

# STATE AND CITY SUPPLEMENT

OF THE

## COMMERCIAL & FINANCIAL CHRONICLE.

### INDEX TO STATES.

PAGE.		PAGE.		PAGE.	
ALABAMA, . . . . .	171	MAINE, . . . . .	7	OKLAHOMA, . . . . .	145
ARIZONA, . . . . .	144	MARYLAND, . . . . .	75	OREGON, . . . . .	150
ARKANSAS, . . . . .	175	MASSACHUSETTS, . . . . .	15	PENNSYLVANIA, . . . . .	65
CALIFORNIA, . . . . .	146	MICHIGAN, . . . . .	101	RHODE ISLAND, . . . . .	31
COLORADO, . . . . .	140	MINNESOTA, . . . . .	110	SOUTH CAROLINA, . . . . .	166
CONNECTICUT, . . . . .	33	MISSISSIPPI, . . . . .	172	SOUTH DAKOTA, . . . . .	124
DELAWARE, . . . . .	74	MISSOURI, . . . . .	117	TENNESSEE, . . . . .	162
DIST. OF COLUMBIA, . . . . .	76	MONTANA, . . . . .	136	TEXAS, . . . . .	176
FLORIDA, . . . . .	170	NEBRASKA, . . . . .	126	UNITED STATES—	
GEORGIA, . . . . .	167	NEVADA, . . . . .	153	Debt, &c. . . . .	5
IDAHO, . . . . .	138	NEW HAMPSHIRE, . . . . .	10	UTAH, . . . . .	142
ILLINOIS, . . . . .	95	NEW JERSEY, . . . . .	58	VERMONT, . . . . .	13
INDIANA, . . . . .	90	NEW MEXICO, . . . . .	143	VIRGINIA, . . . . .	155
IOWA, . . . . .	114	NEW YORK, . . . . .	39	WASHINGTON, . . . . .	151
KANSAS, . . . . .	128	NORTH CAROLINA, . . . . .	164	WEST VIRGINIA, . . . . .	159
KENTUCKY, . . . . .	160	NORTH DAKOTA, . . . . .	122	WISCONSIN, . . . . .	106
LOUISIANA, . . . . .	174	OHIO, . . . . .	77	WYOMING, . . . . .	137

For Detailed Index for States, Cities, Counties and Towns,  
see pages 182 to 188.

April 13, 1901.

WILLIAM B. DANA COMPANY, PUBLISHERS,  
PINE STREET, CORNER OF PEARL STREET, NEW YORK.

KIDDER, PEABODY & CO.,

*115 Devonshire Street, Boston.*

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INVESTMENT SECURITIES.

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FOREIGN EXCHANGE.

LETTERS OF CREDIT.

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BANKERS,

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TRANSACT A GENERAL FOREIGN AND DOMESTIC  
BANKING BUSINESS.

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DEALERS IN INVESTMENT SECURITIES.

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**T. B. POTTER,**

MUNICIPAL <sup>AND</sup> CORPORATION BONDS,

172 WASHINGTON STREET,

**CHICAGO, - - - - ILLS.**

LIST ON APPLICATION.

# STATE AND CITY SUPPLEMENT

— OF THE —

## COMMERCIAL & FINANCIAL CHRONICLE.

[Entered according to act of Congress in 1900 by WILLIAM B. DANA COMPANY, in the office of the Librarian of Congress, Washington, D. C.]

NEW YORK, APRIL 13, 1901.

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

LONDON AGENTS.—Messrs. EDWARDS & SMITH, 1 Drapers' Gardens, E. C., will take subscriptions and advertisements, and supply single copies of the CHRONICLE at 1s. each.

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

### UNIFORM MUNICIPAL ACCOUNTS AND STATISTICS.

The attention of good citizens who are of a reforming spirit is being directed more and more to our municipalities, not alone because of political maladministration, but also because of the unbusinesslike manner in which their affairs are being handled. The latter is true even of localities that are freed from the baneful effects of rule by politicians, who use the party machinery for private ends.

American cities, not being controlled by any central authority, exhibit an entire lack of co-operation between the different administrative departments, many of which, besides, are independent of a higher control. These departments in a large number of cases display a complete ignorance of the simplest principles of accounting, and to make matters worse a system when once established is not permitted to remain, but changes with a change in management, so that no comparison of results over a series of years is possible. So serious has this condition become, and so great have the difficulties proven to those who have attempted scientific investigation of municipal problems on the basis of existing statistics, that steps have been taken by a number of scientific societies looking toward improvement. The Associations that have appointed committees on uniform municipal accounts and statistics are the American Gas Light Association, American Public Health Association, American Society of Civil Engineers, American Society of Municipal Improvement, Central States

Water Works Association, National Electric Light Association, National Municipal League, New England Water Works Association and the New Jersey Sanitary Association. A number of other associations have signified their intention to take the subject under consideration.

The most recent report on the question was made to the American Economic Association at a meeting held in Detroit on December 29 by a committee of which Mr. M. N. Baker of the "Engineering News" is Chairman. As this report was not a final one the committee did not offer detailed methods of procedure, but confined itself to the presentation of the general plan. Municipal accounts, the committee maintained, should show clearly the cost of construction, depreciation and maintenance charges of each form of municipal activity, and should separate ordinary from extraordinary revenue and expenditures; the reports should summarize these facts and give in addition full statistical and descriptive information relating to the nature, extent, workings and results of the various municipal works; the full reports of the separate departments should be supplemented by condensed annual summaries, largely statistical, for the entire municipality. In other words, the project for reform has two distinct ends in view: first, uniform accounting, and, second, uniform methods of summarizing accounts for presentation in city reports, in order to give taxpayers a comprehensive idea of the methods and results of the various city departments and to make possible comparisons between different cities.

Bearing in mind the existence of committees of other associations prepared to handle the phases of municipal activity with which they are familiar, the committee suggested that the Economic Association might address itself to municipal taxation and finance, not of course from the standpoint of theory, but from that of uniform accounting and statistics. Such questions would include: the advisability of placing all taxes on real estate, compensation for municipal franchises, municipal ownership, and day labor versus the contract system.

The reform movement is now fairly under way, and what is at present needed is the co-operation of the various reform agencies to the end that efforts may be directed with greater exactness and that duplication of activity may be avoided. The committee accordingly recommended the encouragement of co-operation between the various sanitary, engineering and other technical societies, in the hope that a general conference committee may be formed composed

of members from the committees of the societies, and that some one committee having a strong membership and backed by a society that can provide it with funds will act as a centre for the investigation and correlation of plans, and for finally presenting a complete scheme of uniform municipal accounts and reports. They urged further, that after such a plan had been formulated by co-operative effort, steps should be taken to secure its adoption by the municipalities through the agency of State boards of municipal control or special State commissions.

The committee suggests that much valuable information could be placed within the reach of investigators if the National Government published annually a comparative summary of municipal statistics of the whole country. We cannot think that course is at all necessary or advisable. The work belongs to the State and city, stimulated by these private societies and the people at large. Tumble any part of it over on to the General Government and we speedily transfer the responsibility so far from the activities and heart of the people as soon thereafter to relieve and destroy individual action and accountability. Besides, the fundamental principle of our political organization is a stern command to the Central power—"hands off from our municipalities." What the public needs is to get back to the town-meeting idea, and not look as far as possible from itself for a scapegoat to carry burdens which duty and principle require should be removed or lifted through work done at the home centre. While therefore highly regarding the value of uniform methods of accounting and like summaries of statistics extending to as many cities as possible, we deprecate the interference of any department of the General Government in the undertaking. The present Census Office will no doubt issue exhibits which will perhaps furnish the public with facts more in detail than it now has with reference to the nature and extent of municipal activities; and so far as it does, those results can serve as a basis for detailed inquiries by societies, State officials, etc.

The Economic Association continued the same committee in power, and thus endorsed the policy of the co-operation of scientific societies for the attainment of the ends sought. Although the net results of the reform movement are very small when compared with what remains to be accomplished, the situation is by no means hopeless, and some improvement is to be looked for in the near future.

#### SAVINGS BANK INVESTMENTS AND MUNICIPAL BONDS.

An inquiry into the subject of the investments of the savings banks of this State seems pertinent at the present time in view of recent discussions and events. On the one hand, it will be interesting to see what changes have taken place in the security holdings of these institutions as the result of the extension during the last few years of their permissible line of investments—that is, how largely they have availed of the privilege accorded under late amendments of the laws to place their moneys in new classes and kinds of obligations. On the other hand, it will be interesting to study these changes in the light of the movement of prices of municipal bonds, more particularly for the purpose of determining whether the course of municipal bond prices has been influenced by such changes. It may, perhaps, be recalled that the addition of new classes of investments was opposed by cer-

tain persons who argued that the effect must be to diminish the demand for municipal bonds, thereby lowering the price at which such bonds could be disposed of.

The enlargement of the scope of the investment field of the savings institutions in this State during the last decade has, as the reader knows, been very material. The enlargement has been accomplished through a gradually widening process, only one step at a time being made. The record of our law-makers in this respect, indeed, has been very conservative. They showed decided reluctance to extend the authority of the institutions so as to allow the purchase of new kinds and classes of obligations and may be said to have yielded only as necessity made it clearly manifest that the original category was surely inadequate. In an article in the STATE AND CITY SUPPLEMENT for April 1898 we reviewed the earlier of the steps in the process. All the banking laws of the State were revised in 1892. Savings banks were included in the revision, but no essential alterations were made in the investment features. As before, the institutions were limited in their choice to three classes of securities (independent of real estate mortgages), namely, (1) U. S. Government securities, including the bonds of the District of Columbia; (2) State securities, and (3) municipal securities of this State. In 1893 an amendment was made in the law which permitted the banks for the first time to invest in the securities of municipalities *outside* of this State. The provision was not a general one, taking in all outside cities, but comprised merely certain designated municipalities. The list was made up of Boston and Worcester, Mass.; St. Louis, Missouri; Cleveland, Ohio; Detroit, Michigan; Providence, R. I., and New Haven, Conn. In 1895 the list was enlarged by adding Cambridge, Lowell and Fall River, Mass.; Cincinnati and Toledo, Ohio; Grand Rapids, Mich.; Hartford, Conn.; Portland, Me.; Philadelphia, Pittsburg, Allegheny, Reading and Scranton, Penn.; Minneapolis and St. Paul, Minn.; Des Moines, Iowa; Milwaukee, Wis.; Louisville, Ky.; Paterson and Trenton, N. J., and Baltimore, Md. In 1896 Springfield, Mass., and Newark, N. J., were added to the list, and in 1897 Holyoke, Mass., and Camden, N. J.

