Tax valuat'n RR & tel.	300,318	Population in 1899 (est.)....	10,500

IDAHO COUNTY.—County seat is Mount Idaho.

Floating debt Feb. 1, '99..	\$50,000	Tax rate (per \$1,000) 1898..	\$46'50
County has no bonded debt.		Population in 1890 was.....	2,955
Tax valuation, 1898.....	942,639	Population in 1899 (est.)....	5,000

KOOTENAI CO.—FRANK O. HILL, Treas.

County seat is Rathdrum. The Board of County Commissioners has ordered the County Treasurer to cease paying interest on the \$80,000 bonds issued in 1892, pending action which will be instituted to test the validity of the bonds.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 9, '98..	\$144,000
FUNDING BONDS—		Floating debt.....	22,523
7s, J&J, \$8,000.....	Jan. 1, 1900	Total debt.....	166,523
(\$1,000 due yearly) to Jan. 1, 1907		Sinking fund and cash..	14,723
6s, J&J, \$80,000..	May 2, '02 to '11	Net debt Jan. 9, 1898....	151,799
(\$8,000 due yearly.)		Tax valuation 1898.....	2,361,478
6s, J&J, \$19,000.....		Total tax (per \$1,000)'97	\$34'50
6s, J&J, 30,000.....	1906 to 1915	Population in 1890 was.....	4,108
(Part due yearly on Jan. 1.)		Population in 1896 (est.)....	8,000
ROAD BONDS—			
8s, J&J, \$5,400.....	June 1, 1900		
\$600 y'rly June 1) to June 1, 1908			

INTEREST on funding 7s and road bonds is payable at Chemical National Bank, New York; on funding 6s at Kountze Bros., New York.

LATAH COUNTY.—JAY WOODWORTH, Aud.

County seat is Moscow.

Bonded debt Jan., 1899....	\$20,000	Net debt Jan., 1899.....	\$58,294
Floating debt.....	53,800	Tax valuation 1899.....	4,038,907
Total debt.....	73,800	State & co. tax (per M.) '98..	29'00
Cash on hand.....	15,506	Population in 1890 was.....	9,173

LEMHI COUNTY.—J. P. CLOUGH, Auditor.

County seat is Salmon City.

LOANS—	<i>When Due.</i>	Cash on hand	\$7,661
REFUNDING BONDS—		Net debt Jan. 7, 1899	53,132
8s, J&J, \$16,800.....	July 1, 1900	Tax valuation 1898.....	857,494
(\$2,800 due yearly) to 1905		Assessment about 2/3 actual value.	
Bonded debt Jan. 7, '99....	\$22,000	Tax rate (per \$1,000) 1898	\$50'00
Floating debt.....	38,794	Population in 1890 was.....	1,915
Total debt.....	60,794	Population in 1899 (est.)....	6,000

INTEREST is payable in New York

LOGAN COUNTY.—County seat was Bellevue. The

county of Logan is not now in existence, part having been taken to complete Blaine County, and the remainder is now called Lincoln County. The statement below is for Logan County prior to division.

Bonded debt (last ret'ns).	\$148,258	Net debt (last returns)...	\$164,608
Floating debt.....	50,888	Tax valuation 1894.....	1,752,947
Total debt.....	199,146	Total tax (per \$1,000)..	30'00
Cash on hand.....	34,538	Population in 1890 was.....	4,169

MOSCOW.—Moscow is the county seat of Latah County.

LOANS—	<i>When Due.</i>	6s, J&J, 25,000.....	Oct. 15, 1911
CITY BONDS—		Bonded debt (last ret'ns)	\$99,000
6s, J&J, \$8,000.....	July 1, 1913	Total valuation 1893.....	1,379,060
6s,	1913	Assessment is 3/5 actual value.	
FUNDING BONDS—		Average school tax.....	12'00
6s, J&J, \$15,000.....	Oct. 15, 1911	Population in 1890 was.....	2,861
WATER BONDS—			
7s, Nov., \$16,000.....	Nov. 1, 1909		

INTEREST on the funding bonds is payable at the Chemical National Bank, New York; on the water bonds at the Importers' & Traders' National Bank, New York

NEZ PERCES CO.—

County seat is Lewiston. This county was divided in 1889, the county of Latah being set off, leaving only the unsettled portion of the country in the county of Nez Perces.

LOANS—	<i>When Due.</i>	Tax valuation, real.....	\$1,264,961
5s,	\$50,000.....	Tax valuation, pers'l....	441,893
Subject to call after 1909.		Total valuation 1898	1,706,864
COURT HOUSE BONDS—		Assessment about 1/3 actual value.	
8s, Nov., \$30,000.....		State & co. tax (per M.) '98.	\$39'50
Bonded debt Feb. 10, '99.	\$115,000	Population in 1890 was.....	2,847
Floating debt.....	25,000	Population in 1880 was.....	3,965
Total debt, Feb. 1, 1899..	140,000		

ONEIDA COUNTY.—County seat is Malad City.

LOANS—	<i>When Due.</i>	Cash on hand.....	\$9,689
8s, J&J, \$30,000.....	1904	Net debt (last returns).	74,544
6s, J&J, 30,000.....		Tax valuation 1898	1,546,924
Bonded debt (last ret's)	\$60,000	Assessm't about 65% actual value.	
Floating debt.....	24,233	Tax rate (per \$1,000) 1897.	\$35'50
Total debt.....	84,233	Population in 1890 was.....	6,319

INTEREST on 8s is payable at New York; on 6s at option of holder.

OWYHEE CO.—E. L. BALLARD, Auditor.

County seat is Silver City. The \$61,000 of funding bonds had not at a recent date been delivered to the purchasers, their legality being in question.

FUNDING BONDS—		Tax valuation 1898..	\$933,226
6s, J&J, \$61,000.....	1907 to 1917	Assessment about 1/2 actual value.	
(\$6,100 yearly on Jan. 1.)		Total tax (per \$1,000) 1898.	\$35'00
Floating debt Jan. 4, 1899.	\$92,275	Population in 1890 was.....	2,021
Cash on hand.....	40,487	Population in 1899 (est.)....	5,500
Net debt Jan. 4, 1899.....	55,788		

SHOSHONE CO.—Mrs. A. CONNOR, Treas'r.

County seat is Murray. The bonds mentioned below are all in litigation.

LOANS—	<i>When Due.</i>	Net debt Jan. 1, 1899....	\$269,749
COUNTY BONDS—		Tax valuation real.....	1,472,875
7s, semi-an., \$28,000.....	1902	Tax valuation personal..	397,649
7s, semi-an., 252,000	1903-1912	Total valuation 1898.....	1,870,524
(\$25,200 due yearly.)		Total tax (per \$1,000) 1898.	\$52'25
Bonded debt Jan. 1, 1899.	\$280,000	Population in 1890 was.....	5,382
Floating debt.....	51,231	Population in 1880 was.....	469
Total debt.....	331,231	Population in 1899 (est.)....	12,000
Cash on hand	61,482		

WASHINGTON CO.—

County seat is Weiser.

Bonded debt Jan. 3, '98.	\$41,435	Tax valuation, person'l	\$99,447
Floating debt.....	12,959	Tax valuation 1897.....	1,200,643
Total debt.....	54,394	Total valuation 1898	1,299,112
Cash on hand.....	12,797	Total tax (per \$1,000) '97..	\$32'50
Net debt Jan. 3, 1898....	41,596	Population in 1890 was.....	3,836
Tax valuation, real.....	1,101,200	Population in 1896 about....	4,500

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
 Secret'y of State (term expires Jan. 8, 1901) Elmer F. Beckwith
 Treasurer (term expires Jan. 8, 1901) - John H. Fessler
 Legislature meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1895, p. 140. The present debt is as follows:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Capital bonds.....	3 1/2	.....	Jan. 1, 1905	\$300,000
do	4	.....	Jan. 1, 1907	300,000
Casual defic'ncy bonds 1893-4	4	.....	1910	100,000
Insurrection, Cripple Cr'k, bds.	4	.....	1910	70,500
Do. Leadville.	4	.....	1922	223,000
			Optional after 1912	

INTEREST is payable at the Treasurer's office, Denver.

TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named.

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Outstanding warrants	\$1,979,470	\$2,067,242	\$1,916,787
Certs. of indebtedness.....	42,452	15,830	70,268
Capitol building bonds.....	600,000	600,000	600,000
Casual deficiency bonds.....	100,000	100,000	100,000
Insurrection bonds.....	293,500	293,500	70,500
Other indebtedness.....	562,520	400,000	399,953
Total	\$3,877,942	\$3,476,573	\$3,157,509
Net assets.....	849,275	778,933	865,197
Net debt.....	\$2,728,667	\$2,697,640	\$2,293,312

DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per \$1,000, and the total State debt for the years named:

Nov. 30—	Total Assessed Valuation.	State Tax (per \$1,000).	Total Debt Nov. 30.
1898.....	\$192,243,080 00	\$4.10	\$3,877,942 00
1897.....	198,000,000 00	4.10	3,476,573 00
1896.....	206,598,561 00	4.00	3,157,509 00
1895.....	202,584,334 00	.....	.....
1894.....	208,905,279 00	.....	3,088,288 00
1893.....	238,722,417 00	.....	.....
1892.....	236,884,449 00	4.00	2,411,477 00
1890.....	220,544,064 62	4.00	1,647,900 61
1885.....	115,420,193 90	5.56	814,494 66
1880.....	73,698,746 29	5.00	213,484 76
1877.....	43,453,946 36	5.60	227,709 18

In addition to the tax rate as above there is a poll tax of \$1.00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

DEBT LIMITATION.—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism. No State has placed the debt-making power on a more reasonable basis. All the regulations with reference to public indebtedness are found in article 11 of the Constitution. See STATE AND CITY SUPPLEMENT of April, 1895, pages 140 and 141.

POPULATION OF STATE.—The population of Colorado has been as follows in the year named: in 1897 it was estimated at 500,000:

1890.....	412,198	1870.....	39,864
1880.....	194,327	1860.....	34,277

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF COLORADO.

ARAPAHOE CO. SCHOOL DISTRICT NO. 2.—HENRY NIENHISER, Secretary.

This district forms part of the city of Denver.

LOANS—	When Due.	Bonded debt Mar. 25, '99.	Assessed valuation '98
REFUNDING BONDS—	1897.	\$238,000	6,000,000
4 ¹ / ₂ s, M&N, \$163,000	Jan. 1, 1917	Assessed about 25% actual value.	Population in 1899 (est.)...35,000
4 ¹ / ₂ s, 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. PITSCHKE, Secretary.

This district is located at Villa Park.

Bonded debt Mar. 1, '99	Assessed valuation, real.	Assessed valuation, per'l.	Total valuation 1897.	Assessment about 1/2 actual value.	School tax (per \$1,000) '97.	Total tax (per \$1,000) '97.	Population in 1898 (est.)
\$57,000	975,540	90,000	1,065,540	1/2 actual value.	\$15.00	32.75	6,000

BENT CO.—OSCAR P. SMITH, Clerk.

Las Animas is the county seat.

LOANS—	When Due.	Tax valuation 1898.	Assessment about 1/2 actual value.	Tax rate (per \$1,000) 1897.	Population in 1890 was.	Population in 1899 (est.)
REFUNDING BONDS—	1919	\$899,819	1/2 actual value.	\$50.00	1,313	3,900
5s, \$33,000						
Subject to call after 1909.						
Bonded debt Feb. 1, '98	\$33,000					

INTEREST on the bonds is payable at New York.

BOULDER—This is the county seat of Boulder County.

LOANS—	When Due.	Bonded debt Feb. 10, '99.	Floating debt.	Total debt Feb. 10, 1899.	Tax valuation 1898.	Assessment is 1/2 actual value.	Total tax (per \$1,000) '98.	Population in 1890 was.	Population in 1899 (est.)
PARK BONDS—		\$150,000	18,316	168,316	1,343,757	1/2 actual value.	\$55.70	3,330	8,000
6s, A&O, \$20,000	Apr. 20, 1913								
Optional after 1908.									
WATER BONDS—									
6s, J&D, \$30,000, g.	Dec. 1, 1908								
6s, J&D, 20,000, g.	June 1, 1906								
5s, J&D, 80,000, g.	June 1, 1905								

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.	State & Co. tax (per M.) '98.	Population in 1890 was.	Population in 1880 was.	Population in 1899 (est.)
PUBLIC BUILDING:			\$24.20	14,082	9,723	30,000
3s, April, \$31,000	Apr. 1, 1905					
Bonded debt Feb. 1, '99	\$31,000					
Tax valuation 1898.	5,384,497					

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.	Water debt (included).	Tax valuation 1898.	Assessment is 1/2 actual value.	State & Co. tax (per M.) '98.	Population in 1890 was.	Population in 1899 (est'd)
FUNDING BONDS—		\$110,000	70,000	732,148	1/2 actual value.	\$24.10	2,825	6,000
6s, \$40,000	July 1, 1903							
(Subject to call July 1, 1899)								
REFUNDING WATER BONDS—								
6s, M&S, \$60,000	Mar. 16, 1926							
WATER WORKS BONDS—								
6s, J&J, \$10,000	Oct. 15, 1909							
(Subject to call in 10 years.)								

TAX FREE.—All bonds of this city are exempt from taxation.

INTEREST on the water bonds is payable at Canon City and in New York.

CHAFFEE CO.—C. W. ERDLEN, Treasurer.

County seat is Buena Vista.

LOANS—	When Due.	Total debt Feb. 1, 1899.	Tax valuation 1898.	Assessment about 1/2 actual value.	Population 1897 (estimat.)
FUNDING BONDS—		\$224,500	2,100,462	1/2 actual value.	10,550
6s, A&O, \$224,500	Dec. 2, 1923				
Optional after Oct. 1, 1903.					

SCHOOL DISTRICT, No. 7.—

6s, \$24,000	Mar. 1, 1918	Tax valuation 1898.	Real valuation (about).	Population in 1898 (est.)
		\$588,449	3,000,000	3,500
Subject to call after Mar. 1, 1908.				
Total debt Feb. 1, 1899.	\$24,000			

COLORADO SPRINGS.—J. R. ROBINSON, Mayor.

This city is situated in El Paso County.

LOANS—	When Due.	4s, M&S, \$50,000	Mar. 1, 1914
BRIDGE & VIADUCT BONDS—			(Subject to call March 1, 1909.)
6s, J&J, \$10,000	July 1, 1905		REFUNDING WATER BONDS—
6s, F&A, 30,000	Aug. 1, 1906		4s, M&S, \$85,000
SEWER BONDS—			Mar. 1, 1929
6s, J&J, \$50,000	July 1, 1903		(Subject to call March 1, 1914.)
6s, J&J, 25,000	July 1, 1905		REFUNDING BONDS—
5s, A&O, 20,000	Oct. 1, 1909		4 ¹ / ₂ s, \$40,000
5s, J&J, 15,000	July 1, 1910		Nov. 1, 1912
WATER WORKS—			4 ¹ / ₂ s, 35,000
6s, J&J, \$25,000	July 1, 1905		Nov. 1, 1912
5s, A&O, 70,000	Oct. 1, 1906		4 ¹ / ₂ s, 25,000
5s, A&O, 50,000	Oct. 1, 1905		Nov. 1, 1912
5s, J&J, 50,000	Jan. 1, 1906		(Subject to call after 1902.)
5s, M&S, 60,000	Mar. 1, 1909		Bonded debt Mar. 1, '99.
5s, A&O, 75,000	Oct. 1, 1909		\$1,020,000
5s, J&J, 65,000	July 1, 1910		Floating debt.....
5s, M&S, 170,000	Mar. 2, 1911		75,000
			Total debt Mar. 1, '99.
			1,095,000
			Water debt (included)....
			880,000
			Tax valuation 1898.....
			6,356,745
			Assessment about 1/2 actual value.
			City tax (per M.) '98.....
			\$17.50
			Population in 1890 was.....
			11,140
			Population in 1899 (est.)....
			25,000

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 / ₂ s, 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			
5s, M&N, \$20,000	May 1, 1911		Bonded debt Apr. 1, '99.
Subject to call after May 1, 1901			
4 ¹ / ₂ s, A&O, \$51,000	Apr. 1, 1913		\$224,000
Subject to call after Mar. 31, 1903			
REFUNDING BONDS—			Assessed valuation 1898.
5s, M&S, \$38,000	Sept. 1, 1914		7,000,000
Subject to call after Sept 1, 1904			

CONEJOS CO.—CHAS. A. BOICKENSHEIN, Treas.

County seat is Conejos.	Bonded debt Jan. 1, 1898	Assessment is 3/10 actual value.
\$60,000	68,743	Total tax (per \$1,000) '97.
Floating debt.....	128,743	\$34.00
Total debt Jan. 1, 1898.	\$1,751,819	Population in 1890 was.....
Tax valuation 1898.		7,193
		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.

LOANS—	When Due.	Bonded debt Feb. 1, '99.	Tax valuation 1897 (est.)	Assessment about 1/2 actual value.	Population in 1890 was.	Population in 1899 (est.)
WATER WORKS BONDS—		\$22,000	250,000	1/2 actual value.	470	1,500
5s, \$12,000						
6s, 10,000	July 1, 1912					
Subject to call July 1, 1907.						

DENVER.—{ HENRY V. JOHNSON, Mayor. { PAUL J. SOUR, Treasurer.

Denver is situated in Arapahoe County. The towns of South Denver, Highland, Barnum and Harman have been annexed to the city, and the city has assumed their indebtedness. See statement below.

LOANS—	When Due.	LOANS—	When Due.
PUBLIC IMPROVEMENT—		SOUTH DENVER WATER BONDS—	
5s, J&J, \$400,000	Ser. B, 1906	6s, J&J, \$157,000	Jan. 1, 1904
Subject to call July 1, 1901			
4s, M&N, \$400,000	Ser. C, 1908	6s, F&A, 3,000	Feb. 4, 1906
Optional after Nov. 1, 1903			
4s, M&S, \$304,000	Ser. A, 1904	6s, M&N, 100,000	May 1, 1906
Subject to call Sept. 1, 1899			
4s, J&J, \$320,000	Ser. A, 1907	PUBLIC BUILDING BONDS—	
Subject to call after Jan. 1, 1902.			
4s, 400,000	1914	6s, M&N, \$60,000	May, 1906
Subject to call after 1909.			
HIGHLAND SEWER AND BUILDING BONDS—		BARNUM BONDS—	
6s, J&J, \$30,000	July 1, 1904	5s, J&J, \$5,000	July 1, 1901
6s, J&J, 22,000	July 1, 1905	5s, J&J, 3,000	July 1, 1903
6s, J&J, 14,000	July 1, 1906	HARMAN WATER, B'LDG & BRIDGE	
6s, J&J, 13,000	July 1, 1907	8s, \$5,800	1899-1906
REFUNDING WARRANTS—		Bond, debt Sept. 1, '99.	\$1,836,800
4s, J&J, \$20,500	1903	Sinking fund.....	155,953
		Net debt Sept. 1, 1899.	1,680,846
		Improv'm't bonds (add.)	760,200
		Tax valuat'n '98 (abt.)	61,443,210
		Assessm't about 1/2 actual value.	
		City tax (per \$1,000) '99.	\$15.00
		Population in 1890 was....	106,713
		Population in 1899 (est.)..	165,000

INTEREST is payable at the Mercantile Trust Co., New York.

SPECIAL BONDS.—Bonds and warrants amounting on Jan. 10 1899, to \$2,783,450 (principal and interest) 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, 1899, the city possessed real estate, park and other property valued at \$5,936,053.

DURANGO.—W. H. MOORE, City Clerk.

This city is the county seat of La Plata County.

LOANS—	When Due.	Floating debt.	Total debt May 1, '99.	Tax valuation 1898.	Real valuation (est.)	Total tax (per \$1,000) '98	Population in 1890 was.	Population in 1899 (est.)
REFUNDING FLOATING DEBT—		\$9,864	163,364	1,146,833	3,625,000	\$49.85	2,726	6,000
..... \$33,000								
WATER WORKS BONDS—								
7s, \$15,000								
REFUNDING WATER BONDS—								
6s, M&N, \$105,500	Nov. 1, 1912							
(Optional after 1902.)								
Bonded debt May 1, '99.	\$153,500							

EAGLE COUNTY.—A. S. LITTLE, Treasurer.

County seat is Red Cliff.

LOANS—	When Due.	Sinking fund and cash.	Net debt Jan. 1, 1899.	Tax valuation 1898.	Assessment about 1/2 actual value.	State & Co. tax (per M.) '97.	Population in 1890 was.
REFUNDING BONDS—		\$9,900	103,000	1,112,552	1/2 actual value.	\$34.50	3,725
5s, \$103,000							
Total debt Jan. 1, 1899.	\$108,900						
Floating debt.....	4,000						
Total debt.....	112,900						

GARFIELD CO.—

County seat is Glenwood Springs.

Table with columns: LOANS—, COUNTY BONDS—, REFUNDING BONDS—, When Due., Sinking fund, Net debt Jan. 1, 1898, Tax valuation 1898, Assessment about 1/3 actual value, State tax (per \$1,000) '95, County tax (per \$1,000), Population in 1890 was.

INTEREST on the county bonds is payable at the Chemical National Bank, New York; on the refunding bonds at the Chemical National Bank, New York, or at the County Treasurer's office.

GOLDFIELD.—A. W. GRANT, Clerk.

This town is in El Paso County.

Table with columns: WATER BONDS—, When Due., Total debt Oct 22, 1898, Assessed valuation 1898, Assessment about actual value, Tax rate (per \$1,000), 1898, Population in 1898 (est.).

GRAND JUNCTION.—{ W. P. ELA, Mayor. NANNIE E. FORRY, Clerk.

This city is the county seat of Mesa County.

Table with columns: LOANS—, WATER WORKS BONDS—, When Due., Total debt Oct. 1, '99 (about), Tax valuation 1896, Real valuation (est.), Tax rate (per \$1,000) '96, Population in 1890 was, Population in 1897 (est.).

GREELEY.—M. P. HENDERSON, Clerk.

This city is in Weld County.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Total debt Feb. 1, 1899, Tax valuation 1898, Assessment about 1/3 actual value, Tax rate (per \$1,000) '98, Population in 1890 was, Population in 1897 (est.).

GUNNISON CO.—

Gunnison is the county seat.

Table with columns: LOANS—, COURT HOUSE BONDS—, When Due., Total debt Feb. 1, 1898, Assessed valuation '98, Assessment about 1/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

*This includes \$169,700 funding bonds issued in 1883, which have 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.

Table with columns: LOANS—, FUNDING BONDS—, JUDGMENT BONDS—, When Due., Bonded debt Feb. 1, '99, Floating debt, Total debt Feb. 1, '99 (abt.), Tax valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was.

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

JEFFERSON CO.—J. G. SCHALL, Treasurer.

County seat is Golden.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Total debt Jan. 1, 1899, Tax valuation 1898, State tax (per \$1,000) '98, County tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1899 (est.).

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.

Table with columns: Floating debt Jan. '99, Total debt Jan. 1, '99, Tax valuation 1898, Assessment about 1/3 actual value, State & Co. tax (per m.) '98, Population in 1890 was, Population in 1880 was.

LA PLATA CO.—SAM G. WALL, Treasurer.

County seat is Durango. The payment of \$30,491 of bonds originally issued by La Plata County has been assumed by Montezuma County, which was organized in 1889.

Table with columns: LOANS—, FUNDING BONDS—, JUDGMENT BONDS—, ROAD AND BRIDGE BONDS—, LEVEE BONDS—, PARK BONDS—, SEWER BONDS—, When Due., Bonded debt Feb. 1, '99, Floating debt, Total debt Feb. 1, 1899, Tax valuation 1898, State & co. tax (per M.) '98, Assessment about 1/2 actual value, Population in 1890 was, Population in 1880 was, Population in 1899 (est.), Bonded debt Feb. 1, '99, Floating debt, Total debt Feb. 1, 1899, Tax valuation 1898, State & co. tax (per M.) '98, Assessment about 1/2 actual value, Population in 1890 was, Population in 1880 was, Population in 1899 (est.).

INTEREST on the funding bonds is payable at the office of Kountze Bros., New York, and in Durango; on the judgment bonds at the Chemical National Bank, New York, and in Durango; on the road and bridge bonds in Durango only.

LAS ANIMAS CO.—J. M. GARCIA, Clerk and Recorder.—County seat is Trinidad.

Table with columns: LOANS—, COUNTY BONDS—, When Due., Net debt Jan. 1, 1899, Tax valuation 1898, Assessment is 1/2 to 1/3 actual value, State tax (per \$1,000) 1896, County tax (per \$1,000), Population in 1890 was, Population in 1895 (about).

OPTIONAL.—Bonds are all subject to call.

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.—{ J. F. McDONALD, Mayor. H. D. CURTIS, Treasurer.

County seat of Lake County. This city has no bonded debt.

Table with columns: LOANS—, When Due., Total tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.), LEADVILLE SCH. DIST. NO. 2—, 5s, Subject to call 1904, City tax (per \$1,000) 1898.

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.

Table with columns: LOANS—, REFUNDING WATER BONDS—, When Due., Total debt Feb. 1, 1899, Tax valuation 1898, Assessment about 2/5 actual value, Total tax (per \$1,000) '98, Population 1890 was, Population 1899 (about).

LOVELAND.—This town is in Larimer County.

Table with columns: LOANS—, WATER WORKS BONDS—, When Due., Tax valuation 1899, Assessment about 1/3 actual value, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1899 (est.).

INTEREST on the bonds is payable at the Chemical National Bank—New York, or at office of the Town Treasurer.

MANITOU.—{ H. A. OGILBEE, Mayor. C. A. GRANT, Clerk.

Manitou is in El Paso County.

Table with columns: Bonded debt Apr. 1, '98, Water debt (included), Floating debt (about), Total debt, Sinking fund, Net debt Apr. 1, 1898, Tax valuation 1897, Assessment about 1/3 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population '98 bet. 1,200 & 1,400.

MESA COUNTY.—H. NICHOLS, County Clerk.

County seat is Grand Junction.

Table with columns: LOANS—, BRIDGE BONDS—, FUNDING BONDS—, When Due., Net debt Jan. 1, 1899, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is 1/4 actual value, State & Co. tax (per M.) '98, Population in 1890 was, Population 1899 (local est.).

INTEREST is payable at Grand Junction and New York.

MONTROSE CO.—JOHN DEEBLE, Treasurer.

County seat is Montrose.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Sinking fund, County has no floating debt, Tax valuation 1898, Assessment about 1/3 actual value, Aver. tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.).

INTEREST is payable at the County Treasurer's office.

PITKIN COUNTY.—M. C. McNICHOLS, Treas.

County seat is Aspen.

Table with columns: LOANS—, FUNDING BONDS—, JUDGMENT BONDS—, When Due., Total debt Jan. 1, 1899, Sinking fund, Net debt Jan. 1, 1899, Total valuation 1898, Assessment about 1-5 actual value, State & co. tax (per M.) '98, Population in 1890 was.

INTEREST is payable by Kountze Brothers, New York City, and at County Treasurer's office, Aspen, Colo.

PUEBLO.—WM. D. LATSHAW, Auditor.

Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894.

Table with columns: LOANS—, BUILDING BONDS—, BRIDGE BONDS—, DEFICIENCY BONDS—, LEVEE BONDS—, PARK BONDS—, SEWER BONDS—, LOANS—, * REFUND. WATER Bds.—(Con.), When Due., Bonded debt Feb. 1, '99, Floating debt, Total debt Feb. 1, 1899, Tax valuation 1898, State & co. tax (per M.) '98, Assessment about 1/2 actual value, Population in 1890 was, Population in 1880 was, Population in 1899 (est.), Bonded debt Feb. 1, '99, Floating debt, Total debt Apr. 1, '99, Sinking fund, Net debt Apr. 1, 1899, Park bonds, additional, Water debt, Tax valuation 1898, Assessment about 1/2 actual value, Tax rate (per \$1,000) 1897, Northside, Southside, Bessemer, Population in 1890 was, Population 1899 (local est.), *Issued by Board of Water Works Trustees and not incl'd in city debt.

OPTIONAL.—All bonds are subject to call.

PUEBLO SCHOOL DISTRICT No. 1.—John C. Lathshaw, Secretary.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Floating debt, Total debt July 1, '97., Assessed valuation '96., Real valuation (est.), Population of district 1897.

PUEBLO COUNTY.—J. M. MEALES, Clerk. County seat is Pueblo.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Total debt July 1, 1899., Tax valuation 1898., Real valuation (est.), State & Co. tax (per M) '98., Population in 1890 was., Population in 1899 (est.).

PUEBLO COUNTY SCHOOL DISTRICT No. 20.—Chas. E. Saxton, District Treasurer.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Sinking fund & assets., Net debt July 1, 1899., Assessed valuation '98., Assessment 2/3 actual value., School tax (per \$1,000) '98., Population in 1899 (est.).

RIO BLANCO CO.—{ E. E. FORDHAM, Clerk & Rec'r. R. OLDLAND, Treasurer. County seat is Meeker.

Table with columns: LOANS—, COUNTY BONDS—, COUNTY WARRANTS—, When Due., Bonded debt July 1, 1899., Tax valuation 1899., Assessment is 2/3 actual value., State & Co. tax (per M) '99., Population in 1890 was., Population in 1897 (est.).

INTEREST is payable at the County Treasurer's office, or at the Chemical Bank, New York.

TAX FREE.—All bonds of this county are exempt from taxation.

SAGUACHE CO.—W. A. LOCKETT, Treasurer. County seat is Saguache.

Table with columns: LOANS—, COURT HOUSE AND FUNDING—, When Due., Tax valuation 1898., Assessment about 5/8 actual value., State & Co. tax (per M.) '98., Population in 1890 was., Population in 1899 (est.).

INTEREST is payable by Kountze Brothers, New York City.

SALIDA.—{ S. M. JACKSON, Mayor. E. W. HIVELY, Treasurer. Salida is in Chaffee County.

Table with columns: Bonded debt Feb. 10, '99., Floating debt., Total debt Feb. 10, 1899., Assessed valuation 1898., Population in 1890 was., Population in 1899 (est.).

SAN JUAN CO.—OLLIE LOCKHART, Clerk. County seat is Silverton.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING BONDS—, When due., Total debt Jan. 1, 1899., Cash in treasury., Net debt Jan. 1, 1899., Tax valuation 1898., Total tax rate (per M) '98., Population in 1890 was., Population in 1899 (est.).

SAN MIGUEL CO.—H. L. SERVIS, Clerk.

County seat is Telluride. All bonds issued by this county are exempt from taxation.

Table with columns: LOANS—, FUNDING BONDS—, JUDGMENT BONDS—, SCHOOL BONDS—, When Due., School dist. bonds (add.), Floating debt., Total debt., Cash on hand., Net debt July 1, 1899., Tax valuation 1898., State & Co. tax (per M) '97., Population in 1890 was.

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. W. E. LAWLOR, Treasurer. Trinidad is situated in Las Animas County.

Table with columns: LOANS—, REFUNDING BONDS—, WATER-WORKS BONDS—, When Due., Total debt Sept. 1, 1899., Water debt (included), Tax valuation 1898., Assessment is 1/4 actual cost., Total tax (per \$1,000) 1898., Population in 1890 was., Population in 1899 (est.).

INTEREST on the water-works bonds is payable at the First National Bank, New York City, and at the City Treasurer's office; on all other bonds at Chemical National Bank, New York.

State of Utah.

ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act Sept. 9, 1850) - Sept. 9, 1850
Admitted as a State - - - - - Jan. 4, 1896
Total area of State (square miles) - - - - - 84,970
State Capital - - - - - Salt Lake City
Governor (term expires 1st Monday Jan., 1901) Heber M. Wells
Secretary (term expires 1st Monday Jan., 1901) J. T. Hammond
Treasurer (term expires 1st Monday Jan., 1901) - Jas. Chipman
Legislature meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days.

Table with columns: LOANS—, NAME AND PURPOSE., Interest., P. Ct. Payable., When Due., Principal., Outstand'g.

* 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 1899 was \$5.00.

POPULATION.—The population of Utah has been as follows in the years named.

Table with columns: Year, Population.

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

CACHE COUNTY.—

Table with columns: LOANS—, FUNDING & IMPROVEMENT (gold)—, WATER WORKS—, When Due., Net debt Feb. 1, 1898., Tax valuation, real, Tax valuation, personal, Total valuation 1899., Assessment about 3/4 actual value., State & co. tax per \$1,000 '99., Population in 1890 was., Population in 1897 (est.).

LOGAN.—{ ANTHON ANDERSON, Mayor. JOS. QUINNEY, Auditor.

Table with columns: LOANS—, LIQUIDATION BONDS—, WATER WORKS—, When Due., Tax valuation '98 (abt.), Assessment is 2/3 of actual value., City tax rate (per \$1,000) '98., Population 1897 about., Population in 1890 was.

OGDEN.—{ JOHN A. BOYLE, Mayor. E. H. ANDERSON, Recorder.

Table with columns: LOANS—, SEWER BONDS—, GENERAL IMPROVEMENT—, When Due., Tax valuation '98 (abt.), Assessment is 2/3 of actual value., City tax rate (per \$1,000) '98., Population 1897 about., Population in 1890 was.

PROVO.—This city is the county seat of Utah County.

Table with columns: LOANS—, WATER BONDS—, When Due., Tax valuation 1899., Assessment same as cash value., City tax (per \$1,000) 1899., Population in 1890 was., Population in 1897 (est).

TAX FREE.—All of this city's bonds are exempt from taxation.

INTEREST is payable in gold at the Chemical National Bank, New York, or at the First National Bank of Provo.

SALT LAKE CITY.—{ JOHN CLARK, Mayor. GEO. SWAN, Auditor.

Table with columns: LOANS—, CITY BONDS—, PUBLIC IMPROVEMENT—, When Due., Tax valuation 1899., Assessment same as cash value., City tax (per \$1,000) 1899., Population in 1890 was., Population in 1897 (est).

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

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 1899 (per \$1,000), \$7.50; 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.

LOANS—	When Due.	Total debt July 1, 1899	\$567,069
COUNTY BONDS—		Tax valuation, real	27,239,966
5s, \$350,000	1906 to 1916	Tax valuation, personal	7,724,870
FUNDING BONDS—		Tax valuation, RR's., etc.	1,954,418
5s, J&J, \$120,000	July 1, 1917	Total valuation 1899	36,919,254
	Subject to call after 1907.	Total tax (per \$1,000) '99	\$27.90
Bonded debt July 1, '99		Population in 1890 was	58,457
Floating debt			97,069

WEBER CO.—C. R. HOLLINGSWORTH, Auditor.

County seat is Ogden.

LOANS—	When Due.	Net debt Jan. 1, 1899	\$148,000
IMPROVEMENT AND FUNDING—		Tax valuation, real	7,422,987
5s, J&J, \$150,000	June 14, 1912	Tax valuation, personal	2,032,490
	Subject to call after June 14, 1902	Total valuation 1899	9,455,478
Bonded debt Jan. 1, 1899		Assessment $\frac{1}{2}$ to $\frac{3}{5}$ actual value.	
Floating debt		State & Co. tax (per M.) '99	\$13.50
Total debt	190,000	Population 1890 was	22,723
Cash on hand	42,000	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, 1901) - - 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.	When Due.	Principal.	Outstand'g
	P. Ct. Payable.			
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.				
Capitol rebuilding bonds	4 M & N	May 1, 1929		60,000
Subject to call May 1, 1919				
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.				
Penitent'ry refund'g bonds '94	6 M & S	1924-1925		81,000
Subject to call after July 1, 1914-'15.				
Provisional debt bonds	6 M & S	1919		200,000
Subject to call after 1909.				
Refunding bonds	6 J & J	July 1, 1923		104,000
Subject to call July 1, 1913				
Territorial Institution bonds	5 J & J	July 1, 1925		35,000
Subject to call after 1905.				
Certificates of indebtedness	6 M & S	Mch. 1, '00-'04		60,000
Subject to call after Mch. 1, 1900				

INTEREST on the Military Institute fines is payable at the Western National Bank, New York City; on all other bonds at the National Bank of Commerce, New York City.

TOTAL DEBT.—The total bonded debt on September 1, 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 $\frac{1}{3}$ cash value) in 1898 was \$38,808,040 and the tax rate \$10.80.

POPULATION OF TERRITORY.—The population of New Mexico has been as follows in the years named:

1898 (est.)	267,839	1880	119,565	1860	87,034
1890	153,593	1870	91,874	1850	61,547

* 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	38,000	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	5,719,261
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.	Tax valuation 1898	\$2,399,784
COUNTY BONDS—		Tax rate (per \$1,000) 1898	\$25.40
6s, \$73,400		Population in 1890 was	9,191
Floating debt (last returns)		Population in 1880 was	7,612
Sinking fund			33,254

EAST LAS VEGAS.—This town is in San Miguel Co

LOANS—	When Due.	Total debt Jan., 1895	\$42,000
FUNDING BONDS—		Tax valuation 1898	1,020,451
6s, J&J, \$10,000	Jan. 2, 1925	City tax (per \$1,000) 1898	\$10.00
Subject to call after Jan. 2, 1905		Estimated act'l valu'n.	\$3,000,000
City hall bonds		Population in 1894 (est.)	3,000
School house bonds			15,000

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.
FUNDING BONDS—		Subject to call after July 1, 1899.	
6s, Jan., \$18,500	Jan. 1, 1900	Bonded debt Jan. 1, '99	\$218,000
Subject to call at any time.		Floating debt (about)	30,000
6s, J&J, \$82,500	July 1, 1919	Total debt Jan. 1, '99 (abt.)	248,000
Subject to call after July 1, 1899		Tax valuation 1898	3,770,372
RAILROAD BONDS—		Assessment about $\frac{1}{3}$ actual value.	
7s, J&J, \$17,000	July 1, 1903	State & Co. tax (per M.) '98	\$29.00
7s, J&J, 20,000	July 1, 1904	Population in 1890 was	9,657
In addition to above tax rate is a		Silver City tax of \$16 per \$1,000.	

LAS VEGAS.—{ H. G. COORS, Mayor.
CHAS. TAMME, Clerk.

County seat of San Miguel County.

LOANS—	When Due.	CITY HALL BONDS.	
FUNDING BONDS—		6s, J&J, \$7,000	July 1, 1921
6s, \$24,946	Aug. 2, 1917	Subject to call after 10 years.	
Subject to call after 10 years.		6s, \$10,000	July 1, 1922
SCHOOL HOUSE BONDS.		Total debt Sept. 1, 1899	\$56,946
7s, J&J, \$15,000	July 1, 1905	Tax valuation in 1899	1,564,812
Subject to call after 10 years.		City tax (per \$1,000) '98	\$10.00
INTEREST is payable in New York City.		School tax (per \$1,000) '98	5.00
		Population in 1890 was	2,385
		Population in 1899 (est.)	6,000

MORA CO.—SIMON VORENBURG, Treasurer.

County seat is Mora. A portion of this county was cut off and added to Union County, thus reducing valuation after 1893.

LOANS—	When Due.	Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.	
COURT HOUSE BONDS—		Total debt Feb. 1, '98, abt.	\$78,000
6s, J&J, \$70,000	July 1, 1919	Tax valuation 1898	1,016,120
Subject to call after 10 years.		Total tax (per \$1,000) 1899	\$35.25
FUNDING BONDS—		Population in 1890 was	10,618
6s, \$8,000	Aug. 1, 1917		

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
Total tax (per \$1,000) 1898	\$32.30		

SANTA FE CO.—{ H. B. CARTWRIGHT, Treasurer.
A. ROMERO, Clerk.

County seat is Santa Fe. Some of the bonds of this county are in litigation.

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	9,595

INTEREST is payable in New York City

VALENCIA COUNTY.—County seat is Las Lunas.

Bonded debt Jan. 1, '98	\$97,300	Assessment about $\frac{35}{100}$ p. c. actual.	
County has no floating debt.		Total tax (per \$1,000) '98	\$45.00
Sinking fund	5,000	Population in 1890 was	13,876
Net debt Jan. 1, 1898	92,300	Population in 1880 was	13,095
Tax valuation 1898	2,186,509	Population 1897 (est.)	15,200

Arizona Territory.

ITS
DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Feb. 24, 1863) - Feb. 24, 1863
 Total area of Territory (square miles) - - - 113,020
 Territorial Capital - - - - - Phoenix
 Governor (term expires April 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 is to be replaced by a five per cent loan.

NAME AND PURPOSE.	Interest.	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		300,000
Gila Bridge bonds.....1885	8	May May 15, 1900		15,000
Insane Asylum bonds.....1885	7	Jan. July 1, 1905		82,000
Subject to call July 1, 1895.				
University bonds.....1887	7	Jan. Jan. 1, 1907		14,000
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 Apr. 1, 1899, was \$2,855,237, including a floating debt of \$152,237; deduct amount of county, city and school district indebtedness, \$1,634,028; net Territorial debt, \$1,221,209; cash in general fund April 1, 1899, \$82,755.

TAX FREE.—The bonds issued by Arizona are exempt from taxation.

ASSESSED VALUATION.—The Territory's assessed valuation in 1899 was \$32,509,520; in 1897 it was \$30,613,702, and tax rate \$7.20. Actual value 1896 (official estimate), exclusive of mines, was \$64,000,000. Territorial tax rate (per \$1,000) 1899, \$8.50.

POPULATION OF TERRITORY.—Population of Arizona has been as follows in the years mentioned:

1896 (est.)...87,500 1890.59,620 1880.40,440 1870.9,658 1860.*6,482

* This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF ARIZONA.

APACHE COUNTY.—J. T. PATTERSON, Cl'k.

This county has been divided and Navajo County has been formed from a part of its territory. The indebtedness set apart for Navajo County is deducted below in reporting the net debt of Apache County. The reduction in population and assessed valuation figures after 1895 are of course explained by the foregoing.

County seat is St. John's.

LOANS—	When Due.	Navajo Co. debt.....	\$63,000
FUNDING BONDS—		Net debt Jan. 1, 1899.....	60,439
7g, July 15, \$80,000g....	1899-1907	Tax valuation 1899.....	1,007,425
(\$10,000 due yearly on July 15.)			
Assessment is 1/2 actual value.			
TERRITORIAL BONDS (funding)—		Total tax (per \$1,000) '98..	\$35.00
5g, J&J, \$43,439g....	Jan. 1, 1913	Population 1899 about.....	2,500
Bonded debt Jan. 1, 1899..	\$123,439	Population in 1890 was.....	4,281

INTEREST on \$53,000 of the 7 per cent bonds is payable at Chemical National Bank, New York; on the remaining \$27,000 of 7 per cent bonds at Bank of British Columbia, San Francisco; on Territorial bonds at Phoenix, Ariz. Both interest and principal payable in gold.

TAX FREE.—All bonds of this county are exempt from taxation.

COCHISE CO.—A. WENTWORTH, Treasurer.

County seat is Tombstone.

LOANS—	When Due.	Bonded debt Sept. 1, '99..	\$156,000
COUNTY BONDS—		All bonds are exempt from taxa'n.	
7s, Jan. 15, \$88,000..	Jan. 15, 1900	Tax valuation 1899.....	\$3,016,854
(\$7,070 yearly to Jan. 15, 1906.)			
7s, Jan. 15, \$68,000..	1899 to 1908	Assessm't is about 2/3 actual value.	
(\$4,760 yearly.)			
Interest payable in Tombstone.			
		Total tax per \$1,000 1899..	\$42.50
		Population in 1890 was.....	6,938
		Population in 1897 (est.)...	10,000

COCONINO CO.—D. M. FRANCIS, Treasurer.

County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on January 15, 1894, was funded into 5 per cent 50-year Territorial bonds.

LOANS—	When Due.	Total debt Apr. 1, 1898..	\$174,000
TERRITORIAL BONDS (refunding)		Tax valuation, real.....	1,232,153
5s, J&J, \$159,000..	Jan. 15, 1943	Tax valuation, personal..	1,010,648
Subject to call Jan. 15, 1914.			
COURT HOUSE BONDS—		Total valuation 1897....	2,242,401
5s, J&J, \$15,000....	July 28, 1904	Total valuation 1899....	1,876,338
Interest payable in N. Y. City.			
		Assessment about 1/2 actual value.	
		Total tax (per \$1,000) '97..	\$31.00

TAX FREE.—All of the county's bonds are exempt from taxation.

GRAHAM CO.—B. B. ADAMS, Treasurer.

County seat is Solomonsville.

Bonded debt Jan. 1, '99..	\$147,000	Population in 1890 was.....	5,670
Tax valuation 1899.....	2,495,662	Population 1898 about.....	12,000
State & co. tax (per M.) '98..	\$4.00		

MARICOPA CO.—LEE GRAY, Clk. B'd of Super.
County seat is Phoenix. On Jan. 1, 1897, Maricopa County owned property valued at \$203,400.

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—			
7s,	\$2,000.....	School debt (additional)..	122,000
SCHOOL DIST. BONDS—			
7s,	\$8,000.....	Floating debt.....	13,777
7s, var., 52,500	1912 to 1918	Total debt Jan. 1, 1899....	426,914
6s,	31,500.....	Tax valuation 1899.....	9,312,482
6s,	30,000.....	State and co. tax (per \$1,000)	\$22.10
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.

County seat is Kingman.

LOANS—	When Due.	Total valuation 1899..	\$1,228,033
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.			
Total debt Jan. 1, 1899..		Population in 1890 was.....	1,190
\$105,363		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 (1893).....	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
REFUNDING BONDS—			
5s, g., \$10,000.....	1913	Tax valuation 1898.....	3,693,503
Optional \$2,000 yearly after 1908.			
		Assessment about 3/4 actual value.	
		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.	Total valuation.....	\$3,376,512
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.)			
7s are subject to call.			
TERRITORIAL FUNDING BONDS—		State & co. tax (per M.) '98..	\$25.50
5s, J&J, \$210,240.....	1942	Population 1890 was.....	12,673
Bonded debt Jan. 1, '99..	\$357,240	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.

County seat is Florence.

Total debt Jan. 1, 1899..	\$146,508	Population in 1880 was.....	3,044
Tax valuation, 1899.....	1,707,000	Population in 1890 was.....	4,251
State & co. tax (per M.) '98,	\$33.00		

PRESCOTT.—T. L. SHULTZ, Recorder.

Prescott is situated in Yavapai County.

LOANS—	When Due.	Total debt Apr. 1, 1898....	\$88,000
CITY HALL AND WATER-WORKS—		Tax valuation 1897.....	1,194,175
5s, J&J, \$88,000.....	1943-4-5	Assessment about 1/2 actual value.	
Interest payable at New York.			
WATER AND SEWER BONDS 1898—		City tax per (\$1,000).....	\$7.50
5s, g., \$150,000	1948	Population in 1890 was.....	1,759
Population in 1897 (est.).... 4,000			

TOMBSTONE.—W. A. HARWOOD, City Clerk.

County seat of Cochise County.

Total debt Jan. 1, 1899..	\$13,812	Assessment abt. 15% actual value	
Tax valuation, real.....	52,781	Total tax (per \$1,000) 1898.	\$10.00
Tax valuation, personal..	57,522	Population in 1890 was.....	1,875
Total valuation 1898.....	110,303	Population in 1898 (est)....	800

TUCSON.—{ G. A. HOFF, Mayor. C. T. CONNELL, Recorder.

County seat of Pima County.

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 1/3 actual value.	
Optional after 1903.			
FUNDING FLOATING DEBT—		City tax (per \$1,000) '98.....	10.00
8g, J&D, \$12,000, g..	June 1, 1903	Population in 1890 was.....	5,150
WATER-WORKS BONDS—			
5s, g., A&O, \$100,000..	Oct. 1, 1948	Population in 1898 (est.)...	10,000
Interest is payable at Tucson and Phoenix.			

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 1899..	4,230,738
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 1895 (est.)...	16,000
Floating debt.....	71,991		

YUMA COUNTY.—W. E. MARVIN, Recorder.

County seat is Yuma.

LOANS—	When Due.	Bonded debt, Feb. 1, '93..	\$147,270
COUNTY BONDS, '87 & '93—		School debt (additional)..	5,500
7s, g., Jan. 1, \$58,500.....		Total valuation 1899.....	911,503
5s, g., J&J, 88,770.....		Assessment abt. 30% actual value.	
SCHOOL BONDS—			
7s, g., Oct. 1 \$4,000		Fax rate (per \$1,000) '99.....	\$50.00
7s, g., Jan. 1, 1,500.....	1910	Population in 1890 was.....	2,671
Population in 1899 (est.).... 5,000			

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.

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State of California.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850
 Total area of State (square miles) - - - - - 153,360
 State Capital - - - - - Sacramento
 Governor (term ex. 1st Mon. 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.		Principal.	
	P. Ct.	When Due.	Outstand'g	
Funded debt bonds, 1873, g...	6	J & J	\$2,277,500	
Depot bonds, 1893.....	4	J & J	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 Sept. 1, 1899, 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 (Sept. 1, '99) 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 increase was 180,253, or 47.44 per cent; in 1870-80 304,447, or 54.34 per cent; and in 1880-90 343,436, or 39.72 per cent. The number of Chinese in the population was 71,681 in 1890 and 75,132 in 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprinkling of roads, and the tax rate as given below under these counties is made up of the State tax rate and the county tax rate including special road tax.

ALAMEDA.—B. F. LAMBORN, City Clerk.

This city is in Alameda County.		SCHOOL—(Con.)—
LOANS—	<i>When Due.</i>	5s,, \$37,925.....
CITY HALL—		SEWER—
5s, March, \$13,750...1900 to 1910		5s, F&A, \$33,000.....1901-1911
(\$1,250 due yearly.)		(\$6,000 due Feb.1 of each odd year)
5s,, \$46,250.....		Interest is payable in Alameda.
ELECTRIC LIGHT PLANT—		Bond'd debt July 1, '98. \$215,175
5s, March, \$13,750...1900 to 1910		Total valuation 1899...10,587,450
(\$1,250 due yearly.)		Assessment about 2/3 actual value.
FIRE DEPARTMENT—		State & Co. tax (per M.) '98.\$15.30
5s, March, \$19,250...1900 to 1910		City tax (per \$1,000) '98.... 11.12
(\$1,750 due yearly.)		Population in 1890 was.....11,165
SCHOOL—		Population 1898 (local est.) 16,278
5s, March, \$27,500...1900 to 1910		
(\$2,500 due yearly.)		

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... 28,669		State & co. tax (per M.) '99. \$12.90
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, RR's.... 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 Markleville. County has no bonded debt.		
Floating debt Aug. 1, '99..\$17,497		Total valuation 1899....\$279,780
Assessed valuation, real..246,237		Total tax (per \$1,000) '99. \$22.50
Assessed valuation, per'l. 33,543		Population in 1890 was.....667

BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.		
LOANS—	<i>When Due.</i>	Bonded debt Feb. 1, '99. \$67,300
SCHOOL BONDS—		Tax valuation 1899.....7,280,025
5s, g. Ann., \$32,500...1900 to 1912		City tax (per \$1,000) '98....\$10.00
\$2,500 payable yearly on Jan. 2.		Total tax (per \$1,000) 1898. 21.30
Electric-light bonds.....\$15,000		Population in 1890..... 5,101
Sewer bonds..... 19,800		Population in 1899 (est.)..14,500

BUTTE CO.—H. D. LAUSEN, Clerk.

County seat is Oroville.		
LOANS—	<i>When Due.</i>	Not debt Feb. 1, 1899... \$43,761
REFUNDING BONDS—		Tax valuation, real....11,861,205
5s, J&J, \$38,000..... 1911		Tax valuation, personal. 1,593,660
Subject to call at any time.		Tax valuation, RR.'s.... 858,287
Bonded debt Feb. 1, '99 \$38,000		Total valuation 1898.. 14,313,152
Floating debt..... 8,209		Assessment about 90 p.c. act. val.
Total debt Feb. 1, '99... 46,209		State & Co. tax (per M.) '98. \$16.50
Sinking fund..... 2,448		City tax (per \$1,000) '98.... 10.00
		Population in 1890 was.....17,939

COLTON.—Colton is in San Bernardino County.

LOANS—	<i>When Due.</i>	ELECTRIC-LIGHT BONDS—
CITY HALL BONDS—		6s, J&J, \$5,850..... 1897-1936
7s, Jan., \$7,800, g.....1910		Part payable yearly.

LOANS—	<i>When Due.</i>	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—	<i>When Due.</i>	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.
L. B. PECK, Clerk.

This city is in Riverside County.

LOANS—	<i>When Due.</i>	Total debt Feb. 1, 1899....	\$19,500
WATER LOAN—		Assessed valuation 1898....	182,000
6s, J&J, \$19,000.....	1900-1937	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—	<i>When Due.</i>	5s, J&J, \$36,000.....	1900 to 1935
FIRE DEPARTMENT—		(\$1,000 yearly)	
5s, Aug., \$5,000.....	Aug. 1, 1900	Interest is payable in Fresno.	
(\$625 yearly) to Aug. 1, 1907		Bonded debt Jan. 1, 1899.	\$115,250
OVERFLOW—		Sinking fund.....	8,623
5s, Aug., \$5,000.....	Aug. 1, 1900	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., \$20,000.....	Aug. 1, 1900	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.	
(\$5,000 yearly) to Dec. 3, 1907			

FRESNO CO.— { T. G. HART, Clerk.
H. E. BARNUM, Auditor.

County seat is Fresno.

LOANS—	<i>When Due.</i>	Tax valuation, pers'l.	\$2,821,405
ROAD & BRIDGE BONDS—		Total valuation 1899....	25,889,214
7s, J&J, \$2,500.....	Jan., 1900	Assessment about 3/4 actual value.	
BRIDGE BONDS—		State & co. tax (per M.) '99..	\$14.00
6s, J&J, \$80,000.....	1905	Population in 1890 was.....	32,026
Total debt Sept. 1, 1898..	\$90,000	Population in 1897 (est.)....	45,000
Tax valuation, real	23,067,909		

GLENN COUNTY.— { W. H. SALE, Clerk.
J. H. GRAVES, Auditor.

County seat is Willow.

LOANS—	<i>When Due.</i>	Tax valuation, personal.	\$955,701
COURT HOUSE AND JAIL—		Tax valuation, RR's....	367,735
4 1/2s, J&J, \$54,000, Jan.,	1900-1913	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'le 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.

GRASS VALLEY.—W. D. HARRIS, Clerk.

This city is in Nevada County.

SEWER BONDS.	<i>When Due.</i>	Total valuation, 1898..	\$1,339,726
7s, Feb., \$40,000, Feb.,	1900 to '39	Assessment about 2/3 actual value.	
Bonded debt Feb. 19, '99.	\$40,000	Tax rate (per \$1,000) 1898.	\$27.00
Assessed valuation, real.	1,053,345	Population in 1899 (est.)....	8,000
Assessed valuation, pers'l.	286,381		

HANFORD.—JOHN F. PRYOR, City Clerk.

This city is the county seat of King's County.

LOANS—	<i>When Due.</i>	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.....	942
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—	<i>When Due.</i>	Real valuation.....	\$2,000,000
SEWER BONDS—		State and county tax (per	
6s, g., semi-an., \$33,250 g.	'00 to '37	\$1,000) 1898.....	\$13.50
(\$875 due yearly on June 1.)		Town tax (per \$1,000) '98..	7.00
Total debt Aug., 1899....	\$33,250	Population in 1890 was.....	1,234
Tax valuation 1899.....	834,040	Population in 1899 (est.)....	2,500

INTEREST payable at office of the Town Treasurer.

HUMBOLDT CO.— { O. D. STERN, Clerk.
JOSEPH M. TRACY, Treasurer.

County seat is Eureka.

LOANS—	<i>When Due.</i>	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—	<i>When Due.</i>	Tax valuation, pers'n'l...	\$374,912
REFUNDING BONDS—		Tax valuation, railr'ds....	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.— { I. L. MILLER, Clerk.
B. A. HAYDEN, Auditor.

County seat is Bakersfield.

LOANS—	<i>When Due.</i>	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—	<i>When Due.</i>	Tax valuation, personal.	\$577,693
COURT HOUSE BONDS—		Tax valuation, railroads	402,630
4s, ann., \$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.
P. T. BOONE, Treasurer.

County seat is Lakeport.

LOANS—	<i>When Due.</i>	Tax valuation, personal.	\$615,189
ROAD AND IMP'T. BONDS—		Total valuation 1898....	3,404,101
5s, A&O, \$47,800.....	Oct. 7, 1907	Assessment about 3/4 actual value.	
Subject to call at any time.		State and Co. tax (per	
Int. payable at County Treasury.		\$1,000) '98	\$22.50
Total debt Jan. 1, 1899.	\$47,800	Population in 1890 was.....	7,101
Tax valuation, real.....	2,789,012	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.— { FRED EATON, Mayor.
W. A. HARTWELL, Treasurer.

This is the county seat of Los Angeles County.

LOANS—	<i>When Due.</i>	LOANS—	<i>When Due.</i>
BRIDGE BONDS—		BONDS OF 1897—	
4s, J&J, \$22,250 ..	1900 to 1938	7s, J&J, \$8,000.....	July 1, 1901
(\$575 due yearly.)		POLICE STATION, 1895—	
FIRE DEPARTMENT BONDS—		4 1/2s, J&J \$36,000....	1900 to 1935
4s, J&J, \$146,250... 1900 to 1938		(\$1,000 yearly.)	
(\$3,750 due yearly.)		SCHOOL IMPROVEMENT, 1889&'95	
FUNDING BONDS—		5s, A&O, \$110,000.....	1899-1910
5s, May 1, \$41,000.....	1899-1911	(Part due yearly on Oct. 1.)	
(Part due yearly on May 1.)		4 1/2s, J&J \$281,910... 1900 to 1935	
INTERNAL SEWER SYSTEM, 1890—		(\$1,140 due yearly.)	
5s, J&J, \$224,400.....	1899-1911	SEWER BONDS 1892—	
(Part due yearly on July 1.)		5s, M&N, \$276,000.....	1898-1912
PARK BONDS—		(Part due yearly in Nov.)	
4s, F&A, \$9,750.....	1900 to 1938	TUNNEL BONDS, 1898—	
(\$250 due yearly.)		4s, F&A, \$156,000... 1900 to 1938	
REFUNDING BONDS—		(\$4,000 due yearly.)	
4s, J&D, \$242,250 g. 1900 to 1910		WATER WORKS BONDS, 1895—	
(\$20,000 yearly on June 1.)		4 1/2s, J&J, \$27,000... 1900 to 1935	
		(\$750 due yearly.)	

INTEREST on all bonds is payable at the office of the City Treasurer

TOTAL DEBT.—The city's bonded debt on July 1, 1899, including new issues of bonds, was \$1,612,700; water debt (inc.), \$27,750; sinking fund, \$40,134; net debt, \$1,572,566. The city has no floating debt.

DEBT LIMITATION.—The city charter limits its debt to the amount of \$2,000,000, exclusive of loans for water works and sewers.

ASSESSED VALUATION In 1898-99 of real estate was \$58,344,458; personal property, \$2,585,808; total, \$60,930,266; city tax rate (per \$1,000) was \$12.50. Property is supposed to be assessed at about 60 per cent of its actual value.

POPULATION in 1899 (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—	<i>When Due.</i>	Total debt Sept. 19, 1898.	\$681,500
COUNTY BONDS—		Tax valuation, real.....	83,772,870
6g, J&J, \$13,000 g. Jan. 1, 1902		Tax valuation, pers'l....	12,253,262
6g, J&J, 39,500 g. July 1, 1904		Total valuation 1899.	96,026,132
5g, J&J, 246,000 g. July 1, 1910		Assessment is 5/10 actual value.	
4 1/2g, J&J, 272,000 g. July 1, 1905		Total tax (per \$1,000) '99..	\$19.00
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

OPTION.—All bonds subject to call at any time on 40 days notice.

MARIN CO.— { T. S. BONNEAU, Clerk.
T. J. FALLON, Treasurer.

County seat is San Rafael.

LOANS—	<i>When Due.</i>	Tax valuation, real....	\$10,123,648
REFUNDING BONDS—		Tax valuation, personal	1,015,832
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..	\$23.00
Tax valuation, real.....	\$1,830,096	Population in 1890 was	3,787
Tax val'n, person'l....	237,621		

MARYSVILLE.—F. E. SMITH, Clerk.

Marysville is the county seat of Yuba County.

LOANS—	<i>When Due.</i>	Total debt Apr. 1, '99....	\$37,638
DRAINAGE BONDS—		Tax valuation 1899.....	1,889,421
5s, g., Nov., \$28,000, g. 1899-1905		Assessment 60% actual value.	
(\$4,000 due yearly on Nov. 1.)		City tax rate (per M.) '99..	\$17.50
Interest is payable at Marysville.		Total tax (per \$1,000)	44.00
Bonded debt Apr. 1, '99.	\$31,500	Population in 1890 was.....	3,991
Floating debt.....	6,138	Population in 1899 (est.)....	5,500

MENDOCINO CO.—HALE MCGOWEN, Clerk.

County seat is Ukiah.

LOANS—	<i>When Due.</i>	LOANS—	<i>When Due.</i>
COURT HOUSE BONDS—		RAILROAD BONDS—	
6s, J&D, \$20,000.....	1902	5s, J&J, \$4,000.....	1906
COUNTY BONDS—		6s, J&J, \$11,500.....	1921
4s, J&J, \$63,000.....	Jan. 1, 1901	Bonded debt July 1, '98	\$98,500

Floating debt.....	\$1,975	Assessed valu'n, RRs.....	318,645
Total debt July 1, '98..	100,475	Total valuation 1898..	10,769,589
Cash on hand.....	49,258	Assessment about 1/2 actual value.	
Net debt July 1, 1898..	51,217	State & Co. tax (per M) '98..	\$18.00
Assessed valu'n, real... 8,969,786		Population in 1890 was.....	17,612
Assessed valu'n, pers'l..	1,481,158	Population in 1896 (est.)....	20,000

MERCED COUNTY.—{ W. B. CROOK, Clerk.
County seat is Merced. { W. H. COOK, Auditor.

LOANS—	<i>When Due.</i>	Tax valuation, person'l.	\$1,196,437
BONDS OF 1883—		Tax valuation, railroads.	1,856,720
5s, semi-ann., \$26,000.....	1903	Total valuation 1899..	13,709,558
BONDS OF 1887—		Assessment is 4/5 actual value.	
4 1/2s, F&A, \$102,900.....	1907	State & co. tax (per M) '99..	\$17.00
(Subject to call at any time).		Population in 1890 was.....	8,085
Total debt July 1, 1899..	\$128,900	Population in 1899 (est.)....	10,000
Tax valuation, real.....	10,657,401		

TAX FREE.—The bonds of 1883 are exempt from taxation.
INTEREST on the bonds of 1887 is payable in Merced.

MODESTO.—This city is in Stanislaus County.

LOANS—	<i>When Due.</i>	Total valuation 1897...	\$1,222,561
WATER WORKS AND SEWER—		Assessment about 3/5 actual value.	
6s, J&D, \$59,500.....	Dec. 1, 1899	State & co. tax (p.\$1,000)'97.	\$16.60
(\$1,250 due yearly) to Dec. 1, 1912		City tax (per \$1,000).....	9.50
Total debt Jan. 1, 1898..	\$63,750	Population in 1890 was.....	2,402

INTEREST is payable at Modesto or San Francisco.

MONROVIA.—{ CHAS. C. ROGERS, Mayor.
Monrovia is in Los Angeles County. { W. A. WALKER, City Clerk.

LOANS—	<i>When Due.</i>	Total debt Feb. 1, 1899.	\$85,000
WATER WORKS AND SEWER—		Tax valuation 1898.....	723,391
6s, J&D, \$59,500.....	Dec. 1, 1899	Real valuation.....	1,500,000
(\$1,250 due yearly) to Dec. 1, 1912		City tax (per \$1,000) 1898.	\$17.60
Total debt Jan. 1, 1898..	\$63,750	Population in 1890 was.....	907
		Population in 1898 (est.)....	2,200

INTEREST is payable at Modesto or San Francisco.

MONTEREY CO.—{ N. HARTWELL, Treasurer.
County seat is Salinas. { GEO. S. MILLER, Auditor.

LOANS—	<i>When Due.</i>	Tax valuation, real...	\$14,666,970
BRIDGE BONDS—		Tax valuation, pers'l..	1,283,120
5s, J&J, \$78,000, g.....	1908	Tax valuation, RRs...	1,419,499
COURT HOUSE & JAIL BONDS—		Total valuation 1898..	17,369,589
7s, J&J, \$60,000, g.....	1903	State & Co. tax (per M.) '98.	\$15.00
Total debt July 1, 1898..	\$138,000	Population in 1890 was.....	18,637

NAPA COUNTY.—N. A. COLLINS, Clerk.

County seat is Napa City.

LOANS—	<i>When Due.</i>	Tax valuation, pers'l..	\$1,901,010
FUNDING BONDS—		Equalized val'n, r'roads.	780,629
6s, J&D, \$7,000.....	June 30, 1900	Total valuation 1898..	12,023,664
Subject to call at any time.		Assessment about 3/4 actual value.	
Total debt Jan. 1, 1899..	\$7,000	State & Co. tax (per M.) '98..	\$15.00
Sinking fund.....	1,057	Population in 1890 was.....	16,411
Net debt Jan. 1, 1899....	5,942	Population in 1899 (est.)....	18,000
Tax valuation real.....	9,341,825		

INTEREST is payable at County Treasurer's office.

OAKLAND.—{ R. W. SNOW, Mayor.
Oakland is the county-seat of Alameda County. { A. H. BREED, Auditor.

LOANS—	<i>When Due.</i>	SCHOOL BONDS, 1892—	
FUNDED DEBT BONDS, 1872—		5s, J&J, \$260,000.....	July 15, 1900
6s, Q-J, \$32,000.....	June 18, 1903	(\$20,000 due yearly to July 15, 1912	
Subject to call at any time.		REFUNDING BONDS, 1897—	
FUNDED DEBT, 1874—		4s,, \$133,000g.....	Sept. 1, 1900
6s, Q-J, \$59,000.....	June 9, 1905	\$3,500 payable yearly to Sep. 1, 1937	
Subject to call at any time.			

TOTAL DEBT.—The city's total debt on August 1, 1899, was \$487,500. The interest on the bonded debt for the year ending July 1, 1900, is \$25,740. A special tax is levied for the redemption of each issue of this city's bonds.

CITY PROPERTY.—The following is an inventory of real estate belonging to the city of Oakland:

Real estate belonging to School Department.....	\$336,250
do do Fire Department.....	15,900
do do Public Parks.....	643,000
Land occupied by Wharf.....	50,000
Land for Pumping Station.....	1,000

Total value of real estate belonging to city..... \$1,046,150

ASSESSED VALUATION.—The assessed valuation and tax rate (per \$1,000) have been as follows for the years indicated:

Years.	Valuation.	Tax Rate.	Years.	Valuation.	Tax Rate.
1899.....	\$43,248,555	\$10.00	1894.....	\$44,821,230	11.20
1898.....	42,067,675	12.10	1890.....	39,453,392	10.50
1897.....	48,334,650	11.20	1885.....	29,217,050	9.80
1896.....	46,446,798	10.00	1881.....	28,238,631	10.10
1895.....	45,382,330	11.20			

POPULATION in 1890 was 48,632; in 1880 it was 34,555; in 1898 (estimated), 75,000.

PASADENA.—HERMAN DYER, Clerk.

This city is in Los Angeles County.

LOANS—	<i>When Due.</i>	Floating debt.....	\$5,925
FIRE AND SEWER BONDS—		Total debt Mar. 25, 1899.	97,000
5s, Feb., \$86,400.....	1900 to 1908	Tax valuation, real&imp.	7,886,350
\$9,600 yearly on Feb. 1.		Tax valuation, personal.	764,666
LIBRARY BONDS—		Total valuation 1899.....	8,651,016
7s, Feb., \$4,675.....	1900 to 1910	Assessment abt. 65% actual value.	
\$425 yearly on Feb. 1.		City tax rate (per M) '99.....	\$25.00
Interest payable at city treasury.		Population in 1890 was.....	4,882
Bonded debt Mar. 25, '99.	\$91,075	Population in 1899 (est.)....	11,500

PASADENA CITY SCHOOL DISTRICT.—E. A. WALKER, Secretary.

Includes the City of Pasadena and North and East Pasadena.

LOANS—	<i>When Due.</i>	Total debt Feb. 6, 1899..	\$40,000
SCHOOL BONDS—		Assessed valu't'n'98(est)	7,066,779
6s,, \$35,000.....	1900-1906	Est'm'd value of property	140,000
(\$5,000 due yearly.)		Population in 1898 (about)	12,500

PLACER COUNTY.—J. B. LANDIS.

County seat is Auburn.

LOANS—	<i>When Due.</i>	Tax valuation, personal	\$934,430
COUNTY BONDS—		Tax valuation, rail'fs.	1,986,311
5s, A&O, \$60,000.....	1900-1914	Total valuation 1898..	9,224,476
(\$1,000 yearly in October)		Total tax (per \$1,000) '99..	\$21.50
Bonded debt July 1, '98.	\$68,000	Population in 1890 was.....	15,101
Tax valuation, real.....	6,303,730		

PLUMAS COUNTY.—{ H. C. FLOURNOY, Clerk.
County seat is Quincy City. { H. P. McBETH, Treasurer.

County seat is Quincy City.

LOANS—	<i>When Due.</i>	Bonded debt July 1, 1898.	\$35,000
COUNTY BONDS—		Total valuation 1898..	2,187,970
6s, Oct. 3, \$9,000, g., Oct. 3, 1901		Assessment about 3/4 actual value.	
6s, Nov. 7, 11,000, g., Nov. 7, 1901		St. & Co. tax (p. \$1,000) '98.	\$25.00
6s, May 2, 15,100, g., May 2, 1905		Population in 1890 was.....	4,933
All bonds optional at any time.		Population in 1880 was.....	6,180

INTEREST is payable at County Treasurer's office.

TAX FREE.—Bonds of this county are exempt from taxation.

REDLANDS.—L. W. CLARK, Clerk.

This city is in San Bernardino County.

LOANS—	<i>When Due.</i>	<i>Valuation, etc.—</i>	
CITY BONDS (gold)—		Tax valuation 1898....	\$3,124,560
6s, M&N, \$65,000.....	May 1, 1900	Total tax (per \$1,000) 1898.	\$33.30
(\$5,000 pay. yearly) to May 1, 1912		Assessment about 1/2 actual value.	
Interest at Chase Nat. Bank, N. Y.		Population in 1890 was.....	1,904
Total debt Feb., 1899..	\$70,000	Population in 1898 (est.)....	5,000

RIVERSIDE.—C. R. STIBBENS, City Clerk.

This city is the county seat of Riverside County.

Bonded debt Jan. 1, '99.	\$120,250	Assessm't abt. 40 p. c. actual val.	
Assessed valuation, real.	4,535,755	Tax rate (per \$1,000) 1898.	\$30.00
Assessed valuation, pers'l.	428,085	Population 1898 (est.).....	7,000
Total valuation 1898....	4,973,840	Population 1890 was.....	4,683

SACRAMENTO.—A. L. FROST, Treasurer.

This city is the county seat of Sacramento County and the capital of the State. The original debt was a little less than \$1,600,000, being four series of 6 per cent bonds, issued in 1858, and falling due in 1888, 1893, 1898 and 1903. The flood of 1861-1862 destroyed half of the property values, and the coupons had been delinquent for a dozen years. In 1872 a Funded Debt Commission (abolished by Legislative Act of 1899) was created and received from the city a gift, or capital, of \$212,080.80. With this it bought bonds and coupons, and collected from the city as other creditors did and re-invested in more bonds and coupons. In 1899 the Commission was ordered by decree of Court to cancel \$1,411,167.60 of the bonds and coupons at par. Only a very few bonds hence remain in private hands. The sinking fund in 1899 was large enough to cancel all past-due bonds.

Sept. 1, 1899.	Total debt Sept. 1, 1899	\$140,000	
Past due bonds.....	\$15,000	Assessed valuation '99.	16,000,000
Due in 1903.....	80,000	Tax rate (per \$1,000) '99....	\$28.00
Levee bonds.....	45,000	Population in 1890 was.....	26,386
(\$5,000 due yearly.)		Population in 1899 (est.)....	32,000

SACRAMENTO CO.—{ W. B. HAMILTON, Clerk.
County seat is Sacramento. { A. S. GREENLAW, Treas.

County seat is Sacramento.

LOANS—	<i>When Due.</i>	County has no floating debt.	
REFUNDING BONDS—		Tax valuation, real...	\$27,196,520
6s, Jan., \$31,600..	Feb. 1, '00-'03	Tax valuation, person'l	4,482,880
4 1/2s, J&J, 175,000..	July 1, 1912	Equalized val., RRs...	1,117,450
4 1/2s, J&J, 58,000..	July 1, 1913	Total valuation, 1898.	32,796,850
4 1/2s, J&J, 77,000..	July 1, 1905	State & co. tax (per M.) '99	\$16.00
4s, J&J, 80,000..	Jan. 1, 1908	Population in 1890 was...	40,339
Total debt July 1, 1898..	\$429,500	Population 1898 (about)	48,000

INTEREST is payable at Sacramento.

OPTIONAL.—All of the county's bonds, excepting the 6 per cent issue, are subject to call on forty days' notice.

SAN BENITO CO.—J. G. PIRATSKY, Clerk.

County seat is Hollister.

LOANS—	<i>When Due.</i>	Equalized valuation, RRs.	\$167,675
COURT HOUSE BONDS—		Total valuation 1898.....	6,030,956
5s, J&J, \$19,000, g., July 1, 1907		Assessment about 3/5 actual value.	
Subject to call at any time.		State & Co. tax (per M.) '98..	\$15.50
Total debt July 1, 1898..	\$21,000	Population in 1890 was.....	6,412
Tax valuation, real.....	4,991,240	Population in 1880 was.....	5,584
Tax valuation, pers'l....	871,040	Population in 1898 (about).	7,200

TAX FREE.—Bonds held outside of the county are tax exempt.

SAN DIEGO.—{ E. M. CLAPP, Mayor.
This is the county seat of San Diego County. { R. V. DODGE, Treasurer.

County seat is San Diego.

LOANS—	<i>When Due.</i>	Total debt Sept. 1, 1899	\$289,500
REFUNDING BONDS—		Tax valuation, real.....	11,400,988
4 1/2s, J&J, \$253,500.....	1938	Tax valuation, personal	1,106,757
(\$6,500 due yearly Jan. 3.)		Tax valuation 1899.....	12,507,745
SCHOOL BONDS—		Assessment about 9/10 actual value.	
5s, J&D, \$36,000.....	1899 to 1907	City tax (per \$1,000) '99.....	\$10.00
\$4,000 due yearly on Dec. 1.		Population in 1890 was.....	16,159
Interest payable in San Diego.		Population in 1899 (est.)....	22,500

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.

LOANS—	<i>When Due.</i>	Net debt Feb. 1, 1899..	\$184,850
FUNDING BONDS—		Tax valuation, real....	17,655,207
5s, J&J, \$59,500.....	Jan. 1, 1909	Tax valuation, personal.	1,160,309
4 1/2s, J&J, 79,000.....	July 1, 1906	Equal. valuation, RRs.	1,399,684
ROAD & BRIDGE BONDS—		Total valuation 1898....	20,215,200
5s, J&J, \$52,000.....	Jan. 1, 1908	State & co. tax (per M), '99..	\$16.00
Total debt Feb. 1, 1899..	\$190,500	Population in 1890 was.....	34,987
Sinking fund.....	5,850	Population in 1899 (est.)....	35,680

INTEREST is payable at San Diego.

OPTIONAL.—All bonds are subject to call on forty days notice.

SAN DIEGO COUNTY, CORONDO SCHOOL DISTRICT.

LOANS—	<i>When Due.</i>	Tax valuation 1897....	\$8,710,933
8s, ann., \$18,500.....	Dec. 3, 1904	Real valuation, about..	1,500,000
(Part due yearly)		Population in 1898 (est.)....	1,100
Total debt Aug. 10, 1899..	\$18,500		

SAN FRANCISCO—(JAMES D. PHELAN, Mayor. JOHN A. RUSSELL, City Clerk.

San Francisco is in San Francisco County, and the financial statement given below is for both county and city.

Table with columns: LOANS - When Due., PARK BONDS - When Due., JUDGMENT BONDS - When Due., LOANS - When Due., OLD CLAIMS NEVER PRESENTED FOR PAYMENT - When Due.

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 columns: Total bonded debt, Sinking funds, Net debt. Rows for July 1, '99, Jan. 1, '99, Sept. 19, '98, July 1, '97.

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. The water, gas and electric-light plant are not owned by the city.

Table listing property items and their values: Park reservations and public squares, Fire department, lots and improvements, City halls, county jails, hospitals, almshouses, House of Correction, Industrial School, lots and improvements, Cemetery reservation, Sundry lots, Channel-Street lots from Ninth to Eighteenth streets, School lots, improvements, libraries, furniture, &c.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

Table with columns: Years, Real, Personal, Total, Total Tax Rate per \$1,000. Rows from 1899-'00 to 1861-'62.

[* Valuation of personal property in 1899-00 includes \$25,000,000 which will be contested.]

The tax rate for city and county purposes for 1899-00 was \$10.29 and for State purposes \$6.01 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 \$1,712,439; total amount of taxes, \$6,363,333. The estimated revenue for city and county purposes from other sources than taxation was \$1,443,515.

POPULATION in 1890 was 298,997; in 1880 it was 233,959; in 1870 it was 149,473. For 1898 the population is estimated at 350,000.

SAN JACINTO AND PLEASANT VALLEY IRRIGATION DISTRICT.—JAS. D. McDIARMID, President.

This district is in Riverside County. Winchester, P. O.

Table with columns: LOANS - When Due., WATER WORKS - When Due., Total debt April 5, 1899, Tax valuation 1895, Assessment is on actual value, Tax rate (per \$1,000).

SAN JOAQUIN CO.—(OTTO GRUNSKY, Clerk. OTTO VON DETTEN, Aud'r.

County seat is Stockton.

Table with columns: LOANS - When Due., COURT HOUSE BONDS - When Due., HOSPITAL BONDS - When Due., JAIL BONDS - When Due., Bonded debt Oct. 1, '99, Tax valuation, real, Tax valuation, personal, Tax valuation, railroad, Total valuation 1899, Assessment about 3/4 actual value, State & co. tax (per M.) '99, Population in 1890 was, Population in 1897 (est.).

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.

This city is in Santa Clara County.

Table with columns: LOANS - When Due., BRIDGE BONDS - When Due., CITY HALL BONDS - When Due., HIGH SCHOOL BONDS - When Due., LOANS - When Due., PARK BONDS - When Due., SEWER BONDS - When Due.

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. Property is assessed at about 3/4 its actual value.

POPULATION in 1890 was 18,060; in 1880 was 12,567. In 1897 the population was 20,475.

SAN LUIS OBISPO CO.—J. WHICHER, Clk.

County seat is San Luis Obispo.

Table with columns: LOANS - When Due., COUNTY BONDS - When Due., 6s, J&J, \$42,000, 1905, 5s, F&A, 20,000, 1902, 5s, M&S, 20,000, 1911, Total debt Mar. 1, 1899, Sinking fund, Net debt Mar. 1, 1899, Tax valuation, real, Tax valuation, personal, Equal valuation, rail'ds., Total valuation 1898, State & co. tax (p. \$1,000) '98, Population in 1890 was, Population in 1895 (est.).

SAN MATEO CO.—(M. H. THOMPSON, Clerk. GEO. BARKER, Auditor.

County seat is Redwood City.

Table with columns: LOANS - When Due., REFUNDING BONDS - When Due., 4 1/2s, annually, \$48,000, 1908, Interest payable at Redwood City, Total debt Jan. 1, 1899, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1899, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment 66 p. c. actual value, State & co. tax (p. \$1,000) '98, Population in 1890 was, Population in 1898 (est.).

SANTA ANA.—EDWARD TEDFORD, Clerk.

This city is the county seat of Orange County.

Table with columns: LOANS - When Due., SEWER BONDS - When Due., 4 1/2s, g., \$65,000, WATER BONDS - When Due., \$39,000, Assessed valuation '97, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1897, Population in 1890 was, Population in 1898 (est.).

SANTA BARBARA.—F. J. McGUIRE, Treas.

Santa Barbara is in Santa Barbara County.

Table with columns: LOANS - When Due., BOULEVARD BONDS - When Due., 5s, Mar., \$49,386, Mar. 25, 1899, (part due yearly) to Mar. 25, 1912, Total valuation 1898, Assessment is 3/5 actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1899 (est.), OUTFALL SEWER BONDS - When Due., 5s, Oct., \$11,987, Oct. 22, 1899, (part due yearly) to Oct. 22, 1911, Bonded debt Feb. 1, 1899, Sinking fund.

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.

County seat is San Jose.

Table with columns: LOANS - When Due., REFUNDING BONDS - When Due., 4 1/2s, A&O, \$23,000, Apr. 13, 1905, 4 1/2s, J&J, 24,000, July 1, 1910, 4s, F&A, 30,000, Aug. 19, 1905, 4s, A&O, 23,000, Oct. 23, 1905, Total debt July 1, '99, Tax valuation, real, Tax valuation, person'l., Tax valuation, rail'ds., Total valuation 1898, Assessment about 3-5 actual value, State & Co. tax (per M.) '99, Population in 1890 was, Population in 1896 (est.).

INTEREST is payable at County Treasurer's office.

TAX RATE inside cities and incorporated towns, 1898, \$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 columns: 8s, Jan., \$1,500, Jan. 1, 1902, 7 1/2s, July, 400, July 1, 1903, 7s, var., 22,100, 1900 to 1907, 6s, var., \$57,800, 1902 to 1918, Total debt Aug. 1, 1899.

SANTA CRUZ.—

This city is in Santa Cruz County. The city has been in litigation over its 5 per cent refunding bonds (issued April 16, 1894), which it refused to pay, they having been purloined, but on Sept. 23, 1898, the United States Circuit Court held the entire issue of \$360,000 bonds invalid as between the city of Santa Cruz and purchasers of the bonds having notice of the facts constituting their invalidity, but also held that the city was estopped by recitals contained in the bonds, from denying their validity in the case of innocent purchasers for value. Upon this ground the court rendered judgment against the city for the amount of principal and interest due upon such bonds as were purchased upon the faith of recitals contained therein and without notice or knowledge of their invalidity. The municipality received no consideration whatever for these bonds. The city is in litigation also over \$225,000 5 per cent water bonds issued Jan. 16, 1889, but in this case having received value for the bonds has been disposed to pay maturing principal and interest, notwithstanding their supposed invalidity. This payment, however, is resisted by certain tax payers. Recognized debt Oct. '98. \$155,293 | Population in 1890 was 5,596

TAX FREE.—Bonds of this city are exempt from taxation.

SANTA CRUZ CO.—(H. H. MILLER, Clerk. W. H. BIAS, Treas.

County seat is Santa Cruz.

Table with columns: LOANS - When Due., REFUNDING BONDS - When Due., 4 1/2s, J&D, \$94,000, 1905, Subject to call, SCHOOL DIST. BONDS - When Due., 6s, 7s, 8s, Jan., \$75,500, Total debt Feb. 1, 1899, School Dist. debt (incl.), Tax valuation, real, Tax valuation, personal, Tax valuation, rail'ds., Total valuation 1898, Assessment about 1/2 actual value, State & co. tax (p. \$1,000) '98, Population 1890 was, Population 1898 (local est.).

INTEREST is payable at Santa Cruz. Bonds are owned by the State.

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

SANTA MONICA.—(B. F. JONES, Mayor. J. C. STEELE, Clerk.

Town in Los Angeles County.

Table with columns: LOANS - When Due., SEWER BONDS - When Due., 6s, M&S, \$29,000, 1899 to 1927, (\$1,000 due yearly on Sept. 1.), SCHOOL BONDS - When Due., 7s, A&O, \$13,000, 1900-1907, Total debt Sept. 15, '98, Tax valuation 1897, Real valuation (est.), Total tax (per \$1,000) '97, Population in 1890 was, Population in 1899 was.

SANTA ROSA.—(J. W. JESSE, Mayor. C. L. MOBLEY, City Clerk.

This city is in Sonoma County.

Table with columns: LOANS - When Due., WATER BONDS - When Due., 4s, Dec., \$14,875, g. Dec., '99 to '33, (\$1,125 due yearly.), Total debt Jan. 1, 1898, Sinking fund, Net debt Jan. 1, 1898, Tax valuation 1898, Assessment about 3/5 actual value, Total tax (per \$1,000) '99, Population in '97, Population in 1890 was.

SHASTA CO.—{W. O. BLODGETT, Clerk and Auditor.
L. M. DENNIS, Treasurer.

County seat is Redding.

LOANS—	When Due.	Total debt July 1, 1899..	\$51,000
COUNTY BONDS—		Tax valuation 1899.....	8,078,293
7s, J&J, \$4,000.....	1900	Assessment same as actual value.	
COURT HOUSE & JAIL—		State & Co. tax (per M.) '99..	\$19.90
5s, F&A, \$47,000....	Feb. 15, 1909	Population in 1890 was.....	12,133
Subject to call at any time.		Population in 1880 was....	9,492
Interest is payable at Redding.		Population 1899 (local est.)..	20,000

SISKIYOU CO.—{R. H. DE WITT, Treasurer.
ALLEN NEWTON, Clerk.

County seat is Yreka.

LOANS—	When Due.	Tax valuation, pers'l...	\$1,323,553
COUNTY BONDS—		Tax valuation, railr'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..		Total tax (per \$1,000) '98..	\$15.00
Tax valuation, real.....		Population 1890 was.....	12,163
TAX FREE.—All bonds are exempt from taxation.			

SONOMA CO.—{S. B. FULTON, Clerk.
E. F. WOODWARD, Treasurer.

County seat is Santa Rosa.

LOANS—	When Due.	Tax valuation, pers'l...	\$2,800,370
RAILROAD BONDS—		Tax valuation, railr'ds.	1,756,656
4 1/2s, A&O, \$137,000....	April, 1906	Total valuation 1898...	23,449,511
Subject to call at any time.		Assessment about 3/5 actual value.	
Bonds are exempt from taxation.		State & Co. tax (per M.) '99..	\$16.50
Total debt July 1, 1898.		Population in 1890 was....	32,721
Total valuation 1899....		Population in 1897 (est.)...	37,500
Tax valuation, real.....			
TAX FREE.—All bonds are exempt from taxation.			

STOCKTON.—{W. B. HARRISON, Mayor.
I. H. ROBINSON, Clerk.

Stockton is in San Joaquin County.

LOANS—	When Due.	Interest is payable at Stockton.	Total debt Feb. 1, '99...	\$211,250
REFUNDING CITY BONDS OF 1883		Total valuation 1893...	12,600,221	
6s, J&J, \$61,000..	July 1, '00 to '03	Assessment about 1/2 actual value.		
(\$19,000 due yearly July 1.)		City tax (per \$1,000) 1899		\$16.70
SEWER & IMP. BONDS OF 1890—		Population in 1890 was....	14,424	
5s, M&S, \$119,500..	Sept. 10, 1900	Population in 1898 (est.)...	20,000	
(\$11,750 yearly) to Sept. 10, 1910				
* 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.
E. C. McPHITRIDGE, Aud'tr.

County seat is Yuba City.

LOANS—	When Due.	Total valuation 1899....	\$5,935,734
ROAD BONDS—		Equalized valuation '98.	5,723,623
6s, J&J, \$11,000.....	1903	State & co. tax (per M.) '99..	\$17.50
Bonded debt July 1, '99..		Population in 1890 was.....	5,467
Tax valuation, real.....		Population in 1899 (est.)....	5,600
Tax valuation, personal.			820,641

TEHAMA CO.—{WM. A. FISH, Clerk.
H. C. SWAIN, Treasurer.

County seat is Red Bluff.

LOANS—	When Due.	Tax valuation personal	\$1,810,425
FUNDING BONDS—		Tax valuation, RR's.....	847,375
4s, J&J, 45,000.....	Jan. 2, 1915	Total valuation 1898..	\$10,543,438
Total debt Jan. 1, 1899..		Assess'ent about 7-10 actual value.	
Sinking fund.....		State & co. tax (per M.) '98..	\$14.50
Net debt Jan. 1, 1899....		Population in 1890 was.....	9,916
Tax valuation, real.....		Population in 1899 (est.)...	12,000
INTEREST is payable at County Treasurer's office.			

TRINITY CO.—{R. L. CARTER, Clerk.
R. W. STILLER, Treasurer.

County seat is Weaverville.

LOANS—	When Due.	Net debt July 1, 1899....	\$23,643
COUNTY BONDS—		Tax valuation, real....	1,075,620
5s, F&A, \$24,500.....	1908	Tax valuation, personal.	392,534
Subject to call.		Total valuation 1899....	1,468,154
Total debt July 1, 1899....		Assessment about 1/2 actual value.	
Floating debt.....		State & Co. tax (per M.) '98..	\$28.00
Total debt.....		Population in 1890 was.....	3,719
Sinking fund.....		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 1/3 actual value.	
(\$50,000 due yearly) to 1911		Population 1890 was.....	2,697
Interest payable at Tulare in gold.		Population 1897 (local est.)..	3,000
TAX FREE—All of the above bonds are exempt from taxation except as personal property when held by local parties.			

VALLEJO.—{J. A. McINNIS, Chairman Fin. Committee.
J. R. ENGLISH, Treasurer.

This city is in Solano County.

LOANS—	When Due.	Tax valuation, real....	\$1,677,895
REDEMPTION BONDS—		Tax valuation, personal	309,390
5s, April, \$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..		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 1893 (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) 1898..	\$10.00
5s, July, \$78,000....	1900 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....		Population in 1897 (est.)....	4,500

YUBA CO.—{D. D. GREEN, Clerk.
L. J. COPE, Treasurer.

County seat is Marysville.

LOANS—	When Due.	Equal valuation, RR's.	\$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.		Population in 1890 was.....	9,636
Tax valuation, real....		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, \$2,398,488 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 as equalized by the State Board December 7, 1897, was \$143,539,696; indebtedness and exemptions, \$8,622,592; equalized valuation, \$134,917,104. The total valuation for 1899 was \$133,533,571. 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—	When Due.	Bonded debt July 1, '99.	\$179,050
ELECTRIC LIGHT BONDS—		Street bonds (addit'l)...	23,489
..s,, \$10,000.....		Water bonds (addit'l)...	300,000
FUNDING BONDS—		Warrants (additional)...	22,068
6s,, \$90,000g.....	Apr., 1917	Cash on hand.....	17,462
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
.....		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.		Assessed valuat'n 1898.	\$4,150,039
Floating debt July 1, '99.	\$149,728	Tax rate (per \$1,000) '99..	\$28.00
Cash and other assets....	41,131	Population in 1890 was.....	15,233
Net debt July 1, 1899....	108,656	Population in 1898 (est.)....	27,000

CORVALLIS.—E. P. GRETZ, Justice.

This city is in Benton County.

Tot. debt (float'g) Aug. 1, '99	\$8,000	Total tax (per \$1,000).....	\$34.50
Total valuation 1899....	500,006	Population in 1890 was.....	1,527
Assessment about 1/2 actual value.		Population in 1899 (est.)....	2,000
City tax (per \$1,000) 1899...	\$7.00		

HEPPNER.—J. P. WILLIAMS, Recorder.

Heppner is in Morrow County.
 Total debt Aug. 1, 1899...\$20,000 | Real valuation.....\$800,000
 Tax valuation 1897-'99....366,508 | Population 1897 (estimated).1,200

JACKSON CO.—GUS NEWBURY, Clerk.

Jacksonville is the county seat.
 Total debt Apr. 1, 1899. \$159,697 | State & Co. tax (per M.) '98. \$20-75
 Assessed valuation '98. 4,477,506 | Population in 1890 was....11,455
 Assessment about 1/2 actual value. | Population in 1895 was....13,017

**KLAMATH CO.—{ C. H. WITIROW, Clerk.
 H. VAN VALKENBURG, Treasurer.**

County seat is Klamath Falls (Linkville).
 Float'g debt Oct. 1, '98... \$64,600 | County tax (per \$1,000).....\$9-30
 Tax valuation, 1898.....1,579,359 | Average school tax.....5-00
 Assessment about 1/3 actual value. | Population in 1898 (est.).....3,500
 State tax (per \$1,000) 1898..\$5-70 | Population in 1890 was.....2,444

KLAMATH FALLS.—C. L. PARRISH, Rec'der.

County seat of Klamath County. Bonds are in litigation.
 LOANS— When Due. | Tax valuation 1898.....\$130,689
 LIGHT & WATER BONDS— | Assessment about 1/3 actual value.
 6s, J&J, \$10,000.....1917 | Total tax (per M.) '98.....\$32-00
 Bonded debt Mar. 1, '99.. \$10,000 | Population in 1899 (est.).....600
 Floating debt.....1,100 | Population in 1890 was.....2,444

LAKE COUNTY.—

County seat is Lakeview.
 County has no bonded debt. | State & Co. tax (per M.) '98..\$25 70
 Floating debt Oct. 1, '98 ..\$57,357 | Population in 1897 (est.).....2,300
 Tax valuation 1898.....1,469,503 | Population in 1890 was.....2,604
 Assessment about 1/2 actual value. | Population in 1895 was.....2,197

MEDFORD.—CHARLES STRANG, Treasurer.

Medford is located in Jackson County.
 LOANS— When Due. | Total debt Oct. 1, 1899. \$45,000
 WATER BONDS. | Tax valuation 1899..... 360,000
 7s, J&J, \$20,000.....Sept. 1, 1900 | Assessment about 2/5 actual value
 Interest payable in New York. | Total tax (per \$1,000) '99...\$40-00
 Bonded debt Oct. 1, '99.....\$20,000 | Population 1890 was.....1,196
 Floating debt (about)..... 25,000 | Population 1899 (est.)2,800
 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. | Assessed valuat'n '98 \$42,870,564
 Float'g debt July 1, '99....\$536,851 | State & Co. tax (per M.) '98. 18-50
 Cash on hand..... 41,325 | Population in 1890 was.... 74,884
 Net debt July 1, 1899.... 495,526 | Population in 1898 (est.)...100,000

**OREGON CITY. { C. D. LATOURETTE, Mayor.
 BRUCE C. CURRY, Recorder.**

This city is situated in Clackamas Co.
 LOANS— When Due. | Total debt Jan. 1, 1899.. \$62,800
 CITY BONDS— | Tax valuation, real..... 867,000
 6s, g., M&N, \$30,000g. May 1, 1901 | Tax valuation, personal. 280,000
 5s, g., M&N, 20,000g. May 1, 1904 | Total valuation 1897....1,147,000
 WATER-WORKS BONDS— | Assessment is 1/3 actual value.
 6s, g., J&J, \$10,000g. Jan. 1, 1904 | Total tax (per \$1,000) 1898.\$41-00
 Bonded debt Jan. 1, 1899.\$60,000 | Population in 1890 was.....*3,062
 Floating debt..... 2,800 | Population in 1880 was.....1,263

*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 '98. \$4,349,559
 Tax valuation, real.....3,417,233 | Total tax (per \$1,000) '98....\$21-00
 Tax valua'n, pers. & R.R.s. 932,326 | Population in 1899 was.... 9,193

PORTLAND.—A. N. GAMBELL, Auditor.

Portland is the county-seat of Multnomah County. The cities of Portland, East Portland and Albina were consolidated in June, 1891.

LOANS—	When Due.	LOANS—	When Due.
BOULEVARD BONDS—		IMPROVEMENT BONDS—	
6s, J&D, \$50,000.....	June 1, 1921	6s, Var., \$31,969.....	1905
BRIDGE BONDS—		6s, Var., 58,601.....	1906
5s, J&J, \$500,000.....	Jan. 1, 1922	6s, Var., 37,932.....	1907
5s, A&O, 200,000.....	Apr. 1, 1925	6s, Var., 38,334.....	1908
CITY HALL BONDS—		PARK BONDS—	
5s, J&J, \$175,000.....	Jan. 1, 1920	6s, J&J, \$50,000.....	June 1, 1921
5s, J&J, 500,000.....	Jan. & J'y 1922	WATER BONDS—	
FERRY BONDS—		6s, M&N, \$250,000.....	May 1, 1921
5s, J&J, \$50,000.....	Apr. 1, 1923	5s, J&J, *700,000.....	Jan. 1, 1917
FUNDING BONDS—		5s, J&J, *2,200,000.....	July 1, 1923
5s, J&D, \$430,000.....	1928	GENERAL BONDS—	
LIGHT BONDS—		6s, F&A, \$10,000.....	Aug. 1, 1910
6s, M&N, \$50,000.....	May 1, 1921	6s, J&D, 40,000.....	June 1, 1921
		6s, M&N, 56,500.....	May 1, 1901

* These bonds are payable, principal and interest, from the water rates, not from taxation.