A more radical departure came in 1898, when privilege was accorded to invest in railroad mortgage bonds under certain carefully defined restrictions and limitations. This early privilege, however, was a narrow one. It was circumscribed so as to include only railroad corporations of this State the principal part of whose road was located within the State. In 1899 this privilege was extended so as to include (under the same restrictions) roads of other States connecting with and controlled and operated as part of a system in this State, and also so as to include (under still more stringent requirements in certain respects) bonds of the Chicago & NorthWestern RR., the Chicago Burlington & Quincy, the Michigan Central, the Illinois Central, the Pennsylvania RR., the Delaware & Hudson Canal, the Delaware Lackawanna & Western, the New York New Haven & Hartford, the Boston & Maine and the Maine Central; also the Fonda Johnstown & Gloversville RR., which was put in a class by itself. In 1900 the Chicago & Alton was added to the list. At this year's session of the Legislature further additions have been proposed, but none of the bills had become laws at the date of this writing.

It follows as a matter of course that savings bank managers have not been slow to take advantage of the opportunities thus offered for extending their investments into these new fields. The purpose of this article is to show the aggregate extent of their purchases of this kind, and the influence of such purchases on their holdings of the old lines of securities. We have accordingly compiled the following statement giving the holdings of the various kinds and classes of bonds on January 1 1901, in comparison with corresponding figures of a number of previous years.

Classes of Securities Held.	Jan. 1, 1901.	Jan. 1, 1900	Jan. 1, 1899	Jan. 1, 1898
United States bonds.....	\$ 53,564,411	\$ 84,355,859	\$ 96,637,250	\$ 100,708,450
Dist. of Columbia 3'65 bonds....	5,394,350	5,305,350	5,351,800	5,589,800
New York State bonds .....	1,728,000	3,733,000	483,000	973,000
Bonds of other States.....	58,023,031	57,792,041	56,123,635	55,209,576
Bonds of cities in other States.	82,654,853	71,822,790	63,401,18	52,300,426
Bonds of cities in this State....	119,534,933	146,399,234	138,238,642	128,855,349
Bonds of counties in this State	21,691,954	21,205,591	21,518,133	23,352,572
Bonds of towns in this State...	8,359,699	8,106,052	8,358,645	8,831,958
Bonds of villages in this State..	11,921,947	10,608,745	9,940,383	9,758,064
School district bonds.....	3,450,837	3,499,657	3,186,175	3,220,582
Railroad mortgage bonds.....	80,779,344	43,843,000	8,851,000	.....
Total par value bonds.....	479,203,359	456,681,310	412,093,813	383,799,777
Amount at cost.....	51,225,501	492,640,250	445,644,419	420,793,737
Real estate mortgages.....	436,957,784	406,210,575	380,952,028	358,943,901
Total resources.....	1,066,019,217	1,000,209,099	923,420,862	869,751,241

Classes of Securities Held.	Jan. 1, 1897.	Jan. 1, 1896.	Jan. 1, 1894	Jan. 1, 1893
United States Bonds .....	\$ 110,060,486	\$ 108,887,450	\$ 92,604,250	\$ 109,375,460
Dist. of Columbia 3'65 bonds.	5,350,800	5,364,800	4,895,800	5,378,800
New York State bonds.....	55,000	.....	.....	.....
Bonds of other States.....	50,060,537	47,668,035	45,152,787	44,820,029
Bonds of cities in other States.	31,588,475	24,150,941	3,398,633	.....
Bonds of cities in this State....	121,917,866	126,508,542	120,387,970	120,187,425
Bonds of counties in this State	21,875,170	17,407,565	14,785,112	14,968,326
Bonds of towns in this State ..	9,157,293	9,723,343	9,254,133	9,261,576
Bonds of villages in this State.	8,772,506	8,266,317	6,394,337	6,580,200
School district bonds.....	2,776,234	2,522,107	1,730,878	1,519,972
Railroad mortgage bonds .....	.....	.....	.....	.....
Total par value of bonds ...	361,614,417	350,729,100	298,601,900	312,091,788
Amount at cost.....	393,447,895	381,954,228	325,258,616	340,781,891
Real estate mortgages ..	344,366,085	325,777,750	306,856,607	293,971,249
Total resources .....	812,173,632	783,078,581	704,535,118	718,454,662

From the foregoing it is evident that the banks have availed very liberally of their new privileges. They held 80½ millions of railroad mortgage bonds on January 1 1901, against none of this class of obligations on January 1 1898. It appears, nevertheless, that they have not neglected any of the old forms of permissible investments. Thus, they have been steadily adding to their holdings of bonds of cities in this State, and now report \$149,534,933 of such bonds on hand, against \$128,855,349 on January 1 1898, an increase in the three years of over 20½ million dollars. The item of bonds of cities of other States now amounts to \$82,654,853, against \$52,300,426 in 1898, making an addition in the three years of 30 million dollars. Some of the minor items like town bonds show irregular changes, recording a decrease from earlier years, but no conclusions can be drawn from this, as there is never any considerable supply of these bonds, and old issues are constantly being paid off. The one leading class of obligations in which there is a marked decline is United States Government bonds, the total now being only 58½ millions, against 100½ millions Jan. 1 1898 and 110 millions Jan. 1897. Here of course the high price to which the bonds have advanced and the low return netted by them furnishes a perfectly obvious explanation of the falling off. It will not escape notice that real estate bonds and mortgages still constitute the largest single item of investments, the aggregate of the same for January 1 1901 standing \$436,957,784. The corresponding total January 1 1898 was \$358,943,901, so that in the three years the banks have enlarged their ownership of this form of obligations by 78 million dollars.

A fact of considerable importance in its bearing upon the changes here outlined is the great growth that is going on in the deposits and resources of the banks. Taking the resources as the best measure of the investment requirements of the banks, we may note that the aggregate of these resources last year passed the one-thousand-million mark, and January 1 1901 reached \$1,066,019,217. On January 1 1898 the total was \$869,751,244, and on January 1 1893 it was but \$718,454,662. Hence in the three years since railroad bonds have been added to the list, the funds which the savings institutions have had to employ have increased 196 million dollars, and in the eight years since municipal bonds outside of this State were first brought within their province, the addition to the funds in their possession has been over 347 million dollars. When this circumstance is recalled and when furthermore it is remembered that there has been a coincident marked expansion in the deposits of the savings institutions in other States, and particularly in those of New England, not alone the wisdom but the pressing necessity which existed for opening these new fields to the banks would seem to be put beyond question.

It is nevertheless desirable to see what the course of prices of bonds of municipalities in this State has been in the three years since authority has been conferred upon the banks to buy railroad bonds. At the outset, however, it is well to remember that from the very nature of the case no positive conclusion can be drawn on the point as to whether the changes in the savings bank laws have had any influence upon such prices. Necessarily a variety of circumstances enter as factors into the course and tendency of prices over a given period. The supply of bonds offering, the condition of the money market, the state of general confidence, the state of trade and business and the opportunity afforded to ordinary moneyed capital for finding profitable employment in other directions—these are all elements in the problem. In a broad, general way it may be said that municipal bond prices are not now at the lowest.

A few illustrations will serve to give an idea as to what the tendency of prices has been during the last three years. Albany sold a considerable amount of bonds in December 1897 on a basis of 3.18 to 3.20 per cent. This was before the banks had authority to invest in railroad bonds of any kind. In June 1898, after permission had been given to buy railroad bonds of this State, a \$200,000 issue of Albany bonds could be disposed of no better than at 3.22 per cent. As a matter of fact, however, the new law had absolutely nothing to do with this advance in interest rate. The advance was due to the fact that the breaking out of the Spanish-American war had unsettled the markets for the time being, municipal bonds by reason of that fact having in the spring become almost unsalable. With the return of confidence, owing to the brilliant victories of the American forces, Albany in November 1898 sold \$195,000 and \$14,000 4s respectively at prices yielding the purchaser 3.07 and 3.06 per cent, and in February 1899 found takers for \$100,000 and \$30,000 3½s on a basis of 3.04 per cent. On the other hand in November 1899 we find that 3.50 had to be paid for money on a sale of \$130,750 4 per cents. It is true that savings institutions had in the meantime had their line of investments further broadened, but it is also true that the money market was greatly disturbed. The present year \$124,000 and \$65,-

000 3½s were sold on a basis of 3·05 and 3·11 per cent. Buffalo disposed of bonds in December 1897 on a 3·18 per cent basis, and in March 1898 borrowed at 3·11 and 3·10 per cent, but in May 1898 paid 3·34 and 3·37 per cent. November 1898 saw the rate down again to 3·09, and April 1899 witnessed a drop to 2·99 and 2·96 per cent. From this there was an advance again until October 1899, when 3·27 was paid. The most recent loan of Buffalo, namely March 1901, was placed on a 3·03 per cent basis. For New York City the differences have not been so wide, because unusual care has been exercised in selecting the time for the sales, offerings being often withheld when the monetary surroundings were unfavorable. In the main, however, the experience has been much the same. In December 1897 the municipality borrowed at 3·11 per cent, in August 1898 it paid 3·23 per cent, in November 1898 the terms were 3·07 and 2·79 per cent, and in February 1899 2·89 per cent (though it is proper to say there was an exceptional feature connected with both the sale at 2·79 and that at 2·89), while in November 1899 3·16 per cent had to be paid. The offering in January of the present year found takers at 2·93 per cent, while the latest loan—that placed March 25—was sold on a 3·08½ per cent basis.

There is nothing in the changes here recorded that cannot be readily and directly explained by reference to market conditions without regard to the influence of the new laws. The illustrations given have very clearly established the fact, we think, that the municipal borrowing rate advanced during the spring and summer of 1898 when the war with Spain introduced a disturbing element of uncertain dimensions, and when, at the same time, the United States Government came in as a competitor in the bond market by floating a 200 million new loan. This point passed, the borrowing rate early in 1899 dropped to a lower figure than before. Again the latter part of 1899, when the stock and money markets alike suffered by reason of the collapse of the gigantic speculation and flotation of industrial undertakings, the fact was reflected in a marked rise in the interest rate which municipal borrowers had to pay. Since then the rate has been once more tending downwards, though the figure at present is in most instances a trifle above that reached the first half of 1899.

The fact that the best prices and lowest rates for municipal bonds in recent years were obtained at the beginning of 1899, and that this period was coincident with the passage of the law authorizing investments in railroad bonds outside of this State, and that at the same time the legislatures of Massachusetts and Connecticut in the same manner materially broadened the investment field of savings institutions, would appear at first sight to establish a pretty close connection between the two events; but careful consideration of all the facts applicable in the matter will show that this conclusion is not warranted. In the first place, the difference against 1901 is very slight at the outside, and in the second place such difference as there is would seem to be entirely due to changes in general conditions. Trade is more active now than it was then and Stock Exchange speculation is simply on an enormous scale. As a result many of the large moneyed institutions which ordinarily make investments in municipal bonds find greater remuneration in putting their funds out in loans at the Stock Exchange, and hence are not bidders for municipal bonds. Furthermore, it is to be remembered that during the last six months foreign municipal loans have been introduced in the market, where they now compete actively with domestic issues. Hardly a day passes but we receive the circular of some prominent house offering one or more issues of foreign government or municipal bonds at prices yielding the buyer very much higher returns than home bonds.

Of course we are not arguing that the municipal borrowing rate might not have been driven considerably lower had the savings banks been held down to the old classes of investment, but the wisdom and expediency of doing this may well be questioned. When municipalities can obtain money in the neighborhood of 3 per cent they are obviously able to borrow on easy terms. We shall not, however, enter into a discussion of this phase of the matter to-day. The fact is pretty well established, we think, from what we have said above, that the new laws, while being an advantage to the banks, have been no disadvantage to municipal borrowers in the way of imposing higher borrowing rates than formerly, the trifling rise in rates which has occurred being due to other causes.

# 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 1900; SECOND, the changes in those details since June 30 1900 down to April 1 1901; 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 1900.

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	\$21,979,850	.....	\$21,979,850	
Consols of 1930.....	March 14, 1900.....	2 per cent..	April 1, 1930	J, O, J & A.	307,125,350	300,233,750	\$3,891,600	307,125,350	
Loan of 1908-1918 ..	June 13, 1898.....	3 per cent..	Aft. A'g. 1, '08	F, M, A & N	198,792,640	59,991,000	68,852,240	128,843,240	
Funded loan of 1907..	July 14, '70, & Jan. 20, '71.	4 per cent..	July 1, 1907.	J, A, J & O.	740,917,500	295,536,400	59,991,950	355,528,350	
Refunding certificates	February 26, 1879.....	4 per cent..	.....	J, A, J & O.	40,012,750	.....	.....	35,470	
Loan of 1925.....	January 14, 1875.....	4 per cent..	Feb. 1, 1925.	F, M, A & N	162,315,400	120,857,000	41,458,400	162,315,400	
Loan of 1904.....	January 14, 1875.....	5 per cent..	Feb. 1, 1904.	F, M, A & N	100,000,000	29,090,250	18,560,950	47,651,200	
Aggregate of interest-bearing debt, excl. of U.S. bonds issued to Pac. R.Rs., as stated below						\$1,799,163,640	\$827,638,250	\$195,755,140	\$1,023,478,860

## DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1900.

Funded loan of 1891, matured September 2 1891.....	\$76,250 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..	1,100,070 26
Aggregate June 30 1900 of debt on which interest has ceased since maturity.....	\$1,176,320 26

## DEBT BEARING NO INTEREST JUNE 30 1900.

	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 .....	35,147,878 50
Fractional currency....	July 17, '62; Mar. 3, '63; June 30, '64, \$15,254,924 41; less \$8,375,934 estim'd as lost or destroyed, Act of June 21, '79.....	6,878,990 41
Aggregate June 30 1900 of debt bearing no interest.....		\$388,761,732 41

The foregoing shows that the Government debt on June 30 1900 was made up of (1) interest-bearing debt, \$1,023,478,860, of (2) debt on which interest has ceased, \$1,176,320 26, of (3) debt bearing no interest, \$388,761,732 41, making total gross debt, \$1,413,416,912 67; subtracting from the total the net cash balance in the Treasury (\$305,705,654 78) at the same date (June 30 1900) we have the net debt as it stood at the close of the last fiscal year, \$1,107,711,257 89. To bring down the interest-bearing debt to Oct. 1 1900—which, as stated, was \$1,023,478,860 on June 30 1900—we must add the \$188,815,400 Consols of 1930, and deduct the following: from the Loan of 1908-1918 \$23,930,300, from the Funded Loan of 1907, \$85,169,000, from the Refunding Certificates \$1,900, from the Loan of 1904, \$24,712,800 and the remainder of the Funded Loan of 1891, \$21,979,850 (a net deduction of \$21,978,450), to reach the total of the interest-bearing debt April 1, 1901, which was \$1,001,499,260.

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, including the new 2 per cent loan authorized March 14, 1900; 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 1900, and on April 1, 1901; 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 were issued in exchange for the 4½ per cent funded loan of 1891 by agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government. Amount issued \$25,364,500, but May 18 all were called for redemption on August 18, when interest ceased.

"CONSOLS OF 1930."—(Column 9.) Bonds (2 per cent payable at the pleasure of the Government after 30 years) authorized in "Act to define and fix the standard of value," etc. (for copy of Act see CHRONICLE, March 3, 1900, page 411), for the purpose of refunding (1) outstanding United States bonds bearing interest at 5 per cent payable Feb. 1, 1904; (2) bonds bearing interest at 4 per cent payable July 1, 1907, and (3) bonds bearing interest at 3 per cent payable August 1, 1908 (the "ten-twenties of 1898"). For details of arrangement see Secretary Gage's circular with reference to the operations for carrying out the refunding provisions of the bill in CHRONICLE, March 17, 1900, page 509. Of these 2 per cents there were outstanding April 1, 1901, according to debt statement, \$145,940,750.

"LOAN OF 1908-1918."—(Column 7.) The bonds included under this head are an issue of \$200,000,000 3 per cents. They were authorized by Act of June 13 1898, and are known as the "War loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in CHRONICLE of June 18 1898, page 1163,) 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 \$5.00 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 amount now outstanding (April 1, 1901) is \$99,912,940.

"FUNDED LOAN OF 1907" (Column 2) 4 per cents. The act of July 14, 1870, authorized the issue of 1,000 million dollars of bonds at 4 per cent, payable in coin of the present standard value, at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds to be applied to the redemption of outstanding 5-20s, par for par. Outstanding (April 1, 1901), \$270,359,350.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12 1879 the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1 1879 and were convertible in sums of \$50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was \$39,303,110, but they had been converted so rapidly that there were outstanding at that date only \$12,843,210. On October 31 1879 the entire authorization had been reached, the maximum amount of the issue being \$40,012,750. Of these there were still outstanding on April 1, 1901, a total of \$33,570.

"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 in substance that in pursuance of Section 3700 of the Revised Statutes the details of an arrangement have this day been concluded whereby bonds authorized under the act of July 14 1875, payable in coin at the pleasure of the United States after the first day of Feb., 1925, with interest at the rate of 4 per cent per annum, to the amount of \$62,315,400, 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 p. c. per annum. At least one-half of the gold to be obtained is to be supplied from abroad. Section 3700 of the Revised Statutes is as follows:

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

For a construction of the "Refunding Act of 1870" and of the "Resumption Act of 1875," see CHRONICLE, February 13 1893, page 265. The issue in February 1896 was an ordinary offering, open to all bidders, of \$100,000,000 of the same bonds as the foregoing—same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925," of which there are outstanding \$162,315,400.

"LOAN OF 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 Feb., 1894, payable in 10 years, \$50,000,000 of 000 of 5 per cents and in Nov., 1894, there were issued \$50,000,000 more for similar bonds for same purpose. Now outstanding \$22,938,400.

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

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1, 1876 TO APRIL 1, 1901.

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. "New Pension Fund," 3 Per Cents.	8. "Old 6s and 7s Converted into 4 and 4½ P. Cts."	10. Total Interest-Bearing Debt.
	\$	\$	\$	\$	\$	\$	\$	\$
1876, July 1			Maximum issue was			14,000,000 00	1,696,685,450	1,710,685,450 00
1877	140,000,000 00					14,000,000 00	1,557,888,500	1,711,888,500 00
1878	240,000,000 00	98,850,000 00	40,012,750 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 "Loan of 1908," (War Bonds), 3 Per Cents.	9 "Consols of 1930," 2 Per Cent.	610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00					585,029,300 00
1893	25,364,500 00	559,604,150 00	68,450 00					585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000				635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,600	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
1900	21,979,850 00	355,528,350 00	35,470 00	47,651,200	162,315,400	128,844,240	207,125,350	1,023,478,860 00
1901—April 1		270,359,300 00	33,570 00	22,938,400	162,315,400	99,912,940	445,940,750	1,001,500,410 00

† Continued at 3½ per cent.

† Continued at 3 per cent.

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

YEAR.	11. Debt on which Interest has ceased.	12. Debt bearing no Interest.	13. Outstanding Principal.	14. Cash in the Treasury July 1.	15. Total Debt less Cash in Treasury.	16. 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	968,218,840 63	126,692,377 03	841,526,463 60	22,893,883 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	373,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 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
1900	1,176,320 26	388,761,732 41	1,413,416,912 67	*305,705,654 78	1,107,711,257 89	33,545,130 00
1901—April 1	1,770,140 26	382,315,804 41	1,385,586,430 67	*308,443,521 89	1,077,142,908 78	30,142,070 00

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

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

\* NOTE 3.—Under the Act of March 14 1900 the Treasury Department has kept the gold Reserve Fund of \$150,000,000 as a separate item, and not included it in the available cash balance. In the foregoing statement, however, we have continued to include the item so as not to embarrass comparison with previous years.

PACIFIC RAILROAD DEBT.—One other class of bonded debt must be referred to which has never been included in the total of Government debt—we mean the Pacific Railroad subsidy debt. To show the situation of this indebtedness we have to make compilations of our own, as the Treasury form comes short of indicating the existing situation. In the following we bring together the details respecting the issues to the Pacific Railroads, giving likewise in the statement the debt already paid and the balance due to the Government.