INTEREST on the general bonds due in 1910 is payable by Blair & Co., New York; on the general bonds due June 1, 1921, the boulevard bonds and the park bonds, at the Chemical National Bank, New York; on the light bonds in New York; on the water bonds due in 1921 in Chicago; on all other bonds in Portland.

GOLD PAYMENT.—Both principal and interest are payable in gold.
 TOTAL DEBT.—The city's bonded debt on Jan. 1, 1899, was \$5,424,316, 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 \$1,905,610.

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.	Tax valuation 1899...\$42,684,674
RIVER IMP. BONDS (gold)—		Assessm't 35 to 40 p. c. act'l value.
5s, J&J, \$350,000.....	Jan. 1, 1922	Port tax (per \$1,000) 1899...\$1-00
Interest is payable at Portland.		Population 1899 (est.)..... 97,000
Total debt Aug. 1, 1899..	\$350,000	

SALEM.—This city is in Marion County.

LOANS—	When Due.	Floating debt April, 1896 \$31,160
FUNDING BONDS (gold)—		Total debt Apr., 1896..... 183,160
....., semi-an., \$60,000.....	1914	Tax valuation 1898.....1,961,801
STREET IMPROVEMENT BONDS—		Total tax (per \$1,000) '98...\$31-00
6s,, \$6,181.....		Population in 1890 was..... 10,000
Bonded debt Aug., 1898..	\$149,000	Population 1898 (est.)..... 12,000

THE DALLES.—The Dalles is in Wasco County.

LOANS—	When Due.	Water debt (included)... \$100,000
CITY BONDS—		Cash in treasury Feb. 1, '99.97,741
6s,, \$57,000.....	May 1, 1920	Tax valuation 1898.....1,110,127
WATER BONDS—(Gold)—		Real valuation..... 3,500,000
6s,, \$100,000.....	1900-1915	Total tax (per \$1,000) '98... \$32-90
(\$25,000 due every 5 yrs. in Mar.)		Population in 1890 was.....3,029
Total debt Feb. 1, 1899..	\$157,000	Population in 1895 (est.).... 3,500

UMATILLA CO.—B. S. BURROUGHS, Clerk.

County seat is Pendleton.
 County has no bonded debt. | Total tax (per M) 1898.....\$20-00
 Floating debt Jan. 1, '98. \$185,000 | Population in 1890 was.....13,381
 Tax valuation 1899.....7,369,119 | 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	(Interest—)	(Principal—)
NAME AND PURPOSE.	P. Ct. Payable.	When Due.
Funding, April 1, 1890, gold.	3 1/2g. Apr. 1	Apr. 1, 1905
School fund bonds, 1899.....	3 1/2	1919
		390,000

All bonds 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 July 1, 1899, was \$220,000 (not including the \$390,000 bonds issued for investment of the Permanent School Fund), and the floating debt was \$1,472,983.

ASSESSED VALUATION.—The assessed valuation, equalized by State board, for 1899 of real estate was \$172,129,311; personal property, \$36,507,245; railroads, \$20,500,983; total, \$229,137,539. The following statement shows the total assessed valuation of the State for the years indicated. The tax rate (per \$1,000) for 1899 was \$6-65, including \$3-75 for school purposes.

Years.	Assessment.	Years.	Assessment.
1899.....	\$229,137,539	1891.....	\$273,642,099
1898.....	226,996,294	1890.....	217,595,739
1897.....	226,130,784	1885.....	50,484,437
1896.....	204,677,668	1880.....	23,708,587
1895.....	204,190,377	1875.....	14,569,156
1894.....	212,430,511	1870.....	10,642,863
1893.....	284,078,122	1860.....	4,394,735
1892.....	319,016,341		

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 so comprehensive and plain that it is necessary to do no more than copy the sections relating to the subject.

FIRST, with reference to the State, there are three sections; the first limits the debt, the second names exceptions to the limit and the third provides the method in which additional debt may be created. These sections are all found in article 8, and were given in the STATE AND CITY SUPPLEMENT of April, 1895; page 152.

SECOND, Counties, Cities, Towns &c. are more rigorously guarded. The whole system as to municipalities is found in section 6 of article 8, though section 7 is also important, as it forbids counties, cities &c. giving money or loaning credit to any corporation &c. Sections 6 and 7 will be found on page 152 of the April, 1895, SUPPLEMENT.

POPULATION OF STATE.—The full record of population of Washington as far back as it goes is given in the following.

1899 (est.).....	450,000	1890.....	349,390	1870.....	23,955
1892.....	395,589	1880.....	75,116	1860.....	11,594

**CITIES, COUNTIES AND TOWNS
 IN THE
 STATE OF WASHINGTON.**

ADAMS COUNTY.—G. A. KENNEDY, Aud'r.

County seat is Ritzville.
 LOANS— When Due. | Floating debt July 1, '97..\$13,350
 COURT HOUSE BONDS—1892. | Total debt..... 33,350
 6s,, \$20,000.....Mar. 1, 1912 | Cash in treasury..... 5,129
 Subject to call 1902. | Net debt July 1, 1897..... 28,221

Tax valuation, real....\$1,419,599	State & Co. tax (p.\$1,000)'95.14'08
Tax valuation, personal. 638,076	Population in 1892 was.....2,185
Tax valuation, railroads. 362,745	Population in 1890 was.....2,098
Total valuation 1899.....2,420,420	Population in 1896 (est.)....3,550

ANACORTES.—J. W. LOWMAN, Treasurer.

This city is in Skagit County.

LOANS—	When Due.	City tax (per \$1,000) 1899..\$10'00
Warrants outstanding.....\$91,038		Population in 1890 was.....1,131
Total debt Feb. 1, 1899.....91,038		Population in 1899 (est.)....1,450
Tax valuation 1898.....555,000		

ASOTIN COUNTY.—ELMER WALDRIP, Treas.

County seat is Asotin.

LOANS—	When Due.	Net debt July 1, 1899.... \$39,507
FUNDING BONDS—		Tax valuation, real..... 568,675
6s, \$25,000.....20 years		Tax valuation, personal.. 312,475
Bonded debt July 1, 1899..\$25,000		Total valuation, 1899.... 881,150
Floating debt..... 15,944		State & Co. tax (per M.) '99..\$24.00
Total debt..... 40,944		Population in 1890 was.....1,580
Cash on hand..... 1,437		Population in 1899 (est.)....3,000

BALLARD.—F. M. DE MOSS, Treasurer.

Ballard is in King County.

LOANS—	When Due.	Tax valuation 1895.... \$788,595
WATER AND LIGHT BONDS—		Real valuation (about).. 2,000,000
6s, g. J&J, \$46,000, g. Jan. 1, 1915		Population in 1890 was.....1,173
Total debt April 1, 1898.. \$70,500		Population in 1894 (est.)....3,500

CHEHALIS COUNTY.—{ C. N. WILSON, Treas. / J. A. SELLS, Auditor.

County seat is Montesano.

LOANS—	When Due.	Tax valuation, per'l.... \$966,029
FUNDING BONDS—		Tax valuation, railroads. 525,758
6s, Nov., \$85,000....Nov. 1, 1911		Total valuation 1898....6,790,920
Bonded debt Jan. 1, '99. \$85,000		State & Co. tax (per M.) '98..\$15.50
Floating debt..... 58,901		Population in 1892 was..... 9,538
Total debt Jan. 1, 1899.. 143,901		Population in 1890 was..... 9,249
Tax valuation, real.....5,299,133		Population in 1899 (est.)...10,400

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
FUNDING BONDS—		Net debt July 1, 1898.... 315,644
7s, Dec. 31, \$14,000..Dec. 31, 1912		Total valuation 1899.... 4,012,220
ROAD BONDS—		Tax valuation, real.....2,079,006
6s, M&N 15, \$90,000g. May 15, 1911		Tax valuation, personal. 162,428
6s, J&D, 10,000g. June 1, 1912		Total valuation 1898....2,241,434
Subject to call 1901 and 1902.		Assessment abt. 45% actual value.
Bonded debt July 1, '98..\$114,000		State & co. tax (per 1,000)'98.21.35
Floating debt..... 212,400		Population in 1890 was.....2,771
Total debt..... 326,400		Population in 1880 was..... 638
		Population in 1898 (est.)...7,000

TAX FREE.—All bonds are exempt from taxation.

CLARKE CO.—A. J. COOK, County Auditor.

County seat is Vancouver.

LOANS—	When Due.	Total debt July 1, 1898.. \$197,350
COURT HOUSE BONDS—		Cash on hand..... 50,109
6s, May 15, \$40,000..May 15, 1911		Net debt July 1, 1898.... 147,241
Subject to call after 10 years.		Tax valuation, real.....3,574,424
FUNDING BONDS—		Tax valuation, personal. 530,060
6s, J&D, \$45,000....Dec. 1, 1909		Total valuation 1898....4,104,484
Subject to call after 10 years.		State & co. tax (per M.) '98..\$12.00
6s, g., J&D, \$10,000g. Dec. 1, 1901		Population in 1892 was.....11,526
6s, g., J&D, 15,000g. Dec. 1, 1906		Population in 1890 was.....11,709
6s, g., J&D, 25,000g. Dec. 1, 1911		Population in 1897 about...14,000
6s, g., J&D, 61,000g. Dec. 1, 1916		

INTEREST on Court House bonds is payable in Olympia; on the funding bonds due 1909 in Chicago, and on all others in New York City. TAX FREE.—All the above bonds are exempt from taxation.

COLFAX.—H. H. McCORD, Clerk.

Colfax is in Whitman County. The city owns property valued on January 1, 1899, at \$74,770.

LOANS—	When Due.	Total debt.....\$99,803
MUNICIPAL PURPOSES—		Cash on hand..... 5,406
6s, F&A, \$30,000....Feb. 1, 1912		Net debt Jan. 1, 1899.... 94,397
WATER WORKS—		Tax valuation 1898....844,730
6s, F&A, \$47,000....Feb. 1, 1912		State & Co. tax (per M.) '98..\$14'00
Bonded debt Jan. 1, 1899 \$77,000		City tax (per \$1,000) '98. ..\$11'00
Floating debt..... 22,803		Population in 1890 was.....1,649
		Population in 1899 was.....2,800

COLUMBIA CO.—H. E. GILHAM, Auditor.

County seat is Dayton.

Bonded debt July 1, '99.. \$38,000	Tax valuation, personal. \$768,480
Floating debt..... 48,855	Total valuation 1899....3,385,018
Total debt..... 86,855	Tax rate (per \$1,000) 1899..\$21.54
Sinking fund assets..... 27,812	Population in 1892 was.....6,397
Net debt July 1, 1899.... 59,043	Population in 1890 was.....6,709
Tax valuation, real.....2,616,538	Population in 1880 was.....7,103

COWLITZ CO.—J. H. WOOD, Auditor.

County seat is Kalama.

LOANS—	When Due.	Net debt July 1, 1898.... \$56,544
COUNTY BONDS—		Tax valuation, real.....2,662,668
6s, \$56,000.....1917		Tax valuation, personal. 391,649
Subject to call after 1907.		Total valuation 1898....3,054,317
Bonded debt July 1, 1898 \$56,000		State & co. tax (per M.) '97..\$23.85
Floating debt..... 3,369		Population in 1892 was.....6,751
Total debt..... 59,369		Population in 1890 was.....5,917
Cash on hand..... 2,825		Population in 1897 about...9,000

DOUGLAS CO.—W. H. ANDERSON, Auditor.

County seat is Waterville.

LOANS—	When Due.	Cash on hand..... \$13,357
FUNDING BONDS—(1893)—		Net debt July 1, 1899.... 24,907
6s, \$30,000....Dec. 1, 1913		Tax valuation 1899....2,649,375
Bonded debt July 1, 1899..\$30,000		State & Co. tax (per M.) '98..\$19.71
Floating debt..... 8,264		Population in 1890 was.....3,161
Total debt..... 38,264		Population 1895 (estm'td)....5,000

EVERETT.—{ J. O. WHITMARSH, Mayor. / DR. J. E. STAUFFER, Clerk.

This city is in Snohomish County.

Bonded debt Jan. 1, '99 \$111,500	Tax valuation, 1898....\$1,715,348
Floating debt..... 12,500	City tax (per \$1,000) 1898..\$10'00
Total debt Jan. 1, 1899.. 124,000	Population in 1899 about...5,000

FAIR HAVEN.—{ L. N. GRIFFIN, Mayor. / H. L. MERRILL, Clerk.

This city is in Whatcom County.

LOANS—	When Due.	Taxes, etc., due.....\$174,336
MUNICIPAL BONDS—		Net debt Mar. 10, 1897.. 191,916
6s, J&J, \$225,000, g. July 1, 1911		Total valuation 1898....2,152,795
Int. payable at Chase Nat. B'k, N.Y.		Total tax rate (per \$1,000) \$32.00
Bonded debt Mar. 10, '97..\$225,000		Population in 1890 was.....4,076
Floating debt..... 141,252		Population in 1896 about...4,000
Total debt..... 366,252		

TAX FREE.—All bonds are exempt from taxation.

GARFIELD CO.—J. A. STRAIN, Auditor.

County seat is Pomeroy.

County has no bonded debt.	Tax valuation, railroads \$77,595
Floating debt July 1, '99. \$36,443	Total valuation 1898....1,632,826
Tax valuation, real.....1,101,538	State & co. tax (per M.) '99..\$21.70
Tax valuation, personal. 453,694	Population in 1890 was.....3,897
	Population in 1897 about...5,000

ISLAND CO.—E. E. WATSON, Treasurer.

County seat is Coupeville.

Bonds are all held by State school fund and are tax exempt.		
LOANS—	When Due.	Tax valuation, personal. \$150,738
COURT HOUSE—		Total valuation 1898....1,078,488
6s, Jan., \$20,000.....Jan. 1, 1912		Total tax (per \$1,000)'97 \$17.8614
Bonded debt July 1, 1899..\$20,000		Population in 1892 was.....1,411
Floating debt..... 8,579		Population in 1890 was.....1,787
Total debt July 1, 1899.... 28,579		Population in 1898 (est.)....1,600
Tax valuation, real.....927,750		

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
COURT HOUSE & ROAD		Equal'd valuation, pers. 341,485
6s, Jan., \$225,000....Jan. 1, 1911		Equal'd valuation, RR.. 80,210
Bonded debt July 1, 1899..\$225,000		Total valuation, 1898.. 2,691,319
Floating debt..... 210,028		State and County tax
Total debt..... 435,028		(per \$1,000) 1898..... 18.96
Cash on hand..... 81,782		Population in 1892 (est)....7,400
Net debt July 1, 1899.... 353,246		Population in 1890 was.....8,368

KING COUNTY.—CHAS. F. WHITTLESEY, Treas.

County seat is Seattle.

LOANS—	When Due.	Cash on hand..... \$18,151
COURT HOUSE BONDS—		Net debt Jan. 1, 1899.. 682,340
5s, J&J, \$200,000....July 1, 1929		Tax valuation real.....35,303,042
Subject to call after July 1, 1909		Tax valuation pers'al.. 7,001,428
FUNDING BONDS—		Tax valuation, railroad 2,056,623
5s, M&S, \$113,000....Mar. 1, 1919		Equal'd val'tion 1898..44,361,093
Subject to call after Mar. 1, 1909		Tax valuation 1899....45,026,742
State & co. tax (per M.) '98..\$11'00		State & co. tax (per M.) '98..\$10'00
Bonded debt Jan. 1, 1899..\$313,000		Population in 1890 was....63,989
Floating debt..... 387,491		Population in 1899 (est.)...85,000
Total debt..... 700,491		

INTEREST is payable at the Nat. Park Bank, N. Y. and at Seattle.

KITSAP CO.—C. W. CLAUSEN, Auditor.

County seat is Port Orchard.

County has no bonded debt.	Total valuation 1898.. \$1,530,904
Floating debt July 1, '99. \$31,678	St. & co. tax (per M.) 1898..\$19.35
Cash on hand..... 22,154	Population in 1892 was.....5,147
Tax valuation, real.....1,149,704	Population in 1896.....5,124
Tax valuation, personal. 381,200	

KITTITAS CO.—S. P. FOGARTY, Auditor.

County seat is Ellensburg.

LOANS—	When Due.	Total debt July 1, 1899.. \$196,924
COUNTY BONDS, 1895—		Tax valuation, real.....2,748,276
6s, \$117,000.....1915		Tax valuation, person'l. 856,536
Subject to call after 1905		Tax valuation, railroads. 962,317
FUNDING BONDS, 1892—		Total valuation 1898....4,567,129
6s, ann., \$78,000....Mar. 1, 1912		State & Co. tax (p. M.) '98..\$13.60
Subject to call after Mar. 1, 1902		Population in 1890 was.....8,777
Floating debt.....\$1,924		Population in 1898 (est.)....8,000

KLICKITAT CO.—JAS. W. BUTLER, Auditor.

County seat is Goldendale.

LOANS—	When Due.	Cash on hand..... \$26,463
FUNDING BONDS—		Net debt July 1, 1899.... 72,837
6s, J&J, \$68,200 g....1900 to 1916		Tax valuation, real.....1,600,606
Payable part yearly on Jan. 1.		Tax valuation, person'l.. 588,912
6s, J&J, \$25,000, g. July 1, 1916		Total valuation 1898....2,189,518
Bonded debt July 1, '99..\$93,200		Total tax rate (per M.) '99..\$19.00
Floating debt..... 6,100		Population in 1890 was.....5,167
Total debt..... 99,300		Population in 1899 about...8,000

LEWIS COUNTY.—J. M. TRAUGHBER, Aud'r.

County seat is Chehalis.

LOANS—	When Due.	Cash in treasury..... \$12,586
COUNTY BONDS—		Net debt July 1, 1897... 183,177
5 1/2s, J&J, \$100,000....1903-1912		Ditch debt (additional).. 16,942
(\$10,000 due yearly on Jan. 1.)		Tax valuation 1898....5,417,705
Bonded debt July 1, '97..\$100,000		Sta. & co. tax (p. \$1,000)'97..\$20.00
Floating debt..... 95,763		Population in 1890 was ...11,499
Total debt July 1, 1897.. 195,763		Population in 1897 about...16,000

LINCOLN CO.—J. W. ANDERSON, Auditor.

County seat is Davenport.

LOANS—	When Due.	Tax valuation, pers'l...\$1,085,892
FUNDING BONDS—		Tax valuation, railr'ds. 783,234
6s, Sept., \$60,000....June 1, 1912		Total valuation 1898.... 5,399,815
6s, Sept., 20,000....Sept. 1, 1912		State & Co. tax (per M) '98..\$14.00
Interest payable at New York.		Population in 1890 was.....9,312
Total debt July 1, '99.... \$80,000		Population 1898 (estim'd)..14,000
Tax valuation, real.....3,530,689		

MASON CO.—A. L. BELL, Auditor.

County seat is Shelton.

Bonded debt July 1, '99. \$29,000	Total valuation 1899...\$1,584,065
Floating debt..... 5,547	State & co. tax (per M.) '98..\$21.25
Total debt July 1, 1899.. 34,547	Population in '890 was.....2,826
Tax valuation, real.....1,461,323	Population in 1899 (est.)....3,000
Tax valuation, personal. 122,842	

NEW WHATCOM.—{ E. E. HARDIN, Mayor.
C. F. PARK, Treasurer.

This is the county seat of Whatcom County.
LOANS— When Due. Floating debt..... \$84,000
GENERAL MUNICIPAL BONDS— Total debt Feb. 1, 1899.. 561,000
 6s, Var., \$237,000 g....1911-12-13 Tax valuation 1898.....3,000,000
FUNDING BONDS— City tax rate (per \$1,000)...\$17'00
 5s, M&N, \$57,000....May 1, 1912 Total tax rate (per \$1,000).. 28'49
WATER BONDS 1893— Population in 1890 was.....4,059
 5 1/2s, A&O, \$183,000 g.Apr. 1, 1913 Population in 1899 (estim'd) 8,000
 Bonded debt Feb. 1, 1899 \$477,000

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.
LOANS— When Due. Bonded debt Jan. 1, 1898..\$90,000
FUNDING BONDS— Tax valuation 1897.....1,018,606
 6s, J&D, \$30,000....Dec. 1, 1915 City tax (per \$1,000)'97...\$12'80
SEWERAGE SYSTEM— Population in 1890 was.....1,535
 6s, M&N, \$60,000....Nov. 2, 1911 Population in 1895 (est.)....4,000
 Interest payable in New York.

OKANOGAN CO.—FRED. PFLAEGING, Auditor.

County seat is Conconully.
 County has no bonded debt.
 Floating debt July 1, '99..\$137,052 Equal. valuation, pers'al.\$556,476
 Cash in treasury..... 14,535 Equal. valuation, railr'ds. 101,617
 Net debt July 1, 1899.... 123,517 Total valuation 1898..... 941,466
 Equal'd valuation, real... 283,373 State & co. tax (p. \$1,000)'98.\$22'00
 Population in 1890 was.....1,467

OLYMPIA.—C. S. REINHART, Mayor.

Olympia is situated in Thurston County.
LOANS— When Due. Floating debt..... \$73,000
FUNDING BONDS— Total debt Aug. 17, 1898. 273,000
 6s, J&J, \$45,000, g....July 1, 1920 Tax valuation 1897.....2,102,000
 Subject to call after July 1, 1910 Total tax (per \$1,000)'97 27'00
 6s, A&O, \$155,000, g.Oct. 1, 1911 Population in 1888 was.....1,232
 Interest is payable in New York. Population 1890 was.....4,698
 Bonded debt Aug. 17, '98.\$200,000 Population 1898 (est.).....4,800

TAX FREE.—All bonds issued by this city are exempt from taxation.

PACIFIC CO.—J. H. DALTON, Auditor.

County seat is South Bend.
LOANS— When Due. Floating debt.....\$37,366
REFUNDING BONDS— Total debt July 1, 1899.... 70,366
 6s, Nov., \$33,000....Nov. 1, 1901 Tax valuation 1898.....2,097,342
 Subject to call before maturity. Total tax (per \$1,000)'98..\$18'40
 Bonded debt July 1, 1899 \$33,000 Population in 1897 about....6,000

INTEREST is payable at the Bank of North America.

PIERCE CO.—W. D. C. SPIKE, Auditor.

The county seat is Tacoma.
LOANS— When Due. Bonded debt July 1, '99 \$741,000
FUNDING BONDS, GOLD— Floating debt..... 71,874
 6g, Apr. 2, \$293,000, g....1914 Total debt..... 812,474
 Optional after 1904. Tax valuation, real....25,447,617
 6s, June, \$200,000....June 1, 1911 Tax valuation, personal 4,267,573
 Subj't to call after June 1, 1901 Tax valuation, railroad 1,281,823
FUNDING BONDS, GOLD—(Con.)— Total valuation 1898...30,992,013
 5s, May, \$200,000....May 2, 1912 Total tax (per \$1,000)'99..\$12'00
 6s, June, 25,000....Dec. 1, 1910 Population in 1890 was.....50,940
 6s, June, 23,000....Dec. 1, 1911 Population 1895 (est.).....69,385
 Subject to call after 10 years.

INTEREST and principal are payable at the Chase National Bank, New York.
TAX FREE.—Bonds are exempt from taxation when held by parties not residing in the State.

PORT ANGELES.—J. A. SMITH, City Clerk.

County seat of Clallam County. About \$100,000 of street grading and other warrants heretofore included in floating debt have been declared illegal.
 Bonded debt Jan. 1, '99....\$86,000 Tax valuation, personal...\$54,554
 Floating debt.....133,716 Total valuation 1898...620,112
 Total debt.....219,716 City tax (per \$1,000)'98..\$23'00
 Sinking fund..... 15,000 Total rate (per \$1,000)'98.. 48'30
 Net debt Jan. 1, 1899....204,716 Population 1899 about.....2,500
 Tax valuation, real.....565,558

PORT TOWNSEND.—{ D. H. HILL, Mayor.
T. S. SMITH, Clerk.

This city is situated in Jefferson County.
LOANS— When Due. Total debt Sept. 1, 1899..\$155,000
CITY BONDS— Total valuation 1896....1,663,000
 6s, J&J, \$85,000 g....July 1, 1911 City tax (per \$1,000).....\$7'80
FUNDING BONDS— Average school tax..... 3'00
 6s, M&N, 13,500....Dec. 1, 1915 Total tax (per \$1,000)'98...30'95
 Int. paid by Laidlaw & Co., N. Y. Population in 1890 was.....4,558
 Bonded debt Sept. 1, 1899.\$106,000 Population in 1899 (est.)....6,000
 Floating debt..... 49,000

SAN JUAN CO.—W. M. O. CLARK, Auditor.

County seat is Friday Harbor.
 Bonded debt Jan. 1, 1899..\$13,000 Tax valuation, real.....\$756,428
 Floating debt..... 1,582 Tax valuation, personal. 111,321
 Total debt..... 14,582 Total valuation 1898..... 867,749
 Cash on hand..... 2,451 Tax rate (per \$1,000)'97. \$25'00
 Net debt Jan. 1, 1899..... 12,131 Population in 1890 was.....2,072

SEATTLE.—{ T. J. HUMES, Mayor.
WILL H. PARRY, Comptroller.

Seattle is situated in King County.
LOANS— When Due. **LOANS—** When Due.
CONDEMNATION AWARD BONDS— **SEWER BONDS—**
 5s, g, A&O, \$220,000g.Apr. 1, 1912 5s, g, J&J, \$190,000 g.July 1, 1912
FUNDING BONDS— 5s, g, J&J, 250,000 g.July 1, 1913
 5s, J&J, \$460,000....July 1, 1911 **SEWER TUNNEL BONDS—**
 5s, g, A&O, \$135,000g.July 1, 1913 5s, g, J&J, \$95,000 g.July 1, 1913
 5s, g, J&J, \$495,000g.July 1, 1913 **WATER BONDS—**
GENERAL BONDS— 5s, g, J&J, \$205,000 g.July 1, 1912
 5s, g, A&O, \$240,000g.Apr. 1, 1912 **WATER AND SEWER BONDS—**
JUDGMENT BONDS— 5g, J&J, \$955,000 g....July 1, 1910
 5s, g, A&O, \$275,000g.Apr. 1, 1912

INTEREST is payable in New York, and also at the office of the City Treasurer in Seattle. All interest is provided for by special tax levy.
TAX FREE.—All the bonds issued by this city are tax exempt.

TOTAL DEBT.—The following statement shows Seattle's bonded debt, including the water debt, the floating debt and the total city debt on each date named. The bonded debt Sept. 1, 1899, was \$3,520,000.

	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1896.
Bonded debt.....	\$3,525,000	\$3,530,000	\$3,540,000
Floating debt (validated warrants) all called.....		102	31,660
Total.....	\$3,525,000	\$3,530,102	\$3,571,660
Water debt (included).....	\$1,050,000	\$1,050,000	\$1,050,000

The city has issued no warrants since 1893.

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

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1898.....	\$26,087,663	\$5,479,054	\$31,566,717	\$22'50
1897.....	25,890,887	4,823,241	30,714,128	24'50
1896.....	27,026,055	4,106,579	31,132,634	26'85
1895.....	26,988,114	3,979,724	30,967,838	33'10
1891.....	38,386,755	6,239,740	44,626,495	.....
1890.....			26,340,000	.....

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 1899 (estimated) 90,000.

SEATTLE SCHOOL DISTRICT No. 1.—

This school district is in King County and includes the city of Seattle.
 Bonded debt Sept. 26, '99.\$750,000 Value of school prop'ty \$750,000
 Tax valuation, 1899....32,263,292 Population 1899 (est'd) 85,000

SKAGIT COUNTY.—GRANT NEAL, Auditor.

County seat is Mount Vernon.
LOANS— When Due. Tax valuation, real....\$5,655,597
FUNDING BONDS— Tax valuation, personal. 646,393
 6s, Dec., \$100,000....Dec. 1, 1913 Tax valuation, railroads. 630,590
 Subject to call after 10 years. Total valuation 1898....6,982,580
 Interest is payable in New York. Real valuation (about) 18,000,000
 Bonded debt July 1, '99..\$100,000 Total tax (per \$1,000)'98...\$17'00
 Floating debt (net)..... 57,361 Population in 1890 was.....8,747
 Total debt..... 157,361 Population in 1898 (est.)...12,000

SNOHOMISH CO.—T. E. HEADLEE, Auditor.

County seat is Everett.
LOANS— When Due. Cash on hand..... \$21,790
FUNDING BONDS— Net debt July 1, 1899.... 407,578
 6s,, \$115,000, g....Feb. 1, 1902 Tax valuation, real....4,848,745
 (\$11,500 due yrly) to Feb. 1, 1911 Tax valuation, pers'l....1,419,619
 6s,, \$35,000, g....Mar. 1, 1914 Tax valuation, railr'ds. 1,324,242
ROAD AND BRIDGE BONDS— Total valuation 1898....7,692,606
 5s,, \$80,000, g..... State & co. tax (per M.) '98..\$18'00
 Bonded debt July 1, '99..\$230,000 Population in 1890 was..... 8,514
 Floating debt..... 199,368 Population in 1896 (est.)...20,000
 Total debt July 1, 1899... 429,368

SPOKANE.—VICTOR M. SMITH, Comptroller.

This city is situated in Spokane County.
LOANS— When Due. Floating debt..... \$352,304
FUNDING BONDS— Total debt..... 1,982,304
 6s, A&O, \$700,000..Oct. 1, 1911 Cash on hand..... 143,768
 5 1/2s, F&A, 300,000..Feb. 1, 1918 Net debt Aug. 1, 1899.. 1,838,536
PARK BONDS— Improvem't bonds (ad'l) 78,530
 5s, F&A, \$10,000....Aug. 1, 1908 Water warrants (addit'l) 333,000
WATER BONDS— Tax valuation, real....14,491,166
 6s,, \$70,000Dec. 1, 1908 Tax valuation, pers'al. 4,053,151
 6s, A&O, 500,000Oct. 1, 1911 Total valuation 1898..18,544,317
 5s,, 50,000Sept. 1, 1914 City tax rate (p. \$1,000)'98..\$12'00
WATER WARRANTS— Total tax rate (per \$1,000). 30'00
 6s, J&J, \$333,000....1900 to 1917 Value of water-works..\$1,000,000
 (Part due yearly on Jan. 1.) Population in 1890 was.....19,922
 Bond'd debt Aug. 1, '99.\$1,630,000 Population in 1899 (est.)...43,000

*Improvement bonds are not considered city debt, being payable by special assessment.

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.

County seat is Spokane.
LOANS— When Due. Bonded debt July 1, '99..\$483,000
COURT HOUSE & JAIL BONDS— Floating debt..... 234,253
 6s, Nov., g., \$250,000.Nov. 1, 1913 Total debt July 1, '99.. 717,353
FUNDING BONDS—1892-3— Total valuation 1898....26,190,788
 6s, Jan., g., \$183,000 Jan. 1, 1912 State & co. tax (per M.)'98..\$13'00
 6s, Nov., g., 50,000.Nov. 1, 1913 Population in 1890 was.....37,487
 Interest is payable in Spokane. Population in 1899 (est.)...44,000

SPRAGUE.—M. CLINTON, Treasurer.

Sprague is in Lincoln County. The reduction in the assessed valuation of this town is on account of the destruction of the Northern Pacific RR. shops. Instead of re-building in Sprague the new shops were located at Spokane.
LOANS— When Due. Total debt April 1, 1899...\$85,000
ELECTRIC-LIGHT AND WATER— Total valuation 1895.....507,633
 6s, J&J, \$35,000....July 1, 1912 Total valuation 1898.....188,000
 Bonded debt April 1, 1899.\$35,000 Total tax 1896 (per \$1,000).\$32'66
 Water debt (included)..... 17,500 Population in 1890 was.....1,689
 Floating debt..... 20,000 Population in 1899 (est.).... 500

INTEREST is payable in Boston, Mass.

STEVENS CO.—D. C. ELY, Auditor.

County seat is Colville.
LOANS— When Due. Tax valuation, real....\$1,717,842
CURRENT EXP. AND FUNDING— Tax valuation, personal 823,655
 6s,, \$55,000.....20 years Tax valuation, railr'ds. 625,943
 Bonded debt July 1, 1899 \$55,000 Total valuation 1898... 3,167,440
 Floating debt.....142,912 State and county tax (per \$1,000) 1899.....\$20'00
 Total debt July 1, 1899....197,912 Population in 1895 (est.)....6,000
 Cash in various funds..... 20,586 Population in 1890 was.....4,341
 Net debt July 1, 1899.....177,326

TACOMA.—{ JOHNSON NICKIUS, Mayor.
ALFRED LISTER, Comptroller.

Tacoma is the county seat of Pierce County. About \$1,000,000 of city warrants (principal and interest) which have been in litigation have been declared legal. See Vol. 69, p. 92. Arrangements are now being made to fund them into bonds. They are not included in the statement of indebtedness below.

LOANS—	<i>When Due.</i>	LOCAL IMPROVEMENT BONDS—
BRIDGE BONDS—		8s, Oct. 4, \$11,515, Oct. 4, 1900
5g., J&D, \$100,000, g. June 1, 1913		(Payable 1/5 yearly.)
CITY HALL BONDS—		8s, June 17, \$4,980, June 17, 1908
6g., A&O, \$200,000, g. Apr. 15, 1911		(Payable \$498 yearly.)
FUNDING BONDS—		WATER AND LIGHT BONDS—
6g., A&O, \$350,000, g. Apr. 15, 1911		5g., J&D, \$2,080,000, g. June 1, 1913

PAR VALUE.—Bonds are for \$1,000 each, except local improvement bonds, which are for \$50 each.

INTEREST on the City Hall and funding bonds is payable at the office of the Mercantile Trust Company, New York; on the water and light bonds at the American Exchange Bank, N. Y.; on the bridge bonds at the National Union Bank, N. Y.; on the improvement bonds at the office of the City Treasurer.

TOTAL DEBT.—The following statement shows Tacoma's total bonded debt, the floating debt, the sinking funds held by the city, and the net debt, on each of the dates indicated. The \$16,495 of local improvement bonds, not included in the totals, are not city obligations but liens on the property benefited.

	<i>Aug. 1, '99.</i>	<i>Jan. 1, '99.</i>	<i>Sept. 1, '97.</i>	<i>July 1, '96.</i>
Bonded debt.....	\$2,730,000	\$2,730,000	\$2,730,000	\$2,730,000
Floating debt.....	1,296,545	843,745	870,601	761,246
Total debt.....	\$4,026,545	\$3,573,745	\$3,600,601	\$3,491,246
Sinking fund assets..	35,849	21,406	21,406	21,414
Net debt.....	\$3,990,696	\$3,552,339	\$3,579,195	\$3,469,832
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:

<i>Years.</i>	<i>Real.</i>	<i>Personal.</i>	<i>Total.</i>	<i>City Tax Per \$1,000</i>
1898.....	\$19,834,635	\$3,301,812	\$23,136,447	\$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 1898 was \$27 00 per \$1,000, and includes State tax, \$5 40; county tax, \$6 60; city tax proper, \$12 00, and school tax, \$3 00. The uncollected taxes for the years 1892 to 1898, 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—	<i>When Due.</i>	Bonded debt July 1, 1899. \$310,000
BUILDING BONDS—GOLD:		Floating debt..... 126,625
6s, \$100,000, Feb. 1, 1900		Total debt July 1, 1899.. 436,625
6s, F&A, \$6,000, Aug. 1, 1911		Tax valuation 1899.....26,136,447
FUNDING BONDS—GOLD:		Tax rate (per \$1,000) 1898..\$3 00
6s, F&A, \$64,000, Aug. 1, 1911		
6s, \$60,000, Oct. 1, 1913		

THURSTON CO.—R. A. GRAHAM, Auditor.
County seat is Olympia.

LOANS—	<i>When Due.</i>	Bonded debt July 1, '99 \$225,000
COURT HOUSE BONDS—		Floating debt..... 132,825
6 1/4s, \$30,000, Nov. 1, 1911		Total debt..... 357,825
Subject to call after 1901.		Cash and sinking fund. 29,526
6s, \$20,000, Sept. 1, 1912		Net debt July 1, 1899.. 328,299
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, Treasurer.
This city is situated in Clark County.

LOANS—	<i>When Due.</i>	Net debt Aug. 1, 1899 .. \$72,500
GOLD BONDS—		Tax valuation '98 about 2,000,000
6s, M&S, \$55,000, Mar. 2, 1911		Total tax rate (per M.) '98..\$20 00
6s, \$20,000, 1915		Population in 1890 was....3,545
Total debt Aug. 1, 1899...\$75,000		Population in 1899 (est.)...5,000
Cash assets..... 2,500		Interest is payable in New York.

Both principal and interest of these bonds is payable in gold.

WALLA WALLA CO.—{ J. W. MCGHEE, Jr., T'r.
C. N. MCLEAN, Aud.
County seat is Walla Walla.

LOANS—	<i>When Due.</i>	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..\$80,000		State & co. tax (per M.) '98..\$16 00
Floating debt.....53,894		Population in 1898 (est.)...14,000
Total debt July 1, 1898....133,894		Population in 1890 was....12,224

WHATCOM CO.—ALEX. VAN WYCK, Auditor.
County seat is New Whatcom.

FUNDING BONDS—	<i>When Due.</i>	Tax valuation, real....\$6,248,908
6s, \$200,000, 1910		Tax valuation, personal. 957,738
5s, 11,500, 1910		Tax valuation, railroads 717,577
Bonded debt July 1, '99. \$211,500		Total valuation 1898... 7,924,223
Floating debt..... 351,434		State & Co. tax (p. \$1,000) '98 \$17 00
Total debt July 1, 1899.. 562,934		Population in 1892 was....16,565
Cash on hand..... 21, 91		Population in 1890 was....18,591
Net debt July 1, 1899.... 531,613		

WHITMAN CO.—JOHN F. CORNER, Auditor.
County seat is Colfax. The county is now on a cash basis, floating debt having been paid off.

LOANS—	<i>When Due.</i>	Tax valuation real... \$7,678,913
FUNDING BONDS—		Tax valuation, personal. 2,613,335
5s, g., Apr. 1, \$200,000, g. 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 July 1, 1899.. \$200,000		Population in 1898 (est.)...30,000
		Population in 1890 was....19,109

YAKIMA COUNTY.—E. E. KELSO, Auditor.

County seat is North Yakima.	<i>When Due.</i>	Bonded debt Jan. 1, '99. \$155,000
LOANS—		Floating debt..... 77,847
COUNTY BONDS—1892.		Total debt 232,847
5 1/2s, Sept., \$75,000, Sept. 1, 1912		Tax valuation, real....4,193,853
Subject to call after ten years.		Tax valuation, personal.1,205,428
FUNDING BONDS—		Tax valuation, railroads.1,051,259
4 1/4s, Oct. 1, \$92,000, Oct. 1, 1919		Total valuation 1898...6,450,540
REDEMPTION BONDS—1888.		State & co. tax (per M) 1898..\$14 00
6s, J&J, \$80,000, Oct. 1, 1908		Population in 1890 was.... 4,429
Subject to call after ten years.		Population in 1899 (est.)...12,000
Interest is payable in New York and San Francisco.		

State of Nevada.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act March 21, 1864) - Oct. 31, 1864
Total area of State (square miles) - - - 112,090
State Capital - - - Carson City
Governor (till Tues. aft. 1st Mon. Jan. 1903) - R. Sadler
Secretary of State (till Tues. aft. 1st Mon. Jan. '03) E. Howell
Treasurer (till Tues. aft. 1st Mon. Jan. '03) - D. M. Ryan
Legislature meets biennially in odd years on the third Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 150. The details of the debt are as given below.

LOANS—	<i>Interest.</i>	<i>Principal.</i>
NAME AND PURPOSE.	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
School bonds* Apr. 1, 1879....	5 J & J 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 Aug. 1, 1897....	4 J & J Aug. 9, 1917	3,000
do Sept. 1, 1897....	4 J & J Sept. 1, 1917	1,000
do Oct. 31, 1897....	4 J & J Oct. 31, 1907	10,000
do Nov. 30, 1897....	4 J & J Nov. 30, 1907	3,000
do Nov. 30, 1897....	4 J & J Nov. 30, 1917	3,000
University bonds, † 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 do Jan. 22, 1898.	4 J & J Jan. 22, 1908	10,000

* These various bonds are all held by the State School Fund.
† These various bonds are all held by the University Fund 90,000 Acre Grant.

PAR VALUE OF BONDS.—Bonds are in pieces of \$1,000 each.
TOTAL DEBT, Etc.—The subjoined statement shows the total debt of the State (exclusive of the irredeemable bond for \$380,000) and the cash in the State Treasury applicable to the payment of the same on January 1 of each of the last four years.

	<i>Jan. 1, '99.</i>	<i>Jan. 1, '98.</i>	<i>Jan. 1, '97.</i>	<i>Jan. 1, '95.</i>
The total debt (exclusive of \$380,000 bond)	\$287,364	\$292,274	\$227,000	\$157,629
Cash in treasury.....	136,099	.....	134,746	146,063
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:

<i>Years.</i>	<i>Real Estate.</i>	<i>Personal Property.</i>	<i>Net Proceeds of Mines.</i>	<i>Total Assessment.</i>
1898.....	\$16,364,656	\$6,822,555	\$30,034	\$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
1890.....	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 ever 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, &c.*] The State shall never assume the debt of any county, town, city, or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., SECTION 9. [*State shall not loan its money or credit &c.*] 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, &c.*] 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—	<i>When Due.</i>	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... 3,535,346
	Subject to call after 3 years.	Assessment about $\frac{3}{5}$ actual value.
Bonded debt Jan. 1, 1899.....	\$52,000	Total tax (per \$1,000) '98...\$22.20
Floating debt.....	4,948	Population in 1890 was.....3,434
Total debt Jan. 1, 1899.....	56,948	Population in 1880 was.....3,480
Cash in treasury.....	43,979	Population in 1899 (est.).....5,200

INTEREST is payable at Winnemucca.
TAX FREE.—The county's bonds are exempt from taxation.

LANDER COUNTY.—T. H. DALTON, Treas.
The county seat is Austin.

LOANS—	<i>When Due.</i>	Cash in treasury.....	\$37,273
RAILROAD BONDS—		Tax valuation, real.....	996,168
6s, April, \$57,000.....		Tax valuation, personal.....	310,234
	(Subject to call.)	Total valuation 1897.....	1,306,403
Floating debt.....	\$256	Total tax (per \$1,000) '97...\$22.20	
Total debt Jan. 1, 1899.....	57,256	Population in 1890 was.....	2,266

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—	<i>When Due.</i>	Tax valuation, real, '97	\$828,018
5 $\frac{1}{2}$ s,, \$20,000.....	1919	Tax valuation, per., '97..	312,138
	Subject to call after 1904.	Total valuation 1898....	1,075,383
Bonded debt Jan. 1, 1899.....	\$20,000	State & Co. tax (per M) '99..\$24.00	
Floating debt.....	200	Population in 1890 was.....	1,987
Total debt Jan. 1, 1899....	20,200	Population in 1899 (est.)....	1,900
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 $\frac{3}{4}$ 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—	<i>When Due.</i>	PARK FUND—	
SCHOOL BUILDING—		5s, Dec., 2,500.....	1899 1905
6s, J&J, \$4,000.....	1900-1903	(\$1,000 due yearly on Dec. 1.)	
	(\$1,000 due yearly on Jan. 1.)	UNIVERSITY BUILDING—	
6s, Jan. 1, \$6,000.....	1900-1905	6s, J&J, \$13,000.....	1899-1911
	(\$1,000 due yearly on Jan. 1.)	(\$1,000 due yearly on Jan. 1.)	
SEWER BONDS—		Total debt Aug. 1, '98..	\$44,000
6s, Dec. 30, \$10,000 ..	1899-1908	Tax valuation 1898....	1,731,563
	(\$1,000 due yearly on Dec. 30.)	City tax (per \$1,000) '98...\$10.00	
6s, Dec., \$3,500.....	1899-1905	Population in 1890 was.....	3,563
	(\$500 due yearly in Dec.)	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 $\frac{7}{10}$ actual value, and personal property at about $\frac{4}{5}$.

WHITE PINE CO.—J. B. WILLIAMSON, Treas.
The county seat is Ely.

LOANS—	<i>When Due.</i>	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	
	Interest payable at Ely, Nevada.	Total valuation 1897.....	528,785
Bonded debt Jan. 1, 1899..	\$54,900	State & Co. tax (per M) '98..\$36.80	
Floating debt.....	20,000	Population in 1890 was.....	1,721
Total debt Jan. 1, 1899....	74,900	Population in 1889 (est.)....	2,500

OPTIONAL.—Bonds are subject to call whenever there is \$1,000 in the sinking fund.
TAX FREE.—All bonds issued by this county are tax exempt.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES.

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State of Virginia.

ITS DEBT, RESOURCES, Etc.

Admitted as a State	- - -	One of Original Thirteen
Total area of State (square miles)	- - - -	42,450
State Capital	- - - -	Richmond
Governor (term expires Dec. 31, 1901)	- - -	J. Hoge Tyler
Secy. of C'wealth (term exp. *1900)	- - - -	J. T. Lawless
Auditor of Pub. Acc. (term exp. Jan. 1, 1900)	- - -	Morton Marye
Treasurer (term expires *Jan. 1, 1900)	- - -	A. W. Harman, Jr.
Second Auditor (term exp. Jan. 1, 1900)	- - -	Josiah Ryland, Jr.

Legislature meets biennially in odd years on the first Wednesday in December, and sessions are limited to 90 days, but may be extended for a further period not exceeding 30 days, provided three-fifths of the members elected to each house concur.

* These officials are elected by the General Assembly and hold office for two years.

STATE DEBT.—For a detailed report of the Virginia debt as it stood prior to 1892, and for the history of the recent settlement made by and between the Virginia Debt Commission and the Bondholders' Committee, see the STATE AND CITY SUPPLEMENT of April, 1893, pages 151 and 152. Other items of interest with reference to the Virginia debt will be found in the CHRONICLE as follows: Vol. 56, p. 636, 802; V. 57, p. 155, 190, 565, 733, 950, 1053; V. 58, p. 232, 274, 315, 357.—V. 66, p. 392.—V. 67, p. 333.—V. 68, p. 196, 241.

At present Virginia's debt stands as shown below:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Riddleberger Bonds, Act of 1882.....	3	J & J	July 1, 1932	\$6,329,554
Century bonds, dated 1891..2&3	J & J	J & J	July 1, 1991	18,001,922
NOTE.—On Sept. 19, 1899, \$114,000 century bonds were purchased by the Sinking Fund for retirement.				
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.....				1,645,420
Canceled.....				\$18,005,280
Total.....				3,357
Total Act of Feb. 14, 1892.....				\$18,001,922
Total debt Sept. 1, 1899.				6,329,554
				\$24,331,476

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, 1899, 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 principal and interest of the then existing debt, that is \$15,239,370 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, and that movement is now being vigorously pushed. The 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 30½ per cent for interest. (See the editorial article in STATE AND CITY SUPPLEMENT for April, 1899.)

After about three-fourths of the old Virginia bonds had been surrendered, and "deferred certificates" been given to represent West Virginia's one third, under the acts of 1871 and 1879, these acts were repealed. The remaining bonds were refunded under other laws. These laws required a certificate to represent one-third the principal of the old bonds brought in for funding, but gave "non-interest-bearing certificates" to represent one-third the interest on old bonds. The following shows the amounts of each issue:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
"Def'd certs." of 1871 and 1879	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	283,425
Non-int.-bearing certs. of 1892	316,308

* It is estimated that about \$475,000 were issued under the act of 1879.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows in the years indicated below.

Years.	Assessment of Real Estate.	Assessment of Personal Property.	Total.	Tax Rate per \$1,000.
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	94,311,046	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.

Table with columns: LOANS—, When Due., REGISTERED COUPON BONDS, 1879. Includes entries for 6s, J&J, \$37,500, July 1, 1902.

INTEREST is payable in Alexandria and all the bonds carry tax-registered coupons.

TOTAL DEBT, ETC.—The subjoined statement shows Alexandria's total bonded debt, and the sinking fund, &c.

Table with columns: Total bonded debt, Sinking funds, Net bonded debt. Rows for Sept 1, '99, Sept 1, '98, Jan 1, '98, Jan 1, '97.

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 columns: Year, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000. Rows for 1898, 1897, 1896, 1895, 1891.

DEBT LIMITATION.—The Legislature in 1879 limited the city debt to amount existing when funded in 1879.