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS APRIL 1, 1901.

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	6,007,458 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	2,143,636 85	3,743,636 85				3,743,636 85
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	2,556,269 50	4,184,589 50				4,184,589 50
Totals	64,623,512 00	82,576,564 9	147,200,076 59	27,295,070 55	111,976,779 69	139,271,850 24	7,928,226 35

\* Government accepted principal of bonds—\$6,303,000—in full payment of all indebtedness; but subsequently received an additional \$321,898, as mentioned in the note below.

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. Subsequently under the final decree for the distribution of the assets of the Union Pacific Railroad, made by Judge Sanborn at St. Paul, October 24, 1899, the United States received an additional \$321,898 on its claim. Under settlement agreement of Feb. 1, 1899, twenty notes of the Central Pacific Railroad Company were delivered to the Treasurer of the United States, aggregating \$58,812,715 60, which amount represented the unpaid balance of the total indebtedness of the Central Pacific and Western Pacific Railroad companies to the United States on February 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; another note which, with interest, amounted to \$2,946,194 79 was paid in February, 1900, leaving the balance unpaid Sept. 30, 1900, \$44,109,536 70, 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 31 to 33
VERMONT—State, Cities, &c.....	Pages 13 to 15	CONNECTICUT—State, Cities, &c.....	Pages 33 to 38

## 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., 1903), - John F. Hill  
Secretary of State (term expires \*Jan., 1903), - Byron Boyd  
Treasurer (term expires \*Jan., 1903), - - - - O. Smith  
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 new loans, payable by instalments, part each year. The debt at present is as follows:

NAME AND PURPOSE.	Interest Rate.	Payable.	When Due.	Outstand'g.	Principal.
Reissue Loan, 1889 "A."	3	J & D	June 1, 1901		\$33,000
Original, 1864.					
Do Class "B."	3	J & D	June 1, 1902-1911	\$50,000 yearly.	500,000
Do Class "C."	3	J & D	June 1, 1912-1921	\$50,000 yearly.	500,000
Do Class "D."	3	J & D	June 1, 1922-1929	\$35,000 yearly.	280,000
Reissue Loan, 1889 "A."	3	A & O	Oct. 1, 1901		17,000
Original, 1869.					
Do Class "B."	3	A & O	Oct. 1, 1902 to 1911	\$20,000 yearly.	200,000
Do Class "C."	3	A & O	Oct. 1, 1912 to 1921	\$28,000 yearly.	280,000
Do Class "D."	3	A & O	Oct. 1, 1922 to 1929	\$3,000 yearly.	24,000
Bonds to State College..	5	J & D	June 1, 1919		118,300
Do do do ..	4	J & J	July 1, 1917		100,000
Bond to Insane Hospital.	4	J & J	July 1, 1917		50,000
Loan of 1869, not presented for payment.....					700
Temporary war loan, 1899, 3 3/4.....			Oct., 1901.....		50,000
do do 1900, 3 3/4.....			July, 1901.....		100,000
Temporary loan, 1901 .....			Feb. 1, 1902.....		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, 1901, the total resources of the State amounted to \$1,132,374 52.

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, '99.	Jan. 1, '98.
Bonded debt.....	\$2,103,000	\$2,153,000	\$2,203,000	\$2,253,000
Temporary loan.....	350,000	350,000	150,000	200,000

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

Years.	Real.	Assessed Valuation.	Total.	State tax per \$1,000
1900.....	\$268,434,909	\$68,264,740	\$336,699,649	\$2.75
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:

1900.....	614,466	1860.....	628,279	1820.....	298,269
1890.....	661,086	1850.....	583,169	1810.....	228,705
1880.....	648,936	1840.....	501,793	1800.....	151,719
1870.....	626,915	1830.....	399,455	1700.....	96,540

**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 Bank Examiner, and we give his compilation below in full.

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

**Public Funds.—Aggregate of Investments Unlimited.**—

Public funds of the United States.  
Public funds of the District of Columbia.  
Public funds of any of the New England States.  
Bonds of the cities, counties and towns of any of the New England States.

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

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

For meaning of "net municipal indebtedness of counties" see memoranda "A" further below.

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

For meaning of "net municipal indebtedness of cities" see memoranda "B" given below.

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

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

For meaning of "net municipal indebtedness of districts" see memoranda "B" below.

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. [NOTE.—The words in brackets do not appear in the text of the law, but are given in the digest of the statutes prepared by the Bank Examiner, and evidently indicate his interpretation of the meaning of the law.]

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

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

**Water Bonds.—Aggregate of Investments Unlimited.**

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

**Corporation Bonds.—Aggregate of Investments Unlimited.**

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

**Bank Stock.—Aggregate of Investments Unlimited.**

Stock of any bank or banking association incorporated under authority of this State.

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

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

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

**Railroad Stock.—Aggregate of Investments Unlimited.**

Stock of any railroad in Maine unencumbered by mortgage.

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

Stock of any dividend-paying railroad in New England.

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

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

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

**Corporation Stock.—Aggregate of Investments Unlimited.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**MEMORANDA.**

**A.**

From Chapter 161, Public Laws 1895.

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

**B.**

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

**C.**

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

**D.**

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

**E.**

From Chapter 47, Section 102, Revised Statutes.

No such bank or institution shall hold by way of investment or as security for loans, or both, more than one-fifth of the capital stock of

any corporation, nor invest more than ten per cent of its deposits, not exceeding sixty thousand dollars, in the capital stock of any corporation.

**F.**

From Chapter 165, Public Laws, 1889.

The trustees shall see to the proper investment of deposits and funds of the corporation in the manner hereinbefore prescribed.

**G.**

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

**H.**

From Chapter 47, Section 105, Revised Statutes.

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

**I.**

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

**J.**

From Chapter 47, Section 131, Revised Statutes.

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

**K.**

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

**L.**

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

**CITIES, COUNTIES AND TOWNS IN THE STATE OF MAINE.**

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

**AROOSTOOK CO.—L. O. LUDWIG, Treas.**

County seat is Houlton.

LOANS—	When Due.	Total debt Jan. 1, 1901...
REFUNDING BONDS—		Sinking fund..... 734,665
4s, Aug., \$19,000.....	Aug. 1, 1919	Net debt Jan. 1, 1901..... 82,835
COURT HOUSE—		Interest is payable in Boston.
4s, J&J, \$40,000.....	June 1, 1915	Tax valuation 1900... 18,133,491
RAILROAD AID (B. & A. RR.).		Assessment about 1/2 actual value.
4 1/2s, M&S, \$500,000.....	Sept. 1, 1912	St. & co. tax rate, 1900... 6.08
4 1/2s, J&J, \$228,000.....	July 1, 1915	Population in 1890 was..... 49,589
Bonded debt Jan., 1901..	\$789,000	Population in 1900 was..... 60,744
Floating debt.....	28,500	

**AUBURN—{ J. S. P. H. WILSON, Mayor.**

{ E. L. PHILOON, Treasurer.

Auburn is in Androscoggin County.

LOANS—	When Due.	LOANS—	When Due.
CITY BONDS—		CITY WATER BONDS—	
4s, J&J, \$15,000.....	Jan. 1, 1902	5s, J&J, \$58,700....	July 1, 1905
4s, J&J, 25,000.....	July 2, 1903	4s, J&J, 30,000.....	May 20, 1913
4s, J&J, 23,500.....	July 1, 1904	Bonded debt, Mar. 1, '01..	\$218,500
4s, J&J, 15,000.....	July 1, 1905	Floating debt.....	102,010
4s, J&J, 18,000.....	July 1, 1906	Total debt March 1, 1901	320,500
4s, J&J, 10,000.....	July 1, 1907	City water debt (add'l)...	88,700
4s, J&J, 14,000.....	July 1, 1909	Water sinking fund ...	75,000
4s, J&J, 13,000.....	July 1, 1910	Water Commissioners'	
4s, J&J, 13,000.....	July 1, 1911	debt (not included).....	226,000
4s, J&J, 4,000.....	Jan. 1, 1912	Assessed valuation 1900..	6,580,316
4s, J&J, 7,000.....	July 1, 1912	Tax rate (per M.) 1900...	22.50
4s, J&J, 15,000.....	July 1, 1917	Population 1890 (Census)	11,250
3 1/2s, J&J, 15,000.....	July 1, 1920	Population 1900 was.....	12,951
4s, J&J, 16,000.....	June 1, 1923		
4s, J&J, 14,500.....	Jan. 1, 1925		

**AUGUSTA—SAMUEL W. LANE, Mayor.**

This city is in Kennebec County.

LOANS—	When Due.	REFUNDING BONDS—Con.
FUNDING BONDS—		4s, F&A, \$182,500..
6s, J&J, \$74,500.....	1898-1905	Bonded debt July, 1900..
3 1/2s, M&S, 40,000.....	Sept. 1, 1924	Total valuation 1900... 6,864,393
REFUNDING BONDS—		Tax rate (per M.) 1900...
5s, F&A, \$9,000....	Feb. 15, 1902	Population in 1890 was...
		Population in 1900 was..

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.—H. O. PIERCE, Treasurer.**

Bangor (City) is in Penobscot County.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
City debt "A" 1892.....	4 M & N	Nov. 2, 1912 \$50,000
do "X" 1894.....	4 M & N	Nov. 1, 1914 100,000
Water loan, "L," 1875.....	6 J & J	July 1, 1905 500,000
do do 1899.....	3 1/2 J & J	July, '04-'10 70,000
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.—**

	Jan. 1, 1901.	Jan. 1, 1900.
Total liabilities (including water debt).....	\$954,691	\$976,691
Water debt, included in above total.....	570,000	570,000
Trust funds, included in above total.....	206,691	206,691
Floating debt, included in above total.....	28,000	50,000

**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.
1900.....	\$10,556,766	\$4,500,667	\$15,057,433	\$21 00
1899.....	10,338,376	4,071,158	14,409,534	22 50
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	22 50
1887.....	6,771,048	2,858,872	9,629,920	22 50

POPULATION.—In 1900 the population was 21,850; in 1890 it was 19,103; in 1880 it was 16,856; in 1870 it was 13,289.