TAX FREE.—All bonds issued under the act of February 29, 1879, are exempt from city taxation.

POPULATION (about 67 per cent white and 33 per cent colored) in 1890 was 14,339; in 1880 was 13,659; in 1897 (estimated) 16,500.

ALLEGHANY CO.—J. J. HOBBS, Clerk.

Covington is the county seat.

Table with columns: LOANS—, When Due., Total valuation 1898, State & Co. tax, School tax, Population in 1890, Population in 1898.

AMHERST CO.—H. C. JOYNER, Treasurer.

County seat is Amherst C. H.

Table with columns: LOANS—, When Due., Tax valuation, personal, Tax valuation railroads, Total valuation 1898, Assessment about 3/4 actual value, State & Co. tax, Population in 1890, Population in 1899.

BEDFORD CITY—J. L. CAMPBELL, Mayor.

(formerly Liberty).—In Bedford County.

Table with columns: LOANS—, When Due., Bonded debt Jan. 1, '99, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1899, Water debt (included), Assessed valuation, real, Assessed valuation, pers'l., Total valuation 1897, Total tax (per \$1,000) '98, Population in 1890, Population in 1898.

INTEREST is payable in Bedford and coupons are tax receivable.

TAX EXEMPT.—The \$45,000 bonds are exempt from municipal tax.

BERKLEY.—JOHN WHETSTONE, Chairman

Finance Committee.—A town in Norfolk County.

Table with columns: LOANS—, When Due., Net debt Jan. 1, 1899, Tax valuation 1898, Real valuation (est.), Total tax (per \$1,000) '98, Population in 1890, Population in 1899.

BOTETOURT CO.—J. B. BUHRMAN, Treasurer.

County seat is Fincastle.

Table with columns: LOANS—, When Due., Net debt Jan. 1, 1899, Tax valuation, real, Tax valuation, personal, Tax valuation, RR. &c., Total valuation 1898, Assessment about 2/3 actual value, State & co. tax (per M.) '98, Population in 1890, Population in 1899.

BRISTOL.—J. D. MITCHELL, Chairman

Committee. Bristol is in Washington County.

Table with columns: LOANS—, When Due., Total debt Feb. 1, 1899, Water debt (included), Tax valuation, real & RRs., Tax valuation, pers'l., Total valuation 1898, Assessment about 1/3 actual value, City tax (per \$1,000) 1898, Population in 1890, Population in 1899.

INTEREST on the water-works bonds is payable at Lynchburg, Va., on the general improvement bonds at New York City.

CAMPBELL CO.—JOHN W. CLAY, Treasurer.

County seat in Rustburgh.

The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not pay county taxes.

Table with columns: LOAN—, When Due., Total valuation 1898, Total tax (per \$1,000) 1898, Population in 1890, Population in 1899.

INTEREST is payable in Baltimore, Md.

CHARLOTTESVILLE.—W. T. JONES, Treas.

Charlottesville is the county seat of Albemarle County.

Table with columns: LOANS—, When Due., STREET BONDS—, WATER BONDS—, FUNDING BONDS—, REFUNDING BONDS—, SCHOOL BONDS—, SEWERAGE BONDS—.

INTEREST is payable in Charlottesville, Baltimore and New York.

CLARKE CO.—WM. A. BRADFORD, Treasurer.

County seat is Berryville.

Table with columns: LOANS—, When Due., Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1895.

DANVILLE.—GEO. P. GEOGHEGAN, Treasurer.

{ BOBERT BRYDON, Auditor.

Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

Table with columns: LOANS—, When Due., CITY BONDS—, LOANS—, When Due., CITY BONDS— (Continued)—, REFUNDING BONDS—, RAILROAD BONDS—.

* All the 5 per cent bonds (with the exception of \$50,000 due in 1916) are subject to call ten years after their date of issue.

† The 5 per cent bonds due in 1916, 1917 and 1920 are tax exempt.

INTEREST is payable in Danville, and all coupons are tax-receivable.

TOTAL DEBT, ETC.—The city's bonded debt on Oct. 1, 1899, was \$1,142,500, including \$60,000 debt of Neapolis assumed upon annexation. The sinking fund receives yearly an amount equal to 1 per cent of the bonded debt of the city.

DEBT LIMITATION—The debt is limited by charter to \$1,210,000.

ASSESSED VALUATION in 1899 of real estate was \$6,817,305; personal property, \$3,342,509; total, \$10,159,814. Property is assessed at about 75 or 80% of actual value. Tax rate (per M.) in 1899 was \$17.50.

POPULATION (about 1/2 white) in 1890 was 10,305; in '98 was 20,000.

FRANKLIN CO.—County seat is Rocky Mount.

Table with columns: Total debt (last returns), Tax valuation, real, Tax valuation, personal, Total valuation 1898, Population in 1890, Population in 1894.

FREDERICKSBURG.—A. P. ROWE, Mayor.

{ J. P. CORBIN, Clerk.

This city is in Spottsylvania County.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, FUNDING BONDS—, GAS WORKS BONDS—, WATER BONDS—.

* These bonds are secured by a deed of trust on the iron bridge across the Rappahannock River at Fredericksburg.

INTEREST.—The coupons of the funding bonds are tax receivable.

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.—R. W. WATKINS,

Chairman Board of Supervisors.

County seat is Houston.

Table with columns: LOANS—, When Due., Net debt Aug. 1, 1899, Total valuation 1898, Assessment about 3/4 of actual value, State & Co. tax (per M.) '98, Population in 1890, Population in 1899.

HARRISONBURG.—D. M. SWITZLER, Mayor.

{ D. S. LEWIS, Treasurer.

This place is in Rockingham County.

Table with columns: LOANS—, When Due., Water debt (included), Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is 2/3 actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1899.

LEXINGTON.—S. O. CAMPBELL, Treasurer.

County seat of Rockbridge County.

LOANS—When Due. Water debt (incl.) about. \$50,000
REFUNDING BONDS— Tax valuation, real..... 848,955
5s, J&J, \$79,000..... July 1, 1924 Tax valuation, personal. 429,391
Subject to call after July 1, 1904 Total valuation 1897.....1,278,346
REFUNDING WATER SUPPLY— Assessm't abt. 70 or 75 p.c. act. val.
4s, A&O, \$11,000..... Oct. 1, 1903 Total tax (per \$1,000)..... \$17.30
(Part subject to call every 6 mos.) Population in 1890 was.... 3,059
Total debt Oct. 10, '98.... \$90,000 Population in 1880 was.... 2,771
TAX FREE.—The refunding bonds are exempt from corporation tax
INTEREST on all bonds payable at Lexington.

LYNCHBURG.—G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.

Lynchburg is situated in Campbell County.

LOANS—When Due. PERMANENT IMPROVE'NTS—1896
FUNDED INTEREST—1866 & 1871. 5s, J&J, \$10,000.....1930
6s, J&J, \$1,050.....1900 REDEMPTION BONDS—1879—
8s, J&J, 46,240.....1904-1905 5s, J&J, \$160,700.....1914
GENERAL EXPENSES—1871. REFUNDING BONDS—
8s, J&J, \$50,000.....1905 4 1/2s, \$425,000.....1927
3 1/2s, J&J, 30,000..... July 1, 1928 SCHOOL BONDS—1871 and 1880.
LYNCHBURG & DAN. RR.—1871. 8s, J&J, \$19,000.....1905
6s, J&J, \$186,500.....1901 TAXATION BONDS—1866.
LYNCH. H. & N. C. RR.—1871. 6s, J&J, \$43,600.....1903
5s, J&J, \$26,000.....1921 VA. & TENN. RR. BONDS—
Subject to call. 6s, J&J, \$110,100.....1915
MARKET HOUSE AND GROUNDS. WATER BONDS—
8s, J&J, \$18,443.....1905 6s, J&J, \$27,000.....1904
8s, J&J, 22,000.....1907 6s, J&J, 35,000.....1912
PUBLIC IMPROVEMENTS—1892. 5s, J&J, 99,000.....1915
5s, J&J, \$101,800.....1926
Subject to call in 1902.

* 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.—

Table with 4 columns: Total funded debt, Sinking funds, Net debt Feb. 1, 1899, Feb. 1, 1898, Feb. 1, 1897, Feb. 1, 1896.

Net debt Feb. 1, 1899, 1898, 1897, 1896.

CITY PROPERTY.—The real and personal property of this city, as charged on the city's books, is valued as follows:

Table with 2 columns: Property of Fire Department, School property, Property of Water Department, Miscellaneous city property, real estate, etc., Total.

DEBT LIMITATION.—The city's debt is limited by its charter to 16 per cent of the taxable values as shown by the books of the Commissioner of the Revenue.

ASSESSED VALUATION.—The city's assessed valuation (about 90 per cent of cash value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Tot. Assessed Valuation, City Tax p. \$1,000.

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.

LOANS—When Due. WATER BONDS—
ALMS HOUSE AND JAIL— 6s, J&D, \$60,000g....Dec. 1, 1918
5s, J&J, 2,000.....Jan. 1, 1927 5s, J&J, 62,000.....July 1, 1928
FUNDING BONDS— Bonded debt Feb. 1, '99.. \$500,500
5s, J&J, 15,000.....Jan. 1, 1928 Floating debt..... 11,500
SEWER BONDS— Total debt..... 512,000
5s, M&N, \$65,000..... May 1, 1929 Sinking funds..... 5,746
STREET IMPROVEMENT— Net debt Feb. 1, 1899..... 506,252
8s, M&S, \$2,500.....Sept. 1, 1911 Tax valuation, real.....2,608,855
6s, F&A, 2,000.....Aug. 1, 1910 Tax valuation, personal. 324,451
5s, J&J, 125,000..... Jan. 1, 1924 Total valuation 1898.....2,933,306
5s, J&J, 15,000..... July 1, 1925 Assessment is 4-5 actual value.
REFUNDING BONDS— State tax (per \$1,000) '97-8.. \$5.00
5s, \$75,000.....1931 City tax (per \$1,000) '97-8...13.50
Subject to call after 1907. Average school tax..... 2.00
5s, J&J, \$40,000..... July 1, 1927 Sewer tax..... 2.00
5s, J&J, 37,000..... July 1, 1932 Population in 1890 was.....9,246
Population 1896 (local est.)..12,000

OPTIONAL.—All of the above bonds are subject to call ten years after date of issue excepting the 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.—G. N. WELLS, Treas.

County seat is Boydton.

LOANS—When Due. Tax valuation, real.....\$1,535,575
ATLANTIC & DANVILLE RR.— Tax valuation, personal 815,628
4s, Sept. 1, \$139,000.. Sept. 1, 1899 Total valuation 1898.... 2,351,203
(part each year) to Sept. 1, 1940 State & Co. tax (per M.) '98. \$11.50
Interest payable in Boydton, Va. Population in 1890 was.... 25,359
Total debt Sept. 1, 1899.. \$139,000 Population in 1880 was.... 24,690

NEAPOLIS (NORTH DANVILLE).—

Neapolis was recently annexed to Danville, which see.

NEWPORT NEWS.—J. A. MASSIE, Clerk.

This city is in Warwick County.

LOANS—When Due. FIRE DEPARTMENT BONDS—
BRIDGE BONDS— 5s, J&J, \$10,000.....1906
4 1/2s, \$40,000..... 1928 Bonded debt July 1, '99. \$305,000
Subject to call after 1918. Total valuation 1899.....5,411,217
COURT-HOUSE BONDS— Assessed valuation, real.4,428,923
6s, M&N, \$25,000..... Assessed valuation, per l. 1,373,740
IMPROVEMENT BONDS— Total valuation 1898 .. 5,802,664
4s, F&A, \$90,000..... 1929 Assessment about 2/3 actual value.
(Subject to call after 1919.) Tax rate (per \$1,000) 1899.. \$12.00
SEWER, SCHOOL & JAIL BONDS— Population in 1890 was.... 4,449
4 1/2s, \$140,000.... Apr. 1, 1928 Population in 1899 (est.)...20,000
(Subject to call Apr. 1, 1918.)

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—When Due. LOANS—When Due.
GENERAL PURPOSES— WARD BONDS—(Contin'd)—
5s, A&O, \$115,000.... Apr. 1, 1923 5s, A&O, \$15,000(cou.)Oct., 1922
(\$98,000 coup. and \$17,000 reg.) 5s, M&S, 20,000(cou.)Sept., 1922
5s, M&N, \$100,000 (cou.) Nov., '24 5s, J&J, 34,000(cou.)Jul. 1, 1922
4s, 50,000 (r-g.) June, '26 5s, 20,000(cou.)Feb., 1924
5s, M&S, 5,000(reg.)Sept., 1926 5s, 5,000(cou.)July, 1924
5s, M&S, 24,500(cou.)Sept., 1926 5s, 20,000(c&r.)Sept. 1924
4s, M&N, 544,000 Nov. 1, 1929 5s, 6,000(reg.)June, 1926
MARKET HOUSE BLD'G & SITE— 5s, 52,000 (c&r.) Nov., 1928
5s, M&S, \$75,000.....Sept., 1919 4s, 180,000 (cou.) Dec. 1, '28
(\$45,000 coup. and \$30,000 reg.) (\$163,000 coup. and \$17,000 reg.)
5s, M&N, \$70,000.....Nov., 1920 PAVING AND GEN. PURPOSES—
(\$66,500 coup. and \$3,500 reg.) 6s, var., \$36,100(reg.) Jan., 1900
4s, M&N, \$40,000 (cou.) Nov. 1, '28 6s, M&S, 202,700(cou.)Sept., 1900
(\$38,000 coup. and \$2,000 reg.) 5s, J&J, 40,000(cou.) Jan., 1914
PARK BONDS— 5s, A&O, 30,000(cou.) Oct., 1914
5s, A&O, \$114,000 (cou.) Oct. 1922 5s, M&N, 55,000..... May, 1916
(\$42,500 coup. and \$12,500 reg.)
RENEWAL BONDS— 5s, J&D, \$14,000(cou.) June, 1916
6s, J&J, \$114,900 (cou.) Jan., 1900 5s, M&S, 37,500..... Sept., 1917
6s, A&O, 298,000(cou.) Oct., 1914 (\$27,500 coup. and \$10,000 reg.)
5s, A&O, 320,000..... Apr., 1911 5s, J&D, \$35,000..... Dec., 1917
(\$295,500 cou. and \$20,500 reg.) (\$15,000 coup. and \$20,000 reg.)
5s, J&J, \$91,000..... Jan., 1912 5s, J&D, \$70,000..... June, 1919
(\$70,500 cou. and \$20,500 reg.) (\$31,000 coup. and \$39,000 reg.)
5s, J&D, \$110,000..... June, 1913 5s, M&N, \$79,000..... Nov., 1920
(\$104,000 cou. and \$6,000 reg.) (\$65,500 coup. and \$13,500 reg.)
5s, M&S, \$101,500 (c&r.) Mar., 1922 5s, M&S, \$140,500(cou.) Mar., 1922
5s, J&D, 189,000..... June 1, 1923 WATER BONDS—
(\$171,000 coup. and \$18,000 reg.) 8s, M&N, \$500,000..... May, 1901
5s, J&D, 105,000 (c&r.) Dec., 1923 (\$489,000 cou. and \$11,000 reg.)
4s, M&N, 77,000 (cou.) Nov. 1, '28 5s, M&N, \$90,000..... May, 1914
WARD BONDS— (\$69,500 cou. and \$20,500 reg.)
5s, M&S, \$7,000(cou.)Sept., 1919 5s, M&N, \$50,000(cou.) May, 1915
5s, M&N, 4,000(reg.) Nov., 1920 5s, J&J, 60,000(cou.) July, 1921
5s, J&J, 20,000..... May, 1921 4s, M&N, 250,000 (cou.) Nov. 1, '28
(\$15,000 cou. and \$5,000 reg.)
5s, F&A, 20,000(cou.) Feb., 1922

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 4 columns: Total bonded debt, Sinking funds, Net debt, Water debt (included above).

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 with 5 columns: Years, Real Estate, Personal Property, Tot. Assessed Valuation, Total Tax p. \$1,000.

*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.

LOANS—When Due. Bonded debt Feb. 1, 1898. \$79,000
REFUNDING BONDS OF 1893— Total valuation 1898.... 2,468,720
5s, May 1, \$79,000.... May 1, 1913 Assessment 1/2 to 2/3 actual value.
Subject to call in 1903. Total tax (per \$1,000).... \$120,000
Interest is payable at Luray. Population in 1890 was.... 13,092

PATRICK CO.—CHAS. R. MARTIN, Clerk.

County seat is Stuart.

Total debt Oct. 1, 1899.. \$117,000 Total valuation 1899... \$1,026,199
Tax valuation, real..... 756,023 Total tax (per M.) 1899..... \$15.30
Tax valuation, personal. 270,176 Population in 1890 was.... 14,147

PETERSBURG.—J. M. PLEASANTS, Mayor. G. B. GILL, Auditor.

Petersburg is in Dinwiddie County.

LOANS—When Due. RAILROAD BONDS—
APPOMATTOX RIVER— 6s, F&A, \$71,000.... Aug. 1, 1905
6s, J&D, \$165,000.... June 1, 1911 6s, J&J, 135,000.... July 1, 1914
CENTRAL LUNATIC ASYLUM— 5s, F&A, 297,500.... Aug. 1, 1929
6s, F&A, \$15,000..... Aug. 1, 1902 REFUNDING BONDS—
CITY FUND & FLOATING DEBT— 5s, J&J, \$194,500.... Mar. 1, 1935
8s, M&N, \$150,000.... Nov. 1, 1903 SCHOOL BUILDING—
5s, M&S, 55,000.... Mar. 1, 1923 8s, A&O, \$40,000.... Mar. 1, 1903
FUNDING BONDS— WATER IMPROVEMENT—
5s, M&N, \$58,000.... May 1, 1936 5s, F&A, \$80,000.... Feb. 1, 1936
The bonds all carry tax-receivable coupons.

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 with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000.

POPULATION.—In 1890, population 22,680; in 1880, 21,656; in 1899, estimated, 24,000.

PITTSYLVANIA CO.—G. H. VADEN, Treas.

County seat is Chatham. Interest payable in N. Y. City. LOANS— When Due. REFUNDING BONDS—

PORTSMOUTH.—GEO. A. TABB, Treasurer.

Portsmouth is the county seat of Norfolk County. LOANS— When Due. ATLANTA & DANVILLE RR., 1890—

* 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.

TAX VALUATION in 1898 of real estate was \$5,550,940; personal property, \$1,030,278; total, \$6,631,218; estimated real valuation \$9,003,167. The total tax rate for 1898 (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 1898 the population was 18,544.

RADFORD.—Radford is in Montgomery County.

CITY BONDS. LOANS— When Due. BONDED DEBT—

RICHMOND.—{ RICHARD M. TAYLOR, Mayor. { E. J. WARREN, Auditor.

Richmond is the county seat of Henrico County. LOANS— When Due. BONDED DEBT—

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.

Table with 5 columns: Years, Real, Personal, Total, City Tax per \$1,000. Rows for years 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. LOANS— When Due. BRIDGE BONDS—

LOANS— When Due. FIRE DEPARTMENT— LOANS— When Due. 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.

POPULATION.—In 1890 was 16,159; in 1899 (estimated), 22,000.

ROCKBRIDGE CO.—S. R. MOORE, Treasurer.

The county seat is Lexington. LOANS— When Due. COURT HOUSE BONDS—

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. LOANS— When Due. COUNTY BONDS—

STAUNTON.—{ A. H. FULTZ, Mayor. { ARISTA HOGE, Treasurer.

This is the county seat of Augusta County. LOANS— When Due. CITY BONDS—

* 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.

Table with 5 columns: Apr. 1, '99, Apr. 1, '98, Apr. 1, '97, Apr. 1, '96, Apr. 1, '95. Rows for Total fund, debt, Sinking funds, Net debt.

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 \$281,100, including the water works, valued at \$173,000.

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.

Table with 5 columns: Years, Real Estate, Personal Property, Tot. Assessed Valuation, City Tax p. \$1,000. Rows for years 1898 to 1887.

POPULATION in 1890 was 6,975; in 1880 it was 6,661.

SUFFOLK.—{ R. L. BREWER, Jr., Mayor. JOHN F. LOFZEA, Treasurer.

This town is the county seat of Nansemond County.

Table with columns: LOANS—When Due, Total valuation 1897.. \$1,383,379, Assessment about 2/3 actual value, Tax rate (per \$1,000) '97.. \$17.20, Population in 1890 was... 3,354, Assessed valuation, real... 948,755, Assessed valuation, per'l.. 431,624, Population in 1898 (est.)... 5,000

TAX EXEMPT.—Bonds are exempt from town taxation.

WINCHESTER.—C. H. KINZEL, Treasurer.

Winchester is in Frederick County.

Table with columns: LOANS—When Due, Value of city property... \$160,000, Tax valuation, real... 1,654,117, Tax valuation, personal... 735,096, Total valuation 1898... 2,389,213, Assessment 2/3 to 3/4 actual value, State & City tax (per M.) '98.. \$11.00, Population in 1890 was... 5,196

WYTHEVILLE.—W. L. STANLEY, Agent.

This town is in Wythe County.

Table with columns: LOANS—When Due, Bonded debt Feb. 1, 1899. \$85,000, Assessed val'n, real... 432,620, Assessed val'n, personal... 244,630, Total valuation 1898... 677,250, Assessment about 1/2 actual value, Tax rate (per \$1,000) '98... \$15.00, Population in 1890 was... 2,570

INTEREST and principal of the general improvement bonds are payable in Wytheville; on the light and water bonds at the Mercantile Trust & Deposit Co., Baltimore, Md.

TAX FREE.—The water and light bonds are tax exempt.

State of West Virginia.

ITS DEBT, RESOURCES, ETC.

Table with columns: Admitted as a State (Act Dec. 31, 1862) - June 20 1863, Total area of State (square miles) - 24,780, State Capital - Charleston, Governor (term expires March 4, 1901) - G. W. Atkinson, Secretary of State* (term exp. Mar. 1901) - Wm. M. O. Dawson, Treasurer (term expires March 4, 1901) - M. A. Kendall, Auditor (term expires March 4, 1901) - L. M. La Follette

Legislature meets biennially in odd years on the second Wednesday in January: sessions are limited to 45 days, but may be extended provided two-thirds of the members elected to each house concur.

* Secretary of State is appointed by the Governor.

TOTAL DEBT.—This State has no debt. In the settlement of the Virginia debt one-third was set apart as the share belonging to West Virginia, but this has never been recognized by the latter State. Various movements to secure recognition have been started from time to time, and one such movement is now in progress; for details see remarks under State of Virginia.

The permanent school fund on January 1, 1899, amounted to about \$950,000.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property.

Table with columns: Years, Real Estate, Personal Property, Railroad Property. Rows for years 1898 to 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:

Table with columns: Years, Population. Rows for years 1890, 1880, 1870.

The proportion of the colored population was 4.19 per cent in 1880 and 4.39 per cent in 1890. In number blacks were 17,930 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.

Table with columns: LOANS—When Due, Tax valuation 1898... \$5,595,434, County tax (per M.) '99... \$4.50, Population in 1890 was... 18,702, Total debt Feb. 1, 1899... \$105,000, Population in 1899 (est.)... 20,000

BLUEFIELD.—{ DR. G. C. HALLAND, Mayor. A. H. LAND, Treasurer.

Bluefield is in Mercer County

Table with columns: LOANS—When Due, Tax valuation, personal... \$422,636, Total valuation '99 (abt.)... 1,096,865, Assessment about 1/2 to 1/3 act. val., City tax (per \$1,000), 1899... \$10.00, Population in 1890 was... 1,775, Population in 1899 about... 7,000

TAX FREE.—The bonds described above are exempt from taxation.

BRAXTON CO.—County seat is Sutton.

Table with columns: LOANS—When Due, Net debt Aug. 1, 1899... \$48,000, Tax valuation 1899... 2,200,000, State and Co. tax rate (per \$1,000) 1899... 12.50, Population in 1890 was... 13,928, Sinking funds... 12,000, Population in 1899 about... 19,000

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.

Table with columns: LOANS—When Due, Net debt June 1, 1898... \$103,204, Tax valuation, real... 2,406,366, Tax valuation, personal... 535,785, Total valuation 1899... 2,939,151, Assessment about 3/4 actual value, County tax (per M.) '99... \$6.50, Population in 1890 was... 6,660, Population 1897 (estimated)... 8,000

CHARLESTON.—E. A. REID, Treasurer.

This city is in Kanawha County.

Table with columns: LOANS—When Due, Floating debt (est.)... \$10,000, Total debt... 163,000, Sinking fund... 23,000, Net debt Oct. 1, 1899... 140,000, Tax valuation, real... 3,101,325, Tax valuation, personal... 1,539,365, Tax valuation, 1899... 4,640,690, Assessment about 1/2 actual value, Total tax rate (per M.) '99... \$32.00, Population in 1890 was... 6,742, Population in 1899 about... 15,000

TAX FREE.—All bonds are exempt from taxation.

CHARLESTON INDEPENDENT SCHOOL DISTRICT.—JOHN L. DICKINSON.

Table with columns: LOANS—When Due, Bonded debt Aug. 1, '99... \$131,000, Tax valuation 1899... 4,557,821, Assessm't about 30 p.c. actual val., School tax (per \$1,000) '99... \$10.00, Population in 1899 (est.)... 15,000

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.

Table with columns: LOANS—When Due, Bonded debt Feb. 7, 1899... \$70,000, Floating debt... 1,000, Total debt... 71,000, Sinking fund... 19,000, Net debt Feb. 7, 1899... 52,000, Tax valuation, real... 1,008,239, Tax valuation personal... 421,870, Tax valuation, railroads... 174,490, Total valuation 1898... 1,604,600, Assessment about 1/2 actual value, City tax (per \$1,000) '98... \$9.50, Population in 1890 was... 3,159, Population in 1899 (est.)... 6,500

HUNTINGTON.—This city is in Cabell County.

Table with columns: LOANS—When Due, Sinking fund... \$17,370, Net debt Jan. 1, 1899... 149,630, Tax valuation, real... 3,842,505, Tax valuation, personal... 1,268,447, Total valuation, 1898... 5,110,952, Assessment is 2/5 actual value, Total tax (per \$1,000) '98... \$27.50, Population in 1890 was... 10,108, Population in 1899 (oc'lest.)... 16,000

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.

Table with columns: LOANS—When Due, Bonded debt Mar. 1, '99... \$210,600, Total valuation 1899... 7,328,709, Tax valuation, real... 5,174,356, Tax valuation, personal... 1,579,927, Tax valuation 1898... 6,754,283, Assessment 2/3 to 3/4 actual value, State & Co. tax (per M.) '99... \$6.50, Population in 1890 was... 15,553

INTEREST is payable in Baltimore and by the County Treasurer.

TAX FREE.—All bonds issued by this county are exempt from county, municipal or district taxes, but not from State taxes.

MARTINSBURG.—

Martinsburg is the county seat of Berkeley County.

Table with columns: LOANS—When Due, Tax valuation 1897... \$2,159,281, Assessment about 2/3 actual value, Total tax (per \$1,000)... \$19.60, Population in 1890 was... 7,226, Population 1897 (esthn.)... 9,000

INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg.

TAX FREE.—These bonds are exempt from City tax.

DEBT LIMITED by law to \$100,000.

OHIO COUNTY.—County seat is Wheeling.

Table with columns: LOANS—When Due, Tax valuation, real... \$16,158,450, Tax valuation, pers'l... 6,050,495, Tax valuation 1899... 22,208,946, State & Co. tax (per M.) '98... \$8.50, County tax (per \$1,000) '99... \$5.00, Population in 1890 was... 41,557

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.
FRANK GOOD, Clerk.

This city is in Wood County.

LOANS—	When Due.	STREET PAY. & SEWER'E B'Ds.—
HOSPITAL BONDS—		5s, June, \$50,000....June 1, 1910
5s, Sept. 1, \$15,000..	Sept. 1, 1917	SPECIAL SEWER BONDS—
IMPROVEMENT BONDS—		5s, Sept. 1, \$15,000..
5s, July, \$65,000.....	July 1, 1914	Interest payable at City Treasury.
PARK BONDS, SER. F—		Total debt Sept. 1, '99....\$250,000
5s, June, \$25,000.....	June 1, 1916	Water debt (included)....
REFUND. BONDS, SER. B & D—		40,000
6s, F&A, \$20,000.....	Aug. 1, 1912	Total valuation 1898....
5s, J&D, 10,000.....	July 1, 1909	5,424,819
WATER WORKS (REFUNDING)—		Assessment about 1/2 actual value.
5s,		Total tax (per \$1,000)'98....\$11.00
		Population in 1890 was....
		8,408
		Population in 1898 (est.)....
		16,500

WHEELING.— { A. T. SWEENEY, Mayor.
ALEX. H. FORGEY, City Receiver.

Wheeling is the county seat of Ohio County.

LOANS—	When Due.	WATER BONDS—
BRIDGE BONDS—		6s,
6s, Nov. 1, \$69,500....	Nov. 1, 1924	\$175,000....
Subject to call after Nov. 1, 1901		Jan., 1907
4 1/2s, July, \$30,500....	July 1, 1924	Bonded debt Aug. 1, '99
5s, July, 218,200....	July 1, 1915	\$500,700
4 1/2s, Nov., 84,500.....	Nov., 1911	Water bonds (add'l)....
COMPROMISE BONDS—		175,000
3s, J&J, \$82,000.....	1900	Total valuation 1899....
ELECTRIC-LIGHT BONDS—		23,750,000
6s, \$16,000.....	Oct., 1901	Assessment about 2/3 actual value.
		City & school tax (per M)'99.10.40
		Population in 1890 was....
		34,522
		Population in 1899 (est.)....
		42,000

The water bonds are not considered part of the city debt, being payable out of revenues from the water works.

OPTIONAL.—All of the city's bonds are subject to call.

TAX FREE.—Bonds issued by this city are exempt from city tax.

State of Kentucky.

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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Cl.	Payable.	When Due.	Outstand'g
Military bonds, 1866.....	6	J & J	.....	\$165,000
Cer. of Indebtedness 1885	4g	J & D	June 1, 1905	500,000
Educational bonds.....	6	semi-an.	.....	2,312,596
Past due bonds.....			.....	6,394
Funding bonds.....	4	J & J	1907	500,000

PAR VALUE OF BONDS—\$1,000 each.

INTEREST on the 6s is payable at Frankfort and in New York, and on the 4s in New York at the United States National Bank.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Kentucky's bonded debt on the following dates.

	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, \$378,946; 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, \$693,000; net floating debt, \$66,000.

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

Years.	Real Estate.	Personal Property.	Railroads.
1897.....	\$144,000,000	\$109,000,000	\$42,000,000
1891.....	391,630,291	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 1899 was \$563,288,686; for 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 1899 the State tax rate (per \$1,000) was \$5.25.

POPULATION OF STATE.—The population of Kentucky has been as follows in the years named:

1890.....	1860.....	1830.....
1,858,635	1,155,684	687,917
1880.....	982,405	1820.....
1,648,690	779,828	564,135
1870.....	406,511	1810.....
1,321,011		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. N. COOK, Treasurer.
County seat is Scottsville

LOANS—	When Due.	Equal'd valuation '98.
RAILROAD BONDS—		\$1,269,855
6s, J&J, \$180,400.....	Past due	Assessment about 65% actual val.
Interest payable at Scottsville.		State & co. tax (per M) '98....\$21.50
Total debt Jan. 1, 1899....	\$180,400	Population in 1890 was....
		13,002
		Population in 1899 (est.)....
		16,500

CHRISTIAN CO.—County seat is Hopkinsville.

LOANS—	When Due.	Total debt Feb. 1, 1898..
REFUNDING BONDS—		\$100,000
5s, \$100,000.....	July 1, 1917	Tax valuation 1899.....
Subject to call after 1902.		8,573,380
Interest payable at City Bank, Hopkinsville, Ky.		County tax (per \$1,000) '99....\$4.25
		Population in 1890 was....
		34,112
		Population in 1880 was....
		31,688

CLARK COUNTY.—LEE S. BALDWIN, Clerk
County Court.—County seat is Winchester.

LOANS—	When Due.	REFUNDING BONDS—
RAILROAD AID BONDS—		4s, J&D, \$14,000....
6s, J&J, \$44,000..	\$7,000 per year.	June 1, 1917-8
TURNPIKE BONDS—		Total debt, Sept. 1, 1898..
6s, J&J, \$82,000.....	1907	\$139,000
4s,	1923-1928	Equal'd valuation 1897..
Due \$10,000 yearly, 1923 to 1928		9,399,844
		Tax rate (per \$1,000) '97....
		\$10.00
		Population in 1890 was....
		15,434
		Population in 1898 was....
		20,000

INTEREST is payable at Winchester.

COVINGTON.— { JOSEPH L. RHINOCK, Mayor.
J. H. KIRTLEY, Auditor.

This city is in Kenton County.

LOANS—	When Due.	LOANS—	When Due.
ASPHALT BONDS—		REDEMPTION BONDS—	
5s, May, \$59,600.....	1903	4s, F&A, \$73,200....	Aug. 1, 1920
(Part due yearly.)		Subject to call 1910.	
4s, F&A, \$142,600....	Aug. 1, 1931	4s, F&A, \$106,800....	Aug. 1, 1922
BRICK BONDS—		RESERVOIR & WATER WORKS B'Ds.—	
5s, Feb. 1, \$6,200.....	Feb. 1, 1905	4s, J&J, \$521,000....	Jan. 1, 1927
(\$740 due yearly.)		4s, J&J, 371,000....	Jan. 1, 1928
5s, Feb. 1, \$7,200....	Feb. 1, 1905	4s, J&J, 23,000....	July 1, 1928
(\$890 due yearly.)		4s, J&J, 111,000....	July 1, 1930
BRIDGE BONDS—		REFUNDING BONDS—	
4s, J&J, \$33,000.....	July 1, 1926	4s, J&J, \$51,300....	July 1, 1934
CASPARIS JUDGMENT BONDS—		SEWER BONDS—	
4s, M&S, \$103,500....	Mar. 1, 1933	5s, F&A, \$38,000....	1902
Cov. W. Cov. & Lud. Highway—		(\$9,500 due yearly.)	
4s, F&A, \$7,900.....	Aug. 1, 1923	SCHOOL BONDS—	
Subject to call.		4s, J&J, \$20,000....	July 1, 1903
FUNDING BONDS—		WATER WORKS REDEMPTION—	
5s, F&A, \$281,000....	Aug. 1, 1920	4s, J&J, 190,700....	Jan. 1, 1930
Subject to call 1910.			

INTEREST on the 8 per cent bonds, on the 5 per cent asphalt bonds, on sewer bonds, on brick bonds, and on the Covington West Covington and Lud. highway bonds, payable in Covington; on others in New York.

TAX FREE.—All bonds are exempt from taxation.

TOTAL DEBT, SINKING FUND, ETC.—

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96
Total bonded debt.....	\$2,197,300	\$2,265,600	\$2,364,700	\$2,390,700
Sinking funds.....			70,778	
Net bonded debt.....			\$2,293,922	
Water dbt. incl. above.....			\$1,229,400	

ASSESSED VALUATION.—The city's assessed valuation in 1898 was \$24,126,035. The tax rate per \$1,000 for 1897 was \$26.25. The property is assessed at about actual value.

POPULATION in 1890 was 37,371; in 1880 it was 29,720; in 1897 (estimated) 45,000.

DANVILLE.—County seat of Boyle Co.

LOANS—	When Due.	Total debt Jan., 1893.....
WATER WORKS BONDS		\$70,000
5s, J&J, \$30,000.....	July 1, 1914	Sinking fund.....
Optional after 1904.		13,618
5s, J&J, \$20,000.....	July 1, 1914	Net debt Jan., 1898.....
Optional after 1909.		66,382
		Assessed valuation '97..
		2,123,291
		Assessment about 3/5 actual value.
		Population in 1897 about...5,000

DAYTON.— { CHAS. A. BIRD, Mayor.
C. B. HAYWARD, City Clerk.

Dayton is in Campbell County.

LOANS—	When Due.	Net debt Jan. 1, 1899....
REFUNDING BONDS—		\$129,237
5s, F&A, \$134,000....	Aug. 1, 1915	Assessment bonds (add.)
*STREET IMPROVEMENT BONDS—		92,858
6s, semi-an., \$92,858....	ten years	Tax valuation 1898.....
Total debt Jan. 1, 1899..	\$134,000	2,131,310
Sinking funds.....	4,763	Assessment is 3/4 actual value.
		Total city tax (p.\$1,000) '98..
		\$13.50
		Population in 1890 was....
		4,264
		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—		a SEWER BONDS—	
6s, M&S, \$50,000....	July 1, 1923	6s, J&J, \$10,000....	July 1, 1906
Subject to call after 1903.		Bonded debt Jan. 1, 1899..	\$310,000
FUNDING BONDS—		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..	11.25
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....	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, REFUNDING BONDS—, Bonded debt Apr. 1, 1898, Equal'd valuation 1897, Real valuation (est.), Population in 1890, Population in 1897 (est.).

GRANT COUNTY.—County seat is Williamstown.

Table with columns: LOANS—When Due, BRIDGE REFUNDING—, TURNPIKE REFUNDING—, Equalized valuation '97, State tax (per \$1,000), County tax (per \$1,000), Population in 1890, Population in 1880, Population in 1897 (est.).

GREEN COUNTY.—County seat is Greensburgh.

Table with columns: LOANS—When Due, RAILROAD AID BONDS—, Bonded debt Feb. 1, 1897, Tax valuation, real, Tax valuation, personal, Equalized valuation '97, State tax (per \$1,000), County tax (per \$1,000), Population in 1890, Population in 1880, Population in 1897 (est.).

HARRISON CO.—I. N. LAIR, Treasurer.

Table with columns: LOANS—When Due, COUNTY BONDS—, TURNPIKE BONDS—, Bonded debt Aug. 12, '99, Floating debt, Total debt Aug. 12, '99, Tax valuation 1899, Assessment about 3/4 actual value, State & Co. tax (per M.) '99, Population in 1890, Population in 1897 (est.).

HENDERSON—JOHN C. THOMASSON, Clerk.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Bonded debt Jan. 1, 1899, Total valuation 1898, Assessment abt. 86% actual value, Total tax (per \$1,000) '98, Population in 1890, Population in 1898 (est.).

HOPKINSVILLE.—F. W. DABNEY, Mayor.

Table with columns: LOANS—When Due, RAILROAD AID BONDS—, TURNPIKE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, Total valuation 1898, Assessment is 65% of actual value, State & co. tax (per \$1,000), City & sch. tax (per \$1,000), Population in 1890, 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.—{ L. A. STANDFORD, Mayor. { L. E. PEARCE, Auditor.

Table with columns: LOANS—When Due, BRICK STREET BONDS—, FUNDING BONDS—, REFUNDING BONDS—, SCHOOL BUILDING BONDS—, RAILROAD-AID BONDS—, Total valuation 1898, Assessment is 1/2 actual value, City tax (per \$1,000), Population 1890 was, Population 1899 (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.

LINCOLN CO.—W. M. BRIGHT, Treasurer.

Table with columns: LOANS—When Due, TURNPIKE BONDS—, Assess'd valuation, real, Ass'd valuation, pers'l., Total valuation 1898, Assessment abt 80% actual value, Tax rate (per \$1,000) '98, Population in 1890, Population in 1899 (est.).

LOGAN CO.—H BARCLAY, Clerk Sinking Fund.

Table with columns: LOANS—When Due, RAILROAD AID BONDS—, Interest payable at Russellville, Total debt Apr. 1, 1898, Sinking fund, Net debt Apr. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment 70 p. c. actual value, State tax (per \$1,000) 1897, Population in 1890, Population in 1898 (est.).

LOUISVILLE.—{ CHAS. P. WEAVER, Mayor. { STUART R. YOUNG, Treasurer.

Table with columns: LOANS—When Due, CITY HALL—, REFUNDING BONDS—, MUNICIPAL IMPROVEMENTS—, PARK BONDS—, RECONSTRUCTION, 1873—, OLD LIABILITIES, 1871-1880—, RAILROAD AID BONDS—, SEWER BONDS, 1868-71—, 7s, A&O, \$119,000, 5s, M&N, 490,000, Subject to call after May 1, 1900, 5s, F&A, \$500,000, RAILROAD AID BONDS—, (1) Eliz. & Pad. RR., 1873—, (4) Road Bed (L. C. & L. RR.)—, 7s, J&J, \$150,000, 7s, J&J, 200,000, 7s, J&D, 423,000.

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, TAX RATE, ETC.—

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 Padueah.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Subject to call in part at var. times, Total debt Apr. 1, 1898, Tax valuation, real, Tax valuation, perso'l., Tax valuation 1897, Assessment abt 1/2 to 3/4 actual value, State & Co. tax per M. '98, Population in 1890, Population in 1895 (est.).

MADISON CO.—THOS. THORPE, Commissioner of Railroad Sinking Fund.

County seat is Richmond.

Table with columns: LOANS—When Due, REFUNDING RAILROAD BONDS—, TURNPIKE BONDS—, Bonded debt Feb. 1, 1899, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is 4/5 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890, Population in 1897 (est'd).

MAYSVILLE.—County seat of Mason county.

Table with columns: LOANS—When Due, FUNDING BONDS—, RAILROAD BONDS—, Interest is payable at Maysville, Total debt April, 1898, Tax valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890, Population 1898 (est.).

MERCER COUNTY.—GEO. BOHON, Treas.

County seat is Harrodsburgh.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Subject to call after 1903, Total debt Sept., 1899, Tax valuation 1899, Population in 1890.

MIDDLESBOROUGH.—Middlesboro'h is in Bell Co.

Table with columns: LOANS—When Due, FUNDING BONDS—, GENERAL BONDS—, Bond'd debt Mar. 1, '98, Floating debt, Tot. debt Mar. 1, '98 (abt), Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment is 3/4 actual value, Population in 1890, 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, COURT HOUSE—, FUNDING DEBT—, TURNPIKE BONDS—, Bond. debt Aug. 1, 1898, Floating debt (about), 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), Population in 1890, 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. Efforts are being made to compromise the railroad bonds mentioned below.

Table with columns: LOANS—When Due, RAILROAD BONDS—, Floating debt, Total debt Apr. 1, '98, Sinking funds, Tax valuation 1897, County tax (per \$1,000), Population in 1890, Population in 1895 (est.).

NEWPORT.—{ EDWARD BILTZ, Mayor. { JOHN ZOLLEIS, Auditor.

Newport is in Campbell County.

Table with columns: LOANS—When Due, BRIDGE BONDS—, FLOOD BONDS—, FUNDING BONDS—, PUBLIC LANDING BONDS—, REDEMPTION BONDS—, REFUNDING BONDS—, STREET IMPROVEMENT—, WATER BONDS—, 7s, 10s, M&N, \$224,000, 7s, 10s, M&N, 188,000, 7s, 10s, M&N, 180,000, 5s, M&N, 92,000, Total debt Aug. 1, 1899, Sinking fund assets, Net debt Aug. 1, 1899, Tax valuation, 1899, Tax rate (per \$1,000) '99, Population in 1890, Population in 1899 (est.).

NICHOLAS COUNTY.—S. A. RATLIFF, Clerk.

Carlisle is the county seat.

Table with columns: LOANS—, When Due., Sinking fund, Net debt Jan. 1, 1899, Assessed valuation '97, Assessment abt. 7% actual value, State & Co. tax (per M) '98, Population in 1890 was, Population in 1899 (est.).

OWEN COUNTY.—W. P. SWOPE, Clerk.

County seat is Owenton.

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

INTEREST is payable at the U. S. National Bank, New York City.

TAX FREE—Bonds are all exempt from taxation.

OWENSBORO.—

This is the county seat of Daviess County.

Table with columns: LOANS—, When Due., Sinking fund, Net debt Aug. 12, 1899, Tax valuation 1899, Assessment about 2/3 actual value, Total tax (per \$1,000) '99, Population 1890 was, Population 1899 (est.).

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 columns: LOANS—, When Due., P. & M. GRAVEL ROAD—, Ches. Ohio & S. W. R.R., F&A, C.H. St. L. & P. R.R., J&D, REFUNDED N. O. & O. RR., P. T. & A. R.R., A&O.

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 columns: LOANS—, When Due., Bonded debt Feb. 1, '99, Floating debt, Total debt Feb. 1, 1899, Sinking fund, Tax valuation 1898, Assessment is 3/4 actual value, City tax (per \$1,000) '98, Population in 1890 was, Population in 1895 (est.).

PENDLETON CO.—U. H. LEE, JR., Treasurer.

County seat is Falmouth.

Table with columns: LOANS—, When Due., 5s, J&J, \$40,000, Bond. debt Feb. 1, 1899, Floating debt, Total debt Feb. 1, 1899, Equal'd valuation, 1898, Assessment is 1/2 actual value, Population in 1890 was.

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 columns: LOANS—, When Due., Floating debt (about), Total debt, Sinking fund (about), Net debt Jan. 1, '98 (abt.), Tax valuation 1899, State & co. tax (per M.) '96, Population in 1890 was, Population in 1897 (est.).

SPENCER COUNTY.—County seat is Taylorsville.

Table with columns: LOANS—, When Due., Total debt Apr. 1, 1898, Equal'd valuat'n 1897, St. & co. tax (per \$1,000) '91, Population in 1890 was.

INTEREST payable at Bank of Ky. and Union Nat. B'k, Louisville.

WARREN CO.—Bowling Green is the county seat.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, '99, Tax val'tion '98 about, Co. tax (per \$1,000) '98, Population in 1890 was, Population in 1898 about.

WOODFORD CO.—JAMES W. SMITH, Treas.

County seat is Versailles.

Table with columns: LOANS—, COUNTY BONDS—, When Due., Tax valuation, real, Tax valuation, person'l, Total valuation 1898, Assessment same as actual value, State tax (per \$1,000), '98, County tax (per \$1,000), Population in 1890 was, Population in 1899 was.

INTEREST on county bonds is payable in New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Kentucky which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

Table with columns: Place, Total Debt, Int. Rate, Tax Valuation, Populat'n.

State of Tennessee.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26, 1790) - May, 26 1790
Admitted as a State (Act June 1, 1796) - June 1, 1796
Total area of State (square miles) - 42,050
State Capital - Nashville
Governor (term expires Jan. 15, 1901) - Benton McMillin
Secretary of State (term exp. Feb. 12*, 1901) - Wm. S. Morgan
Treasurer (term expires Feb. 1*, 1901) - E. B. Craig
Comptroller (term expires Feb. 1, 1901) - Thos. F. King
Legislature meets biennially in odd years on the first Monday in January and sessions are not limited. "but no member shall be paid for more than 75 days of a regular session."

* Constitution says term of office shall be computed from the 15th of January, but these officials being elected by the Legislature are usually allowed to serve a full term from the date of their appointment.

The debt on which the State is paying interest is as follows.

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

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 columns: Year, Aeres, Town Lots, Other Property, Total Value, Average Value p. Acre, Rate of Tax per \$1,000.

POPULATION.—The population of Tennessee has been as follows:
1890.....1,767,518 | 1860.....1,109,801 | 1830..... 681,904
1880.....1,542,359 | 1850.....1,002,717 | 1820..... 422,771
1870.....1,258,520 | 1840..... 829,210 | 1810..... 261,727

The proportion of the colored population was 26 1/4 per cent in 1880 and 24 5/7 per cent in 1890. In number blacks were 245,881 in 1850 283,019 in 860; 322,331 in 1870; 403,151 in 1880; 434,300 in 1890

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.

BRISTOL.—{ JOHN C. ANDERSON, Mayor T. J. BURROW, Recorder.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, FUNDING BONDS—, MARKET HOUSE BONDS—, RAILROAD AID BONDS—, STREET IMPROVEMENT BONDS—.

CHATTANOOGA.—E. WATKINS, Mayor.

Chattanooga is the County seat of Hamilton County.

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

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 1899 of real estate about \$12,000,000; of personal property, \$2,500,000; total, \$14,500,000; tax rate (per \$1,000), \$24.00. Real estate is assessed at "about 2/5 its actual value."

POPULATION.—In 1890 was 29,100; in 1880 it was 12,892; in 1899 (estimated) 38,000.

CLARKSVILLE.—J. H. SMITH, Mayor.

County seat of Montgomery County.

Table with columns: LOANS—When Due., WATER BONDS—When Due., SEWER BONDS—When Due., FUNDING & REFUNDING BONDS—When Due., NORTH KNOXVILLE BONDS—When Due.

INTEREST is payable at Clarksville.

TOTAL BONDED DEBT on Aug. 1, 1899, was \$204,700; sinking fund, \$3,500.

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. City tax rate for 1898 was \$11.50. Property is assessed at about 2/3 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—When Due., FUNDING BONDS—When Due., Total debt Aug. 1, 1899, \$350,000

HARRIMAN.—C. E. HENDRICK, Treasurer.

This city is in Roane County.

Table with columns: LOANS—When Due., WATER, ELECTRIC LIGHT, ETC.—When Due., Total debt July 1, 1899, \$116,000

INTEREST is payable at Manufacturers' National Bank, Harriman.

HAYWOOD CO.—J. H. ESTES, Chairman.

County seat is Brownsville.

Table with columns: LOANS—Amount., RAILROAD BONDS—Amount., Total debt Feb. 6, 1899, \$121,700

JACKSON.—THOS. TATE, Chr. Finance Com.

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 \$18,000.

Table with columns: LOANS—When Due., IMPROVEMENT BONDS—When Due., SCHOOL BONDS—When Due., WATER WORKS BONDS—When Due., TENN. MID. RY. BONDS—When Due.

INTEREST on the 6 p. c. improvement bonds is payable at the Importers' & Traders' National Bank, on the 5s at the Hanover National Bank, and on the Tenn. Mid. bonds at the First National Bank, New York City; on the school bonds and water bonds in Jackson.

JOHNSON CITY.—G. W. SITTON, Chr. Finance

Committee.—Washington County.

Table with columns: LOANS—When Due., CHARL. CIN. & CHIC. RR.—When Due., FUNDING JUDGMENT BONDS—When Due., SCHOOL AND STREET BONDS—When Due., Bonded debt Sept. 1, '99, \$73,500

* Of the \$75,000 issued to the Charleston Cincinnati & Chicago Railroad Company, \$55,000 have been declared illegal by the Tennessee Supreme Court, and the balance, \$20,000, is now in litigation.

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.

KNOX COUNTY.—G. L. MALONEY, Co. Judge.

County seat is Knoxville.

Table with columns: LOANS—When Due., RAILROAD BONDS—When Due., BRIDGE BONDS—When Due., WEST KNOXVILLE BONDS—When Due.

Table with columns: LOANS—When Due., BRIDGE BONDS—When Due., RAILROAD BONDS—When Due., Tax valuation, real, \$16,569,034

KNOXVILLE.—J. A. McMILLAN, Comptroller.

Knoxville is the county seat of Knox County. 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—When Due., HOSPITAL BONDS—When Due., MARKET & SCHOOL BONDS—When Due., IMPROVEMENT BONDS—When Due., K. S. RAILROAD BONDS—When Due., FUNDING & REFUNDING BONDS—When Due., NORTH KNOXVILLE BONDS—When Due., WEST KNOXVILLE BONDS—When Due.

The city owns \$275,000 Knoxville Southern stock.

TAX FREE.—Bonds due 1906 are free from taxation.

LAUDERDALE CO.—J. E. PALMER, Trustee.

County seat is Ripley.

Table with columns: LOANS—When Due., RAILROAD AID BONDS—When Due., Int. at Bk. of Commerce, Memphis, Total debt Feb. 1, 1899, \$20,000

TAX FREE.—All bonds of this county are exempt from taxation.

MEMPHIS.—JOS. J. WILLIAMS, Mayor.

W. B. ARMOUR, Secretary.

Memphis is the County seat of Shelby County. A yellow fever epidemic in 1878 rendered the city unable to meet its obligations, and in 1879 the city's charter was repealed and the Taxing District of Shelby County was organized for the purpose of securing a compromise with the bondholders on such terms as the city felt able to make.

Table with columns: LOANS—When Due., CITY BONDS—When Due., TAXING DIST. OF SHELBY CO.—When Due., LOANS OF 1883 AND 1885—When Due., TAXING DISTRICT OF SHELBY CO.—When Due., STAMPED FLIPPINS—When Due.

PAR VALUE OF BONDS.—The 6s due 1915 and the stamped Flippins are \$1,000 each.

INTEREST—Interest is payable in New York and Memphis. The Flippin bonds carry tax-receivable coupons.

FREEDOM FROM TAXATION.—Bonds are free from local tax.

TOTAL DEBT, ETC.—The city's bonded debt on Dec. 19, 1898, was \$2,980,000; the total debt on April 1, 1898, was \$3,040,000 sinking fund, \$21,000; net debt, \$3,019,000.

An annual tax of \$1.00 per \$1,000 is levied for the retirement of the bonds. A tax sufficient to meet the interest is also required by law.

The funding act of 1883 provides that every part thereof shall be considered a contract between the State, the Taxing District and the bondholders, and no part material to the rights of the bondholders shall be modified while the bonds remain outstanding.

ASSESSED VALUATION.—The assessed valuation and tax rate have been as follows, the assessment for 1894 being about 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.

MEMPHIS SCHOOL DISTRICT.—A. B. HILL, Secretary.

Table with columns: LOANS—When Due., Bonded debt July 1, '99, \$99,000

MORRISTOWN.—R. McFARLAND, Mayor.

W. F. HODGE, Treasurer.

Morristown is in Hamblen County.

Table with columns: LOANS—When Due., SCHOOL HOUSE—When Due., STREET BONDS—When Due., WATER WORKS BONDS—When Due., Floating debt, \$6,226

INTEREST on school house bonds is payable at the Hanover Nat. Bank, New York; on street bonds at Morristown.

NASHVILLE.—R. H. DUDLEY, Mayor.

J. P. BYRNE, City Recorder.

Nashville is the capital of the State and the county seat of Davidson County.

Table with columns: LOANS—When Due., BRIDGE BONDS—When Due., CENTENNIAL BONDS—When Due., HAY MARKET BONDS—When Due.

Table with columns: LOANS—, When Due. Includes Improvement Bonds 1892, Old City Bonds, Refunding Bonds.

Table with columns: LOANS—, When Due. Includes Sewer Bonds, Water Bonds, Funding Bonds, Past Due Bonds.

INTEREST is payable in New York and Nashville—in New York by the Merchants National Bank. All coupons are tax receivable.

TAX FREE.—All bonds issued by this city are exempt from city tax.

TOTAL DEBT, SINKING FUNDS, ETC.—The city's bonded debt on July 1, 1899, was \$3,412,000, including a water debt of \$1,497,000.

WATER WORKS.—The city owns its water works, on which it has expended \$1,500,000.

DEBT LIMITATION.—New bonds can be issued only with permission of the Legislature and the vote of the people.

ASSESSED VALUATION AND TAX RATE.—

Table showing Assessed Valuation and Total Tax Raised from 1881 to 1899. Columns: Years, Real, Personal, Total, Tax Raised.

The city tax rate (per \$1,000) in 1899 was \$15.00; in 1898 the total tax (per \$1,000), \$24.50.

POPULATION in 1890 was 76,168; in 1880 was 43,350; in 1870 was 25,865; in 1899 (estimated), 115,000.

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. Includes Railroad Bonds, Water & Light Bonds.

Interest payable in New York. Total debt Aug. 14, '99...\$60,000. Tax valuation 1898...\$640,000.

SEVIER CO.—JOHN CHANDLER, Clerk.

Sevierville is the county seat.

Table with columns: LOANS—, When Due. Includes Court House Bonds, Pike Bonds.

Sinking fund...\$500. Net debt Dec. 19, 1898...\$4,500. Assessed valuation, real...\$1,434,283.

SHELBY COUNTY.—R. A. SPEED, Clerk. County Court.—County seat is Memphis.

Table with columns: LOANS—, When Due. Includes Railroad Bonds.

State & co. tax (per M.) '98...\$10.80. Population in 1890 was...112,740.

SUMNER COUNTY.—HARRIS BROWN, Clerk. County seat is Gallatin.

Table with columns: LOANS—, When Due. Includes Cumb. & O. RR. Aid Bonds.

Total valuation 1898...\$3,613,406. Assessment about 3-5 actual value. State and co. tax (p. \$1,000)...\$13.50.

INTEREST is payable by county trustee.

OPTIONAL.—All bonds are subject to call at option of county.

UNION CITY.—JOHN F. WALKER, Mayor.

This city is in Obion County.

Table with columns: LOANS—, When Due. Includes Cemetery Bonds, Water and Electric Light.

Total debt Aug. 1, 1899...\$61,500. Cash on hand...7,000. Assessed valuation, real...\$722,780.

TAX FREE.—All of the above bonds are exempt from taxation.

WEST KNOXVILLE.—See Knoxville.

WILSON CO.—H. L. CORR, Dep. Co. Clerk.

County seat is Lebanon.

Table with columns: LOANS—, When Due. Includes Refunding Bonds.

Sinking fund...\$15,000. Tax valuation 1899...\$4,405,101. State & co. tax (per M.) '99...\$13.50.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain other 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: County, Bonded debt, Assessed valuation, Tax rate, Pop'n 1890. Lists counties like Anderson, Carter, Columbia, etc.

State of North Carolina.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen. Total area of State (square miles) - - - 52,250. State Capital - - - Raleigh.

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 having been extended to January 1, 1901.

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 recognized debt which had been adjusted up to Aug. 16, 1899, stood as follows:

Table with columns: NAME AND PURPOSE—, Interest, P. Cl. Payable, Principal, When Due, Outstand'g. Includes Construction bonds, Renewal bonds, Bonds of 1889.

PAR VALUE OF BONDS.—The consolidated 4s are \$50, \$100, \$500 and \$1,000; the consolidated 6s \$1,000 each. The prison bonds are for \$100, \$500 and \$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 has been funded and the recognized fundable debt which has not been funded are as follows:

Table with columns: Funded, Not funded. Consols 6 per cent...\$2,720,000. Consols 4 per cent...3,370,850.

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. Shows data from 1881 to 1899.

POPULATION OF STATE.—The population of North Carolina has been as follows:

Table with columns: Year, Population. 1890...1,617,947. 1880...992,622. 1830...737,987.

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.

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

ASHEVILLE.—{ F. M. MILLER, Mayor.
M. W. ROBERTSON, Clerk.

County seat of Buncombe County. Notice has been given to holders of bonds of this city to communicate with the U. S. Mortgage & Trust Co., New York, with reference to refunding of the bonds.

LOANS—	When Due.	STREET BONDS—
CITY HALL AND MARKET HOUSE—		6s, J&J, \$20,000.....July 1, 1902
5s, J&J, \$20,000.....Oct. 1, 1920		5s, J&J, \$300,000.....July 1, 1921
5s, J&J, 20,000.....July 1, 1921		WATER BONDS—
FLOATING DEBT BONDS—		6s, J&J, \$20,000.....July 1, 1902
5s, A&O, \$90,000.....Apr. 1, 1924		6s, J&J, \$100,000.....July 1, 1916
SCHOOL BONDS—		Bonded debt Feb. 1, '99..\$795,000
5s, J&J, \$25,000.....July 1, 1921		Water debt (included).... 220,000
SEWER & WATER BONDS—		Population in 1890 was....10,235
6s, J&J, \$100,000.....July 1, 1918		Population in 1880 was.... 2,616
5s, J&J, \$100,000.....July 1, 1921		Population 1897 about.....15,000

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from city tax DEBT LIMITATION.—Bonds can be issued only by vote of the people.

ASSESSED VALUATION of real estate and personal property for 1898 was \$4,723,191; city tax in 1898 (per \$1,000), \$12.00. Real estate is assessed at "about 60 per cent of its actual value."

BUNCOMBE COUNTY.—County seat is Asheville.

On Jan. 26, '98, the 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.

LOANS—	When Due.	Tax valuation 1897....\$9,140,412
REFUNDING BONDS—		Population in 1890..... 35,266
5s, J&J, \$98,000.....July 1, 1925		

CHARLOTTE.—FRED. NASH, Treasurer.

County seat of Mecklenburg County.

LOANS—	When Due.	Total debt July 1, 1899.. \$475,000
CITY HALL BONDS—		Tax valuation 1898.....5,984,290
5s,, \$10,000.....30 years		Assessment about 1/2 actual value.
FUNDING BONDS—		City tax (per \$1,000), 1899..\$10.00
5s, J&J, \$10,000.....July 1, 1920		Population in 1890 was ....11,557
STREET AND SEWER BONDS—		Population in 1899 (est.)...27,000
5s, J&J, \$50,000.....Jan. 1, 1918		
5s, J&J, 75,000.....July 1, 1920		
5s, J&J, 250,000..... Jan. 26, 1929		
5s, J&J, 50,000.....Apr. 1, 1929		

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.—W. R. NEWTON, Treasurer.

County seat is Murphy.

LOANS—	When Due.	Floating debt..... \$3,026
6s, Apl. 1, \$10,500....Apr. 1, 1920		Total debt Apr. 1, 1898.. 57,426
6s, Apl. 1, 26,500....Apr. 1, 1921		Tax valuation 1897.....1,333,248
6s, Apl. 1, 1,000....Apr. 1, 1922		Actual value (est.).....3,000,000
6s,, 16,000.....1928		Population in 1890 was....9,976
Bonded debt Apr. 1, '98..\$54,400		Population in 1880 was....8,182

INTEREST on bonds due 1921 is payable at New York; on all others at Murphy.

CLEVELAND CO.—W. R. NEWTON, Treas.

County seat is Shelby.

LOANS—	When Due.	Interest payable in Shelby, N. C.
JAIL BONDS—		Total debt Mar. 30, 1898. \$78,300
6s, J&J, \$3,300.....1901		Total valuation 1897....3,113,939
Subject to call \$1,000 yearly.		Total tax rate (per \$1,000) .88'66c
RAILROAD AID—		Population in 1890 was....20,394
6s, J&J, \$75,000.....1905, '10, '15		Population in 1898 (est.)...37,000
(\$25,000 each year.)		

CRAVEN COUNTY.—County seat is New Berne.

LOANS—	When Due.	Interest is payable in New Berne.
FUNDING BONDS—		Total valuation 1898...\$3,100,000
6s, July 1, \$46,025.....1909		Assessment about 2/3 actual value.
REFUNDING BONDS—		State & co. tax (per M.) '98..\$10.66
5s, g., J&D, \$87,300 June 1, 1927		Population in 1890 was....20,533
Subject to call on 6 months' notice.		Population in 1899 (est.)...25,000

DURHAM.—GEO. W. WOODWARD, Clerk.

This is the county seat of Durham County.

LOANS—	When Due.	Total debt..... \$197,438
RAILROAD BONDS—		Sinking fund and cash... 40,428
6s, J&J, \$100,000....Jan. 2, 1928		Net debt May 1, 1899.... 157,010
6s, Jan., 50,000.....July 1, 1918		Total valuation 1898....5,278,944
PUBLIC SCHOOL BONDS—		Tax valuation, real.....1,548,527
6s, J&J, \$25,000....Sept. 1, 1921		Tax valuation, personal.3,645,649
Subject to call.		Total valuation 1897...\$5,194,176
5s, J&J, \$16,000.... July 1, 1907		Assessment abt. 2/3 of actual value.
Subject to call after 1904.		Total tax (per \$1,000).....\$17.00
Interest payable in Durham.		Population in 1890 was.... 5,485
Bonded debt May 1, 1899..\$175,000		Population in 1895 was....11,699
Floating debt..... 22,438		

* For particulars in regard to assessed valuation, see vol. 64, p. 480.

FORSYTH CO.—County seat is Winston.

LOANS—	When Due.	Bonded debt Feb. 18, '98 \$55,000
COURT HOUSE BONDS—		Tax valuation 1897.... 7,040,540
6s, May 1, \$19,000.... May 1, 1901		Real valuation about...16,000,000
6s, May 1, 18,000....May 1, 1906		Population in 1890 was ....28,430
6s, May 1, 18,000....May 1, 1911		Population in 1880 was ....18,070

GREENSBORO.—County seat of Guilford County.

LOANS—	When Due.	Interest paid in Greensboro.
IMPROVEMENT BONDS, 1887—		Total debt Feb. 1, 1899..\$150,000
6s, J&J, \$100,000....Jan. 1, 1917		Tax rate (per \$1,000), '98...\$13.00
SCHOOL LOCATION—		Population in 1895 (est.)...10,000
6s, J&J, \$30,000....Jan. 1, 1922		Population in 1898 (est.)...13,000
6s, J&J, 20,000..... 1923		

TAX FREE.—All of the bonds are exempt from taxation.

HENDERSON CO.—W. J. DAVIS, Treasurer.

County seat is Hendersonville. Sinking fund receives \$1,000 yearly.

LOANS—	When Due.	Sinking fund..... \$2,000
REFUNDING BONDS—		Tax valuation 1897.....2,066,806
6s, M&N, \$97,000.....May 1, 1925		Assessment 3/4 to 4/5 actual value.
Bonded debt Mar. 1, 1899..\$97,000		Population in 1890 was....12,589

MECKLENBURG CO.—J. W. COBB, Register.

County seat is Charlotte.

LOANS—	When Due.	Tax valuation, personal\$5,320,000
RAILROAD AID—		Total valuation 1898...11,033,470
6s, M&N, \$300,000...Nov. 1, 1920		Assessment is abt. 1/2 actual value.
Floating debt..... \$20,000		Total tax (per \$1,000) '98..\$11.00
Total debt Aug. 1, 1898. 320,000		Population in 1890 was ....42,673
Tax valuation, real.....5,713,470		Population in 1898 (est.)...75,000

On Jan. 1, 1898, the county had real estate and other assets to the amount of \$120,000.

INTEREST is payable in Charlotte, N. C., and at the American Exchange National Bank, New York.

RALEIGH.—{ A. M. POWELL, Mayor.
JOSEPH G. BROWN, Treas.

Raleigh is the county seat of Wake County.

LOANS—	When Due.	PUBLIC IMP. BONDS—
CONSOLIDATED DEBT BONDS—		5s, J&J, \$75,000.....July 1, 1929
5s, J&J, \$67,500.....July 1, 1919		4s, J&J, 100,000.....July 1, 1929
CURRENT EXPENSE BONDS—		STREET BONDS—
5s, M&N, \$25,000....1899 to 1903		5s, J&J, \$25,000.....July 1, 1929
(\$5,000 payable yearly on May 1.)		5s, A&O, 50,000.....Oct. 1, 1927
FUNDED DEBT—		
6s, J&J, \$41,500.....July 1, 1907		

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 July 1, '99, was \$284,000; floating debt, \$4,936; total debt, \$288,936; sinking fund assets, \$29,106; net debt, \$259,830.

TAX FREE.—The bonds are all exempt from city taxation.

ASSESSED VALUATION in 1899 of real estate was \$3,740,005; of personal property, \$1,448,307; total, \$5,188,312; total tax rate (per \$1,000), \$12.33 1/2. Real estate is assessed at "about 2/3 actual value."

POPULATION.—The population in 1890 was 12,678; in 1880 it was 9,265; in 1893 (estimated), 16,000.

REIDSVILLE.—C. N. EVANS, Treasurer.

In Rockingham County.

LOANS—	When Due.	Total debt May 3, 1899... \$75,000
IMPROVEMENT BONDS—		Tax valuation 1899.....1,052,553
6s, g, J&J, \$27,500.... July 1, 1921		Tax rate (per \$1,000) 1899..\$7.50
5s, g, May, 25,000....May 1, 1929		Population in 1890 was....2,971
Interest payable at the Importers' & Traders' Nat. Bk., New York.		Population in 1899 (est.).... 5,000

RUTHERFORD CO.—County seat is Rutherfordton.

LOANS—	When Due.	Tax val't'n, real ... \$1,967,107
RAILROAD BONDS—		Tax valuat'n, personal. 484,363
6s, Oct. 1, \$100,000...Oct. 1, 1905		Total valuation 1898... 2,551,470
6s, M&N, \$27,300....Nov. 1, 1906		Assessment about 2/3 actual value.
Interest payable at Rutherfordton.		Total tax (per \$1,000) '98.. \$10.50
Bonded debt Jan. 1, 1899..\$127,300		Population in 1890 was.... 18,770

SALISBURY.—{ T. C. LINN, Mayor.
D. A. ATWELL, Treasurer.

This city is the county seat of Rowan County.

LOANS—	When Due.	Net debt Feb. 1, 1899.... \$40,000
STREET BONDS—		Tax valuation, real.....1,583,005
5s, June 1, \$15,000....June 1, 1901		Tax valuation, personal. 395,750
5s, June 1, 15,000....June 1, 1911		Tax valuation 1898....1,978,755
5s, June 1, 20,000....June 1, 1921		Assessment about 2/3 actual value.
Interest is payable in N. Y. City.		Total tax (per \$1,000).....\$9.10
Bonded debt Feb., 1899....\$50,000		Population in 1890 was....4,418
Sinking fund..... 10,000		Population in 1896 (est.)....5,300

SALISBURY TOWNSHIP.—J. S. McCUBBINS, Jr., Treas.

This township is in Rowan County.

LOANS—	When Due.	Tax rate (per \$1,000) '98.... \$8.00
5s, J&J, \$50,000.....Due 1930		Population in 1890 was....6,411
Bonded debt Feb. 1, 1899..\$50,000		Population in 1899 (about) 11,000
Tax valuation 1898 ....\$3,108,025		

STANLY CO.—W. F. HUCKABEE, Register.

County seat is Albemarle. In August, 1899, the bonds mentioned below were declared illegal by the U. S. Circuit Court of Appeals.

LOANS—	When Due.	Total debt Apr. 1, 1898.. \$113,000
RAILROAD AID BONDS—		Tax valuation 1897.....1,471,786
6s, July, \$100,000.....1920		Actual valuation.....3,000,000
Interest payable at Salisbury.		Population in 1890 was....12,136

STATESVILLE.—County seat of Iredell County.

LOANS—	When Due.	Tax valuation, personal..\$351,346
WATER & SEWER—		Total valuation 1899 ..1,018,846
5 1/2s, A&O, \$52,000....Oct. 15, 1927		Total tax (per \$1,000) 1899..\$20.50
Bonded debt July 1, '99 . \$79,500		Population in 1890 was....2,318
Tax valuation, real..... 667,500		Population in 1899 (est.)....4,500

WILMINGTON.—{ A. M. WADDELE, Mayor.
B. F. KING, Treasurer.

Wilmington is the county seat of New Hanover County. Notice has been given to holders of the W. O. & E. C. RR. 6s and the C. F. & Y. RR. 5s to communicate with the U. S. Mtg. & Trust Co., New York, with reference to the refunding of the bonds.

LOANS—	When Due.	FUNDING BONDS—
FUNDING—(Gold) 1892.		5s, Jan., \$30,000.....1900-1905
5s, J&J, \$332,400....Jan. 1, 1922		W. O. & E. C. RR.—
C. F. & Y. RR.—		6s,, \$100,000....Jan. 1, 1918
5s,, \$150,000....Jan. 1, 1919		REFUNDING BONDS—
		4s, g., J&J, \$150,000..July 1, 1929

INTEREST on bonds is payable in Wilmington and New York. Coupons are tax-receivable.

TOTAL DEBT.—The city's bonded debt July 1, '99, was \$762,400; sinking fund, \$38,457; net debt July 1, 1899, was \$723,943. The sinking fund receives yearly 3 cents on each \$100 of the city's assessed valuation.

ASSESSED VALUATION—The city's assessed valuation and tax rate have been as follows, the assessment being about 1/3 actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax. (per \$1,000)
1899 ..	\$5,488,226	\$1,750,540	\$7,238,766	\$17.50
1898.....	5,137,215	1,666,695	6,803,910	17.50
1894.....	5,538,755	1,610,285	7,149,040	17.50
1892.....	5,243,569	2,421,382	7,664,951	17.50
1885.....	3,397,505	1,762,146	5,159,651	17.50

The total tax rate (per \$1,000) in 1899 was \$26.80, including State tax \$2.50, county tax \$5.00, city tax \$17.50 and school tax \$1.80.

POPULATION in 1890 was 20,056; in 1899 (est.) 26,000.

WILKES COUNTY.—J. H. POHNSON, Sheriff.

Wilkesboro is the county seat. The county has refused to pay the interest on the bonds given below on the grounds that the railroad company has not complied with its contract. The case is in the courts.

LOANS	When Due.	Net debt June 1, 1899...
RAILROAD AID BONDS—		\$91,000
6s, semi-an., \$100,000.....	1900	Asse'd valuation, real...1,115,440
Bonded debt June 1, '99..	\$100,000	Asse'd valuation, per'al. 535,693
Floating debt.....	4,000	Total valuation 1898...1,651,133
Total debt June 1, 1899.	104,000	Assessment about 2/3 actual value.
Sinking fund.....	13,000	State and Co. tax (per M)'98..\$1.26
		Population in 1890 was....22,675

WILSON.— { P. B. DEAMS, Mayor.
JOHN R. MOORE, Clerk.

Wilson is in Wilson County.

LOANS—	When Due.	Tax valuation, personal.
WATER AND LIGHT BONDS—		\$635,000
5s, A&O, \$74,500....	Jan. 1, 1912	Total valuation 1897....1,345,000
SEWER BONDS—		Assessment about 2/3 actual value.
6s, g., Jan. 15, \$17,000.....	1916	State tax (per \$1,000).....\$2.40
Bonded debt Jan. 1, '99....	91,500	County tax (per \$1,000)... 2.3623
Floating debt.....	750	City tax (per \$1,000)..... 6'00
Total debt Jan. 1, 1899...	92,250	Average school tax..... 4'80
Water debt (included)....	60,000	Population in 1890 was....2,126
Tax valuation, real.....	710,000	Population in 1896 (est.)....4,500

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.
W. E. FRANKLIN, Secretary and Treasurer

Winston is the county seat of Forsyth County.

LOANS—	When Due.	City has no sinking fund.
IMPROVEMENT BONDS—		Tax valuation, real....\$1,651,138
5s, F&A, \$100,000..	Aug. 15, 1910	Tax valuation, personal 1,632,539
5s, M&N, 100,000....	May 1, 1911	Total valuation 1898... 3,333,677
RAILROAD BONDS—		Assessment about 1/3 actual value.
6s, M&N, \$40,000....	Nov. 15, 1909	State tax (per \$1,000) 1897..\$9.50
WATER WORKS AND OTHER PURPOSES—		City tax (per \$1,000) 1898...13.50
5s, M&S, \$160,000....	Sept. 1, 1924	Average school tax.....\$1.00
Bonded debt Mar. 1, '99..	\$400,000	Population in 1890 was....8,018
		Population in 1880 was....2,854

Principal of all except the railroad bonds is payable in gold.

TAX FREE.—All of the city's bonds are exempt from taxation.

INTEREST on the railroad bonds is payable at Winston; on others at Baltimore, Md.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in North Carolina not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Cumberland Co....	\$106,000	.....	\$2,908,090	.....	27,326
Durham Co.....	65,000	.....	7,615,262	\$7.50	18,041
Fayetteville, Cumberland Co.....	49,500	.....	1,250,000	20'00	4,222

State of South Carolina.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State	- - -	One of Original Thirteen
Total area of State	- - -	30,570
State Capital	- - -	Columbia
Governor (term expires Jan. 1, 1901)	- -	M. B. McSweeney
Secretary of State (term expires Jan. 1, 1901)	-	M. R. Cooper
Treasurer (term expires Jan. 1, 1901)	-	W. H. Timmerman

Legislature meets annually on the second Tuesday in January, and after the session of 1899 the term will be limited to forty days.

HISTORY OF DEBT.—For history of South Carolina's debt from 1794 to the present time see the STATE AND CITY SUPPLEMENT of April, 1893, pages 163 and 164. The State debt on January 1, 1899, consisted of the following items:

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
B'nds to ref. brown consols '92	4 1/2 J & J	Jan. 1, 1933 \$5,573,603
Blue bonds 1887.....	4 1/2 J & J	July 1, 1928 399,000
Consols 1873-8-9.....	6	..... 270,779
Agricul. Col. Scrip—two pieces	6	..... 191,800
Clemson College stock, 1891.	6 J & J	irredeemable 58,539
BONDS FUNDABLE INTO BROWN CONSOLS—		
Various old bonds.....	6	principal fundable 350,208

PAR VALUE OF BONDS—The brown consols, the brown bonds exchangeable for the same and the blue bonds are all for \$500 and \$1,000.

INTEREST is payable in New York at the National Park Bank; in 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.

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax per \$1,000.
1898.	\$100,719,716	\$17,859,385	\$24,658,004	\$173,237,105	\$5.00
1897.	102,088,325	47,611,516	24,142,341	173,872,182	5'00
1896.	100,976,705	45,838,607	23,940,162	170,755,474	....
1895.	100,157,179	45,494,110	23,797,652	169,448,941	....
1894.	100,415,856	49,403,984	23,944,796	173,764,636	....
1890.	88,416,367	44,280,171	17,905,913	150,602,451	5'25
1880.	76,583,666	36,574,858	7,392,900	120,551,624	4'75

STATE PROPERTY.—The State owns valuable deposits of phosphates, but its revenue from the mining of them, after increasing from \$196,698 in 1886 to \$237,149 in 1890, fell to \$23,522 in 1898.

POPULATION OF STATE.—The population of South Carolina has been as follows in the years named:

1890.....	1,151,149	1860.....	703,708	1830.....	581,185
1880.....	995,577	1850.....	668,507	1820.....	502,741
1870.....	705,606	1840.....	594,398	1810.....	415,115

The proportion of the colored population was 60.70 per cent in 1880 and 60.16 per cent in 1890. In number blacks were 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 692,503 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF SOUTH CAROLINA.

ANDERSON.— JOHN K. HOOD, Mayor.

This place is in Anderson County.

LOANS—	When Due.	Total debt Apr. 1, 1899.
CITY HALL BONDS—		\$50,000
4 1/2s, A. & O. \$8,000....	Apr. 1, 1919	Tax valuat'n, real & RRs. 643,493
SAVANNAH VALLEY RR.—		Tax valuation, personal. 958,167
7s, March, \$2,000....	Mar. 1, 1900	Total valuation 1898...1,601,660
(\$2,000 due yearly) to Mar. 1, 1910		Assessment is 2/5 actual value.
SCHOOL BONDS—		City tax (per \$1,000)'98...\$13.50
6s, Sept. 1, \$20,000....	10 to 30 yrs.	Population in 1890 was....3,018
(\$1,000 due yearly.)		Population in 1899 (est.)....6,000

INTEREST payable at Anderson. Coupons are tax receivable.

TAX FREE.—The bonds issued by this city are exempt from taxation

OPTIONAL.—All of the bonds are subject to call.

CHARLESTON.— J. O. LEA, Treasurer.

Charleston is the county seat of Charleston County. In consequence of the War the city's bonds became overdue, principal and interest. The conversion bonds were issued to settle this indebtedness.

LOANS—	When Due.	5s, A&O, \$55,000.....
CONVERSION BONDS—		Oct. 1, 1926
5s, A&O, \$50,000....	Oct. 1, 1922	5s, J&J, 23,000.....in 99 years
5s, A&O, 56,000....	Oct. 1, 1923	4s, J&J, 3,361,700.....J.&J. 1909
5s, A&O, 62,500....	Oct. 1, 1924	4 1/2s, A&O, 90,000....Apr. 1, 1928
5s, A&O, 90,000....	Oct. 1, 1925	4 1/2s, A&O, 10,000....Oct. 1, 1928

PAR VALUE OF BONDS.—The 4 p. c. bonds are for \$100, \$500 and \$1,000, the 4 1/2s for \$500 and the 5s for \$500 each.

INTEREST.—Interest is payable at Charleston City Treasury; coupons are all tax-receivable.

TOTAL DEBT.—The subjoined statement shows Charleston's debt on the first of January of each of the years named:

Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.	Jan. 1, 1896.
T'l bonded debt. \$3,798,200	\$3,807,700	\$3,827,700	\$3,839,700

DEBT LIMITATION.—The city can issue bonds only when authorized by a two-thirds vote of its citizens at a popular election held in accordance with a two-thirds vote of both the City Council and the State Legislature. Under the new Constitution the debt cannot be increased, the limitation being 8 p. c. of the assessed valuation.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

Years.	Real.	Personal.	Total.	City Tax per \$1,000	Total Tax per \$1,000
1898.....	\$12,357,348	\$5,004,063	\$17,361,411	\$25.50	\$37.62 1/2
1897.....	12,995,113	5,380,722	18,375,835	26'00	37'50
1896.....	12,887,709	5,789,097	18,676,806	27'00	38'00
1895.....	16,630,364	6,112,472	22,742,836	21'00	31'00
1894.....	16,685,232	6,636,770	23,322,002	21'00	31'00
1890.....	14,800,000	6,586,539	21,386,539	23'00	....
1888.....	14,527,350	7,042,205	21,569,555	23'50	33'75

Total tax rate in 1898 included State and county tax, \$11.12 1/2; city tax, \$25.50; school tax, \$1.00; total, \$37.62 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. The water bonds, secured by first mortgage on water works costing over \$400,000, were issued in 1891 for improvements.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
New city funded debt, 1880..	3-4 J & J	July 1, 1910 \$852,186
Water bonds (1st mort.), 1891.	6 J & J	Jan. 1, 1921 75,000

PAR VALUE OF BONDS is \$100, \$500 and \$1,000.

INTEREST.—The bonds bore 2 per cent interest till July 1, 1891, and will bear 3 per cent till July 1, 1900; thereafter 4 per cent. This interest is payable at the City Treasury. The coupons are tax-receivable except for water rents.

BONDED DEBT at the date of our last returns was \$852,186.

DEBT LIMITATION.—The city cannot create a debt in excess of one-eighth the assessed valuation of city property.

ASSESSED VALUATION.—The city's assessed valuation (about 1/2 cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	Tax per \$1,000.
1892.....	\$3,254,105	\$1,703,196	\$4,957,301	....
1888.....	2,755,752	1,245,639	4,001,391	....

POPULATION.—In 1890 was 15,353; in 1880, 10,036.

GREENVILLE.— This city is the county seat of Greenville County.

LOANS—	When Due.	SCHOOL BONDS—
BRIDGE BONDS—		6s, F&A, \$18,000.....
6s, M&N, \$8,500.....	May 1, 1905	Feb. 1, 1908
FLOATING DEBT BONDS—		6s, F&A, 7,000.....
6s, J&J, \$10,000.....	July 1, 1906	Feb. 1, 1911
PAVING BONDS—		6s, J&J, \$75,000.....
6s, M&S, \$15,000....	Sept. 1, 1913	July 1, 1922
RAILROAD BONDS—		Coupons are all tax-receivable.
7s, J&J, \$11,600.....	July 1, 1903	Bonded debt Jan. 1, '99...\$195,000
7s, Jan. 9,500.....	Jan. 1, 1900	Tax valuation real.....1,606,315
7s, Jan. 10,500.....	Jan. 1, 1905	Tax valuation personal... 865,640
7s, Jan. 5,000.....	Jan. 1, 1910	Total valuation 1895...2,471,955
6s, J&J, 5,000.....	Jan. 1, 1901	Assessment is 40% actual value.
5s, J&J, 10,000.....	Jan. 1, 1912	City tax (per \$1,000)... \$12.93 1/2
		Population 1890 was..... 8,607
		Population 1895 (estm.)...10,000

TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE CO.—County seat is Greenville.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, '99..	\$125,000
ATL. & CHAR. AIR LINE RR.—		Tax valuation, real....	4,196,245
7s,	1903 & 1907	Tax valuation, personal	2,066,670
6s,	1915	Tax valuation, railroad	674,135
FUNDING BONDS—		Total valuation 1898....	6,937,050
4s, J&J, \$32,000....	July 1, 1919	Total tax (per \$1,000)'98....	\$14.50
GREENVILLE & LAURENS RR.—		Population in 1890 was....	44,310
7s,	1900 to 1909		

GREENWOOD.—D. C. DUPREE, Mayor.

This town is in Greenwood County.			
LOANS—	<i>When Due.</i>	Sinking fund.....	\$1,000
COURT-HOUSE & JAIL BONDS—		Net debt Jan. 1, 1899....	60,000
6s,	\$21,000.....	Ass'd valuation '98 (abt)	1,000,000
WATER BONDS—		Assessment about 1/3 actual value.	
6s,	\$40,000.....	City tax (per \$1,000) 1898....	\$7.00
Interest payable in New York.		Population in 1890 was.....	1,326
Bonded debt Jan. 1, 1899		Population in 1899 (est.)....	5,500

KERSHAW CO.—{ J. B. PHELPS, Supervisor.
D. C. KIRKLEY, Auditor.

County seat is Camden.			
LOANS—	<i>When Due.</i>	Tax valuation, railroads.	\$254,100
RAILROAD BONDS—		Total valuation 1898....	2,718,345
7s, J&J, \$50,000....	Oct. 21, 1912	Assessment about 95 per cent of actual value.	
7s, J&J, 50,000....	Jan. 24, 1913	Total tax (per \$1,000) '98....	\$14.50
Total debt Jan. 1, 1899....		Population in 1890 was....	22,361
Tax valuation, real.....			
Tax valuation, personal.			690,245
TAX FREE. —Bonds are exempt from taxation.			

LANCASTER CO.—L. J. PERRY, Supervisor.

County seat is Lancaster. The statement below includes two townships.			
LOANS—	<i>When Due.</i>	Tax valuation 1898....	\$1,988,635
CHERAW & CHESTER RR.—		Assessment about 2/3 actual value.	
7s, July, \$71,000....	July 1, 1913	Total tax (per \$1,000) '98....	\$16.00
6s, Feb., 92,700....	Apr. 26, 1905	Population in 1890 was....	20,761
Total debt Jan. 1, 1899....		Population in 1880 was....	16,903
INTEREST is payable at Lancaster Court House.			

LAURENS CO.—County seat is Laurens C. H.

LOANS—	<i>When Due.</i>	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.—County seat of Newberry County.

LOANS—	<i>When Due.</i>	Tax valuation, real.....	\$779,500
REFUNDING BONDS—		Tax valuation, personal.	701,737
4 1/2s,	1919	Tax valuation 1895....	1,481,237
WATER & ELEC. LT. BONDS—		Assessment abt. 60% actual value.	
6s, Jan., \$42,000....	Jan. 1, 1937	Total tax (per \$1,000).....	\$21.25
Coupons tax receivable.		Population in 1890 was.....	3,020
Total debt Jan. 1, 1899....		Population in 1898 (est.)....	5,000
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 -	<i>When Due.</i>	Total debt Jan. 1, 1899..	\$249,000
RAILROAD AID BONDS—		Tax valuation 1898	10,737,119
7 & 6s.. \$216,000....	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..		Population in 1890 was....	55,385
Floating debt.....		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—	<i>When Due.</i>	Tax valuation 1898....	\$3,382,610
REFUNDING RR. BONDS 1895—		Assessment is 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 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.

	Bonded Debt.	Interest.	Matur-ity.	Tax Rate.	Popula-tion '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		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	
Chester, Chester Co.....	80,000	6	1937		2,703
Chester County.....	75,000	6	1905	14.50	26,660
Clinton, Laurens Co.....	10,000	6	1911	4.00	1,021
Conway, (Twp.) Horry Co...	18,500	6	1905	4.00	677
Dorchester County.....	20,000	6	1905	13.75	
Dunklin, (Twp.) Green'le Co.	11,900	7	1902		2,269
Florence, Florence Co.....	31,500	7	'00-'09		3,395
Florence County.....	24,000	6	1917		25,027
Gaffney, Cherokee Co...	12,000	6	1917	8.00	
Georgetown, George'wn Co..	79,000	7	1903	15.00	2,895
Gills Creek, (Twp.) Lan. Co..	39,000	7	1913	20.75	3,578
Laurens, Laurens Co.....	17,000	7	1910	4.00	2,245
Marion, Marion Co.....	15,000			3.00	1,640
Newberry, (Twp.) New'y Co.	50,000	6&7	'06&'12	13.00	4,865
Orangeburg, Orangeburg Co.	60,000	5&6	'25&'38		2,964
Plecken County.....	19,500	7	past due	17.50	16,389
Pleasant Hill, (Twp.) Lan. Co.	15,200	7	1913	19.00	36.49
Sullivan, (Twp.) Laurens Co.	13,500	7	1906		2,218
Sumpter, Sumpter Co.....	44,000	6	'04&'10	14.00	3,865
Sumpter County.....	15,000	6	1906		43,605
Union, Union Co.....	40,000	6	1937	15.00	1,609
York, (Twp.) York Co.....	56,000	7	past due	4.33	5,267

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)	-	-	Philip 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.—The details of Georgia's early history in debt-making 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.		Principal.	
	P. Ct.	When Due.	Outstand'g.	
Redemption bonds, 1892.....	4 1/2	J & J Jan. 1, 1922	\$207,000	
do do 1896.....	4	J & J July 1, 1926	230,000	
Refunding bonds—Act of 1884	4 1/2	J & J July 1, 1915	3,392,000	
Refunding bonds—Act of 1887	4 1/2	J & J Jan., 1900-16	1,700,000	
\$100,000 payable each year.				
Refunding bonds—Act of 1889	3 1/2	J & J Jan., 1917-'35	1,833,000	
\$100,000 payable yearly, 1917 to 1934, and \$33,000 in 1935.				
Refunding bonds—Act of 1894	3 1/2	M & N May 1, 1915	287,000	
State University bonds.....	7	J & J 1932 to 1946	282,500	

State University bonds fall due as follows: \$3,000 July, 1932; \$61,000 April, 1933; \$1,000 May, 1933; \$96,000 April, 1934; \$86,000 June, 1935; \$6,000 July, 1935; \$1,000 January, 1936; \$1,000 April, 1936; \$15,000 February, 1939; \$3,000 October, 1940; \$2,500 July, 1942, and \$7,000 in July, 1946.

PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and upwards. **INTEREST** on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, New York City.

TAX FREE.—All of the above-mentioned bonds are tax exempt. **BONDED DEBT.**—The valid bonded debt of the State of Georgia on the 1st of October, 1899, was \$7,936,000, of which \$7,931,500 was interest-bearing and \$4,500 was past due and non-interest bearing. The contingent liabilities of the State on Oct. 1, 1899, 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.
1899....	\$235,410,751	\$137,516,326	\$43,933,866	\$416,860,943	\$5.36
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—	<i>When Due.</i>	REFUNDING BONDS—	
6s, Jan., \$76,000....	1900 to 1918	6s,	\$9,000.....
\$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
ELECTRIC LIGHT BONDS—		City tax (per \$1,000).....	\$7.50
5s, g., M&N, \$25,000....	1923	Population 1890 was.....	4,008
		Population in 1897 (est.)....	7,000

INTEREST is payable at the Mercantile Nat. Bank, New York City.

AMERICUS.—This city is in Sumter County.

Table with columns: LOANS—When Due, BUILDING BONDS—, SEWER BONDS—, IMPROVEMENT BONDS 1898—, WATER BONDS—

INTEREST on the \$18,000 water bonds and on the \$35,000 improvement bonds is payable at New York or at Americus; on all other bonds by Hambleton & Co., Baltimore, Md.

TAX FREE.—All of the city's bonds are exempt from taxation.

ATHENS.— { E. L. SMITH, Mayor. W. W. TURNER, Treasurer.

Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its debt. On January 1, 1899, the corporation owned property valued at \$270,918

Table with columns: LOANS—When Due, COLLEGE BONDS 1873—, SCHOOL BONDS 1886—, SEWER BONDS 1891—

INTEREST on water works bonds payable at N. Y. and Athens; on all other bonds at Athens. All coupons are receivable for city taxes.

BONDED DEBT Aug. 1, 1899, was \$278,000.

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—When Due, CAPITOL—, FLOATING DEBT—, GEORGIA WESTERN RR.—, REDEMPTION—, WATER—, WEST END BONDS (assumed)—

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: Total bonded debt, Water debt, Jan. 1, 1899, Aug. 1, '98, Jan. 1, 1896, Jan. 1, 1895

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

The total tax rate (per \$1,000) for 1899 was \$23.60 1/2, being made up of the State and county tax, \$11.15, 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, Bonds lettered F B 1876, do A C 1876, do F B 1876, do R B 1877, do R B 1878, do R B 1878, do W W 1880, do A A 1880, do B B 1882, do F I 1883, do D 1885, do R B 1889, do C B 1891, do E E 1886, do R R 1892, Refunding bonds, do do 1895, do do 1896, do do, do do 1898, do do 1899

PAR VALUE OF BONDS.—The bonds of this city are in pieces of \$100, \$250, \$500 and \$1,000 each.

TAX FREE.—All of the city's bonds are exempt from city tax.

OPTIONAL.—None of the bonds are payable before maturity.

INTEREST is payable in Augusta, and all coupons are tax-receivable

TOTAL DEBT, ETC.—The city has no floating debt. The following statement shows Augusta's total bonded debt (including the water debt) on the first of January of each of the years mentioned except 1897, which is for May 1.

Table with columns: Years, Bonded debt, 1899, 1898, 1897, 1895, 1894, 1893, 1892, 1891, 1883, 1880, 1877, 1872

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 \$300,000 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 and in 1899 an additional 5 per cent was deducted.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City tax per \$1000, 1899, 1898, 1897, 1896, 1895, 1891, 1880

The total tax rate in 1899 was \$25.31 per \$1,000. This includes State tax, \$6.21; county tax, \$4.40; school tax, \$2.20, and city tax proper, \$12.50.

POPULATION.—In 1890 population was 33,300; in 1880 it was 21,891; in 1898 (Board of Health estimate), 50,000.

BRUNSWICK.—County seat of Glynn County.

Table with columns: LOANS—When Due, SEWER BONDS—, Interest payable in Brunswick, and New York City, Total debt Apr. 1, 1899, Tax valuation, 1898, City tax (per \$1,000) 1899, Population in 1890, Population in 1898 (est.)

The sinking fund receives annually \$1,000

CHATHAM CO.—J. W. MCINTIRE, Clerk of Board of Commissioners. County seat is Savannah.

Table with columns: LOAN—When Due, COURT HOUSE BONDS—, 5s, J & J, \$95,000, July 1, 1919, \$5,000 due yrly after July 1, 1900, Total debt Feb. 1, 1899, Tax valuation, 1899, Assess. about 40 p. c. actual value, State & co. tax (per M.) '99, Population in 1890

COLUMBUS.— { L. H. CHAPPELL, Mayor. M. M. MOORE, Clerk.

County seat of Muscogee County.

Table with columns: LOANS—When Due, REDEMPTION BONDS—, 5s, J & J, \$375,500, Jan. 1, 1900, (Part each year) to 1903, REDEMPTION BONDS: When Due, 4 1/2s, J & J, \$55,000, Jan. 1, 1927, 4 1/2s, J & J, 33,000, Jan. 1, 1928

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 DEBT, all bonded, on Aug. 1, 1899, was \$463,500. The city has assumed the payment of \$4,000 of 6 per cent Chappel College bonds, due in 1903.

TAX FREE.—The city's bonds are exempt from taxation.

CITY PROPERTY.—The city owns real estate and improvements valued at \$234,750.

TAX VALUATION (about 80 % actual value) in 1899 of real estate was \$6,372,015; personal property, \$3,500,000; total, \$9,872,015. The city and school tax (per \$1,000) in 1899 was \$11.00; State and county tax, \$8.21. The valuation of personal property assessed in 1890 was only \$201,060.

POPULATION in 1890 was 17,303; in 1880 it was 10,123. According to local figures the population for 1898 was estimated at 19,300.

FLOYD COUNTY.—J. B. HILL, Treasurer.

County seat is Rome.

Table with columns: LOANS—When Due, BRIDGE BONDS—, 6s, J & J, \$12,500, 1900-1904, 6s, J & J, \$32,500, 1900-1912, Bonded debt Feb. 1, 1899, Floating debt, Total debt Feb. 1, 1899, Tax valuation 1898, State & Co. tax (per M.), '99, Population in 1890, Population in 1897

GAINESVILLE.—G. P. BOONE, Clerk.

County seat of Hall County. In July, 1897, the city refused to pay the interest on the \$20,000 of railroad bonds due in 1901, on the ground that the bonds were issued illegally.

Table with columns: LOANS—When Due, RAILROAD BONDS—, 7s, J & J, \$30,000, 1900, 7s, J & J, 20,000, 1901, SCHOOL BONDS—, 7s, J & J, \$2,200, 1903, WATER AND LIGHT BONDS—, 6s, J & J, \$40,000, 1920, Total debt Jan. 1, 1899, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assess't is about 9/10 actual value, City tax (p. \$1,000)'98, Population in 1890, Population in 1898

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.

Table with columns: LOANS—When Due, SCHOOL BONDS—, ELECTRIC LIGHT BONDS—, RAILROAD BONDS—, WATER BONDS—, 6s, J&J, \$10,000, etc.