**BATH.**—SAMUEL R. PERCY, Mayor.  
O. C. ROGERS, Treasurer.  
Bath is a shire town of Sagadahoc County.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Municipal bonds.....	4 1/2	J & J	July 1, 1907	\$100,000
do refunding.....	4	J & J	{ June 1, 1921 } { Opt. 1901-'11 }	372,900
Old Ladies' Home.....	6	J & J	1908-1978	14,000
Railroad Aid Bonds— Knox & Lincoln RR..	6	F & A	Feb. 1, 1902	132,500

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, 1901.	Feb. 1, '00.	Feb. 1, '99.	Feb. 1, '98.
Bonded debt.....	\$619,400	\$626,700	\$642,450	\$776,100
Floating debt.....	6,000	26,500	20,000	
Total debt.....	\$619,400	\$632,700	\$668,950	\$796,100
Assets (see below)....	244,800	144,800	249,800	376,800
Net debt.....	\$374,600	\$387,900	\$419,150	\$419,300

The assets as above given included on Feb. 1, 1901, 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, \$240,000, 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, TAX RATE, ETC.—

Years.	Real.	Personal.	Total.	Total Tax per \$1,000
1900.....	\$3,677,955	\$2,296,154	\$5,974,109	\$24 50
1899.....	3,561,640	2,338,917	5,900,557	23 50
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 1900 was 10,477; in 1890 was 8,723.

**BELFAST.**—L. H. MURCH, Clerk.

This city is in Waldo County.

LOANS—	When Due.	Tax valuation.....
REFUNDING BONDS—		\$2,788,381
4s, M&N, \$113,000....	Nov. 1, 1925	Assessment about actual value.
Subject to call after Nov. 1, 1905		Total tax (per M.) 1900....\$17 50
4s, F&A, \$477,500....	Aug. 15, 1918	Population 1890.....5,294
Total debt Mar. 1, 1901..	\$590,500	Population in 1900 was.....4,615

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

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

**BIDDEFORD.**—CARLOS HEARD, Treasurer.

This city is in York County.

LOANS—	When Due.	Bonded debt Feb. 1, 1901
4s, .....	\$25,000.. July 1, 1901	\$240,000
4s, .....	50,000.. May 15, 1904	Floating debt..... 117,800
4s, .....	50,000.. May 1, 1905	Total debt Feb. 1, 1901.. 357,800
4s, .....	10,000.. Sept. 1, 1906	Total valuation 1900....6,769,044
4s, .....	10,000.. July 1, 1907	Assessment abt. 60% actual value.
4s, .....	25,000.. May 1, 1915	Tax rate (per \$1,000) 1900..\$25 00
4s, .....	45,000.. July 1, 1917	Population in 1890 was.....14,443
4s, .....	25,000.. May 1, 1920	Population in 1900 was.....16,145

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

This town is in Cumberland County.

LOANS—	When Due.	Town debt Feb. 1, 1901.
TOWN HALL BONDS—		\$72,200
4s, J&J, \$23,000.....	1901-1923	Total valuation 1900... 3,536,391
SCHOOL BONDS—		Assessment about actual value.
4s, J&J, \$28,000.....	1901-1928	Tax rate (per \$1,000) 1900..\$15 30
Various loans.....	\$21,200	Population 1890 .....
		Population in 1900 was.....6,806

INTEREST is payable in Boston.

**BUCKSPORT.**—A. F. PAGE, Treasurer.

This town is in Hancock County.

LOANS—	When Due.	Total debt Feb. 22, 1900.
REFUNDING RR. BONDS—		\$121,805
4s, J&J, \$95,800.....	1 00-1933	Tax valuation 1900..... 977,903
Bond. debt Feb. 22, 1900..	\$95,800	Total tax (per \$1,000) 1900..\$26 50
Floating debt.....	26,005	Population in 1890 was.....2,921
		Population in 1900 was.....2,339

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.**—BRONO KALISH, Mayor-elect.

This city is in Washington County.

LOANS—	When Due.	Floating debt.....
CITY LOANS—		\$34,606
4s, J&D, \$101,000.....	1911	Total debt Mar. 23, 1900 154,606
Optional after 1901		Tax valuation 1900.....2,872,367
4s, J&J, \$10,000.....	July 1, 1915	Assessment about 3/4 actual value.
4s, F&A, 9,000.....	Feb. 1, 1915	Tax rate in 1900 (per M.)...\$24 50
Bond. debt Mar. 23, 1900..	\$120,000	Population in 1890 was.....7,290
		Population in 1900 was.....7,655

INTEREST on the loans due in 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.

**ELLSWORTH.**—ARTHUR W. GREELEY, Mayor.

This city is in Hancock County.

LOANS—	When Due.	Total debt Feb. 9, 1901..
WAR DEBT—		\$87,584
4s, .....	\$28,000..... June 1, 1917	Uncollected taxes & cash. 34,465
4s, .....	13,300..... June 1, 1907	Total valuation 1900....1,848,300
4s, .....	17,000..... June 1, 1912	Tax rate (per \$1,000) 1900..\$24 50
Outst'ding notes & orders.	\$29,284	Population in 1890 was.....4,804
		Population in 1900 was.....4,297

**HALLOWELL.**—BENJ. TENNEY, Mayor.  
C. K. TILDEN, Treasurer.  
This city is in Kennebec County.

LOANS—	When Due.	Floating debt.....
SCHOOL BONDS—		\$11,057
4s, M&N, \$5,000.....	Nov. 1, 1903	Total debt Jan. 1, 1901. 81,057
(\$1,000 due yearly) to Nov. 1, 1907		Sinking fund..... 10,742
REFUNDING 1893—		Net debt Jan. 1, 1901.... 70,315
4s, M&N, \$15,000..Nov., 1908 to '22		Tax valuation 1900.....1,449,710
WATER BONDS—		Assessment same as actual value.
4s, J&J, g., \$50,000....	Jan. 1, 1918	Total tax (per M) 1900....\$19 00
Bond. debt Jan. 1, 1901..	\$70,000	Population 1890 was.....3,181
		Population 1900 was.....2,714

The city owns property valued at \$100,000.

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

**HOULTON.**—This town is in Aroostook County.

LOANS—	When Due.	Total debt Mar. 1, 1901.
SCHOOL BONDS—		\$69,000
4s, M&N, \$2,000..Nov., 1901 to '03		Sinking fund, cash, etc.... 15,154
SCHOOL, BRIDGES, TOWN IMP. BDS.		Net debt Mar. 1, 1901.... 53,846
4s, A&O, \$20,000....	Apr. 1, 1917	Assessed valuation, real.1,474,327
REFUNDING BONDS—		Assess'd valuat'n, pers'l. 718,919
4s, A&O, \$10,000....	Oct. 1, 1918	Total valuation 1900....2,193,246
3 1/2s, J&D, 37,000....	Dec. 15, 1920	Assessm't abt 75 p.c. actual value.
Bonded debt Mar. 1, 1901..	\$67,000	Tax rate (per \$1,000) 1900 \$22 50
Floating debt.....	2,000	Population in 1890 was.....4,015
		Population in 1900 was.....4,686

**LEWISTON.**—T. F. CALLAHAN, Treasurer.

This city 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, 1913
REFUNDING BONDS—		4s, J&J, 100,000.....
4s, J&J, \$80,000.....	July 1, 1924	July, 1923
4s, J&J, 51,000.....	Jan. 1, 1930	Bond. debt Mar. 1, 1901
WATER BONDS—		\$990,500
5s, A&O, \$174,000....	Oct. 1, 1907	Floating debt.....
5s, A&O, 200,000....	Oct. 1, 1917	351,746
Refund'g 4s, A&O, 100,000..	1927	Total debt Mar. 1, 1901
		1,342,246
		Sinking fund.....
		233,974
		Tax valuation 1900.....
		13,053,663
		Assessm't abt. 75 p.c. actual value
		Tax rate (per \$1,000) 1900..\$21 50
		Population in 1890 was.....21,701
		Population in 1900 was.....23,761

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.

**PORTLAND.**—F. E. BOOTHBY, 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.....	4	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.....	4 g	M & S	Mar. 1, 1905
do 1897.....	4	J & J	July 1, 1912
Trust funds.....	4s&6s		
Bonds matured, not presented for payment.....			2,000

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, 5,000.....	Sept. 1, 1910	4s, 19,000.....
4s, 1,500.....	Oct. 1, 1910	June 1, 1919
4s, 2,500.....	Nov. 1, 1911	FOREST AVE. BONDS—
4s, 1,500.....	Dec. 1, 1911	4s, \$15,000.....
SEWER BONDS—		Dec. 1, 1915
4s, \$20,000.....	June 1, 1917	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.—

	Mar. 1, 1901.	Apr. 1, 1900.	Apr. 1, '99.
Total debt.....	\$2,979,366	\$2,992,198	\$2,998,083
Sinking fund and trust funds..	1,700,569	1,669,115	1,615,176
Net debt.....	\$1,278,797	\$1,323,083	\$1,382,907

AVAILABLE ASSETS.—The city's available assets, amounting to \$1,669,115, 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.
1900.....	\$31,502,000	\$13,626,305	\$45,128,305	\$21 00
1899.....	*30,534,120	*13,499,302	*44,033,422	21 00
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 1900 (Census) was 50,145; in 1890 it was 36,425.

**ROCKLAND.**—EDWIN SPRAGUE, City 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.
REFUNDING BONDS—		REFUNDING BONDS—(Con.)	
4s, J&J, \$42,050....	July 1, 1911	3 1/2s, J&J, \$16,800....	July 1, 1915
Optional at any time.		KNOX & LINCOLN RR. LOAN—	
3 1/2s, J&J, \$18,300....	July 1, 1901	6s, F&A, \$35,100....	Feb. 1, 1902
3 1/2s, J&J, 27,600....	July 1, 1903	Interest is payable in Rockland.	
3 1/2s, J&J, 12,400....	July 1, 1904	Bond. debt Feb. 11, 1901..	\$291,250
3 1/2s, J&J, 14,400....	July 1, 1905	Floating debt.....	142,134
3 1/2s, J&J, 24,100....	July 1, 1906	Total debt Feb. 11, 1901	433,384

Assessm't less than actual value. Population in 1899 was.....8,174  
 Tax rate (per \$1,000) 1900..22'00 Population in 1900 was.....8,150

**SACO.—CHARLES L. BACHELDER, Treasurer.**  
 This city is in York County. The bonds of this city are not taxed.  
**LOANS—** When Due. Outstanding notes.....\$16,000  
 Interest is paid in Boston.  
**GENERAL EXPENSE—**  
 4s, J&J, \$16,000.....1901 Total debt Feb. 1, 1901.. \$156,500  
**REFUNDING BONDS—** Tax valuation 1900.....3,747,912  
 4s, J&J, \$25,000.....1907 Assess't about 2/3 actual value.  
 4s, J&J, 30,000.....1917 Tax rate (per \$1,000) 1900..\$20'00  
 4s, J&D, 34,500..Dec., 1901 to '23 Population in 1890 was.....6,075  
 3 1/2s, M&N, 20,000..Nov., 1901-'20 Population in 1900 was.....6,122  
**SEWER BONDS—**  
 4s, J&J, \$15,000.....1909

**WASHINGTON CO.—W. M. NASH, Co. Treas**  
 County seats are Machias and Calais. The county owns 5,000 shares (par value \$500,000) preferred stock of the Washington Co. RR.  
**LOANS—** When Due. Bond. debt. Jan. 1, 1901. \$500,000  
**WASH. CO. RR. BONDS—** Tax valuation 1900..\$13,734,455  
 4s, J&J, \$25,000.....Jan. 1, 1916 State & co. (per \$1,000) '99 \$6'12  
 4s, J&J, 475,000.....Jan. 1, 1928 Population in 1890 was.....44,482  
 (Subject to call after Jan. 1, 1923) Population in 1900 was.....45,232  
 INTEREST is payable at the Boylston National Bank of Boston.

**WATERVILLE.—** { F. W. CLAIR, City Clerk.  
 { F. AUGUST KNAUFF, Treasurer.  
 This city is in Kennebec County.  
 4s, ....., \$50,000.....July 1, 1901 Total debt Feb. 1, 1901.. \$260,415  
 4s, ....., 30,000.....Sept. 1901-'03 Assets..... 38,877  
 4s, ....., 70,000..Feb. 1, 1904-'10 Assessed val'tion 1900..4,971,812  
 4s, ....., 25,000.....Dec. 1, 1909 Assessment about 2/3 actual value.  
 4s, ....., 35,000.....Dec. 1, 1927 Tax rate (per \$1,000) 1900..\$21'50  
 3 1/2s, ....., 20,000 Sept. 1, 1924-'25 Population 1890.....7,107  
 Bonded debt Feb. 1, 1901..\$230,000 Population 1900 was.....9,477  
 Floating debt..... 30,415

**WESTBROOK.—** { Dr. JACOB L. HERR, Mayor.  
 { C. M. WATERHOUSE, Treasurer.  
 Westbrook is in Cumberland County.  
**LOANS—** When Due. Bonded debt Feb. 1901.. \$129,500  
**CITY BONDS—** Floating debt..... 36,680  
 4s, ....., \$1,500.....1902 to 1903 Total debt Feb. 1, 1901. 166,180  
 4s, J&D, 15,000.....June 20, 1911 Tax valuation, real.....3,233,245  
**REFUNDING BONDS—** Tax valuation, personal. 537,280  
 4s, J&D, \$15,000.....Dec. 10, 1905 Total valuation 1900 ..3,770,525  
 4s, A&O, 20,000.....April 1, 1907 Assessment is abt. 65% actual val.  
 4s, ....., 2,000.....1909 Total tax rate (per M) 1900..\$19'50  
 4s, J&J, 4,000.....Jan. 5, 1910 Population in 1890 was.....6,632  
 4s, J&J, 25,000.....Jan. 1, 1915 Population in 1900 was.....7,283  
 4s, J&J, 20,000.....Jan. 1, 1917  
 4s, J&D, 24,000.....June 1, 1918

INTEREST on the refunding bonds 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 1900.

Towns—	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Albion, Kennebec Co.....	10,000	330,400	18 00	878
Androscoggin County.....	50,200	28,649,843	.....	54,242
Anson, Somerset Co.....	71,059	569,721	35'00	1,830
Benton, Kennebec Co.....	10,055	393,359	17'20	1,097
Berwick, York Co.....	16,676	946,197	16'00	2,280
Boothbay Harbor, Lincoln Co.....	40,066	861,807	16'30	1,926
Bremen, Lincoln Co.....	15,226	135,458	30'00	657
Brewer, Penobscot Co.....	44,500	1,584,670	22'00	4,835
Bridgton (T.), Cumberland Co.....	19,600	1,265,586	16'50	2,868
Brownville, Piscataquis Co.....	16,640	332,401	18'00	1,570
Burnham, Waldo Co.....	13,000	193,295	24'00	766
Camden (T.), Knox Co.....	27,700	1,825,538	19'50	2,825
Canton, Oxford Co.....	35,734	342,165	28'00	946
Cape Elizabeth, Cumberland Co.....	12,000	542,570	13 90	887
Caribou, Aroostook Co.....	36,000	1,254,400	23'00	4,758
China, Kennebec Co.....	14,000	466,245	18'00	1,380
Cumberland, Cumberland Co.....	20,800	691,030	14'00	1,404
Cumberland County.....	48,000	72,860,864	.....	100,689
Damariscotta, Lincoln Co.....	31,766	412,217	22'00	876
Eastport, Washington Co.....	67,496	2,620,511	25'00	5,311
Eden, Hancock Co.....	114,000	3,436,999	29'50	4,379
Emden, Somerset Co.....	22,000	276,469	22'00	567
Fairfield (T.), Somerset Co.....	43,359	1,281,600	18'50	3,878
Fort Fairfield (T.), Aroostook Co.....	25,160	1,061,510	25'00	4,181
Foxcroft, Piscataquis Co.....	40,000	590,045	23'50	1,629
Freeport (T.), Cumberland Co.....	25,000	1,094,862	16'50	2,339
Fryeburg, Oxford Co.....	14,000	786,752	13'00	1,376
Gardiner, Kennebec Co.....	83,328	3,530,286	16'50	5,501
Georgetown, Sagadahoc Co.....	19,609	206,080	25'00	799
Hartland, Somerset Co.....	24,000	386,207	20'00	1,115
Jay, Franklin Co.....	20,869	1,535,009	12'00	2,758
Kennebec Co.....	30,000	31,435,595	3'87 1/2	59,117
Kennebunk, York Co.....	34,809	2,098,795	15'60	3,228
Kennebunkport, York Co.....	25,000	1,192,140	17'00	2,123
Kingman, Penobscot Co.....	10,752	149,538	37'00	936
Milo, Piscataquis Co.....	14,123	377,118	18'00	1,150
Monson, Piscataquis Co.....	11,832	214,330	37'40	1,116
Mount Desert, Hancock Co.....	21,000	844,625	22'00	1,600
Newport, Penobscot Co.....	22,363	479,132	28'00	1,533
New Sharon, Franklin Co.....	14,505	364,451	20'50	946
Norridgewock, Somerset Co.....	42,467	549,044	25'00	1,495
Oakland, Kennebec Co.....	18,147	804,266	24'00	1,913
Old Orchard, York Co.....	29,500	943,004	22'00	964
Old Town (City) Penobscot Co.....	76,525	1,524,592	30'00	5,763
Orono, Penobscot Co.....	23,335	794,829	23'00	3,257
Patten, Penobscot Co.....	15,000	404,476	20'00	1,172
Phillips (T.), Franklin Co.....	10,559	505,030	23'00	1,399
Phippsburg, Sagadahoc Co.....	14,365	385,080	20'50	1,254
Pittsfield (T.), Somerset Co.....	19,175	1,044,905	25'00	2,891
Presque Isle (T.), Aroostook Co.....	25,000	1,253,635	24'40	3,804
Rockport, Knox Co.....	14,850	1,057,416	17'50	2,314
Rumford (T.) Oxford Co.....	51,930	1,660,830	18'50	3,770
Scarborough, Cumberland Co.....	17,853	878,342	13'30	1,865
Skowhegan (T.), Somerset Co.....	16,357	2,991,955	15'40	5,180
Somerville, Lincoln Co.....	31,000	51,934	43'00	374
South Portland, Cumberland Co.....	72,610	2,606,120	17'80	6,287
Thomaston (T.), Knox Co.....	22,901	1,200,125	21'00	2,638
Topsham, Sagadahoc Co.....	13,210	831,516	15'10	2,097
Turner, Androscoggin Co.....	21,731	647,600	17'50	1,842
Union, Knox Co.....	26,817	489,624	18'50	1,248
Vassalboro, Kennebec Co.....	14,011	922,124	13'90	2,062

Towns—	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Vinalhaven, Knox Co.....	13,914	591,487	24'50	2,358
Waldoborough, Lincoln Co.....	39,669	878,106	20'00	3,145
Winslow, Kennebec Co.....	14,200	1,917,040	14'80	2,277
Wiscasset, Lincoln Co.....	19,000	454,044	23'00	1,273
Yarmouth, Cumberland Co.....	45,000	1,255,045	15'70	2,274
York, York Co.....	20,000	1,605,882	19'00	2,668

(T.) Town.

**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., 1903), Chester B. Jordan  
 Secretary of State { Chosen by Legislature; } Edw. N. Pearson  
 Treasurer - - { term expires Jan., 1903. } 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:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Agricultural College 1893.	4	J & J	July 1, 1913	\$135,000
Library bonds of 1891....	4	J & J	July 1, 1911	175,000
Do do 1893....	4	J & J	July 1, 1913	75,000
Municipal War loan.....	6	J & J	{ Jan. 1, '02 to 1905 } { \$150,000 yearly. }	600,000
do do (overdue).....	-	-	-	9,800
Loan of 1873 (overdue)....	-	-	-	500
Trust funds.....	4&6	-	-	759,771 06

Of the trust funds held June 1, 1900, \$80,000 bear 6 per cent interest and \$677,807 35 bear 4 p. c. interest, no interest being paid on \$1,963 71.

**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, 1900, was \$1,118,798 94. The subjoined statement shows New Hampshire's total debt on the dates named. Assets June 1, 1900, were \$793,994 05; floating debt, \$7,721 93.