INTEREST on railroad and school bonds is payable in Griffin; on electric-light and water bonds in Griffin and at the office of N. W. Harris & Co., New York City.

MACON.— { S. B. PRICE, Mayor. } A. R. TINSLEY, Treasurer.

Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into sixes. Since that date interest has been promptly paid.

Table with columns: LOANS—When Due, MARKET HOUSE BONDS, DEFICIENCY BONDS, FUNDED DEBT BONDS, 4 1/2s, g., Q-J, \$50,000, etc.

† The market house bonds are all held in the sinking fund. * Of the \$200,000 of sewer bonds authorized, only \$150,000 were issued and taken by the bond commission and \$20,000 has since been paid off.

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. The City Treasurer appropriates \$50,000 yearly for interest on the funded debt bonds and the creation of a sinking fund for the payment of bonds in 1910.

ASSESSED VALUATION in 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), 1899, was \$26.50, including State and county tax, \$14.00, and city tax, \$12.50. Property is assessed at about three fourths of its actual value.

CITY PROPERTY.—In 1897 the estimated value of public 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, SCHOOL BONDS—1895, Tax valuation 1896, Assessment about 4/5 actual value, etc.

NEWMAN.— { Col. A. R. BURDETT, Mayor. } W. P. NIMMONS, Clerk.

This city is in Coweta County.

Table with columns: LOANS—When Due, SCHOOL BONDS—, Tax valuation 1896, Assessment about 4/5 actual value, etc.

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, FUNDING BONDS—, REFUNDING BONDS—, WATER BONDS—, etc.

* The \$17,000 water bonds are secured by mortgage on water works

INTEREST is payable in New York and Rome, and the coupons are tax-receivable. Interest has been promptly paid since 1876, when the city made an adjustment of her debt.

BONDED DEBT on Feb. 1, 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), 1899, \$11.25; State and county tax, \$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. The city of Savannah is prohibited by law from issuing any bond in addition to those already outstanding.

Table with columns: LOANS—NAME AND PURPOSE, Interest, Principal, Redemption bonds, etc.

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.— Jan. 1, '99. Jan. 1, '98. Jan. 1, '96. Jan. 1, '95. 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 total tax rate (per \$1,000) in 1899 was \$27.20, including State and county tax \$12.70 and city tax \$14.50. The above tax rate is the gross rate; 10 per cent rebate is allowed if taxes are paid within a certain time.

POPULATION in 1890 was 43,189; in 1880 it was 30,709; in 1896 it was estimated at 63,980.

SUMMERVILLE.—Village in Richmond County.

Table with columns: LOANS—When Due, WATER & SEWER BONDS—, Assessed valuation '99, Real valuation (est.), etc.

VALDOSTA.— { C. B. PEEPLES, Mayor. } M. ASHLEY, Clerk.

This city is in Lowndes County.

Table with columns: LOANS—When Due, WATER WORKS AND CITY HALL—, Tax valuation 1899, Assessment is 3/4 actual value, etc.

INTEREST payable in New York or Valdosta.

TAX FREE.—All bonds of this city are exempt from taxation.

WAYCROSS.—R. P. BIRD, Clerk of Council.

This city is the county seat of Ware County.

Table with columns: LOANS—When Due, Total debt Jan. 1, 1899, Assessed valuation '98, Tax rate (per \$1,000), etc.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding 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, Assets, Assessed Valuation, Tax Rate, Population.

State of Florida.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 30 1822) - March 30 1822

Admitted as a State (Act March 3 1845) - March 3 1845

Total area of State (square miles) - - - - 58,680

State Capital - - - - - Tallahassee

Governor (term exp. Tu. aft. 1st Mon. Jan. 1901) W. D. Bloxham

Secret'y of State (till Tu. aft. 1st Mon. Jan. 1901) J. L. Crawford

Treasurer (ad interim term till Jan. 1, 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, Principal, Consol. bonds of 1871, etc.

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, and for the latter the Legislature of 1899 passed a bill providing for refunding at maturity. In addition to the bonded debt the State borrowed \$100,000 in 1889 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:

Years.	Real Estate, RR. & Tel'gh.	Personal Property.	Total.	State Tax per \$1,000
1898.....	\$78,660,9 0	\$15,239,892	\$93,900,823	\$3.00
1897.....	79,369,887	15,747,269	95,117,156	3.50
1896.....	79,323,644	16,066,322	95,389,966	2.50
1894.....	86,679,656	17,464,949	104,144,605	3.25
1892.....	65,391,271	32,976,743	98,368,014	5.50
1890.....	75,831,345	16,152,122	91,983,467	....
1887.....	66,908,163	19,357,499	86,265,662	4.50
1886.....	.....	.....	76,611,409	4.00

The State tax rate (per \$1,000) in 1899 was \$5.50. 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:

1895.....	464,639	1870.....	187,748	1840.....	54,477
1890.....	391,422	1860.....	140,424	1830.....	34,730
1880.....	269,493	1850.....	87,445		

The proportion of the colored population was 47.01 per cent in 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.

DUVAL CO.—County seat is Jacksonville.

LOANS—	When Due.	Tax valuation personal.
RIVER IMPROV. BONDS 1892—		\$1,283,084
6s, J&J, \$50,000.....	July 1, 1932	Tax val., RRs. & teleg....1,129,933
Optional after 1912.		Total valuation 1898.... 8,662,517
5 1/2s, M&N, \$225,000..	Nov. 1, 1932	Assessment about 1/3 actual value.
Optional after.....	1912	Tax rate (per \$1,000) '97....\$17.50
Total debt Aug. 1, 1899.	\$300,000	Population in 1890 was....26,800
Tax valuation, real.....	6,249,500	Population in 1895 was... 34,766

INTEREST is payable at New York and Jacksonville.

JACKSONVILLE.—J. E. T. BOWDEN, Mayor.

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.

KEY WEST.—County seat of Monroe County.

LOANS—	When Due.	CITY HALL, ETC.—
STREET BONDS—		8s,, \$60,000.....1902
5s, May 1, \$95,000....	May 1, 1920	Total debt Jan. 1, 1899.....\$255,500
Subject to call.		Tax valuation 1895.....3,458,040
WATER BONDS—		Assessm't from 60 to 65% act. val.
6s,, \$100,000....	Jan. 1, 1920	State & Co. tax (per \$1,000).....\$14.50
Subject to call after 1905.		City tax (per \$1,000).....11.50
Interest payable in New York.		Population in 1890 was....18,000
		Population in 1895.....16,502

TAX FREE.—Bonds are exempt from city tax.

ORLANDO.—{ J. B. PARRAMORE, Mayor.
 { JAMES K. DUKE, Clerk.

County seat of Orange County.

LOANS—	When Due.	Interest is payable at the Hanover
FLOATING DEBT—		National Bank, N. Y. City.
7s, J&D, \$10,000.....	Dec. 1, 1908	Bonded debt Jan. 1, '99. \$60,000
Subject to call at any time.		Floating debt.....2,222
GENERAL REVENUE—		Total debt Jan. 1, 1899.. 67.22
7s, J&J, \$5,000.....	July 1, 1917	Tax valuation, real..... 906,952
Subject to call after 15 years.		Tax valuation, personal 134,510
PUBLIC IMPROVEMENT—		Tax valuation, railroad. 28,734
7s, M&N, \$15,000....	Nov. 1, 1911	Total valuation 1898.....1,070,197
7s, J&J, 15,000.....	July 1, 1917	Assessment same as actual value.
Subject to call after 15 years.		City tax (per \$1,000) '98....\$16.00
SCHOOL PURPOSES—		Population in 1890 was....2,856
7s, J&D, \$15,000....	Dec. 1, 1908	Population in 1895 was....2,993
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.	Net debt Oct. 1, 1898.....
*BONDS TO RETIRE INDEBTEDNESS		\$47,308
7s, Jan., \$44,000.....	Jan. 1, 1909	Assessed valuation, real.1,001,769
Subject to call at 110.		Assessed val., personal. 149,865
Bonded debt Oct. 1, 1898	\$44,000	Total valuation 1898....1,151,634
Floating debt.....	3,770	Assessment about 1/3 actual value.
Total debt Oct. 1, 1898..	47,770	Total tax (per \$1,000) '98..\$27.50
Sinking fund.....	462	Population 1890 was....3,039
		Population in 1898 (est.)....3,700

* Exempt from town tax.

INTEREST is payable in Palatka and New York.

PENSACOLA.—{ J. M. HILLIARD, Mayor.
 { GEO. E. T. MORGAN, Comptroller.

This city is in Escambia County.

LOANS—	When Due.	Tax valuation, real.....
COMPROMISE BONDS.		\$2,217,000
*5s, M&N, \$246,800..	May 1, 1911	Tax valuation, personal 782,000
Bonded debt Aug. 1, '99.	\$246,800	Tax valuation 1899.... 2,999,000
Floating debt.....	32,400	Assessment about 35 p. c. act. val.
Total debt.....	279,200	Total tax (per \$1,000) '99..\$37.00
Sinking funds.	62,000	Population in 1890 was....11,750
Net debt Aug. 1, 1899....	217,200	Population in 1899 (est.)...20,000

* After Nov. 1, 1901, the bonds of this city bear 6 per cent interest and the city has no option to redeem them before 1911.

ST. AUGUSTINE.—P. S. ARNAU, Clerk.

County seat of St. John's County.

LOANS—	When Due.	Real valuation (est.)....
5s, M&N, \$85,000g..	May 15, 1927	\$6,000,000
Total debt Feb. 1, 1899....	\$85,000	Tax rate (per \$1,000) '98....\$17.50
Assessed valuation '98..	1,618,365	Population in 1890 was....4,742
		Population in 1897 (est.)....6,001

TAMPA.—JOHN A. WELLER, Auditor.

Tampa is the county seat of Hillsborough County.

LOANS—	When Due.
MUNICIPAL IMPROVEMENT—	
6s, g., J&J, \$300,000 g..	Jan. 1, 1921

BONDED DEBT in August, 1898, was \$100,000.

ASSESSED VALUATION in 1897 was \$5,868,619, real value being estimated at \$14,000,000. Tax rate (per \$1,000), \$17.00.

POPULATION in 1890 according to the United States Census was 5,532; population in 1895, State census, was 15,634.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Florida not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Bartow, Polk Co.....	\$31,500	.....	\$671,676	10.00	1,386
Fernandina, Nassau Co.	28,000	.....	944,180	29.75	2,803
Jefferson County.....	50,700	.....	1,554,265	.....	15,757
Sanford, Orange Co.....	45,000	.....	616,340	.....	2,165

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
Legislature meets biennially in even years on the Tuesday after the second Monday in November, and sessions are limited to 50 days.

* This is date when the Mississippi Constitutional Convention completed its labors, the Act establishing the Territorial Government of Alabama having provided that the Act was to commence and go into force when the Constitutional Convention of Mississippi had "formed a Constitution and State Government for that part of the Mississippi Territory lying west of the territory herein described."
† Term is two years from time of installation in office.

HISTORY OF DEBT.—For history of Alabama's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 168. An Act of the State Legislature approved Feb. 18, 1895, and amended Feb. 16, 1899, authorizes the Governor to refund the bonds outstanding with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue. By another Act, also approved Feb. 18, 1895, all bonds authorized to be exchanged under the Act approved Feb. 23, 1876, were barred if not exchanged by July 1, 1896; on October 1, 1898, the amount thus barred was \$185,400.

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
Fu'd. b'ds to retire 6s of 1880	4	J & J Jan. 1, 1920	954,000

PAR VALUE OF BONDS—Class A bonds are \$100, \$500 and \$1,000 Classes B and C bonds \$1,000, and the funding 4s \$500 and \$1,000.

INTEREST—Interest is payable in New York at the American Exchange National Bank and in Montgomery.

TOTAL DEBT.—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.

Year.	Valuation of Property.	Tax Rate.	Amount of Taxes.
1898.....	\$256,256,295.00	5 1/2 Mills	\$1,410,191.00
1897.....	251,390,134.00	5 1/2 do	1,384,171.00
1896.....	242,341,796.21	5 1/2 do	1,333,539.74
1895.....	241,338,024.99	5 1/2 do	1,328,817.39
1893.....	260,172,590.16	5 do	1,302,473.96
1890.....	258,979,575.41	4 do	1,042,618.03
1885.....	172,528,933.32	6 do	1,041,897.74
1880.....	139,077,328.22	6 1/2 do	908,678.55
1876.....	135,535,792.00	7 1/2 do	1,016,518.44

POPULATION OF STATE.—Population of Alabama has been as follows in the years named:

1890.....	1,513,017	1860.....	964,201	1830.....	309,527
1880.....	1,262,505	1850.....	771,623	1820.....	127,901
1870.....	996,532	1840.....	590,756	1810.....	9,046

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 60; 475,510 in 1870; 600,103 in 1880; and 681,431 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE
STATE OF ALABAMA.

ANNISTON.—{ O. Z. HENDERSON, Mayor.
 { P. B. BROWN, Treasurer.

Anniston is in Calhoun County. The city defaulted in the payment of interest on the bonds now outstanding. A majority of the bond holders, having united and brought suit in the United States District Court, secured a judgment against the city for the payment of the overdue coupons. The Mayor and the Chairman of the Finance Committee were appointed a committee to arrange for an adjustment on the basis of a reduction of interest, but the bondholders refused to accept the plan offered.

LOANS—	When Due.	SEWERS, SCHOOLS, CEMETERY, &C.—
FUNDING BONDS 1893—		
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.
6s, J&D, \$100,000....	June 1, 1917	

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.

Table with columns: LOANS—, IMPROVEMENT BONDS—, SANITARY BONDS—, and various bond details including amounts and due dates.

BIRMINGHAM.—F. V. EVANS, Auditor.

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.) Under this agreement the city has been paying one-half of the interest on its bonded debt. In 1899 an amendment to the State Constitution was passed permitting an increase of one-half per cent in the tax rate, the proceeds to be applied exclusively to the payment of interest on the city's bonds and for the creating of a sinking fund. This will enable the city to pay full interest from January, 1900. See CHRONICLE, Vol. 69, p. 194.

Table with columns: LOANS—, FUNDING BONDS—, IMPROVEMENT BONDS (Pref.)—, PUBLIC IMPROVEMENT—, MARKET HOUSE—, and various bond details.

INTEREST on Sanitary bonds due in 1903 is payable in Birmingham, on all others in New York, at the Hanover National Bank. Coupons are all tax receivable.

TOTAL DEBT.—The city's bonded debt on Aug. 1, 1899, was \$1,610,000. The total assets of the city, including all property, was \$1,982,749 on that date.

ASSESSED VALUATION.—In 1899, total \$19,800,000; 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.

Property is assessed at about one-half of its actual value.

POPULATION in 1890 was 26,178; in 1899 (local estimate) 76,437.

BREWTON.—W. H. STRONG, Mayor.

Table with columns: LOANS—, WATER AND LIGHT BONDS—, SCHOOL BONDS—, and various bond details.

INTEREST payable at Continental National Bank, New York.

CALHOUN CO.—H. B. GLOVER, Treasurer.

Table with columns: LOANS—, FUNDING BONDS—, and various bond details.

INTEREST is payable at the Hanover Nat. Bank of New York City

COLBERT COUNTY.—G. M. DRISDALE, Treas.

Table with columns: LOANS—, ROAD BONDS—, and various bond details.

DALLAS COUNTY.—P. G. WOOD, Prob. Judge.

Table with columns: LOANS—, BRIDGE BONDS—, and various bond details.

INTEREST is payable at City National Bank, Selma, Ala.

ETOWAH CO.—J. H. LOVEJOY, Probate Judge.

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

FLORENCE.—J. B. WEAKLEY, Jr., Mayor.

Table with columns: LOANS—, REFUNDING BONDS—, and various bond details.

INTEREST is payable in New York at Chemical National Bank.

HUNTSVILLE.—ALFRED MOORE, Mayor.

Table with columns: LOANS—, MUNICIPAL BONDS—, WATER BONDS (1st mort.)—, and various bond details.

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

INTEREST on the 5 p. c. water bonds is payable at Mechanics' National Bank, New York City.

JEFFERSON CO.—K. F. HAWKINS, Treas.

Table with columns: LOANS—, COURT HOUSE AND JAIL—, JAIL AND ALMSHOUSE—, ROAD BONDS—, and various bond details.

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.

Table with columns: LOANS—, ROAD BONDS—, and various bond details.

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.

Table with columns: LOANS—, NAME AND PURPOSE, and various bond details.

Water and sewer bonds 1898. 4 1/2 J & J Jan. 2, 1939 750,000 The Bienville Water Supply Co, the owners of the private water works, has sought to prevent the issue of the water bonds, but without success. See V. 68, p. 987 and 1143.

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, 1899, was \$2,258,787, not including the water bonds. Of the funding bonds of 1881 about \$250,000 stand better in the market than the rest because they are endorsed with the statement that they represent the purchase money for certain wharf property and are secured by a vendor's lien on said property. An Act of the Legislature requires the city to levy a tax of 3/4 of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1899 of real estate \$11,306,461, personal property, \$4,876,443; total, \$16,182,904; 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 1899 it was estimated at 45,000.

MOBILE COUNTY.—S. G. STONE, Treasurer.

Table with columns: LOANS—, TO PAY DEBT—, REFUNDING—, and various bond details.

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.—E. B. JOSEPH, Mayor.

Montgomery is the County seat of Montgomery County. Interest has been paid promptly since the compromise in 1877.

Table with columns: LOANS—, a COMPROMISE RR. BONDS—, b MARKET HOUSE BONDS—, c SANITARY SEWERAGE—, d STREETS, SCHOOLS, &c.—, and various bond details.

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 1896 (per \$1,000), \$21.25, including State tax, \$5.00; county tax, \$5.00; city tax proper, \$11.25. Property assessed at from 2/3 to 3/4 of its actual value.

POPULATION.—In 1890 it was 21,883, in 1880 it was 16,713; in 1897 (local estimate), 35,000.

MONTGOMERY CO.—C. A. ALLEN, Clerk.

Table with columns: LOANS—, COURT HOUSE BONDS—, ROAD & BRIDGE BONDS—, and various bond details.

SELMA.—Selma is in Dallas County.

Table with columns: LOANS—, When Due., Tax valuation, real..., Tax valuation, pers'al..., Total valuation 1899..., Assessment is 3/4 actual value., City tax (per \$1,000), '99..., Population in 1890 was..., Population in 1899 (est.)...

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 3/2 per cent interest on their bonds for five years.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, '99., Floating debt..., Total debt..., Tax valuation 1896..., Real valuation (about)..., Total tax (per \$1,000), '93., Population in 1890 was..., Population in 1899 (est.)...

TROY.—JOHN GAMBLE, Clerk and Treasurer.

Table with columns: LOANS—, When Due., WATER BONDS—, 6s, semi-ann., \$50,000, Feb. 1, 1924, Total debt Apr. 1, 1898., Tax valuation, 1897..., Real valuation (about)..., Population 1890 was..., Population 1880 was..., Population in 1898 (est.)...

INTEREST on 6s is payable in New York; on 5s in Troy. The railroad aid bonds are provided for by a levy and collection of special tax for that purpose. The city owns the electric light plant, but the revenue derived from incandescent lighting does not defray expenses of running.

ADDITIONAL STATEMENTS.

In the table following we give statistics regarding 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: Name, Total Debt, Float'g Debt, Assessed Valuation, Tax Rate, Population. Lists various counties like Cullman, Decatur, Morgan, etc.

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

Table with columns: Year, Population. Shows population from 1870 to 1890.

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.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

ADAMS CO.—JOHN F. JENKINS, Auditor.

Table with columns: BRIDGE BONDS—, When Due., Net debt Feb. 10, 1899., Tax valuation, real..., Bonded debt Feb. 10, '99., Floating debt..., Total debt..., State & Co. tax (per \$1,000), Population 1890 was...

BOLIVAR COUNTY.—County seat is Rosedale.

Table with columns: LOANS—, When Due., Tax val'n, pers'l & RR., Total valuation 1897..., State tax (per \$1,000) 1897..., Tax valuation, real..., Population 1890 was...

COLUMBUS.—{ COL. W. D. HUMPHRIES, Mayor. H. M. LANIER, City Marshal.

Table with columns: LOANS—, When Due., Bond. debt Feb. 1, 1898., Tax valuation, real..., Tax valuation, pers., & RR., 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—, When Due., Bond. debt Feb. 1, 1898., Tax valuation, real..., Tax val., 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—, When Due., 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.)...

JACKSON.—OLIVER CLIFTON, Clerk.

Table with columns: LOANS—, When Due., Total debt Mar. 15, '99., City has no sinking fund., Tax valuation, real..., Tax val'u'n, pers. & RR., Total valuation 1899..., Assessment is 3/4 actual value., City tax (per \$1,000) 1898., 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—, When Due., Assessed valuation, real., Assess'd valuation, pers'l., Total valuation 1898..., Assessment about 75% actual value., Tax rate (per \$1,000) '98., Population in 1890 was...

MADISON COUNTY.—F. M. HOWARD, Treas.

Table with columns: LOANS—, When Due., Tax val., per., RR. & col., Total valuation 1898..., Assessment about 3/4 actual value., State & Co. tax (per M.) '99., Population in 1890 was..., Population in 1897 (est.)...

MERIDIAN.—{ E. H. DIAL, Mayor. J. C. LLOYD, Clerk.

This is the county seat of Lauderdale County.

State of Mississippi.

ITS DEBT, RESOURCES, Etc.

Table with columns: Description, Date. Includes: Organized as a Territory (Act Apr. 7 1798), Admitted as a State (Act March 1 1817), Total area of State (square miles), State Capital, Governor (term exp. Jan. 1900), Secretary of State (term exp. Jan. 1900), Treasurer (term expires Jan. 1900).

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, When Due., Outstanding. Lists State Bonds for 1886, 1880, 1896.

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. Shows data for years 1897, 1896, 1893, 1890, 1888.

LOANS—	When Due.
FUNDING BONDS—	
4s, \$60,000.....	1910 to 1930
\$3,000 yearly on May 1.	
MARKET BONDS—	
5s, J&J, \$8,000.....	
(\$700 yearly.)	
PAVING BONDS—	
6s, A&O, \$25,000.....	Apr. 1, 1916
6s, A&O, 80,000.....	Apr. 1, 1926
6s, A&O, 20,000.....	Apr. 1, 1928
SCHOOL HOUSE BONDS—	
6s, J&J, \$30,000.....	Jan. 1, 1908
6s, May 1, 15,000.....	May 1, 1914

SEWER BONDS—	When Due.
6s, May 1, \$100,000.....	May 1, 1924
Total debt May 1, 1899.....	\$330,000
Sinking funds.....	4,700
Net debt May 1, 1899.....	325,300
Special funds on hand.....	13,500
Tax valuation 1898.....	4,981,018
Actual valuation 1898.....	7,000,000
Tax rate (per \$1,000)'98.....	\$15.00
Population in 1890 was.....	10,624
Population 1899 (local est.).....	17,000

INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.—W. E. MONTGOMERY, Secretary and Treasurer.

LOANS—	When Due.	Bonded debt Oct. 1, '98.
LEVEE CONSTRUCTION—		\$1,150,000
6s, J&J, \$500,000.....	Apr. 1, 1930	District has no sinking fund.
Subject to call after Apr. 1, 1910		
6s, J&J, \$200,000.....	May 1, 1924	Tax valuation '97 abt. \$16,500,000
Assessment is 1/2 actual value.		
REFUNDING BONDS—		Total tax (per \$1,000)'97...\$15.00
5s, \$450,000.....	1924	
Subject to call after 1909.		

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.	N. O. & N.W. RR. BONDS—
CITY IMP. BONDS—		6s, May, \$320,000.....
6s, Jan., \$37,000.....	in 20 years	May 1, 1920
Subject to call after 5 years		
INTEREST.—Interest is payable at City Treasury.		
BONDED DEBT Feb. 1, 1899, was \$357,000; floating debt, \$14,508; total debt, \$371,508.		

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. Property is assessed at about 66% of its actual value.

POPULATION.—In 1890 it was 10,101; in 1880 it was 7,058; in 1898 it was estimated at 14,000.

PORT GIBSON.—MAURICE COHN, Clerk.

This city is the county seat of Claiborne County.

LOANS—	When Due.	ASSESSED VAL.
WATER WORKS AND ELECTRIC LIGHT BONDS		personal..... 366,226
6s, \$23,000.....	Aug. 2, 1917	Total valuation 1898..... 724,121
Bonded debt Aug. 10, '99..\$23,000		
Assessment about 3/4 actual value.		
City & sch. tax (per M.) 1898..\$9.25		
State & Co. tax (per M.) 1898..15.00		
Population 1890..... 7,500		
Population 1899 (est.)..... 2,500		
Total debt Aug. 10, 1899.. 30,500		
Assessed valuation, real..357,895		

SUNFLOWER CO.—T. R. BAIRD, Treasurer.

County seat is Indianola.

LOANS—	When Due.	Interest payable in New York City
COURT HOUSE BONDS—		Tax valuat'n '98 (abt.)..\$2,000,000
5s, \$20,000.....	1923	Assessment about 3/4 actual value.
Subject to call after 1903.		
RAILROAD BONDS—		County tax (per \$1,000).....\$9.00
7s, J&J, \$74,000.....	Jan. 1, 1901	Assessment about 1/2 actual value.
Population in 1890 was..... 9,384		
Population in 1898 (est.) ..12,000		
Total debt Sept. 1, 1898...\$94,000		

TAX FREE.—Bonds of this county are exempt from taxation.

SINKING FUND.—A levy of 50 cents per \$1,000 is to be made hereafter as sinking fund.

VICKSBURG.— { W. L. TROWBRIDGE, Mayor.
H. J. TROWBRIDGE, Clerk.

Vicksburg is the county seat of Warren County.

By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds, and to apply any surplus of the sum so raised, after payment of interest, to purchase of bonds at or below par.

LOANS—	When Due.	LOANS—	When Due.
COMPROMISE BONDS—		L. N. O. & T. RR. BOND INTE'—	
5s, F&A, \$325,650.....	1921	5s, F&A, \$100,000.....	1916
Redeemable \$10,000 yearly			
SCHOOL BONDS—			
5s, \$1,600.....	1917		
Redeemable \$1,000 yearly.			

INTEREST is payable in Vicksburg. All coupons are tax-receivable.

TAX FREE.—The bonds are all exempt from taxation.

BONDED DEBT on August 1, 1899, was \$425,650; floating debt \$78,214; total debt, \$503,864.

ASSESSED VALUATION in 1898 of real estate was \$5,600,000; of personal property, \$1,175,000; total, \$6,775,000; total tax rate (per \$1,000), \$20.00. Property is assessed at 2/3 of its actual value.

POPULATION in 1890 was 13,373; in 1880 was 11,814; in 1870 was 12,443. The population in 1897 is estimated at 16,000.

WASHINGTON CO.—H. MILLER, Treasurer.

County seat is Greenville.

LOANS—	When Due.	County has no floating debt.
COURT HOUSE BONDS—		Tax valuation, real....\$4,501,583
7s, Feb. 1, \$100,000.....	June 1, 1911	Tax valuation, per. & rr. 2,363,321
Total valuation 1897.. 6,864,904		
FUNDING BONDS—		Assessment about 1/3 actual value.
7s, J&J, \$22,500.....	July 2, 1914	Total tax (per \$1,000) '97...\$18.00
Subject to call after July 2, 1904		
RAILROAD BONDS—		Population in 1890 was.... 40,414
6s, Feb. 10, \$100,000.....	Mar. 6, 1915	Population in 1880 was.... 25,367
Population in 1895 (est.)... 43,000		
Bonded debt Aug. 1, '99.. \$222,500		

Principal of all the county's bonds is payable in gold.

INTEREST on the railroad bonds is payable in New York; on other bonds at Greenville.

TAX FREE.—The above bonds are exempt from county tax.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in Mississippi not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Popul'n, 1890.
Coahoma County.....	\$80,000		\$2,604,533	18.342	
Hinds County.....	180,000		8,521,613	6.00	59,279
West Point, Clay Co.....	77,000		800,000		2,762

State of Louisiana.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Mch. 26, 1804*) - Oct. 1, 1804
 Admitted as a State (Act Feb. 20, 1811) - April 30, 1812
 Total area of State square miles) - 48,720
 State Capitol, - Baton Rouge
 Governor (term exp. 3d Mon. May 1900) - Murphy J. Foster
 Sec. of State (term exp. 3d Mon. May 1900) - John T. Michel
 Treasurer (term exp. 3d Mon. May 1900) - A. V. Fournet
 Legislature meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.

*Further provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2, 1805, the duration of the Act of March 26, 1804, having originally been confined to the period of one year from October 1, 1804, "and to the end of the next session of Congress which may happen thereafter."

HISTORY OF DEBT.—For history of the State debt of Louisiana see STATE AND CITY SUPPLEMENT of April 1894, pages, 171 and 172.

Debt on which the State is paying interest is about as follows:

LOANS—	Interest—	Principal—
NAME OR PURPOSE,	P. Ct. Payable.	When Due. Outstand'g.
Consol. 7 per cent bonds of 1874, stamped 4 per cent....	4s J & J	Jan. 1, 1914 \$12,300
New bonds (act. of '92).....	4s J & J	Jan. 1, 1914 10,763,800
Consolidated (constitutional) bonds of 1880.....	4s J & J	Jan. 1, 1914 101,700

DEBT LIMITATIONS STATE, AND MUNICIPAL.—For debt limitations under the Constitution adopted May 12, 1898, see editorial columns of the State and City SUPPLEMENT for October, 1898. The limitation for municipalities is 10 per cent upon the assessed value of the property of the municipal corporation, parish or drainage district.

PAR VALUE OF BONDS.—The consolidated 7s, stamped 4 per cent are for \$100, \$500 and \$1,000. The Constitutional bonds for \$5, etc. See CHRONICLE, Vol. 68, p. 987.

INTEREST is payable by Winslow, Lanier & Co., New York City and by Louisiana National Bank, New Orleans.

FISCAL AGENTS.—The fiscal agents of the State are the New Orleans Nat. B'k, the Louisiana Nat. B'k and the Hibernia Nat. B'k at New Orleans, and the Bank of Baton Rouge at Baton Rouge.

TOTAL DEBT.—The subjoined statement shows Louisiana's total bonded debt on April 1, 1899.

Total bonded debt bearing interest.....	April 1, 1899.
Floating Debt—	\$10,877,800
Baby bonds and certificates (act of 1880) exclusive of coupons.....	914,397

The baby bonds are 3 per cents and were due in 1886. They were issued to fund certain obligations of charitable institutions. No 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.—See CHRONICLE, Vol. 68, p. 987.

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:

Years.	Total Assessed Valuation.	Years.	Total Assessed Valuation.
1898.....	\$261,545,868	1885.....	\$212,725,564
1897.....	259,798,213	1875.....	195,904,419
1896.....	251,911,316	1870.....	253,371,890
1895.....	249,621,419	1860.....	435,787,265
1890.....	234,350,791	1850.....	233,998,764

POPULATION OF STATE.—The population of Louisiana has been as follows in the years named:

1890.....	1,118,587	1860.....	708,002	1830.....	215,529
1880.....	939,946	1850.....	517,762	1820.....	152,923
1870.....	726,915	1840.....	352,411	1810.....	76,556

For 1894 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 with an issue of 50-year 5s. The bonds will be subject to call \$100,000 yearly after 40 years. See CHRONICLE Vol. 68, p. 145.

LOANS—	When Due.	ASSESSED VALUATION
CONSTRUCTION BONDS—		Assessed valuat'n '97..\$12,721,728
6s, A&O, \$850,000.....	1910	Actual value about... 20,000,000
(Subject to call after 1900.)		
Levee tax (per \$1,000) '97..\$10.00		

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—	
CAPITOL LOAN—	
8s, A & O, \$2,900	April, 1900
Subject to call at any time.	
Floating debt	\$24,392
Total debt Aug. 1, 1899	26,292
Tax valuation, real	1,600,000

Tax valuation, personal	\$501,970
Total valuation 1897	2,101,970
Total valuation 1898	2,199,142
Assessment about 2/3 actual value.	
Total tax (per \$1,000) 1898	\$26.00
Population 1890 was	10,478
Population 1899 (est.)	15,000

FRANKLIN.—L. B. TARLETON, Mayor.

LOANS—	
WATER WORKS BONDS—	
6s, J & J, \$25,000	July 1, 1907
ELECTRIC LIGHT BONDS—	
6s,	\$3,000.....1900 to 1909
Due part yearly.	

Total debt Sept., 1898	\$25,000
Tax valuation 1898	450,000
Real valuation	1,300,000
Population in 1890 was	2,127
Population in 1898 (est.)	3,000

LAFORCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

LOANS—	
CONSTRUCTION & MAINT.—	
6s, J & J, \$275,000	1903-1913

Int. payable Whitney Nat. Bk., N.O.	
Assessed valuation '95	\$8,463,495
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.
N. H. NUNEZ, Secretary, }

LOANS—	
CONSTRUCTION & MAINT.—	
6s, M & N, \$100,000	Dec. 1, 1912
Subject to call 1/10 yearly after 1902	
Interest payable at State Treasury, Baton Rouge.	

Assessed valuation—	
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

MONROE.—A. A. FORSYTHE, Mayor.

County seat of Ouachita Parish.

LOANS—	
GENERAL IMPROVEM'T BONDS—	
5s, J & D, \$155,000	1900 to 1939
Various amounts due yearly June 1.	
All subject to call June 1, 1924.	

Total debt May 1, 1899	\$155,000
Tax valuation, 1898	1,711,870
Assessment about 1/2 actual value.	
Population in 1890 was	3,256
Population in 1898 (est.)	6,000

NEW ORLEANS.

WALTER C. FLOWER, Mayor.
JOHN S. WATERMAN, Secretary.
WM. S. DOUGLASS, Comptroller.

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 July 1, 1899, the city had issued 4 per cent 50-year bonds to the amount of \$9,008,500, 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. The new Louisiana Constitution, in effect May 12, 1898, confirms these arrangements. On June 6, 1899, the city voted a special tax of 2 1/2 mills for water, sewer and drainage purposes, intended to provide for an issue of from 12 to 16 millions bonds. As this requires an amendment to the State Constitution, the Legislature, in special session, passed a bill for its submission to a vote of the people of the State.

LOANS—	
CAROLTON BOND—	
8s,	\$50.....Nov. 1, 1902
CONSTITUTIONAL BONDS—	
4s, J & J, \$9,008,500	July 1, 1942
FLOATING DEBT BONDS.—	
4s.....	\$195,000.....Oct. 1, 1948

LOANS—	
GOLD BONDS, D. S. & G. S.—	
7s, J & J, \$117,000	July 1, 1922
PREMIUM BONDS, 1875—	
5s, J & J, \$5,029,920	As drawn
STREET IMPROVEMENTS, '71, Q.—	
7-3s, F & A, \$10,000	Feb. 1, 1911

INTEREST is payable at City Hall by Board of Liquidation City Debt and in New York City.

TOTAL DEBT.—The subjoined statement shows New Orleans's debt on the dates named.

	July 1, '99.	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Total bonded debt	14,360,470	14,420,330	14,444,390	14,639,050
Floating debt	591,878	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, TAX RATE, ETC.—

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Rate of Tax p. \$1,000.
1899	\$103,000,000	\$38,000,000	\$141,000,000	.....
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, \$6.00; county tax (levee), \$1.00; city tax, \$20.00. In 1899 city tax was \$20.00; special tax, \$2.00.

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.

LOANS—	
CONSTRUCTION & MAINT.—	
5s, M & N, \$750,000	May 1, 1937, subject to call after Nov. 1, 1899.
5s, M & N, 500,000	May 1, 1939, subject to call after Nov. 1, 1899.

Shreveport is the county seat of Caddo County.

LOANS—	
CONSTRUCTION & MAINT.—	
Street paving	5 Jan. 1, 1919

Interest—		
Principal—		
Rate. Payable.	When Due.	Outstand'g
5 J & J	Jan. 1, 1916	\$157,500
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:

LOANS.—		Interest—		Principal—	
NAME AND PURPOSE.		P.Ct. Payable.		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.

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	\$882,000	\$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. All this scrip was called for payment Aug. 1, 1899, (to be barred if not presented for payment within six months), but up to Sept. 12, 1899, only \$1,140 had been presented. 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.

The details of the bonded debt and of the overdue interest given above are as they stood prior to the refunding of the recognized debt under the Act of 1899.

REFUNDING.—Under the Legislative Act of 1899 the entire debt (except the \$160,000 due the United States) is to be refunded by an issue of 3 per cent 30-year bonds.

Up to Aug. 18, 1899, \$1,222,500 new bonds had been exchanged for the holdings of the Permanent School Fund (including the Sixteenth Section fund) and for the holdings of private parties and the Arkansas Industrial University. Of this total only \$45,000, principal and interest, represents the amount of the bonds held by individuals which had been funded up to that date.

The funding bonds of 1875 ("Loughboroughs") re-issued since 1885 have all been refunded under this Act.

Under notice of the Governor all bonds not exchanged must be presented before May 8, 1900.

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.

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. C. Payable, When Due, Principal, Outstand'g. Lists Holford funding bonds of 1870, Levee bonds, Little Rock & Fort Smith RR, Memphis & Little Rock RR, Little R'k Pine Blf. & N. O. RR, Miss. Ouachita & Red River RR, Arkansas Central RR.

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. Shows data from 1860 to 1899.

Table with columns: Years, Population. Shows population from 1860 to 1890.

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: LOANS—When Due, Tax valuation, personal, Total valuation 1898, Total tax (per \$1,000), 1898, Population in 1890, Population in 1897 (est.).

CHICOT COUNTY.—County seat is Lake Village.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Population 1890.

HELENA.—{ JAMES A. TAPPAN, Mayor. J. O. BAGWELL, City Clerk.

Table with columns: LOANS—When Due, Interest, P. Ct. Payable, Principal, Outstand'g. Lists 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.—J. Y. SANDERS, Treasurer.

Table with columns: Bonded debt Aug. 1, '99, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000), Population 1890, Population in 1899 (est.).

Tax valuation and rate have not changed since 1895.

LEE COUNTY.—W. COTTER, Clerk.

Table with columns: LOANS—When Due, Tax valuation, person'l., Total valuation 1898, Assessment about 1/3 actual value, State tax (per \$1,000), County tax (per \$1,000), Population 1890, Population 1880, 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: LOANS—When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 1/3 actual value, State tax (per \$1,000), '98, County tax (per \$1,000), '98, City tax (per \$1,000), '98, Average school tax '98, Population in 1890, 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.

Table with columns: LOANS—When Due, Total valuation 1898, Assessment about 1/3 actual value, Total tax per \$1,000 '98, Population 1890, 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, payable \$25,000 annually.

Table with columns: LOANS—When Due, Tax valuation, person'l., Total valuation 1898, Assessment about 1/3 actual value, State & co. tax (per M) '98, Population 1890, Population 1898 (est.).

PROPERTY is assessed at about one-third of its actual value. INTEREST is payable at Union Trust Co., New York City.

SEARCY COUNTY.—

Table with columns: County seat is Marshall. County has no bonded debt. Float'g debt Mar. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment same as actual value, Total tax (per \$1,000) 1897, Population in 1890, Population in 1898 (est.).

WASHINGTON CO.—R. O. HANNAH, Co. Judge

Table with columns: LOANS—When Due, Tax valuation, person'l., Total valuation 1898, Assessment is 2/5 actual value, Total tax (per \$1,000) '98, Population 1890, Population in 1898 (est.).

INTEREST is payable at Fayetteville.

Territory of Oklahoma.

ITS DEBT, RESOURCES, ETC.

Table with columns: Organized as a Territory (Act May 2, 1890), Total area of Territory (square miles), Territorial Capital, Governor (term expires May 12, 1901), Secretary (term expires June 7 1901), Treasurer, Auditor.

Legislature meets biennially in odd years on the second Tuesday in January, and legislative sessions are limited to sixty days.

Table with columns: LOANS—When Due, Interest, P. Ct. Payable, Principal, Outstand'g. Lists 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 \$48,000; floating debt (warrants) \$250,000; total debt, \$298,000.

ASSESSED VALUATION for 1898 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 IN THE TERRITORY OF OKLAHOMA.

CLEVELAND CO.—D. B. WYNNE, Clerk.

Table with columns: LOANS—When Due, Total debt Feb. 1, 1899, Sinking fund, Tax valuation 1898, Real valuation (about), State & Co. tax (p. \$1,000) '98, Population in 1898.

GARFIELD CO.—County seat is Enid.

Table with columns: LOANS—When Due, Tax valuation 1899, Real valuation (about), Tax rate (per \$1,000) (abt.), Population in 1898.

INTEREST on the funding bonds is paid by the Western National Bank of New York City.

GUTHRIE.—GEO. M. DEGROFF, City Clerk.

Table with columns: LOANS—When Due, Cash on hand, Net debt Jan. 1, 1899, Tax valuation 1898, Assessment about 2/5 actual value, City tax (per \$1,000), '98, Population in 1890, Population in 1899 (est.).

LOGAN COUNTY—F. RITTENBUSCH, Treas'r

County seat is Guthrie.

Table with columns: LOANS—, REFUNDING BONDS—, When Due, Sinking fund, Net debt July 1, 1899, Tax valuation 1898, Assessment about 1/2 actual value, Population in 1899 (est.).

OKLAHOMA CITY.—G. W. SPENCER, Clerk.

This city is the county seat of the county of the same name.

Table with columns: LOANS—, REFUNDING BONDS—, 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—, REFUNDING BONDS—, When Due, Bond, debt July 1, 1898, Tax valuation 1898, Assessment is 1/2 actual value, State & Co. tax (per M., '97), Population in 1894 was, Population in 1898 was.

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, Population 1898, Indebtedness of other places—, Bonded Debt, Floating Debt, Assessed Valuation, Population 1898.

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
Secretary of State (term exp. with Governor), D. H. Hardy
Treasurer (2d Tues. after 1st Mon. Jan. '01), John W. Robbins
Comptroller, - - - - - R. W. Finley
Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to 30 days at \$5 per day and \$2 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: LOANS—, NAME AND PURPOSE, Interest, P. Ct. Payable, When Due, Principal, Outstanding.

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 with columns: Total bonded debt, Of which held in State fund, Sept. 1, '99, Sept. 1, '98, Sept. 1, '97.

Leaving amount outstanding— \$728,245 \$737,990 \$746,990

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, Taxp. \$1,000.

MUNICIPAL AND COUNTY BOND LAW.—A State law approved in 1893 has done much to widen the market for new Texas municipal loans. At present before any bond can be issued by a municipality or county it must receive the certificate of the Attorney General that it is a lawful obligation. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned except on the grounds of fraud or forgery. The text of the law will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 178.

Where the facts known to us we have marked with a star (*) in the returns below the issues put out prior to the enactment of the above law.

A law went into effect Aug. 26, 1899, compelling counties and incorporated towns and cities to submit propositions for the issuance of bonds (all except "funding bonds issued or to be issued of any valid outstanding bonds of said county, town or city;" also excepting bond issues for less than \$2,000, when "issued for the purpose of repairing buildings or structures, for the building of which bonds are allowed to be issued.") to a vote of the qualified taxpayers before the issue can be submitted to the Attorney General for approval as required by the law of 1893—V. 69, p. 509.

POPULATION.—The population of Texas has been as follows:

Table with columns: 1890, 1880, 1870, 1860, 1850.

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.

JOHN O. JOHNSON, Treasurer.

This is the capital of the State and the county seat of Travis County. \$10,000 of street-improvement bonds issued in 1884 are in litigation. See CHRONICLE, Vol. 69, p. 41.

Table with columns: LOANS—, SCHOOL BONDS—, When Due, LOANS—, REFUNDING BONDS—(Con.), When Due.

PAR VALUE OF BONDS.—Most of the bonds are \$1,000 each. INTEREST on water and light bonds is payable at the Nat. City Bank, New York City. Interest on other bonds in New York and Austin.

TOTAL BONDED DEBT Aug. 1, 1899, was \$1,620,000; sinking fund, \$18,320; net debt, \$1,601,680. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about 2/3 actual value) has been as follows in the years indicated.

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

Tax rate (per \$1,000) in 1898 included city tax proper \$15.70. School tax, \$3.33 1/3; in 1899 city tax was \$19.70, school tax \$3.33 1/3.

POPULATION in 1890 was 14,575; in 1899 (est.) 27,000.

BEAUMONT.—R. D. SIMONTON, Treasurer.

County seat of Jefferson County.

Table with columns: LOANS—, WATER WORKS & PAV. BONDS—, When Due, SCHOOL BONDS—(Con.), When Due.

BELL COUNTY.—W. L. WILSON, Treasurer.

Belton is the county seat.

Table with columns: LOANS—, BRIDGE BONDS—, When Due, Bonded debt Feb. 1, '99, Total valuation 1899, Assessed valuation, real, Ass'd valuation, pers'l., COURT HOUSE BONDS—, REFUNDING BONDS—.

INTEREST payable at the St. Louis National Bank, St. Louis.

BEXAR CO.—FRANK McNEWTON, Clerk.

JOHN W. TOBIN, Treasurer.

The county seat is San Antonio.

Table with columns: LOANS—, BRIDGE BONDS—, When Due, JAIL BONDS—, REFUNDING BONDS—, When Due.

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.
LOANS— When Due.
COURT HOUSE BONDS—
6s, Apr., \$63,000*...Feb. 1914-'15
5s, Apr., 30,000*...Apr., 1937
Subject to call after 1902.
JAIL BONDS—
5s, Apr., \$7,848*...Apr., 1937
Subject to call after 1902.
ROAD AND BRIDGE BONDS—
6s, Apr., \$23,000 Apr. & Aug., 1913
5s, Aug., 14,450 *...Aug., 1937
Subject to call after 1907.
Interest is payable in Angleton.

RAILROAD BONDS—
8s, Mar., \$70,900...Mar. 1, 1903
Bonded debt...\$208,798
Floating debt... 14,964
Total debt... 223,762
Sinking fund and cash... 49,670
Net debt Feb. 1, 1899... 174,092
Tax valuation 1899... 6,292,510
Assessment about 1/2 actual value.
State & Co. tax (per \$1,000)...\$12-10
Population in 1890 was 11,506
Population in 1897 (est.)...17,000

* Issue 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.

COLORADO CO.—J. J. MANSFIELD, Co. Judge.

County seat is Columbus.
LOANS— When Due.
REFUNDING COURT HOUSE AND JAIL BONDS—
5s, A&O, \$18,000...July 10, 1927
(Subject to call after 1902.)
REFUNDING BRIDGE BONDS—
5s, A&O, \$14,000...July 10, 1927
(Subject to call after 1902.)

Bonded debt Aug. 1, '99. \$62,000
Assessed valuation, '99 5,468,580
Assessment about 2/3 actual value.
State & Co. tax (per M.) '98..\$9-30
Population 1890...19,512
Population 1897 (est.)...22,438

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
(Subject to call after Aug. 1, 1908)
Int. payable at Fourth Nat. Bk., N. Y.
Bonded debt Dec. 1, 1898 \$90,000
Floating debt Feb. 1, 1898 12,000
Total debt Feb. 1, 1898... 102,000
Interest at 4 p. e. until 1908 and 5 p. e. thereafter.
TAX FREE.—Bonds of this city are exempt from taxation.

Tax valuation, real...\$1,165,228
Tax valuation, person'l 423,399
Total valuation 1897... 1,588,627
Assessment about 1/2 actual value.
Total tax (per \$1,000) '97..\$17 30
Population 1890 was...4,387
Population 1897 (est.)...5,000

CORSICANA.—J. H. WOODS, Mayor.

County seat of Navarro County.
LOANS— When Due.
CITY HALL BONDS—
8s, \$10,000...1905
6s, 20,000...1907
SEWER BONDS—
5s, J&J, \$20,000...July 1, 1919
SCHOOL BONDS—
8s, \$10,000...1901
5s, \$7,500...1919

a STREET IMPROVEMENT BONDS—
5s, J&J, \$30,000...July 1, 1920
Bonded debt Mar. 1, '98. \$67,500
Street impt. bonds (add.) 30,000
Tax valuation 1890...2,980,000
Population in 1890 was...6,285
Population in 1897 (est.)...12,000

INTEREST on all the bonds is payable in New York.

CORYELL CO.—W. B. WOODWARD, Clerk.