	June 1, '00.	June 1, '99.	June 1, '98.	June 1, '97.
Total funded debt.....	\$1,145,300	\$1,289,800	\$1,436,800	\$1,586,800
Trust funds.....	759,771	734,749	699,843	676,505
Total debt.....	\$1,905,071	\$2,024,549	\$2,136,643	\$2,263,305

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

Years.	Valuation.	Years.	Valuation.
1900.....	\$295,562,474	1895.....	not tabulated
1899.....	277,024,165	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

**CONSTITUTIONAL CONVENTION.**—At the November (1900) election, it was voted to hold a convention to revise the State Constitution. The convention for this purpose will convene in the fall of 1902.

**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. This law was given in full on pages 10 and 11 of our STATE AND CITY SUPPLEMENT for October, 1900.

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

Year	Population	Year	Population
1900.....	411,588	1860.....	326,073
1890.....	376,530	1850.....	317,976
1880.....	346,991	1840.....	284,574
1870.....	318,300	1830.....	269,328
1820.....	244,022	1810.....	214,460
1810.....	214,460	1800.....	183,858
1800.....	183,858	1790.....	141,885

In 1870-80 increase was 28,691, or 9'01 per cent; in 1880-90, 29,539, or 8'51 per cent, and in 1890-00, 35,058, or 9'31 per cent.

**SAVINGS BANKS' INVESTMENTS—PRIVILEGES AND RESTRICTIONS.**—The savings bank investment laws of New Hampshire were completely revised and materially altered in many respects at the Legislative session of 1901. The new law was approved by the Governor March 22, 1901, and went into effect on its passage. Its provisions are as follows:

**AN ACT.**

**TO REGULATE AND LIMIT THE INVESTMENTS OF SAVINGS BANKS.**

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

Section 1. On and after the passage of this Act, savings banks and savings departments of banking and trust companies shall make investment of their funds in the following classes of securities only:

1st. In notes secured by first mortgage of real estate situated in New Hampshire, but not over seventy per cent of the value of the property covered shall be so loaned, and not exceeding seventy per cent of the deposits shall be so invested.

2d. In notes secured by first mortgage of real estate situated outside of New Hampshire which is at the time improved, occupied, and productive, but not over 50 per cent of the value of the property covered shall be so loaned, and 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 a value at least 10 per cent in excess of the face of the note. 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 security, but not exceeding 25 per cent of the deposits shall be so invested.

4th. In notes secured by collateral securities which are dealt in on the Stock Exchanges of Boston and New York, the Stock Exchange price of which shall at all times be at least 10 per cent in excess of the face of the note, while held by the bank, but not exceeding 25 per cent of the deposits shall be so invested.

5th. In notes of individuals or corporations with two or more signers, or one or more indorsers, but not exceeding five per cent of the deposits shall be loaned any one person or corporation in this class of security, and not exceeding 25 per cent of the deposits shall be so invested.

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.

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 notes of any State or Territory of the United States, and in the bonds or notes of any city of the States of Maine, Vermont, Massachusetts, Rhode Island, Connecticut, or New York, whose net indebtedness does not exceed five per cent of the last preceding valuation of the property therein for taxation, or of any county or town in said States whose net indebtedness does not exceed three per cent of such valuation.

9th. In the authorized bonds of any county, city, town, school district, or other municipal corporation of any other of the United States or Territories whose net indebtedness at the time of such investment does not exceed 5 per cent of the last preceding valuation of the property therein for taxation; and in the authorized bonds of any city of 100,000 inhabitants of any of said States whose net indebtedness does not exceed 7 per cent of the last preceding valuation of the property therein for taxation. The term "net indebtedness" shall be construed to denote the indebtedness of any city, town, or other municipal corporation, omitting the debt created for supplying the inhabitants with water and deducting the amount of any sinking fund available for the payment of the municipal indebtedness. *Provided, however,* that such bonds shall not have been issued in aid of railroads or for special assessment purposes. *Provided, also,* that the bonds of any county, city, or town, of less than 10,000 inhabitants, or of any school district or other municipal corporation of less than 2,000 inhabitants in any State or Territory other than those named in paragraph 8 of section 1 of this Act shall not be authorized investments. *Provided, further,* that such bonds are issued by municipalities that are permitted by law to levy taxes sufficient to pay the interest and to provide sinking funds for their debt; otherwise such bonds shall not be authorized investments. And *provided, further,* that the bonds of any such county, city, town, school district, or other municipal corporation of any State or Territory, except in the States named in paragraph 8 of section 1 of this Act, which does not have a constitutional provision limiting the indebtedness of counties, cities, towns, school districts, or other municipal corporations therein shall not be legal investments; but not exceeding 50 per cent of the deposits shall be so invested.

10th. In the bonds or notes of any railroad company, except street railways, incorporated under the laws of this State, whose road is located wholly or in part in the same, but not exceeding 25 per cent of the deposits shall be so invested.

11th. In the bonds of any railroad company, except street railways, 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, but not exceeding twenty-five per cent of the deposits shall be so invested.

12th. In the bonds of any railroad company, except street railways, incorporated under the authority of any of the United States or Territories, 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 three years next preceding such investment; *provided* such capital stock on which it earns and pays dividends equals in amount one-third of the entire bonded indebtedness of said road; or in the bonds guaranteed or assumed by such railroad; but not exceeding twenty-five per cent of the deposits shall be so invested.

13th. In the first mortgage bonds of corporations of this State, except street railways, located and doing business therein, whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired, but not exceeding ten per cent of the deposits shall be so invested.

14th. In the bonds of street railway corporations incorporated under the laws of this State and located wholly or in part in the same; and in the bonds of street railway corporations located wholly or in part in cities of 30,000 inhabitants or more, in any of the other New England States; and in the bonds of street railway corporations located wholly or in part in cities of 50,000 inhabitants, or more, in any of the United States, when the net indebtedness of such street railway corporations does not exceed the capital stock actually paid in and remaining unimpaired at the time of such investment, and that has earned and paid regular dividends of not less than four per cent per annum on its capital stock for five years next preceding such investment; but not exceeding ten per cent of the deposits shall be so invested.

15th. In the bonds of telephone, telegraph, or express companies doing business in the United States or Territories, *provided* the total indebtedness of such company does not exceed its capital actually paid in and remaining unimpaired, and *provided* such company has earned and paid regular dividends of at least four per cent per annum upon its capital stock or shares for five years previous to such investment, but not exceeding ten per cent of the deposits shall be so invested.

16th. In the capital stock of any banking or trust company incorporated under the laws of this State and doing business therein, 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 banking or trust company, and not exceeding ten per cent of the deposits shall be so invested.

17th. In the stock of any national bank or trust company 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 or trust company, and not exceeding ten per cent of the deposits shall be so invested.

18th. In the stock of any railroad corporation, exclusive of street railways, located in any part of the United States or Territories, that has earned and paid regular dividends of not less than four per cent per annum on its capital stock for five years next preceding such investment; *provided,* such capital stock on which it pays dividends equals in amount one-third of the entire bonded indebtedness of said corporation; or in the stock of any other railroad corporation in the New England States whose railroad and railroad property are leased to such railroad upon an annual rental of not less than four per cent per annum upon the capital stock of the leased railroad; *provided,* said leased railroad shall have earned dividends of not less than three per cent upon its capital stock for a period of three years immediately

preceding said lease; but not exceeding twenty-five per cent of the deposits shall be so invested.

19th. In the stock of any manufacturing company in the New England States that has paid regular dividends on its capital stock 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.

20th. In the stock of any trolley car or sleeping car company incorporated and doing business in the United States, and whose cars are in actual use upon any railroad whose stock is a legal investment for New Hampshire savings banks, and that has earned and paid regular dividends of not less than four per cent per annum on its capital stock for five years next preceding such investment; but not exceeding five per cent of the deposits shall be so invested.

21st. In land and buildings suitable and actually used by it in part for its banking-room, the total cost of which shall not exceed 10 per cent of its deposits.

SEC. 2. 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.

SEC. 3. 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 Massachusetts, or in some national bank located in the New England States, or in the cities of New York or Philadelphia.

SEC. 4. The special deposits or guaranty fund of a guaranty savings bank shall not be included in the amount of deposits on which the percentage of any investment is reckoned.

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.—STEPHEN B. COLE, Treas'r.

County seat is Laconia.

LOANS—	When Due.	Bonded debt Jan., 1901.	\$50,000
COURT HOUSE BONDS 1893—		Assessed valuation '00.	9,432,174
4s, J&J, \$30,000.....	July 1, 1913	Assessment about $\frac{2}{3}$ actual value.	
REFUNDING BONDS—		Population in 1890 was.....	20,321
4s, J&J, \$20,000.....	Jan. 1, 1915	Population 1900 (Census).....	19,526
Interest payable at Nat'l Bank of the Republic, Boston, Mass.			

BERLIN.—A. H. EASTMAN, Treasurer.

This city is in Coos County.

LOANS—	When Due.	Floating debt.....	\$38,160
SCHOOL BONDS—		Total debt Feb. 15, 1901.	165,160
4s, \$8,000.....	1901-1908	Sinking fund.....	35,725
		Net debt Feb. 15, 1901....	129,435
		Assessed valuation, '00.	2,989,943
IMPROVEMENT BONDS—		Assessment $\frac{1}{2}$ actual value.	
4 $\frac{1}{2}$ s, \$70,000.....	1913	Tax rate (per M.) 1900.....	\$25.00
FUNDING BONDS—		Population 1890 was.....	3,729
4s, \$50,000.....	1917	Population 1900 (Census).....	8,886
Total debt Feb. 15, 1901.	\$127,000		

CLAREMONT.—This town is in Sullivan County.

LOANS—	When Due.	Total debt Feb. 15, 1900.	\$170,751
TOWN HALL BONDS.		Sinking fund assets.....	18,231
4s, \$40,000.....	1901	Net debt Feb. 15, 1900....	152,520
		Total assessment 1900.	3,256,834
		Actual value (about).....	4,400,000
REFUNDING BONDS—		Tax rate (per \$1,000) 1900.	\$20.00
4s, J&J, \$25,000.....	Jan. 1, 1909	Population in 1890 was.....	5,565
4s, J&J, 50,000.....	Apr. 1, 1914	Population 1900 (Census)....	6,498
Bond debt Feb. 15, 1900.	\$140,000		
Floating debt.....	30,751		

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

CONCORD.—{ JAMES H. MORRIS, Auditor.  
ALVIN B. CROSS, Treasurer.