Gatesville is the county seat.
LOANS— When Due.
COURT HOUSE & JAIL BONDS—
5s, \$85,000...Apr. 10, 1937
(Subject to call after 1902.)
Total debt Aug. 1, 1899...\$85,000
Sinking fund... 5,115

Net debt Aug. 1, 1899... \$79,884
Tax valuation 1899... 5,142,600
State & Co. tax (per M.) '99..\$9-30
Population in 1890 was...16,873
Population in 1899 (est.)...25,000

DALLAS.—{ JOHN H. TRAYLOR, Mayor.
{ C. G. MORGAN, Auditor.

This is the county seat of Dallas County. Preparations have been made to refund \$100,000 of general improvement bonds and \$100,000 of water works bonds of 1882. See CHRONICLE V. 69, p. 351.

LOANS— When Due.
FUNDING BONDS—
8s, M&S, \$27,000*...Sept., 1904
6s, A&O, 100,000*...Apr., 1917
5g, J&J, 197,000* g. July, 1931
GENERAL IMPROVEMENT—
6s, M&N, \$100,000...Nov., 1913
Subject to call Nov., 1903
SEWERAGE IMPROVEMENT GOLD BONDS 1890-1891—
5s, J&J, \$150,000*...July 1, 1920
5s, J&D, \$150,000*...June, 1931
STREET IMPROVEMENT BONDS—
5g, F&A, \$167,000*...Aug., 1928
5s, J&J, 185,000*...July, 1929
TEXAS & PACIFIC RR. 1874—
7s, A&O, \$62,000*...Apr., 1904

LOANS— When Due
WATER SUPPLY 1884-'91—
6s, J&D, \$95,000*...Dec., 1914
5s, J&J, 99,000*...July, 1917
5s, J&J, 200,000*...July 1, 1920
5g, J&J, 66,000* g. Jan., 1921
5s, J&D, 100,000*...June, 1931
WATER WORKS 1882—
6s, J&J, \$98,000*...Jan., 1902
Former city of East Dallas.
CONSTRUCTION & IMPROVEMENT BONDS—
6s, J&J, \$15,000*...July, 1916
6s, J&J, 40,000*...July, 1918
6s, J&J, 8,000*...July, 1919
PUBLIC SCHOOL BUILD'G BONDS—
6s, J&J, \$13,000*...July, 1916

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the Laclede Bank, St. Louis, Mo.; on the street improvement 5s due in 1928 and 1929 and the sewerage improvement due in 1920, at the Seaboard National Bank, New York; on all other bonds by the New York Security & Trust Company.

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 (included above). Rows for Aug. 10, '99, Feb. 15, '99, Aug. 15, '98.

DEBT LIMITATION.—The bonded debt of the city of Dallas is limited to \$2,000,000 by special act of the State Legislature, effective Aug. 26, 1899.

WATER WORKS.—In the year 1898 the revenue from water works was \$69,795.

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. PRATIER, 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
COURT HOUSE BONDS—(Ref.)—
5s, A&O, \$200,000...Apr. 10, 1906
3s, \$41,000...1919

Total debt Apr. 1, 1899. \$249,000
Tax valuation 1898 . . 31,658,530
Assessment abt. 1/3 to 1/2 act. value.
State tax (per \$1,000)...\$3-80
County tax (per \$1,000)... 5-00
Population in 1890 was...67,042
Population in 1898 (est.)...100,000

Eight thousand dollars of the county's bonds are owned by the permanent school fund.

INTEREST is payable in New York.

OPTIONAL.—One hundred thousand dollars of the county's bonds are optional after 1900 and \$100,000 after 1905.

DENISON.—

This city is in Grayson County.

LOANS— When Due.
FUNDING BONDS 1884 & 1894—
6s, J&J, \$30,000...
5s, J&J, 25,000...
SCHOOL BONDS 1888 & 1892—
6s, J&J, \$15,000...
5s, J&J, 32,000...
SEWER BONDS 1890 & 1892—
5s, J&J, \$60,000...
5s, J&J, 25,000...
STREET IMPROV. BONDS 1892—
5s, J&J, \$25,000...

Bond. debt Aug., 1897.. \$212,000
Floating debt... 3,500
Total debt... 215,500
Sinking fund... 37,375
Net debt Aug., 1897... 178,125
Tax valuation 1896...4,500,000
Assessment about 1/2 actual value.
Total tax (per \$1,000) 1896..\$23-10
Population in 1890 was...10,958
Population in 1880 was...3,975
Population in 1898 (est.)... 17,500

This city has no water debt but pays a hydrant rental of \$2,456 25 per quarter. The corporation owns property valued at about \$450,000.

INTEREST is payable by the Ninth National Bank of New York City

OPTIONAL.—The funding bonds of 1894 are subject to call 1904.

TAX EXEMPT.—All bonds are free from taxation.

DENTON CO.—W. T. BAILEY, Treasurer.

Denton is the county seat.

LOANS— When Due.
COURT HOUSE BONDS—
5s, A&O, \$90,000...June 1, 1935
(Subject to call after 1900.)
5s, A&O, \$25,000...Aug. 10, 1936
(Subject to call after 1906.)
5s, A&O, \$32,000...Feb. 10, 1937
(Subject to call after 1907.)
6s, jail bonds*... \$392
6s, bridge bonds*... 12,500
Bonded debt Aug. 10, '99. 159,892

Sinking fund Feb. 10, '99 \$17,993
Net debt Feb. 10, 1899.. 141,898
Total valuation 1899...8,033,118
Assessed valuation, real 5,236,130
Assessed valuation, per'l 2,371,190
Total valuation 1898...7,607,320
Assessment about 1/2 actual value.
State and co. tax (per M) '98..\$7-60
Denton City tax (p. \$1,000)..\$21-80
Population in 1890 was...21,289
Population in 1899 (est.)...31,000

INTEREST on all bonds payable at the office of the State Treasurer. Interest on bonds maturing 1935 will also be paid at the National Park Bank, New York City, and on those maturing in 1937 at the National Bank of Dallas.

DE WITT CO.—H. E. DAHLMAN, Treasurer.

County seat is Cuero. The 6 per cent bridge bonds will shortly be refunded by an issue of 20-year 5s.

LOANS— When Due.
BRIDGE BONDS—
6s, \$37,385*...
COURT HOUSE BONDS—
6s, \$30,000...May, 1935
Subject to call after 1900.
6s, \$10,000...Jan., 1936
Subject to call after 1901.
5s, \$22,000...Aug., 1936
Subject to call after 1901.

Total debt Feb. 15, 1899. \$99,385
Sinking fund... 5,000
Net debt Feb. 15, 1899 ..94,385
Tax valuation 1899...6,341,941
Assessment about 1/3 actual value.
Tax rate (per \$1,000) 1898..\$9-50
Population in 1890 was...14,307
Population in 1899 (est.)...15,000

INTEREST on Court House bonds is payable at New York City and Austin, Tex.; on remaining bonds at Cuero.

EL PASO.—{ JOSEPH MAGOFFIN, Mayor.
{ B. S. CATLIN, Clerk.

This is the county seat of El Paso County.

LOANS— When Due.
SEWER BONDS—
7s, J&J, \$17,000*...July 1, 1907
6s, J&J, 15,000*...July 1, 1938
Subject to call after July 1, 1913
CITY HALL AND JAIL BONDS—
6s, J&J, \$30,000...July 1, 1938
Subject to call July 1, 1913
5s, F&A, \$10,000...Feb. 1, 1929
Subject to call after Feb. 1, 1914.
SCHOOL AND FUNDING BONDS—
6s, A&O, \$50,000*...Apr. 1, 1920
5s, F&A, \$0,000...Feb. 1, 1929
Subject to call after Feb. 1, 1914

LOANS— When Due.
WATER COMPROMISE BONDS—
5s, Feb. 1, \$11,000...Feb. 1, 1919
Subject to call after Feb. 1, 1909
Bonded debt Jan. 1, 1899..\$163,000
Sinking fund... 12,997
Net debt Jan. 1, 1899... 150,003
Interest payable at New York.
Tax valuation 1897...\$4,744,600
Assessment about 3/4 actual value.
Population in 1890 was...10,338
Population in 1897 was...18,627

EL PASO CO.—PARK W. PITMAN, Clerk.

County seat is El Paso.

LOANS— When Due.
JAIL BONDS—
5s, \$10,000*...1938
REFUNDING COURT H. BONDS -
5s, \$78,000...1938
5s, \$49,000...1939
Interest payable at Austin.
Bonded debt Sept. 1, '99..\$137,600
Floating debt... 93,397

Total debt... \$230,997
Cash assets... 11,220
Net debt Sept. 1, 1899... 229,776
Tax valuation 1898 ... 9,640,060
Assessment at nearly full value.
State & Co. tax (per M.) '99..\$10-05
Population in 1890 was...15,678
Population in 1880 was... 3,845
Population in 1898 (about)...30,000

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
ROAD AND BRIDGE BONDS—
6s, Apr. 10, \$3,688*...Part yearly.
Total debt Aug. 1, 1899...\$39,638

Total valuation 1899..\$10,535,675
Assessment about 1/3 actual value.
State tax (per \$1,000) 1899..\$3-80
County tax (per \$1,000) ... 4-50
Population in 1890 was... 9
Population 1899 (about)... 55,000

OPTIONAL.—All of the county's bonds are optional after ten years.

BONDS.—The Fannin County permanent school fund owns \$37,443 of the above listed bonds; and \$1,000 is held by the city of Bonham.

FAYETTE CO.—R. T. BRADSHAW, Treasurer.

County seat is La Grange.

LOANS— *When Due.*
ROAD AND BRIDGE BONDS—
 5s, Apr. 10, \$11,500* Apr. 10, 1902
 5s, Apr. 10, 10,000* Apr. 10, 1904
 5s, Apr. 10, 11,000* Apr. 10, 1906
 5s, Oct. 10, 13,000* Oct. 10, 1938
 Subject to call after 1908.
REFUNDING BONDS 1895.
 5s, A&O, \$75,000* May 15, 1935
 Subject to call after May 15, 1905
 Interest payable in New York.

Total debt Feb. 1, 1899.. \$158,122
 Sinking fund..... 23,492
 Net debt Feb. 1, 1899.... 134,630
 Tax valuation 1899..... 8,431,870
 Assessment about 1/3 actual value.
 State & Co. tax (p.\$1,000)'98. \$8.80
 Population in 1890 was..... 31,481
 Population in 1880 was..... 27,996
 Population, 1899 (est.), over 40,000

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 "for real estate 60 p. c. and personal property 40 p. c.," and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	City Tax per \$1,000
1898.....	\$22,421,494	\$4,582,477	\$27,008,971	\$15.70
1897.....	22,554,618	4,722,036	27,276,654	15.00
1895.....	19,848,056	5,543,496	25,391,552	15.00
1890.....	15,970,935	5,062,899	21,033,834	15.00
1881.....	.....	.....	17,625,862	.....

The total tax rate (per \$1,000) in 1898 was \$29.50, including State tax, \$3.80; county tax, \$3.00; city tax, \$15.70 and school tax, \$2.00.

POPULATION in 1890 was 29,084; in 1880 it was 22,248; in 1870 it was 13,818. Population in 1899 (estimated), 60,000.

* 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. The city failed to pay its interest due September 1, 1899; see V. 69, p. 711.

LOANS— *When Due.*
FUNDING & IMP. BONDS—
 5s, J&J, \$275,000* Jan. 1, 1920
 6s, J&J, 175,000* Jan. 1, 1922
HIGH SCHOOL—
 5s, J&J, \$90,000* Jan. 1, 1920
REDEMPTION BONDS—
 6s, M&N, \$158,000* May 1, 1923
 Subject to call after May 1, 1903

b SEWER BONDS
 5, M&N, \$125,000* May 1, 1940
STREET AND SEWER BONDS—
 7s, M&S, \$96,000* Sept., 1914
GENERAL IMPROVEMENT—
 5 M&S, \$300,000* Mch. 1, 1921
b WATER BONDS —
 5, M&N, \$100,000* May 1, 1920
 6, F&A, 650,000* Feb. 1, 1922
 7s, J&J, 150,000* Jan. 1, 1903

PAR.—Recent loans have been issued in \$1,000 pieces.
 INTEREST is payable in New York City.

GOLD BONDS.—All bonds are payable in gold

TOTAL DEBT, ETC.—The city's bonded debt on March 21, 1899, was \$2,119,000; sinking fund, investment and cash, \$205,923; net debt, \$1,913,076; water debt (included in the above total), \$800,000. The city owns property valued in 1896 at \$1,153,357.

DEBT LIMITATION.—The city's debt is limited by the city's charter of March 20, 1889 to 6 per cent on the taxable values.

ASSESSED VALUATION.—The city's assessed valuation (which is 80 per cent of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Valuation.	Tax Rate per \$1,000.
1898.....	\$11,131,895	\$3,967,825	\$15,099,720	\$25.30
1897.....	15,790,000	.....	.....	15.00
1894.....	15,239,230	4,864,738	20,103,968	15.50
1892.....	14,023,103	7,837,225	21,860,328	21.75
1890.....	16,502,625	4,804,160	21,306,785	20.55
1889.....	11,243,727	4,715,143	15,958,870	21.55

The tax rate in 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.—JOHN R. SHORTRIDGE, Mayor.

This is the county seat of Cooke County.

LOANS— *When Due.*
FUNDING BONDS—
 6s, A&O, \$5,000 Mar. 1, 1906
 Subject to call at any time.
IMPROVEMENT BONDS—
 6s, Aug. 1, \$3,000 Aug., 1901
 to Aug., 1903
SCHOOL BONDS—
 6s, J&J, \$25,000 Jan. 1, 1942
 Subject to call after Jan. 1, 1912
REFUNDING SCHOOL BONDS—
 \$17.0 0.....
SEWERAGE & STREET IMP.—
 6s, A&O, \$7,000 Apr. 1, 1919
 Subject to call after Apr. 1, 1908
STREET IMP. BONDS—
 6s, A&O, \$26,500 Oct. 1, 1941
 Subject to call after Oct. 1, 1910

LOANS— *When Due.*
 6s, J&J, \$10,000 July, 1934
 Subject to call after July, 1904
 Interest is payable in St. Louis Mo., and Gainesville, Tex.
 Bonded debt Jan. 1, '98. \$90,500
 Floating debt..... 1,795
 Total debt..... 92,295
 Sinking fund..... 7,638
 Net debt Jan. 1, 1898... 84,656
 Tax valuation, real..... 2,280,341
 Tax valuation, personal, 1,329,264
 Total valuation 1897... 3,609,605
 Assessment is 2/3 actual value.
 City tax (per \$1,000)..... \$11.50
 Population in 1880 was..... 2,667
 Population in 1890 was..... 6,594
 Population in 1897 (est.)... 12,000

OPTIONAL.—All bonds are subject to call in from 5 to 20 years.

GALVESTON.—{W. C. JONES, Mayor.
 THEO. K. THOMPSON, Auditor.

Galveston is the county seat of Galveston County.

LOANS— *When Due.*
FUNDING BONDS—
 5s, M&N, \$200,000..... 1905-1915
 5s, A&O, 200,000 Oct. 1, 1937
 Subject to call after Oct. 1, 1917
LIMITED DEBT BONDS 1881—
 5s,, \$1,300,000..... 1921-1927
LIMITED DEBT BONDS 1891—
 5s,, \$1,195,000..... 1932-1936

LOANS— *When Due.*
PURCHASE BLOCK 321—
 8s, M&S, \$10,500 Mar. '00 to '02
 (\$3,500 due each year.)
SCHOOL HOUSE BONDS—
 5s,, \$25,000..... 1937
SEWERAGE BONDS—
 5s, F&A, \$300,000 Aug. 1, 1939
WATER, STR., IMP. & CITY HALL BONDS—
 5s,, \$660,000*..... 1928-1936
 5s,, 58,000..... 1936

* Issued prior to municipal bond law of 1893.

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.

	Aug. 1, '99.	Jan. 1, '99.	Feb. 28, '98.	Feb. 28, '97.
Total bonded debt.....	\$3, 48, 00	\$3,652,000	\$3,647,500	\$3,426,000
Floating debt.....	161,220	79,149	82,154	198,970
Total debt.....	\$3,809,720	\$3,731,129	\$3,729,654	\$3,624,970
Sinking fund, &c.....	942,526	923,787	773,107	686,153
Net debt, less cash in various funds.....	\$2,867,194	\$2,807,342	\$2,852,217	\$2,860,713

In addition to the sinking fund, as given above, the city owned in 1899 \$560,000 of wharf company stock and \$30,000 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 \$1,550,000, an electric-light plant, etc., etc., the total value of its public property being \$3,261,000.
 The sinking fund receives yearly an amount equal to 2 per cent of the outstanding bonds.

GALVESTON CO.—JAS. S. WATERS, Treas.

County seat is Galveston.

LOANS— *When Due.*
BRIDGE BONDS—
 5s, Apr. 10, \$185,000* Jan. 10, 1913
 Subject to call after Jan. 10, 1903
COURT HOUSE & JAIL BONDS—
 5s, A&O, \$250,000 Feb. 9, 1937
 Subject to call after Feb. 9, 1907.
GULF CO. & S. FE RR.—
 6s, M&N, \$275,000* May 1, 1902
 Bonded debt Nov. 1, '98... \$710,000
 Coupons and int. due.... \$18,373
 Floating debt..... 186,496

Total debt Feb. 23, '99.. \$914,869
 Sinking fund..... 241,822
 Net debt Feb. 23, '99... 673,047
 Tax valuation, real..... 20,909,140
 Tax valuation, pers'al. 5,364,350
 Tax valuation 1898.... 26,173,490
 Assessment about 1/2 actual value.
 State & co. tax (per M.) '98. \$10.70
 Population in 1890 was..... 31,476
 Population in 1880 was..... 24,121
 Population in 1895 (est.)... 42,234

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.

LOANS— *When Due.*
BRIDGE BONDS—
 6s, Apr. 10, \$6,000* Apr. 10, 1907
 6s, Apr. 10, 2,990* Apr. 10, 1910
 6s, Apr. 10, 7,305* Apr. 10, 1911
 6s, Apr. 10, 8,000* Apr. 10, 1912
REF'D'G COURT H. BONDS—
 5s, Apr. 10, \$65,000 Mar. 10, 1919
 Total debt Apr. 1, 1899. \$92,184
 Sinking fund..... 6,889

Not debt April 1, 1899.. \$85,995
 Total valuation 1899 .. 3,367,020
 Tax valuation, real 2, 62,117
 Tax valuation, pers'l.... 1,110,899
 Total valuation 1898.... 3,372,946
 Assessment about 1/2 actual value.
 State & co. tax (per M.) '98. \$10.10
 Population in 1890 was..... 5,910
 Population in 1899 (est.)... 6,500

INTEREST on the Court House bonds is payable at Austin, Tex., and at the Hanover National Bank, New York City; on the bridge bonds at Austin.

OPTIONAL.—All bridge bonds are subject to call at the option of the county; Court House bonds optional \$2,000 yearly 1901 to 1908, balance after 1909.

GONZALES CO.—County seat is Gonzales.

LOANS— *When Due.*
REF'D'G COURT H. BONDS—
 5s,, \$50,000..... 1901-1906
 Optional—\$10,000 after 1901,
 \$5,000 yearly 1902 to 1906, balance
 any time thereafter.
JAIL BONDS—
 6s, Apr. 10, \$10,000 Nov. 10, 1901
 Subject to call.
 Interest is payable at Gonzales.
 Bonded debt Jan. 4, '98... \$69,000

Total debt..... \$72,548
 Sinking fund assets..... 7,386
 Net debt Jan. 4, 1898.... 65,162
 Total valuation 1899.... 5,136,024
 Tax valuation, real..... 3,945,685
 Tax valuation, personal, 2,172,165
 Total valuation 1898... 6,117,850
 Assessment about 2/3 actual value.
 State & co. tax (per M.) '98. \$9.40
 Population in 1890 was..... 18,016
 Population in 1898 was..... 25,000

GREENVILLE.—D. W. H. TAYLOR, Treas.

This city is in Hunt County.

LOANS— *When Due.*
 6s,, \$7,000 Oct. 1, 1920
 6s,, 11,000 May 1, 1923
SCHOOL BONDS—
 8s,, \$7,000 Aug. 7, 1915
 8s,, 2,000 Nov. 5, 1916
 6s,, 12,000 July 10, 1920
ENGINE HOUSE AND CITY HALL—
 6s,, \$5,000 Sept. 2, 1919

WATER-WORKS BONDS—
 6s,, \$15,000 July 5, 1919
 Bonded debt Apr. 1, '99. \$81,100
 Tax valuation 1898.... 2,097,999
 Real value about..... 3,000,600
 City tax rate (per \$1,000)'98. \$9.00
 Population in 1890 was ... 4,330
 Population in 1899 (est.)... 10,000

HARRIS COUNTY.—JOHN FARMER, Treas.

County seat is Houston.

LOANS— *Amount.*
JAIL BONDS.—
 5s, \$100,000..... 1935
 Subject to call Oct. 10, 1905.
 Road and Bridge 6s, ann. 4,000
 Other bonds..... 33,000

Total debt Jan. 1, 1898.... 148,000
 Cash in treasury..... \$36,205
 Tax valuation 1899... 31,085,750
 County tax (per \$1,000) '99 \$6.00
 Population in 1890 was.... 37,249
 Population in 1898 (est.)... 68,000

HARRISON CO.—County seat is Marshall.

The \$75,000 court-house bonds had been approved by the State officials but not issued up to the time of going to press.

LOANS— *When Due.*
COURT HOUSE BONDS—
 4s,, \$75,000 Apr. 16, 1939
 (Optional \$10,000, 1900; \$10,000,
 1904 and \$55,000 in 1909.)
COMPROMISE RAILROAD BONDS—
 6s, Apr. 11, \$19,350 Apr. 19, 1901
**RR. SUNSIDY BONDS (not com-
 promised)—**
 7s,, \$2,700 Apr. 11, 1904

FUNDING BONDS—
 6s, Apr. 1, \$23,370 Apr. 1, 1910
 Total debt Aug. 17, '99... \$53,458
 Sinking fund..... 8,200
 Net debt Aug. 17, 1899... 45,258
 Tax valuation 1899.... 4,212,408
 Assessment about 1/2 actual value.
 State & co. tax (per \$1,000). \$14.80
 Population in 1890 was.... 26,721
 Population in 1880 was.... 25,177
 Population in 1899 (est.)... 29,000

INTEREST and sinking fund payments on compromise railroad bonds are made by State Comptroller.

OPTIONAL.—All bonds are subject to call.
TAX FREE.—The bonds are all exempt from taxation.

HILLSBORO.—{F. QUICKENSTEDT, Mayor.
 W. M. WILLIAMS, Treasurer.

Hillsboro is in Hill County.

LOANS— *When Due.*
CITY HALL BONDS—
 7s, J&J, \$5,000* Sept. 1, 1905
SCHOOL HOUSE BONDS—
 6s, J&J, \$2,000* July 1, 1909
 6s, J&J, 2,500* Sept. 1, 1911
 6s, J&J, 4,000* July 2, 1924
WELL (ARTESIAN) BONDS—
 6s, A&O, \$7,000* Oct. 1, 1911
WATER WORKS & SEW BONDS—
 5s, g., J&J, \$19,000 g. Jan. 1, 1935
 5s, g., M&S, 8,000 g. Sept. 3, 1935
 5s, g.,, 15,000 Jan., 1937

Total debt Jan. 1, 1899.. \$62,500
 Sinking fund..... 3,000
 Net debt Jan. 1, 1899... 59,500
 Water debt (included).... 42,000
 Tax valuation, real..... 1,414,355
 Tax valuation, personal. 647,075
 Total valuation, 1898.... 2,091,430
 Assessment about 3/4 actual value.
 City tax (per \$1,000), 1898. \$9.00
 Population in 1890 was..... 2,541
 Population 1897 (estm'd)... 7,000

HOUSTON.— { S. H. BRASHEAR, Mayor. W. M. BAUGH, Secretary.

This city is in Harris County. This city has voted to issue \$300,000 5 per cent 40-year sewer bonds.

Table with columns: LOANS—, IMPROVEMENT BONDS—, PAVING AND SEWER BONDS—, CONSOLIDATED BONDS—, FUNDING BONDS—, SCHOOL BONDS—, H. T. & B. RR. BONDS—, 8s, A&O, \$9,500.

GOLD—All bonds, according to a city official, are payable in gold. INTEREST on the compromise 5s and 6s and on the paving and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s at the American Exchange National Bank, New York City; others also in New York City.

TOTAL BONDED DEBT Feb. 4, 1899, was \$2,257,300; floating debt, \$62,560; total debt, \$2,319,860.

ASSESSED VALUATION (about 3/5 actual value) in 1899 was \$25,141,369; 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.

Table with columns: LOANS—, COURT HOUSE BONDS—, FUNDING BONDS—, BRIDGE BONDS—, Bonded debt Jan. 1, 1898 \$45,203, Floating debt 1,770, Total debt Jan. 1, 1898 46,978, Tax valuation 1899 1,764,141, Assessment same as actual value, State & co. tax (per M.) '98 \$10.30, Population 1890 was 3,797, Population 1897 (est.) 5,000.

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.

Table with columns: LOANS—, REFUNDING BONDS—, Interest payable at Benjamin, Total debt Apr. 1, 1898 \$59,500, Sinking fund 4,000, Net debt Apr. 1, 1898 \$55,500, Tax valuation 1899 1,632,743, 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 municipal bond law of 1893.

Table with columns: 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, 1899 \$134,000, Sinking funds 12,000, Net debt Sept. 1, 1899 122,000, Total valuation 1899 \$10,306,530, Tax valuation, real 6,658,204, Tax valuation, pers'l 3,160,014, Total valuation 1898 9,818,248, Assessment about 2/5 actual value, 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.—D. P. MOORE, Treasurer.

Bay City is the county seat.

Table with columns: Bonded debt Aug. 14, '99 \$43,820, Floating debt 3,591, Total debt 47,411, Sinking fund assets 4,716, Net debt Aug. 14, 1899 42,695, 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.

Table with columns: LOANS—, SCHOOL HOUSE BONDS—, WATER BONDS—, RAILROAD BONDS—, Bonded debt Feb. 10, '99 \$41,750, Sinking fund over 1,000, Net debt Feb. 10, '99, ab't. 40,750, Assessed valuation '99 1,622,810, 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.

Table with columns: LOANS—, Bridge bonds, dne 1909 \$80,000, 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.

Table with columns: 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 CO.—W. H. CALDWELL, Treasurer.

County seat is Corpus Christi.

Table with columns: LOANS—, REFUNDING BONDS—, 4 1/2s, \$28,000, Apr. 10, 1939, Optional \$500 y'rly 1900 to 1909, balance at any time thereafter, Road & bridge bonds, 6s, \$7,445, Total debt Feb. 1, 1899 37,445, Total valuation 1899 5,444,565, 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.— { A. L. BOWERS, Mayor. L. GOOCH, Treasurer.

Palestine is the county seat of Anderson County.

Table with columns: 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.— { J. C. GIBBONS, Mayor. SION S. RECORD, Secretary.

This is the county seat of Lamar County. The city owns property valued at \$188,000.

Table with columns: 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. 1, 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 8,254.

INTEREST is payable at the Fourth National Bank, New York City on January and July 10.

RED RIVER CO.—J. G. WRIGHT, Clerk.

County seat is Clarksville.

Table with columns: LOANS—, Court House bonds \$8,000, Jail bonds 23,500, Road and bridge bonds 9,000, Total debt Aug. 1, 1899 40,500, Sink. fds. and cash in treas. 3,500, Tax valuation 1899 \$4,736,557, Assessment about 1/2 actual value, State & Co. tax (per M.) '99 \$10.30, Population 1890 was 21,452, Population 1880 was 17,194, Population in 1899 (est.) 35,000.

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.

Table with columns: 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 bridge bonds due in 1910 (now in litigation) is payable at the St. Louis Nat. Bank; on court house bonds, in Austin, Tex.

SAN ANTONIO.— { MARSHALL HICKS, Mayor. W. W. JOHNSON, City Clerk.

This is the county seat of Bexar Co. As we go to press this city is negotiating for the sale of \$190,000 4 per cent gold refunding bonds.

Table with columns: 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, Not subject to call, 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, 190,000, Jan. 1, 1919, 5s, M&S, 50,000, Sept. 15, 1920, Subject to call Sept. 15, 1910, CITY HALL BONDS—, 5s, \$150,000, Aug. 1, 1917, Subject to call after 1907, 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 Sept. 1, 1899, was \$1,971,000. The floating debt was \$90,000. 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:

Table with columns: Years, Real Estate, Personal Property, etc., Total Assessed Valuation, City Tax per \$1,000. 1899 \$30,760,000 \$17.00, 1898 30,971,795 15.00, 1896 31,134,190 14.50, 1892 30,478,005 14.00, 1891 30,755,485 14.65, 1890 27,620,950 11.00, 1880 8,436,556 10.00.

State and county tax (per \$1,000) for 1898 was \$10.50; city tax \$17.00; total tax (per \$1,000) \$27.50.

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.

Table with columns: LOANS—, TEXAS & PACIFIC RY.—, 8s, Feb. 12, \$40,584, Feb. 12, 1904, HOUSTON & TEXAS CENTRAL REF'D'G BONDS—, 6s, A&O, \$20,500, 1912, (\$1,500 payable yearly.) FUNDING BONDS—, 6s, M&O, \$32,000, 1930, (\$1,000 payable yearly.) IMPROVEMENT BONDS—, 6s, M&N, \$20,000, Nov. 1, 1932, Subject to call after 1902, 6s, J&J, \$4,000, Jan. 15, 1934, Subject to call after 1914, 6s, A&O, \$18,000, 1935, (\$500 payable yearly.) WATER WORKS BONDS—, 5s, F&A, \$10,000, Feb. 1, 1939, 6s, A&O, \$59,000, July, 1936, Subject to call in 1906.

INTEREST on the water bonds is payable at the National Bank of the Republic, New York City; on the Texas & Pacific Railroad 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 April 1, 1899, was \$232,584; water debt (included) \$59,000; cash and bonds in treasury, \$83,633. The net debt on April 1, 1899, was \$149,950.

ASSESSED VALUATION in 1899 was \$4,858,020; 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.

When Due.	Assessed valuat'n, real.
RAILROAD SUBSIDY BONDS—	\$3,732,767
5s,, \$117,000..... Aug., 1927	Assessed valuation, per l. 1,814,503
Subject to call after Aug., 1901	Total valuation 1898 5,547,270
Bonded debt May, 1898. \$136,800	Assessment 2/3 actual value.
Sinking fund..... 4,960	State & Co. tax (per \$1,000) \$10.80
Net debt May, 1898 131,840	Population in 1890 was.... 28,320
Total valuation 1899 .. 5,790,065	Population in 1898 (est.)... 40,000

TARRANT CO.—Jno. P. KING, County Clerk.

County seat is Fort Worth. Bonded debt Aug. 1, 1898, was \$494,365 For details of bonds, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

TERRELL.—D. J. ANTHONY, Mayor.

This city is in Kaufman County. The bonded debt (details of which were given in last SUPPLEMENT) on Jan. 1, 1898, was \$33,000.

TRAVIS COUNTY.—Z. P. JOURDAN, Treas.

County seat is Austin. Bonds of this county to the amount of \$47,000 have been declared invalid by the U. S. Supreme Court. Bonds below issued under new Municipal Bond law.

When Due.	Tax valuation, 1898.
LOANS—	\$15,798,010
REFUNDING BONDS—	State & Co. tax (per M.) '98.. \$8.30
4s,, \$136,000..... Feb., 1938	Population in 1890 was.... 36,322
Optional 1918.	Population in 1897 (est.)... 65,000
Total debt July, 1898.... \$163,500	

UVALDE COUNTY.—M. W. COLLIER, Treas.

County seat is Uvalde. Bonds below issued under new municipal bond law.

When Due.	Total debt Feb. 1, 1899..
LOANS—	\$32,000
BRIDGE BONDS—	Tax valuation, 1899..... 3,040,065
4s,, \$11,000..... 1919	Assessment about 2/3 actual value.
(Optional 1902.)	State & Co. tax (per M) '98.. \$9.00
COURT HOUSE BONDS—	Population in 1890 was..... 3,804
6s, April 10, \$32,000. April 10, '35	Population in 1895 (est.).... 5,000
Int. payable at Austin, Tex.	

VICTORIA CO.—C. A. LEUSCHNER, Treas.

Victoria is the county seat.

When Due.	COURT-HOUSE BONDS—
LOANS—	5s,, \$67,000..... 1936
BRIDGE BONDS—	Bonded debt Feb. 13, '99. \$91,050
7s,, \$2,000..... Aug., 1901	Tax valuation 1898..... 6,474,000
6s,, 4,050 1913&1914	County tax (per \$1,000) '97.. \$5.25
5s,, 12,000..... Jan., 1936	Population in 1890 was.... 8,737
JAIL BONDS—	Population in 1895 (est.)... 12,000
5s,, \$5,000 March, 1936	

WACO.— { C. C. McCULLOCH, Mayor.
R. W. JABLONOWSKI, City Secretary.

This city is in McLennan County. The bonded debt on Apr. 16, 1898, was \$658,500 and the total debt \$686,672. For details of bonds, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

WALLER CO.—DIXON S. CUNNEY, Treasurer.

County seat is Hempstead. The bonded debt on March 1, 1899, was \$66,000. For details of bonds, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

WAXAHACHIE.—E. A. DU BOSE, Mayor.

This city is the county seat of Ellis County. Bonded debt on Feb. 1, 1899, was \$97,300. For details of bonds, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

WILBARGER CO.—J. B. CRAWFORD, Treas'r.

Vernon is the county seat. \$77,000 of old bonds, part of which had been declared illegal, have been surrendered for \$46,726. Total debt on April 1, 1899, was \$133,544. For details of debt, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

WILLIAMSON CO.—S. K. P. JACKSON, Treas.

County seat is Georgetown.

When Due.	Sinking funds.....
LOANS—	\$2,190
REFUNDING BONDS—	Total valuation 1899..... 12,351,020
5s, Mar., \$54,000..... March, 1938	Assessment is 3/5 actual value.
Subject to call after 1908.	State tax (per \$1,000) '99... \$3.80
Interest payable at State Treasury.	County tax (per \$1,000) '99 3.45
Bonded debt Aug. 1, '99.. \$54,000	Population in 1890 was.... 25,909
Floating debt..... 1,220	Population in 1899 (est.)... 34,000

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.

County—	Total Debt.	Tax Valuation.	Tax Rate per \$1,000.	Popul'n 1895.
Ablene, Taylor County.....	\$39,000	\$2,200,350	\$5.50	4,500
Alvarado, Johnson County..	11,000	418,040	(90)	1,543
Anderson County.....	37,000	14,421,602	5.50	22,000
Aransas County.....	36,740	1,937,853	4.50	2,346
Archer County.....	52,203	2,145,870	8.50	3,786
Armstrong County.....	26,250	11,219,824	8.50	1,272
Atascosa County.....	40,000	2,446,100	6.25	7,842
Austin County.....	18,000	13,908,656	4.50	20,000
Banda County.....	28,738	1,250,385	7.05	4,164
Bastrop County.....	38,000	5,668,721	4.70	24,500

County—	Total Debt.	Tax Valuation.	Tax Rate per \$1,000.	Popul'n 1895.
Baylor County.....	\$47,978	\$2,436,192	\$6.00	3,000
Bee County.....	43,776	3,459,815	4.00	5,500
Blanco County.....	25,303	1,404,006	8.00	5,916
Borden County.....	24,514	648,074	7.60	594
Bosque County.....	42,000	14,606,285	6.20	16,188
Bowie County.....	67,264	14,263,550	6.00	23,718
Brazos County.....	59,200	3,920,196	5.20	20,532
Brown County.....	50,198	4,287,655	9.30	16,000
Bryan, Brazos County.....	28,000	11,333,400	10.00	4,000
Burleson County.....	34,015	3,497,617	5.40	18,558
Burnet County.....	27,000	3,865,764	3.40	11,500
Calahan County.....	12,500	12,332,881	4.50	7,050
Caldwell County.....	76,890	14,510,670	9.30	15,769
Calhoun County.....	23,224	1,619,081	5.00	2,500
Calvert, Robertson Co.....	26,000	1,008,030	(90)	2,632
Cameron County.....	80,549	3,360,954	5.00	19,524
Cherokee County.....	21,000	12,992,359	4.50	24,000
Childress County.....	63,060	11,720,260	6.50	2,322
Clay County.....	59,910	4,713,970	7.00	12,000
Coleman County.....	37,132	4,963,584	5.00	8,112
Collin County.....	54,600	11,555,100	3.70	48,397
Collingsworth County.....	29,737	1,018,705	6.50	1,194
Comal County.....	63,800	2,215,982	7.20	8,000
Comanche County.....	54,153	4,242,661	6.50	18,500
Commerce, Hunt Co.....	12,500	1450,907	(90)	810
Concho County.....	37,000	1,817,643	4.50	1,196
Cooke County.....	19,000	17,412,970	5.00	26,266
Cottle County.....	32,200	11,422,958	6.50	822
Crosby County.....	10,000	1,169,413	2.70	600
Deaf Smith County.....	17,000	1777,644	5.50	300
Delta County.....	18,907	2,367,630	6.50	12,000
Dickens County.....	33,000	1,449,431	11.30	550
Dimmit County.....	25,800	11,408,942	6.20	1,100
Donley County.....	24,000	11,709,402	5.20	2,050
Dubin, Erath Co.....	18,000	1735,004	(90)	2,025
Duval County.....	44,383	1,962,411	6.00	7,598
Eastland County.....	47,000	3,645,296	11.30	10,373
Edwards County.....	38,768	11,601,259	6.50	2,400
Ellis County.....	211,000	14,364,390	5.50	37,500
Ennis, Ellis Co.....	62,000	11,500,208	12.50	8,000
Erath County.....	53,500	5,152,295	5.50	25,300
Falls County.....	31,530	8,075,186	5.20	20,760
Fisher County.....	16,700	1,326,876	7.50	2,500
Floyd County.....	14,000	1,055,280	6.50	1,200
Foard County.....	47,421	11,219,095	6.50	1,800
Ft. Bend County.....	107,555	5,326,876	5.50	13,000
Freestone County.....	30,000	2,894,555	5.10	18,000
Frio County.....	31,656	1,977,665	2.30	4,000
Gonzales, Gonzales County.	15,500	1879,982	(90)	1,641
Grayson County.....	25,500	18,374,319	4.30	70,000
Gregg County.....	34,495	1,686,297	7.70	9,500
Grimes County.....	24,248	13,704,871	5.00	25,000
Groesbeck, Limestone Co....	14,500	1479,000	19.00	(90) 663
Guadalupe County.....	34,000	14,575,677	5.20	17,000
Hale County.....	16,124	1,030,430	8.50	1,200
Hall County.....	44,743	1,472,943	6.50	1,800
Hamilton County.....	30,500	13,433,217	6.00	12,000
Hardeman County.....	78,000	2,124,791	6.50	3,588
Hardin County.....	15,446	1,383,857	6.50	5,000
Hartley County.....	27,101	11,076,356	6.40	500
Haskell County.....	64,740	12,117,620	6.50	1,800
Hays County.....	37,514	3,309,555	6.00	(90) 11,352
Hemphill County.....	12,000	11,073,088	6.50	1,000
Henderson County.....	27,383	2,779,042	6.50	16,000
Henrietta, Clay County.....	29,000	11,100,000	.....	2,000
Hidalgo County.....	25,300	11,980,975	6.50	5,000
Hill County.....	159,000	10,508,730	5.00	34,500
Honey Grove, Fannin Co....	34,000	11,165,000	(90)	1,828
Hood County.....	54,013	2,126,671	7.20	9,000
Hopkins County.....	86,318	4,907,680	6.20	(90) 20,572
Houston County.....	28,000	13,070,250	4.00	23,000
Howard County.....	19,209	1,599,167	6.00	2,600
Huntsville, Walker County..	21,095	1717,703	(90)	1,509
Jack County.....	36,000	2,803,963	6.20	10,400
Jackson County.....	57,825	3,059,773	7.40	5,500
Jefferson County.....	112,000	3,686,420	7.00	9,000
Johnson County.....	81,000	7,988,670	5.00	30,500
Jones County.....	88,171	3,529,890	6.20	4,500
Kaufman County.....	32,000	8,063,129	5.20	23,000
Kent County.....	44,283	1,120,791	9.00	750
Kerr County.....	22,500	2,045,151	4.70	5,400
Kimble County.....	24,249	11,268,980	5.30	2,300
King County.....	37,004	1,973,785	8.20	173
Lampasas County.....	42,500	12,930,679	5.00	7,000
Laredo, Webb County.....	117,000	12,124,000	12.50	13,000
La Salle County.....	38,000	1,749,453	6.00	3,100
Lavaca County.....	110,500	5,483,061	5.40	25,000
Lee County.....	40,000	3,025,950	4.80	15,300
Leon County.....	41,112	2,122,130	6.00	16,600
Limestone County.....	73,255	7,445,100	4.50	27,000
Live Oak County.....	21,251	1,673,419	5.00	3,000
Llano County.....	85,336	2,846,365	5.80	8,500
Lubbock County.....	20,577	1,677,693	6.00	500
Lufkin, Angelina County....	10,000	1310,093	(90)	529
McCulloch County.....	20,496	1,830,834	7.20	3,600
Marion County.....	197,000	11,191,719	12.00	13,000
Martin County.....	22,000	1,522,858	5.00	700
Maverick County.....	14,500	2,214,132	4.50	5,000
Medina County.....	48,428	2,844,344	6.20	7,000
Menard County.....	22,100	1,251,040	5.00	2,500
Mills County.....	39,887	2,232,992	6.00	7,000
Mitchell County.....	90,958	2,328,647	8.50	2,500
Montague County.....	10,000	6,109,218	4.00	25,000
Montgomery County.....	38,815	3,109,010	6.20	15,000
Morris County.....	14,070	931,985	6.50	9,000
Navarro County.....	43,500	11,043,250	4.50	42,000
New Braunfels, Comal Co....	24,200	1783,440	(90)	1,608
Nolan County.....	20,780	1,980,224	6.00	2,000
Oak Cliff, Dallas County....	45,000	11,248,000	11.50	(98) 4,500
Oldham County.....	12,000	771,686	6.50	380
Orange County.....	54,063	11,846,329	8.50	5,500
Orange, Orange County.....	28,000	1905,102	(90)	(3,173)

County—	Total Debt.	Tax Valuation.	County Tax Rate. per \$1,000.	Popu- lation, 1895.	County—	Total Debt.	Tax Valuation.	County Tax Rate. per \$1,000.	Popu- lation, 1895.
Shelby County.....	\$38,317	†\$2,075,350	\$7.00	15,500	Walker County.....	\$42,796	\$2,465,450	\$5.00	14,500
Starr County.....	25,897	†2,099,760	7.30	11,790	Ward County.....	19,610	1,019,560	6.50	750
Stephens County.....	24,604	†2,373,592	3.60	7,000	Webb County.....	23,132	†3,302,860	6.00	16,295
Sterling County.....	11,762	1,156,742	4.20	1,000	Wharton County.....	85,575	4,889,433	6.50	10,000
Stonewall County.....	42,240	1,488,911	8.70	1,144	Wheeler County.....	27,312	†736,669	6.50	1,250
Sutton County.....	36,879	1,521,484	5.20	1,600	Wichita County.....	88,742	3,240,007	6.50	7,500
Taylor County.....	48,000	†4,398,586	4.30	9,000	Wilson County.....	17,500	4,039,630	9.00	14,000
Texarkana (C.), Bowie Co.	43,800			6,380	Wise County.....	115,000	6,446,375	5.50	28,000
Throckmorton County.....	39,765	†1,674,349	6.50	1,700	Wood County.....	24,246	2,788,241	5.00	18,500
Titus County.....	30,000	1,633,076	6.50	10,500	Young County.....	61,259	†2,837,248	5.40	6,500
Tom Green County.....	49,000	3,855,110	5.00	7,100	Zapata County.....	21,500	†928,596	7.50 (90)	3,562
Tyler County.....	38,670	†1,683,434	6.50	13,200	Zavala County.....	11,460	†1,333,659	5.00	1,050
Upshur County.....	38,264	1,777,071	6.50	15,000					
Val Verde County.....	30,000	3,587,540	6.50	5,000					

† Valuations for 1897; † for 1898; all others for 1899.

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Floyd County, Ga.	169	Graham County, Kan.	132	Hartley County, Tex.	181	Irvington, N. J.	65
Floyd County, Ind.	91	Grand Forks, N. D.	123	Hartwell, O.: and Sch. Dist.	89	Irvington, N. Y.	57
Floyd County, Texas.	181	Grand Forks County, N. D.	124	Hasbrouck Heights, N. J.	65	Ishpeming, Mich.	103
Flushing, N. Y., and Sch. Dists.		Grand Haven, Mich.	103	Haskell County, Kans.	132	Island County, Wash.	152
—see New York City.		Grand Island, Neb.	127	Haskell County, Tex.	181	Islip School Dist. No. 1, N. Y.	57
Foard County, Texas.	181	Grand Junction, Col.	142	Hastings, Minn.	112	Ithaca, N. Y.	45
Fond du Lac, Wis.	107	Grand Rapids, Mich.	103	Hastings, N. Y.	57	Ithaca School District, N. Y.	57
Ford County, Ill.	98	Grand Rapids, Minn.	114	Hatfield, Mass.	127	J ack County, Tex.	181
Ford County, Kan.	131	Grand River, Mo.	119	Haven Township, Kan.	136	Jackson, Mich.	103
Forest County, Pa.	74	Grand Traverse Co., Mich.	105	Haverhill, Mass.	22	Jackson, Miss.	173
Forsythe County, N. C.	166	Grant City, Mo.	122	Haverhill, N. H.	13	Jackson, Tenn.	164
Fort Bend County, Texas.	181	Grant County, Ind.	91	Hays County, Texas.	181	Jackson County, Ind.	92
Fort Benton, Mont.	138	Grant County, Kan.	132	Haywood County, Tenn.	164	Jackson County, Kan.	132
Fort Collins, Col.	141	Grant County, Ky.	162	Hebron, Conn.	38	Jackson County, Mo.	120
Fort Dodge, Iowa.	116	Grant County, N. M.	144	Hebron, Neb.	127	Jackson Co., Ohio.	83
Fort Madison, Iowa.	116	Grant County, S. D.	125	Helena, Ark.	176	Jackson County, Ore.	151
Fort Scott, Kan.	131	Grant Twp., Neosho Co., Kan.	136	Helena, Mont., and S. D. No. 1.	137	Jackson County, Tex.	181
Fort Wayne, Ind.	91	Grass Valley, Cal.	147	Hemphill County, Tex.	181	Jackson (Township), Ohio.	89
Fort Worth, Tex.	179	Gravesend, N. Y.; see N. Y. City.		Hempstead, N. Y.	44	Jacksonville, Fla.	171
Foster County, N. D.	124	Gray County, Kan.	132	Hempstead School Dists., N. Y.	57	Jacksonville, Ill.	98
Fostoria, Ohio.	82	Grayson County, Ky.	163	Henderson County, N. C.	166	Jamaica, N. Y.; see N. Y. City.	
Fountain County, Ind.	94	Grayson County, Texas.	181	Henderson County, Tex.	181	Jamestown, N. Y.	45
Foxborough, Mass.	30	Great Barrington, Mass.	30	Henderson, Ky.	162	Jamestown, N. D.	124
Framingham, Mass.	22	Great Bend City, Kan.	136	Hendricks County, Ind.	94	Janesville, Wis.	108
Frankfort, Ind.	91	Great Bend Township, Kan.	136	Hennepin County, Minn.	112	Jasper County, Ill.	98
Frankfort, Ky.	161	Great Falls, Mont.: and S. D.	137	Henniker, N. H.	13	Jasper County, Ind.	94
Frankfort, N. Y.	57	Greeley, Col.	142	Henrietta, Tex.	181	Jay County, Ind.	92
Franklin, Ky.	163	Greeley County, Kan.	136	Henry County, Mo.	119	Jeddo Township, Mo.	123
Franklin, La.	175	Green Bay, Wis.	107	Henry County, Ohio.	83	Jefferson City, Mo.: & Sch. Dist.	120
Franklin, N. H.	12	Greenburg, N. Y.	57	Henry County, Tenn.	165	Jefferson County, Ala.	172
Franklin, N. J.	60	Greenbush, N. Y.	44	Heppner, Ore.	151	Jefferson County, Ark.	176
Franklin, Ohio.	82	Green County, Ky.	162	Herington, Kan.	136	Jefferson County, Col.	142
Franklin, Pa.	74	Greene, N. Y.	44	Herkimer, N. Y.	44	Jefferson County, Fla.	171
Franklin County, Ill.	98	Greene County, Ind.	91	Herkimer County & Town, N. Y.	57	Jefferson County, Ill.	98
Franklin County, Kan.	132	Greene County, N. Y.	44	Hiawatha, Kan.	136	Jefferson County, Ind.	94
Franklin County, Ky.	162	Greene County, Mo.	119	Hidalgo County, Tex.	181	Jefferson County, Iowa.	116
Franklin County, Mass.	22	Greene County, Pa.	74	Higginsville, Mo.	120	Jefferson County, Neb.	128
Franklin County, Mo.	119	Greeneville, Tenn.	165	Highlands, Col.	142	Jefferson County, Mont.	137
Franklin County, Ohio.	82	Greenfield, Ind.	91	Highland County, Ohio.	83	Jefferson County, N. Y.	57
Franklin County, Pa.	74	Greenfield, Mass.	22	Highland Park, Mich.	103	Jefferson County, Ohio.	83
Franklin County, Va.	157	Greenfield, Ohio.	82	Hightstown, N. J.	65	Jefferson County, Pa.	74
Franklin Township, Kan.	136	Greenleaf, Kans.	136	Hill County, Tex.	181	Jefferson County, Tex.	181
Franklinville, N. Y.	57	Green Riv. Spec. Dr'n Dist., Ill.	98	Hillsboro, Tex.	179	Jefferson County, Wash.	152
Frederick, Md.	76	Greensboro, N. C.	166	Hillsborough, N. H.	13	Jefferson County, W. Va.	160
Fredericksburg, Va.	157	Hillsboro, Kan.	136	Hillsboro, O.: and Sch. Dist.	89	Jefferson Township, Jefferson	
Fredonia, N. Y.	44	Greensburg, Pa.	74	Hillsboro B'dge Fire Prect. N. H.	12	Co., Kansas.	136
Freehold, N. J.	60	Greenville County, S. C.	168	Hillsborough County, N. H.	12	Jefferson Township, N. J.	65
Freehold Township, N. J.	65	Greenville, Miss.	173	Hillsdale, Mich.	105	Jeffersonville, Ind.	92
Freeport, Ill.	98	Greenville, Ohio.	82	Hinds County, Miss.	174	Jenkintown, Pa.	74
Freeport, Ill. School District.	101	Greenville, Pa.	74	Hingham, Mass.	30	Jennings County, Ind.	94
Freeport, N. Y.	57	Greenville, S. C.	167	Hinsdale County, Colo.	142	Jersey City, N. J.	61
Freestone County, Tex.	181	Greenville, Texas.	179	Hinsdale, Mass.	30	Johnson City, Tenn.	164
Frelinghuysen, N. J.	65	Greenwich, Conn.	35	Hoboken, N. J.	61	Johnson County, Kan.	132
Fremont, Neb.	127	Greenwood, S. C.	163	Hodgeman County, Kans.	132	Johnson County, Ill.	101
Fremont, Ohio.	82	Greenwood County, Kan.	132	Holbrook, Mass.	23	Johnson County, Ind.	94
Fremont County, Idaho.	140	Gregg County, Tex.	181	Holden, Mo.	123	Johnson County, Iowa.	116
Fresno, Cal.	147	Grenada, Miss.	173	Holland, Mich.	103	Johnson County, Tex.	181
Fresno County, Cal.	147	Griffin, Ga.	170	Hollidaysburg, Pa.	69	Johnson County, Wy.	139
Frio County, Tex.	181	Griggs County, N. D.	123	Hollis, Me.	10	Johnston, R. I.	31
Frostburg, Md.	76	Grimes County, Texas.	181	Hollis, N. H.	13	Johnstown (Town), N. Y.	45
Fryeburg, Me.	10	Griswold, Conn.	38	Hollister, Cal.	147	Johnstown (City), N. Y.	45
Fulton, Mo.	122	Groesbeck, Texas.	181	Holliston, Mass.	23	Johnstown, Pa.	69
Fulton County, Ind.	91	Grossdale, Ill.	99	Holly Beach, N. J.	65	Joliet, Ill.	98
Fulton County, Pa.	74	Groton, Conn.	35	Holyoke, Mass.	23	Jones County, Texas.	180
		Groton (Town & Village), N. Y.	57	Homestead, Pa.	69	Joplin, Mo.	120
G adsden, Ala.	173	Grundy County, Mo.	119	Honey Grove, Tex.	181	Junction City, Kan.	132
Gaffney, S. C.	168	Guadalupe County, Texas.	181	Hood County, Tex.	181	Junction Township, Kan.	136
Gainesville, Ga.	169	Guernsey County, Ohio.	89	Hoosick, N. Y.	57	Juniata County, Pa.	69
Gainesville, N. Y.	57	Gulford, N. Y.	57	Hoosick Falls, N. Y.	44		
Gainesville, Texas.	179	Guilford Township, Kan.	136	Hopkins County, Tex.	181	K alamazoo, Mich.	105
Galena, Ill.	98	Gunnison County, Col.	142	Hopkinton, Mass.	30	Kalispell, Mont.	138
Galesburg, Ill.	98	Guthrie, Oklahoma.	176	Hopkinsville, Ky.	162	Kane County, Ill.	101
Galion, Ohio.	82	Guttenberg, N. J.	61	Hornellsville, N. Y.	44	Kankakee County, Ill.	98

Kankakee School Dist., Ill.	98	Lebanon, Pa.	70	Macon, Mo.	121	Meredith, N. H.	13
Kansas	129	Lebanon County, Pa.	74	Macon County, Ill.	98	Meredith Fire District, N. H.	12
Kansas City, Kan.	132	Lee County, Ark.	176	Macon County, Mo.	121	Meriden, Conn. (City & Town)	35
Kansas City, Mo., & Sch. Dist.	120	Lee County, Iowa	116	Macoupin County, Ill.	98	Meridian, Miss.	173
Kansas Township, Ill.	101	Lee County, Tex.	181	Madison, Conn.	38	Meredosia Levee District, Ill.	101
Karnes County, Tex.	181	Lee Co. Inlet S. Dr. D., Ill.	101	Madison, Ga.	170	Merrimaek County, N. H.	12
Kaufman County, Tex.	181	Leetonia, Ohio.	89	Madison, Ind.	93	Mesa County, Col.	142
Kaw Township, Mo.	120	Lehigh County, Pa.	74	Madison, N. J.	62	Methuen, Mass.	25
Kay County, Okla.	177	Leicester, Mass.	30	Madison, N. Y.	57	Miami County, Ind.	94
Kearny County, Kan.	136	Lemhi County, Idaho.	140	Madison, Wis.	108	Miami County, Kan.	133
Kearney, Neb.	128	Lenox, Mass.	30	Madison County, Ala.	172	Miami County, Ohio.	85
Kearney, N. J.	62	Leominster, Mass.	23	Madison County, Ind.	93	Miamisburg, Ohio.	85
Keene, N. H.	12	Leon County, Tex.	181	Madison County, Ky.	162	Michigan	101
Keeseville, N. Y.	57	Le Roy Township, Kan.	136	Madison County, Miss.	173	Michigan City, Ind.	93
Kendall County, Ill.	101	Lestershire, N. Y.	57	Madison County, Mont.	137	Middleborough, Mass.	25
Kendallville, Ind.	94	Le Sueur, Minn.	114	Madison County, Ohio.	84	Middlebury, N. Y.	57
Kennebec County, Me.	10	Lewis and Clark County, Mont.	137	Madisonville, Ohio.	84	Middlebury, Vt.	15
Kennebunk, Me.	10	Lewis County, N. Y.	57	Mahanoy City, Pa.	70	Middlefield Conn.	38
Kennebunkport, Me.	10	Lewis County, Wash.	152	Mahoning County, Ohio.	84	Middleport, Ohio.	85
Kennett Square, Pa.	74	Lewiston, Me.	9	Maine	7	Middlesborough, Ky.	162
Kenosha, Wis.	108	Lewiston, N. Y.	45	Malden, Mass.	24	Middlesex County, Mass.	25
Kenosha County, Wis.	108	Lexington, Ky.	162	Malden, Mo.	123	Middlesex County, N. J.	62
Kent, Ohio.	83	Lexington, Mass.	23	Mamakating, N. Y.	46	Middletown, Ct. (City & Town)	36
Kent County, Del.	74	Lexington, Mo.	120	Mamaroneck, N. Y.	57	Middletown, N. Y.	46
Kent County, Texas.	181	Lexington, Va.	158	Manchester, Conn.	38	Middletown (Town), N. Y.	57
Kenton, Ohio.	83	Liberty Township, Kan.	136	Manchester, Mass.	24	Middletown, Ohio.	85
Kenton Un. Sch. Dist., Ohio.	89	Liberty (Town), N. Y.	45	Manchester, N. H.	12	Middletown, S. S. D., Ohio.	89
Kentucky.	161	Liberty (Village), N. Y.	57	Manchester, Va.	158	Middleville, N. Y.	57
Keokuk, Iowa.	116	Licking County, Ohio.	84	Mandan, N. D.	124	Midland County, Mich.	105
Kern County, Cal.	147	Lima, Ohio.	8	Manhattan, Kan.	136	Midland Park, N. J.	65
Kerr County, Tex.	181	Lima Un. Sch. Dist., Ohio.	89	Manhattan Township, Kan.	133	Mifflin County, Pa.	74
Kershaw County, S. C.	168	Limestone County, Tex.	181	Manheim School Dist. 2, N. Y.	57	Milam County, Tex.	180
Keyport, N. J.	65	Lineklaen, N. Y.	57	Manitou, Col.	142	Milan, Mo.	123
Key West, Fla.	171	Lincoln, Ill.	98	Manitowoc, Wis.	108	Milan, Tenn.	165
Kidder County, N. D.	124	Lincoln, Mass.	30	Manitowoc County, Wis.	108	Miles City, Mont.	138
Killingly, Conn.	35	Lincoln, Neb.	128	Mankato, Minn.	112	Milford, Conn.	36
Kimble County, Texas.	181	Lincoln, R. I.	31	Manlius, N. Y.	57	Milford, Mass.	25
King County, Tex.	181	Lincoln County, Kan.	133	Mansfield, Conn.	38	Milford, N. H.	12
King County, Wash.	152	Lincoln County Ky.	162	Mansfield, Mass.	30	Milford, N. Y.	57
Kingfisher County, Okla.	177	Lincoln County, Mo.	120	Mansfield, Ohio.	84	Millbank, S. D.	125
Kingman, Me.	10	Lincoln County, Nev.	155	Maple Hill Township, Kan.	136	Millburn, N. J.	65
Kingman, Kans.	133	Lincoln County, Okla.	177	Marathon County, Wis.	108	Millbury, Mass.	30
Kingman County, Kan.	133	Lincoln County, Wash.	152	Marathon, N. Y.	46	Mille Laes County, Minn.	112
Kings County, Cal.	147	Lincoln Park (see Chicago) Ill.	97	Marblehead, Mass.	25	Millis, Mass.	30
Kings County, N. Y.; see N. Y. C.		Lincoln Township, Kan.	133	Maricopa County, Ariz.	145	Mills County, Tex.	181
Kingston, Mass.	30	Linda Vista Irrig. Dist., Cal.	147	Marietta, Ohio.	84	Millvale, Pa.	70
Kingston, N. Y.	45	Lindsborg, Kan.	136	Marietta S. S. D., Ohio.	89	Millville, N. J.	62
Kinsley, Kans.	136	Linwood, Ohio (See Cincinnati)	80	Marion County, Cal.	147	Milton, Mass.	30
Kiowa County, Kan.	133	Lisbon, Me.	10	Marinette, Wis.	108	Milton, N. H.	13
Kiowa Township, Kans.	136	Lisbon, N. H.	13	Marion, Ala.	173	Milwaukee, Wis.	108
Kirksville, Mo.	123	Lisbon, N. D.	124	Marion, Ind.	93	Milwaukee County, Wis.	109
Kitsap County, Wash.	152	Lisbon, Ohio.	89	Marion, Kan.	136	Mineral Township, Mo.	123
Kittitas County, Wash.	152	Litchfield City, Ill.	101	Marion, Mo.	121	Miner County, S. D.	126
Klamath County, Oreg.	151	Litchfield, Conn.	35	Marion, Ohio.	84	Minneapolis, Minn.	112
Klamath Falls, Oreg.	151	Little Beaver Special Drain.		Marion, S. C.	168	Minnehaha County, S. D.	125
Klickitat County, Wash.	152	District, Ill.	101	Marion County, Ind.	93	Minnesota	110
Knox County, Ind.	92	Little Falls, Minn.	114	Marion County, Kan.	133	Mission Township, Kan.	136
Knox County, Tenn.	164	Little Falls, N. Y.	45	Marion County, Tex.	181	Mississippi	173
Knox County, Tex.	180	Little Falls (Town), N. Y.	57	Marion I. S. D., Iowa.	117	Mississippi Levee Dist., Miss.	174
Knoxville School Dist., Iowa	117	Little Rock, Ark.	176	Marion U. S. D., Ohio.	89	Missoula, Mont.	138
Knoxville, Tenn.	164	Littleton, N. H.	13	Mariposa County, Cal.	147	Missoula County, Mont.	138
Kokomo, Ind.	92	Little Valley, N. Y.	57	Marlborough, Mass.	25	Missouri	117
Kootenai County, Idaho.	140	Live Oak County, Tex.	181	Marmaton Township, Kan.	136	Mitchell, S. D.	125
Kosciusko County, Ind.	94	Livingston, Mont.	138	Marquette, Mich.	104	Mitchell County, Iowa.	116
La Belle Township, Mo.	123	Livingston County, N. Y.	57	Marquette Sch. D. No. 1, Mich.	105	Mitchell County, Kan.	136
Lacey Levee & Drain, D., Ill.	161	Llano County, Tex.	181	Marshall County, Ind.	94	Mitchell County, Texas.	181
Lackawanna County, Pa.	69	Loekhaven, Pa.	70	Marshall County, Kan.	133	Moberly, Mo.	121
Laclede County, Mo.	120	Loekport, N. Y.	45	Marshall County, S. D.	125	Mobile, Ala.	172
Laconia, N. H.	12	Lodi, N. J.	65	Marshall County, Tenn.	165	Mobile County, Ala.	172
La Crosse, Wis.	108	Logan, O.	84	Marshalltown, Iowa.	116	Modesto, Cal.	148
La Crosse County, Wis.	108	Logan, Utah.	143	Marshall Twp., Ill.	101	Mohave County, Ariz.	145
Lafayette, Ind.	92	Logan County, Idaho.	140	Marshallfield, Mass.	25	Mohawk, N. Y.	57
Lafayette County, Mo.	120	Logan County, Kan.	136	Martin County, Ind.	94	Moline, Ill.	99
Lafourche Bas. Lev. Dist., La.	175	Logan County, Ky.	162	Martin County, Tex.	181	Momence Township, Ill.	101
Lagrange, Ind.	94	Logan County, N. D.	124	Martinsburg, W. Va.	160	Monett, Mo.	123
Lake Borgne Lev. Dist., La.	175	Logan County, Ohio.	84	Martin's Ferry, Ohio & Sch. Dist.	89	Monmouth County, N. J.	65
Lake County, Cal.	147	Logan County, Okla.	177	Martin, Tenn.	165	Monongahela, Pa.	70
Lake County, Col.	142	Logansport, Ind.	92	Maryland	75	Monroe, La.	175
Lake County, Minn.	112	Long Branch, N. J.	62	Marysville, Cal.	147	Monroe County, Ill.	101
Lake County, Ohio.	83	Long Island City, N. Y.; see N. Y. C.		Mason and Tazewell (Special Drainage District), Ill.	98	Monroe County, Ind.	93
Lake County, Oreg.	151	Longmeadow, Mass.	30	Mason City, Iowa.	116	Monroe County, Iowa.	116
Lake County, S. D.	126	Longmont, Colo.	142	Mason, Mo.	121	Monroe County, N. Y.	46
Lakewood, N. J.	65	Longton Township, Kan.	136	Mason County, Mich.	105	Monroe County, Pa.	70
Lakewood, Ohio.	89	Lorain County, O.	84	Mason County, Wash.	152	Monroe County, Wis.	110
Lamar County, Texas.	180	Lorain, Ohio.	84	Massachusetts.	15	Monroe Township, Kan.	136
Lamar, Mo.	123	Lorain S. D., Ohio.	89	Mason County, Va.	15	Monroeville, Ohio.	89
Lampasas County, Tex.	181	Los Angeles, Cal.	147	Massillon, Ohio.	84	Monrovia, Cal.	148
Lancaster, Mass.	30	Los Angeles County, Cal.	147	Matagorda County, Tex.	180	Monson, Mass.	25
Lancaster, N. H.	13	Loudon (Twp.), Ohio.	89	Matawan (Township), N. J.	65	Monson, Me.	10
Lancaster, Ohio.	83	Louisburg Township, Kan.	136	Mattoon (City), Ill.	99	Montague, Mass.	30
Lancaster, Pa.	69	Louisiana.	174	Mattoon (Township), Ill.	99	Montague County, Tex.	181
Lancaster County, Pa.	70	Louisiana, Mo.	120	Maumee, Ohio.	89	Montana	136
Lancaster County, Neb.	128	Louisville, Ky.	162	Maverick County, Tex.	181	Montclair, N. J.	62
Lancaster County, S. C.	168	Loveland, Col.	142	Maynard, Mass.	25	Monterey County, Cal.	148
Lander County, Nev.	155	Lowe Township, Ill.	101	Maysville, Ky.	162	Montgomery, Ala.	172
Landsdale, Pa.	74	Lowell, Mass.	23	Mayville, N. D.	124	Montgomery Co., Ala.	172
Lane County, Kan.	133	Lowville, N. Y.	57	Maywood, N. J.	65	Montgomery County, Kan.	133
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Lansing, Mich.	104	Lueas County, Ohio.	84	Meade County, S. D.	125	Montgomery County, Md.	76
La Plata County, Col.	142	Ludlow, Ky.	163	Meadville, Pa.	70	Montgomery County, N. Y.	57
La Porte, Ind.	92	Ludlow, Vt.	15	Meagher County, Mont.	138	Montgomery County, Ohio.	85
La Porte County, Ind.	92	Lufkin, Tex.	181	Mechanic Falls, Me.	10	Montgomery County, Pa.	70
Laramie, Wyo.	139	Luzerne County, Pa.	70	Mechanicsburg, Pa.	74	Montgomery County, Tex.	181
Laramie County, Wyo.	139	Lycoming County, Pa.	70	Mechanicsville, N. Y.	46	Montour County, Pa.	70
Laredo, Texas.	181	Lyme, Conn.	38	Mechanicsville, S. D., Ohio.	8	Montpelier, Ohio.	8
La Salle County, Tex.	181	Lyme, N. H.	13	Mecklenburg County, N. C.	166	Montpelier, Vt.	15
Las Animas County, Col.	142	Lynchburg, Va.	158	Mecklenburg County, Va.	158	Montrose County, Colo.	142
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Latah County, Idaho.	140	Lyon County, Kan.	133	Medford, Oreg.	151	Moorhead, Minn.	112
Lathrop, Mo.	123	Lyon County, Ky.	163	Media, Pa.	70	Mora County, N. M.	144
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Laurel, Md.	76	Lyons, Kansas.	133	Medicine Lodge Township, Kan.	136	Morgan County, Ind.	93
Laurence County, Tenn.	165	Lyons, N. Y.	57	Medina, Ohio.	89	Morgan County, Mo.	121
Laurens, S. C.	168	McComb, Miss.	173	Medina County, Tex.	181	Morris, N. Y.	57
Laurens County, S. C.	168	McConnellsville, O.	89	Meeting House Sch. Dis., Conn.	38	Morris County, Kan.	133
Lavaca County, Tex.	181	McCraeken County, Ky.	162	Meigs County, Ohio.	85	Morris County, N. J.	65
Lawrence, Kan.	133	McCook County, S. D.	126	Melrose, Mass.	25	Morris County, Tex.	181
Lawrence, Mass.	23	McCulloch County, Tex.	181	Melrose Park, Ill.	99	Morris County, Minn.	114
Lawrenceburg, Ind.	92	McHenry County, N. D.	124	Memphis, Mo.	123	Morristown, Tenn.	164
Lawrence County, Ill.	101	McIntosh County, N. D.	124	Memphis, Tenn., and Sch. Dist.	164	Morrisville, Vt.	15
Lawrence County, Ohio.	84	McKean County, Pa.	74	Menard County, Tex.	181	Morton County, Kan.	134
Lawrence County, Pa.	74	McKeesport, Pa.; & Sch. Dist.	70	Mendocino County, Cal.	147	Morton County, N. D.	124
Lawrence County, S. D.	125	McKinney, Texas.	180	Menominee, Mich.; & Sch. Dist.	104	Moscow, Idaho.	140
Leadville, Col.	142	McLean County, N. D.	124	Menominee County, Mich.	101	Moultrie County, Ill.	99
Leavenworth, Kan.	133	McLennan County, Tex.	180	Merced County, Cal.	148	Mound City, Mo.	123
Leavenworth County, Kan.	133	McMinnville, Tenn.	165	Mercer County, Ky.	162	Mound City, & Twp., Kansas.	136
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Lebanon, N. H.	13	McPherson Township, Kan.	136	Mercer County, N. D.	124	Mt. Carmel, Pa.	74
Lebanon, N. Y.	57	Macomb, Ill.	98	Mercer County, Ohio.	85	Mount Desert, Mo.	10
Lebanon, O.; & School Dist.	89	Macon, Ga.	170	Mercer County, Pa.	74	Mount Morris, N. Y.	46
				Merchantville, N. J.	65	Mount Morris Township, Ill.	101

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Mount Vernon, Ind.	93	North East, Pa.	74	Palmyra, N. J.	65	Porter County, Ind.	93
Mount Vernon, Mo.	123	Northfield, Vt.	15	Pana, Ill., (City)	99	Port Gibson, Miss.	174
Mount Vernon, N. Y.	46	North Greenbush School Dist.		Pana, Ill., (Township)	99	Port Huron, Mich.	104
Mount Vernon, Ohio	85	No. 6, N. Y.	57	Paula County, Tex.	181	Port Jervis, N. Y.	53
Mt. Vernon S. D., Ohio	89	North Haven, Conn.	38	Paola City, Kan.	134	Portland, Conn.	37
Mount Vernon Township, Ill.	101	North Hempstead, N. Y.	52	Parish, N. Y.	57	Portland, Ind.	93
Muhlenberg County, Ky.	162	North Knoxville, Tenn.	165	Paris, Ky.	163	Portland, Me.	9
Multnomah County, Ore.	151	North Olean, N. Y.	57	Paris, Ill.	99	Portland, Ore.	151
Muncie, Ind.	93	North Plainfield, N. J.	65	Paris, Me.	10	Port of Portland, Oreg.	151
Munising, Mich.	104	North Providence, R. I.	32	Paris, Tenn.	165	Portsmouth, N. H.	12
Muscataine, Iowa	116	North Stonington, Conn.	38	Paris, Tex.	180	Portsmouth, Ohio	86
Muskegon, Mich.	104	N. Tonawanda, Cy. & S. D., N. Y.	52	Park County, Mont.	138	Portsmouth, Va.	159
Muskegon County, Mich.	105	Northumberland Co., Pa.	74	Parke County, Ind.	94	Port Townsend, Wash.	153
Muskegon School Dist., Mich.	105	North Vernon, Ind.	94	Parker County, Tex.	181	Potsdam, N. Y.	53
Muskingum County, Ohio	85	North Yakima, Wash.	153	Parkersburg, W. Va.	161	Pottawattomie County, Okla.	177
N ahant, Mass.	30	Norton County, Kan.	134	Parker Township, Kans.	134	Pottawattomie County, Iowa	117
Napa County, Cal.	148	Norton, Kan.	136	Parsons, Kans.	134	Potter County, Pa.	74
Naples (Town & Village), N. Y.	57	Norwalk, Conn. (City & Town)	36	Pasadena, Cal.: and Sch. Dist.	148	Potter County, Texas	181
Napoleon, Ohio	89	Norwalk, Ohio	85	Passaic, N. J.	63	Potter County, S. D.	126
Narragansett Pier, R. I.	31	Norway, Me.	10	Passaic County, N. J.	63	Pottsville, Pa.	72
Nashua, N. H.	12	Norwich, Conn.	37	Patchogue, N. Y.	57	Poughkeepsie, N. Y.	53
Nashville, Tenn.	164	Norwich, N. Y.	57	Paterson, N. J.	63	Prairie Township, Ill.	99
Nassau County, N. Y.	46	Norwood, Mass.	27	Patrick County, Va.	158	Pratt, Kan.	136
Natchez, Miss.	174	Norwood, Ohio	85	Paulding, Ohio	89	Pratt County, Kan.	134
Natick, Mass.	25	Nottingham, N. H.	13	Paulding County, Ohio	86	Preble County, Ohio	86
Naugatuck, Conn.	36	Nueces County, Texas	180	Pawnee City, Neb.	128	Prescott, Ariz.	145
Navarro County, Texas	181	Nunda, N. Y.	57	Pawnee County, Kans.	134	Presidio County, Texas	181
Neapolis, Va.	158	Nyack, N. Y.	57	Pawnee County, Okla.	177	Presque Isle, Me.	10
Nebraska	126	Nye County, Nev.	155	Pawtucket, R. I.	32	Preston, Conn.	37
Nebraska City, Neb.	128	O ak Cliff, Tex.	181	Payne County, Okla.	177	Price County, Wis.	110
Needham, Mass.	26	Oakland, Cal.	148	Peabody, Mass.	27	Prince George's County, Md.	76
Neenah, Wis.	109	Oakland, Mo.	10	Peekskill, N. Y.	53	Princeton, Ind.	94
Nelson, N. Y.	57	Oberlin, Ohio	85	Pekin, Ill.	99	Princeton, Mo.	123
Nelson County, N. D.	124	O'Brien County, Iowa	117	Pembina County, N. D.	124	Princeton (Borough) N. J.	65
Nelsonville, Ohio	85	Ocean City, N. J.	65	Pembroke, N. H.	13	Proctor, Vt.	15
Nelsonville S. D., Ohio	89	Oconto, Wis.	109	Penacook, N. H.	12	Providence, R. I.	32
Neodesha, Kan.	134	Ogden, Utah	143	Pendleton County, Ky.	163	Provincetown, Mass.	27
Neodesha Township, Kansas	136	Ogdensburg, N. Y.	52	Pennington County, S. D.	125	Provo, Utah	143
Neosho Falls, Kansas	136	Ohio	77	Pennsylvania	65	Pueblo, Col.	142
Neptune, N. J.	65	Ohio County, Ky.	163	Peno Township, Mo.	123	Pueblo, Col., Sch. Dist. No. 1	143
Neptune City, N. J.	65	Ohio County, W. Va.	160	Pensacola, Fla.	171	Pueblo Co, Col.: and Sch. Dist.	
Neptune T'w'p Sch. Dist., N. J.	62	Ohio Township, Ill.	101	Peoria, Ill.	99	No. 20	143
Ness City, Kansas	136	Oil City, Pa.	70	Peoria County, Ill.	99	Pulaski, Tenn.	165
Ness County, Kan.	134	Okanogan County, Wash.	153	Peoria Township, Ill.	101	Pulaski County, Ark.	176
Nevada, Mo.	123	Oklahoma, Territory of	176	Pepperell, Mass.	30	Pulaski County, Ill.	99
Nevada	154	Oklahoma, Territory of	176	Perry, Ind.	94	Pulaski County, Ind.	93
New Albany, Ind.	93	Oklahoma City, Okla.	177	Perry, N. Y.	57	Pultney Township, Ohio	89
Newark, N. J.	62	Oklahoma County, Okla.	177	Perry, Ok.	177	Punxsutawney, Pa.	72
Newark, Del.	74	Olathe, Kan.	136	Perry County, Ill.	99	Putnam, Conn. (City & Town)	37
Newark, Ohio	85	Oldham County, Texas	181	Perry County, Ind.	93	Putnam County, Mo.	121
Newark City Sch. Dist., Ohio	89	Old Lyme, Conn.	38	Perry County, Pa.	71	Putnam County, Ohio	86
Newark Township, Ohio	89	Old Orchard, Me.	10	Perrysburg, O.	86	Q ueens County, N. Y.	53
New Bedford, Mass.	26	Old Saybrook, Conn.	38	Perth Amboy, N. J.	63	Quincy, Ill.	99
New Berlin, N. Y.	57	Old Town, Me.	9	Peru, Ind.	93	Quincy, Mass.	27
Newbern, Tenn.	165	Olean, N. Y.	52	Peterborough, N. H.	13	Quindaro Township, Kan.	136
Newberry, S. C.	168	Olean (City & Town) S.D's, N. Y.	57	Petersburg, Va.	158	Quitman, Ga.	170
Newberry Township, S. C.	168	Olympia, Wash.	153	Petoskey, Mich.	104	R acine, Wis.	109
New Boston, N. H.	13	Omaha, Neb.; & School Dist.	128	Pettis County, Mo.	121	Racine County, Wis.	109
New Braunfels, Tex.	181	Onargo, Douglass & Danforth Townships, S. D. D. No. 1, Ill.	101	Phelps, N. Y.	57	Radford, Va.	159
New Britain, Ct. (City & Town)	36	Oneida County, Idaho	140	Philadelphia, N. Y.	57	Rahway, N. J.	64
New Brunswick, N. J.	63	Oneida C. unty, Wis.	110	Philadelphia, Pa.	71	Rains County, Texas	181
Newburgh, N. Y.	46	Oneonta, N. Y.	52	Phillipsburg, Kans.	136	Raleigh, N. C.	166
Newbury Township, Kansas	136	Oneonta, U. F. Sch. Dist. 5, N. Y.	57	Phillipsburg, N. J.	64	Ralls County, Mo.	121
Newburyport, Mass.	26	Onondaga County, N. Y.	52	Phillips, Me.	10	Ramsey County, Minn.	113
New Canaan, Conn.	36	Ontario County & Town, N. Y.	57	Phillips County, Ark.	176	Ramsey County, N. D.	124
New Castle, Ind.	94	Ontonagon, Mich.	105	Phillips Co., Kans.	136	Randall County, Texas	181
Newcastle, N. H.	13	Oquawka City, Ill.	101	Philmont, N. Y.	57	Randolph, Mass.	27
New Castle, Pa.	70	Orange, Conn.	37	Phoenix, Ariz.	145	Randolph, N. Y.	57
New Castle County, Del.	74	Orange, Mass.	27	Phoenixville, Pa.	71	Randolph, Vt.	15
Newcomerstown, Ohio	89	Orange, N. J.	63	Pickaway County, Ohio	86	Randolph County, Ind.	94
Newfane, N. Y.	57	Orange, Tex.	181	Pickens County, S. C.	168	R. and W. Township, Ill.	101
Newfield, N. Y.	57	Orangeburg, S. C.	168	Pierce, Mo. (Township)	121	Rankin, Pa.	74
New Hampshire	10	Orange County, Ind.	94	Pierce City, Mo.	121	Ransom County, N. D.	124
New Hartford, Conn.	38	Orange County, Texas	181	Pierce County, Mo.	124	Rapid City, S. D.	125
New Haven, Conn.: City, Town and School District	36	Oregon	150	Pierce County, N. D.	124	Raritan, N. J.	65
New Haven County, Conn.	36	Oregon, Ill.	99	Pierce County, Wash.	153	Ravalli County, Mont.	138
New Jersey	58	Oregon City, Ore.	151	Pike County, Ill.	99	Ravenna, Ohio	86
New London, Conn.	36	Oregon, Mo.	123	Pike County, Ind.	94	Raymond, N. H.	13
New Lots, N. Y.; see N. Y. City		Orlando, Fla.	171	Pike County, Mo.	123	Reading, Mass.	27
Newnan, Ga.	170	Orleans Levee Dist., La.	175	Pike County, Ohio	86	Reading, Ohio	89
New Mexico Territory	144	Oronoe, Me.	10	Pike County, Pa.	74	Reading, Pa.; and Sch. Dist.	72
New Milford, Conn.	38	Ortonville, Minn.	114	Pilot Grove Township, Mo.	123	Red Bank, N. J.	64
New Orleans, La.; & Dr'n Dist.	175	Orvil, N. J.	65	Pima County, Ariz.	145	Redding, Conn.	38
New Philadelphia, Ohio	85	Osage, Kan.	136	Pinal County, Ariz.	145	Redlands, Cal.	148
Newport, Ky.	162	Osage County, Kans.	134	Pipestone, Minn., and Sch. D.	114	Red Oak, Iowa	117
Newport, Me.	10	Osawatomie City & T'w'p, Kan.	136	Piqua, Ohio	86	Red River Atehafalaya and Bayou Beuf Levee Dist., La.	175
Newport, N. H.	12	Osborne County, Kan.	134	Piqua S. S. D., Ohio	89	Red River County, Tex.	180
Newport (Town & Vill'ge) N. Y.	57	Osceola Township, Ill.	101	Pitkin County, Colo.	142	Red Wing, Minn.	113
Newport, R. I.	31	Oshkosh, Wis.	109	Pittsburg, Kans.	134	Redwood County, Minn.	113
Newport, Vt.	15	Oskaloosa Township, Kan.	136	Pittsburg, Pa., and Sch. Dist's.	71	Redwood Falls, Minn.	114
Newport News, Va.	158	Oswegatchie, N. Y.	57	Pittsburg, Me.	10	Reedsburg, Wis.	109
New Rochelle, (C.) N. Y.	46	Oswego, Kans.	134	Pittsfield, Mass.	27	Reeves County, Texas	181
New Rochelle (T.), N. Y.	57	Oswego, N. Y.	52	Pittsfield, N. H.	13	Reidsville, N. C.	166
New Sharon, Me.	10	Oswego County, N. Y.	52	Pittsfield, N. Y.	57	Reno, Nev.	155
Newton, Kan.	134	Oswego Township, Ill.	101	Pittston, Pa.	72	Reno County, Kan.	134
Newton, Mass.	26	Otoe County, Neb.	128	Pittsylvania County, Va.	159	Renovo, Pa.	74
Newton, N. J.	65	Otsego, N. Y.	57	Placer County, Cal.	148	Rensselaer, N. Y.	53
Newtown, Conn.	38	Otselic, N. Y.	57	Plainfield, N. J.	64	Rensselaer County, N. Y.	53
New Ulm School Dist., Minn.	114	Ottawa, Kans.	134	Plainfield, Conn.	37	Rensselaer, N. Y., Sch. Dist's.	57
New Utrecht, N. Y.; see N. Y. C.		Ottawa, Ohio	85	Plainville, Conn.	38	Revere, Mass.	27
New Whatcom, Wash.	153	Ottawa County, Kan.	134	Plaistow, N. H.	13	Rhineland, Wis.	109
New York State	39	Ottawa County, Ohio	85	Platte County, Mo.	121	Rhode Island	30
New York City	46	Ottawa Township, Ill.	101	Platte County, Neb.	128	Rice County, Kan.	134
Nez Perces County, Idaho	140	Otter Tail County, Minn.	112	Plattsburg, Mo.	123	Richardson County, Neb.	129
Niagara County, N. Y.	57	Ottumwa, Iowa	117	Plattsburg (City), N. Y.	53	Richfield Springs, N. Y.	53
Niagara Falls, N. Y.	52	Outagamie County, Wis.	109	Plattsburg (T'n & S. D.), N. Y.	57	Richland, N. Y.	57
Nicholas County, Ky.	163	Ovid, N. Y.	53	Plattsburgh, Neb.	128	Richland County, Ill.	100
Niles, Ohio	85	Owego, N. Y.	57	Pleasant, Ohio	89	Richland County, N. D.	124
Noble County, Okla.	177	Owen County, Ind.	94	Pleasant Hill, Mo.	121	Richland County, Wis.	110
Nolan County, Texas	181	Owen County, Ky.	163	Pleasant Hill Township, S. C.	168	Richland Township, Ill.	101
Norfolk, Conn.	38	Owensboro, Ky.	163	Pleasant Ridge, Ohio	89	Richmond, Ind.	93
Norfolk County, Mass.	26	Owosso, Mich.	104	Plumas County, Cal.	148	Richmond, Me.	10
Norfolk, Neb.	128	Owyhee County, Idaho	140	Plymouth, Conn.	38	Richmond, Va.	159
Norfolk, Va.	158	Oxford, Conn.	38	Plymouth, Mass.	30	Richmond Co., N. Y.; see N. Y. C.	
Norman, Oklahoma	177	Oxford, Ohio	39	Plymouth, Pa.	74	Richmondville, N. Y.	57
Norridgewock, Me.	10	Oxford, Pa.	74	Plymouth, N. Y.	57	Ridgefield, Conn.	37
Norristown, Pa.	70	Oyster Bay, N. Y.	53	Polk, Ohio	89	Ridgefield Sch. Dist. No. 5, Suffolk County, N. Y.	57
North Adams, Mass.	26	Oyster Bay Sch. Dis. No. 5, N. Y.	57	Polk County, Minn.	112	Ridge Township, Ohio	86
Northampton, Mass.	26	Ozark, Ala.	173	Polk County, Ore.	151	Ridgewood, N. J.	65
Northampton, N. J.	65	Ozark Township, Kan.	136	Polk Township, Mo.	121	Riley, Ohio	89
Northampton County, Pa.	70	P acific County, Wash.	153	Pomeroy, Ohio	86	Riley County, Kan.	134
North Attleborough, Mass.	26	Paducah, Ky.	163	Pompton, N. J.	65	Rio Blanco County, Col.	143
North Bergen, N. J.	65	Page County, Va.	158	Pompton Lake, N. J.	65	Ripley, Ohio	89
Northborough (Town), Mass.	27	Painesville S. D., Ohio	89	Pontchartrain Levee Dist., La.	175	Ripley County, Ind.	94
Northbridge, Mass.	30	Painesville Village, Ohio	89	Pontiac, Mich.	104		
North Brookfield, Mass.	27	Palatka, Fla.	171	Pontiac Township, Ill.	99		
North Canaan, Conn.	38	Palestine, Tex.	180	Pope County, Minn.	113		
North Carolina	165	Palo Pinto County, Tex.	181	Poplar Bluff, Mo.	121		
				Portage County, Wis.	109		
				Port Angeles, Wash.	153		
				Port Chester, N. Y.	53		

Ripley County, Mo.	123	Santa Anna, Ill.	100	South Dakota.	124	Thomaston, Me.	10
River Falls, Wis.	109	Santa Barbara, Cal.	149	So. Denver, Col. (see Denver)	141	Thompson, N. Y.	55
Riverhead School Dist. No. 5,		Santa Clara County, Cal.	149	South Hadley, Mass.	30	Thornton, N. H.	13
Suffolk County, N. Y.	57	Santa Clara Co., Sch. Dis., Cal.	149	South Haven Township, Kan.	136	Throckmorton County, Tex.	182
Riverside, Cal.	148	Santa Cruz, Cal.	149	Southington, Conn. (Borough)	38	Thurston County, Wash.	154
Riverside, Ohio.	86	Santa Cruz County, Cal.	149	Southington, Conn. (Town)	37	Ticonderoga, N. Y.	55
Roane County, Tenn.	165	Santa Fe County, N. M.	144	South Kingstown, R. I.	32	Tiffin, Ohio	87
Roanoke, Va.	159	Santa Monica, Cal.	149	South Milwaukee, Wis.	109	Tiffin School District, O.	89
Roberts County, S. D.	125	Santa Rosa, Cal.	149	South Norwalk, Conn.	37	Tilton, N. H.	13
Robertson County, Tex.	181	Saranac Lake, N. Y.	57	South Omaha, Neb.	129	Tioga County, Pa.	73
Robinson Township, Ill.	101	Saratoga (Town), N. Y.	57	South Orange, N. J.	64	Tippecanoe, O.: & School Dist.	89
Rochester, Minn.	114	Saratoga County, N. Y.	54	South Ottawa Township, Ill.	101	Tippecanoe County, Ind.	94
Rochester, N. H.	13	Saratoga Springs, N. Y.	54	South Park (see Chicago) Ill.	97	Tipton, Ind.	94
Rochester, N. Y.	53	Saratoga Springs (Town), N. Y.	57	South Portland, Me.	10	Tipton County, Ind.	94
Rockaway, N. J.	65	Sarcoux Township Mo.	123	South St. Paul, Minn.	114	Tipton County, Tenn.	165
Rockbridge County, Va.	159	Sargent County, N. D.	124	South Washington, Pa.	74	Titusville, Pa.: and Sch. Distr.	73
Rock County, Minn.	113	Saugus, Mass.	27	South Windsor (Town), Conn.	38	Titus County, Tex.	182
Rock County, Wis.	110	Sault Ste. Marie, Mich.	105	Spartanburg County, S. C.	168	Tiverton, R. I.	32
Rock Cr. Twp., Coffey Co., Kan.	136	Saunders County, Neb.	129	Spencer County, Ind.	94	Todd County, Minn.	114
Rock Cr. Twp., Nem. Co., Kan.	136	Savannah, Ga.	170	Spencer County, Ky.	163	Toledo, Ohio	87
Rockdale, Tex.	181	Saybrook, Conn.	38	Spencer, Mass.	28	Toledo Board of Education, O.	89
Rockford, Ill.	100	Scarborough, Me.	10	Spokane, Wash.	153	Tombstone, Ariz.	145
Rockingham Co., N. H.	13	Scarsdale, N. Y.	57	Spokane County, Wash.	153	Tom Green County, Texas.	182
Rockingham County, Va.	159	Schenectady, N. Y.	54	Sprague, Conn.	37	Tompkins County, N. Y.	58
Rock Island County, Ill.	100	Scholarie, N. Y.	57	Sprague, Wash.	153	Tonawanda, N. Y.: & Sch. Dist.	55
Rock Island, Ill.: and Sch. Dist.	100	Schoroepel, N. Y.	57	Springfield, Ill.	100	Tonganoxie Township, Kan.	136
Rockland County, N. Y.	54	Schuylkill County, Pa.	72	Springfield, Mass.	28	Topsham, Me.	10
Rockland, Mass.	27	Schuyler County, Ill.	100	Springfield, Mo.	122	Topeka, Kans.	135
Rockland, Me.	9	Schuyler County, Mo.	122	Springfield, N. H.	13	Toronto, Ohio.	87
Rockledge, Pa.	74	Scioto County, Ohio	87	Springfield, O.: & Sch. Dist.	87	Torrington, Conn.	38
Rockport, Mass.	30	Scituate, Mass.	30	Springfield, Tenn.	115	Toulon Township, Ill.	101
Rockport, Me.	10	Scotland County, Mo.	122	Springville, N. Y.	55	Towner County, N. D.	124
Rockport, Mo.	123	Scott County, Ind.	94	Stafford, Conn.	38	Tracy, Minn.	114
Rockville, Conn.	37	Scott County, Kan.	135	Stafford County, Kan.	135	Travis County, Tex.	181
Rockville Centre, N. Y.	57	Scott County, Ky.	163	Stafford Springs, Conn.	38	Trenton, Mo.	122
Rockwall County, Texas	181	Scottdale, Pa.	74	Stamford (City) Conn.	37	Trenton, N. J.	64
Rocky Hill, Conn.	38	Scott Township, Kan.	136	Stamford (Town) Conn.	37	Trinidad, Colo.	143
Rollette County, N. D.	124	Scranton, Pa.	72	Stanberry, Mo.	123	Trinity County, Cal.	150
Rollinsford, N. H.	13	Scurry County, Tex.	181	Stanly County, N. C.	166	Troy, Ala.	173
Rome, Ga.	170	Seabrook, N. H.	13	Stanton County, Kans.	135	Troy, N. Y.	55
Rome, N. Y.	54	Sea Cliff, N. Y.	57	Starke County, Ind.	94	Troy, Ohio.	87
Rooks County, Kan.	134	Sea Isle City, N. J.	65	Starke County, N. D.	124	Troy S. D., Ohio.	89
Roselle, N. J.	65	Searcy County, Ark.	176	Stark County, Ohio.	87	Trumbull, Conn.	38
Ross County, Ohio.	86	Seattle, Wash.: & Sch. Dist. No. 1.	153	Starr County, Tex.	182	Trumbull County, Ohio.	88
Rossie, N. Y.	57	Sedalia, Mo.: & Sch. Dist.	122	Statesville, N. C.	166	Truxton, N. Y.	56
Rouses Point, N. Y.	57	Sedgwick County, Kan.	135	Staunton, Va.	159	Tucson, Ariz.	145
Roxbury, Conn.	38	Seguin, Tex.	181	Steele, N. D.	124	Tulare, Cal.	150
Rumford, Me.	10	Selma, Ala.	173	Steele County, N. D.	124	Turner County, S. Dak.	126
Runnels County, Texas.	180	Seneca, Kan.	136	Stelton, Pa.	74	Turner's Falls, Mass.	29
Rush County, Ind.	94	Seneca, N. Y.	58	Stephens County, Tex.	182	Turtle Creek, Pa.	73
Rush County, Kan.	134	Seneca Falls, N. Y.	54	Sterling, Kan.	136	Tuscaloosa, Ala.	173
Rushville, Ill.	101	Seven Hickory, Ill.	100	Sterling County, Tex.	182	Tyler County, Tex.	182
Rutherford, N. J.	64	Sevier County, Tenn.	115	Steuenville, Ohio.	87	Tyrone, Pa.	74
Rutherford County, N. C.	166	Seward, Neb.	129	Stevens County, Kans.	135	Uhrichsville, Ohio.	88
Rutland, Mass.	30	Seward County, Kan.	135	Stevens County, Minn.	114	Uhrichsville, Ohio.	88
Rutland, N. Y.	57	Seward County, Neb.	129	Stevens County, Wash.	153	Union County, Wyo.	139
Rutland, Vt.	15	Sewickley, Pa.	72	Stewartstown, N. H.	13	Ulster County, N. Y.	56
Rye, N. Y.	57	Seymour, Conn.	38	Stillwater, Minn.	114	Ulysses, Kan.	136
Saco, Me.	10	Seymour, Ind.	94	Stockbridge, N. Y.	58	Ulysses, N. Y.	58
Sacramento, Cal.	148	Shackelford County, Tex.	181	Stockton, Cal.	150	Umatilla County, Ore.	151
Sacramento County, Cal.	148	Shamokin, Pa.	72	Stockton, Kan.	136	Unadilla School Dist., N. Y.	58
Saddle River, N. J.	64	Sharon, Mass.	30	Stoneham, Mass.	28	Union, Me.	10
Saginaw, Mich.	104	Sharon, N. Y.	58	Stonewall County, Tex.	182	Union, Hudson Co., N. J.	65
Saginaw County, Mich.	105	Sharon, Pa.	72	Stonington, Conn.	37	Union (Town), Bergen Co., N. J.	65
Saguache County, Col.	143	Sharon Springs, N. Y.	58	Stoughton, Mass.	30	Union, S. C.	168
St. Albans, Vt.	15	Sharon Twp., Ohio.	89	Strafford, N. H.	13	Union City, Ind.	94
St. Augustine, Fla.	171	Sharpsburg, Pa.	72	Strafford County, N. H.	13	Union City, Tenn.	165
St. Clair County, Mo.	121	Shasta County, Cal.	149	Stratford, Conn.	38	Union County, Ill.	101
St. Cloud, Minn.	113	Shawnee County, Kan.	135	Stutsman County, N. D.	124	Union County, Ind.	94
St. Croix County, Wis.	110	Shawneetown, Ill.	100	Suffeld, Conn.	37	Union County, N. J.	65
St. James, Minn.	113	Sheboygan, Wis.	109	Suffolk, Va.	160	Union County, Pa.	74
St. Johns, Mich.	105	Sheffield, Ala.	173	Suffolk County, N. Y.	58	Union County, S. C.	168
St. Johnsville, N. Y.	54	Shelby, Ohio.	87	Suffolk County, Mass.	28	Union County, S. D.	126
St. Joseph County, Ind.	84	Shelby County, Ky.	163	Sullivan County, Ind.	94	Union Springs, Ala.	173
St. Joseph, Mo.: and Sch. Dist.	121	Shelby County, Mo.	123	Sullivan Co., Mo.	122	Union Twp., Jefferson Co., Kan.	136
St. Lawrence County, N. Y.	54	Shelby County, Ohio.	89	Sullivan County, N. H.	13	Union Townsh., Rice Co., Kan.	136
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Salem, N. J.	65	Sherman County, Neb.	129	Sunflower County, Miss.	174	Uxbridge, Mass.	30
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