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

LOANS—	When Due.	WATER PREC'T BONDS (Con.)
BRIDGE BONDS—		4s, J&J, \$400,000....
4s, J&J, \$20,000.....	July 1, '04 to '07	4s, .., 10,000.....
		(\$5,000 due yearly.)
*POLICE STATION BONDS—		REFUNDING WATER BONDS—
4s, J&J, \$17,000.....	July 1, 1903	3s, M&N, *\$10,000....
*PUBLIC PARK BONDS—		3s, M&N, *5,000....
3 $\frac{1}{2}$ s, J&D, \$25,000....	June 1, 1914	*WIDENING PLEASANT ST. EX.—
SEWER BONDS—		4s, J&D, \$13,800.....
4s, J&J, *\$12,000....	July 1, 1904	UNION SCHOOL DIST. BONDS—
3 $\frac{1}{2}$ s, J&D, 25,000....	June 1, 1914	4s, J&J, \$30,000.....
3 $\frac{1}{2}$ s, J&D, 9,000....	Dec. 1, 1914	(\$15,000 due yrly) to July 1, 1902
3 $\frac{1}{2}$ s, J&J, 25,000....	July 1, 1917	PENACOOK SEWER BONDS—
3s, .., 3,000.....		4s, F&A, \$5,000.....
WATER PRECINCT BONDS—		4s, F&A, 6,000.....
3 $\frac{1}{2}$ s, M&S, \$20,000....	Feb. 1, 1922	4s, M&N, *5,000.....
4s, J&J, 90,000....	Jan., '02 to '11	Subject to call after May 1, 1908
		4s, J&J, \$3,000....
		(\$10,000 due yearly to 1909 and \$5,000 in 1910 and 1911.)
4s, J&J, \$70,000....	Jan., '13 to '19	(\$500 due yearly.)
		WEST CONCORD SEWER PREC'T—
4s, A&O, \$45,000....	Oct. 1, 1912	4s, A&O, \$17,000....
		Oct., 1902 to '12
		EAST CONCORD SEWER PREC'T—
		4s, J&J, \$2,000....
		1900-'05-'10-'15
		Bonded debt Jan. 1, 1901.
		\$836,800

\*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 in Boston.

CITY PROPERTY.—The city valued its buildings and other property on January 1, 1900, at \$226,443, and besides this has water works valued at \$815,027 which are the property of the "precinct."

ASSESSED VALUATION, TAX RATE, ETC.—

Years.	Total Assessed Valuation.	Tax.	Rate of Tax per \$1,000.
1900.....	\$11,220,215	\$.....	\$20.70
1899.....	11,218,886	220,704	20.00
1898.....	11,178,244	222,333	20.00
1897.....	11,200,690	233,762	21.20
1896.....	11,228,515	260,589	24.00
1890.....	10,243,857	176,081	17.60
1880.....	10,150,536	172,831	.....

POPULATION.—In 1900 (Census) was 19,632; in 1890 it was 17,004; in 1880 it was 13,843; in 1870 it was 12,241.

DOVER.—{ ARTHUR G. WHITTEMORE, Mayor. WM. K. CHADWICK, Treasurer.

This city is the county seat of Strafford County. LOANS— When Due. Bonded debt Jan. 1, 1901. \$321,000

INTEREST on refunding loan and city hall bonds payable at Boston. CITY PROPERTY.—The city has assets, including water-works, to the value of \$431,384.

EXETER.—C. W. BARKER, Treasurer.

This town is in Rockingham County. Bonded debt Feb. 15, '01. \$71,000 Assets 26,724 Net debt Feb. 15, 1901... 44,276

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

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

FARMINGTON.—This town is in Strafford County.

REFUNDING BONDS— Sinking fund assets. \$4,060 Net debt Feb. 15, 1900... 61,432

FRANKLIN.—{ RUFUS G. BURLEIGH, Mayor. FRANK PROCTOR, Treasurer.

This city is in Merrimack County. LOANS— When Due. Floating debt. \$646 Total debt Jan. 1, 1901.. 162,646

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., 1901. \$312,000 Floating debt Jan., 1901.. 25,174

KEENE.—{ FRANCIS A. PERRY, Mayor. FRANK H. WHITCOMB, City Clerk.

This city is the county seat of Cheshire County. LOANS— When Due. RAILROAD AID BONDS— 4s, J&J, \$45,000, July 1, 1901

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, 1901, at \$200,000, and other property to the amount of \$110,470.

LACONIA.—J. G. TRASK, Clerk.

Laconia (City) is in Belknap County. LOANS— When Due. SEWER AND FUNDING BONDS— 4s, J&J, \$65,000, July 1, 1904

LEBANON.—H. P. GOODRICH, Selectman.

This town is in Grafton County. LOANS— When due. 4s, M&N, \$40,000, May 1, 1909

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

This city is one of the county seats of Hillsborough County. LOANS— When Due. BRIDGE BONDS— 4s, J&J, \$60,000, July 1, 1911

LOANS— When Due. CEMETERY BONDS— 5s, J&J, \$50,000, July 1, 1913 FUNDING BONDS— 4s, A&O, \$50,000, April 1, 1905

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 bonds of 1881 and water bonds of 1872 is payable at Treasurer's office, Manchester; on all other issues at Suffolk Bank, Boston.

TOTAL DEBT.— Feb. 1, 1901. Jan. 1, 1900. Jan. 1, '99. Jan. 1, '98. Total bonded debt. \$1,885,000 \$1,920,000 \$1,855,000 \$1,890,000

Sinking fund Feb. 1, 1901, \$290,994 28, and the floating debt on the same date, \$33,000.

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

Table with columns: Year, Real, Personal, Total, Tax Rate per \$1,000. Rows for years 1900-1880.

POPULATION.—In 1900 population (Census) was 56,987; in 1890 it was 44,126; in 1880 it was 32,630; in 1870 it was 23,536.

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

Meredith is in Belknap County. LOANS— When Due. WATER BONDS 1893— 4 1/2s, J&J, \$40,000, July, 1923-'26

MERRIMACK CO.—FRANK L. GERRISH, Treas.

County seat is Concord. LOANS— When Due. FUNDING BONDS— 4s, A&O, \$6,000, Oct. 1, 1901

MILFORD.—F. W. SAWYER, Treasurer.

This town is in Hillsborough Co. Bonds are exempt from taxation. LOANS— When Due. WATER BONDS OF '91 & '93— 4s, J & J, \$65,000 July 1, 1921

NASHUA.—{ MILTON A. TAYLOR, Mayor. A. A. HALL, City Clerk. WILLIAM E. SPALDING, Treasurer.

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

INTEREST on the funded floating debt bonds due from 1911 to 1915 is payable at the City Treasurer's office; on the school building bonds by Blake Bros. & Co., Boston; on the funded floating debt bonds due 1901 at the City Treasurer's office, 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, 1900, was \$677,508; floating debt, \$46,938; total debt, \$724,496; sinking fund, cash and uncollected taxes, \$135,972; net debt, \$588,524.

ASSESSED VALUATION.—Total assessed valuation (which is about 75 per cent of actual value) was in 1900 \$14,213,909. Total tax per \$1,000 in 1900 was \$21.50.

POPULATION in 1900 (Census) was 23,898; in 1890 it was 19,311.

NEWPORT.—

This town is in Sullivan County. LOANS— When Due. 6s, J&J, \$84,300, 1901

PENACOOK.—WILLIS G. BUXTON, Treasurer.

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

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.

NAME AND PURPOSE.	Interest		Principal.		Outstand'g.
	P. Cl.	Payable.	When Due.		
Municipal bds. issued for scho'ls. sewers, etc	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, 1900, including the water debt, was \$957,313; assets, \$295,064; water debt (included), \$325,000; net debt, \$662,249. 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 1900 of real estate and personal property was \$3,546,914 (estimated at about 3/4 actual value); tax rate (per \$1,000) \$20 80.

POPULATION.—In 1900 (Census) was 10,637; 1890, 9,827; in 1880 9,690; in 1870, 9,211.

**ROCHESTER.**—(HORACE L. WORCESTER, Mayor. CHAS. W. BROWN, City Clerk.

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

LOANS—	When due.	Total debt.
SEWER BONDS—		\$365,836
3 1/2s, J&J, \$103,700	Jan. 1, 1902	Sinking fund..... 34,621
(\$6,500 due yearly.)		Net debt Jan. 1, 1901.... 331,215
WATER BONDS, 1892.—		Tax valuation 1900.....4,004,062
4s, J&D, \$200,000	June 1, 1922	Assessment about 3/4 actual value.
Bonded debt Jan. 1, 1901	\$303,700	Total tax (per \$1,000) 1900..\$20 00
Floating debt	62,136	Population in 1890 was.....7,396
		Population in 1900 (Census)..8,466

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

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

LOANS—	When due.	COUNTY BONDS—(Con.)—
COURT HOUSE BONDS, 1893.		3 1/2s, A&O, \$35,000. Apr., '06 to '10
4s, J&J, \$40,000	July 1, 1918	Interest is payable in Exeter.
REFUNDING BONDS—		Bond. debt Jan 1, '01.. \$207,500
4s, J&J, \$20,000	July 1, 1903	Tax valuation 1900....26,745,369
4s, J&J, 12,500	July 1, 1905	County property 1900.. 269,742
COUNTY BONDS—		Population in 1890 was...49,650
4s, .... \$20,000	Oct. 1, 1901	Population 1900 (Census)...51,118
4s, .... 80,000	June 1, 1911	

**SOMERSWORTH.**—MARK A. KEARNS, Clerk.

This city is in Strafford County.

LOANS—	When Due.	Bonded debt Jan. 1, 1900.
GEN'L INDEBTEDNESS BONDS—		\$295,000
4s, A&O, \$116,000	Oct. 1, 1901 to Oct. 1, 1918	Value of city property. 433,513
(\$2,000 yearly to 1909; \$4,000 to '14; \$5,000 to '17; \$63,000 in '18.)		Assessed valuation 1900.3,125,259
WATER-WORKS BONDS—		Assessment about actual value.
4s, A&O, \$177,000	Oct. 1, 1903-'18	Tax rate (per \$1,000) 1900..\$21 70
(\$2,000 yearly to 1907; \$3,000 to '12; \$4,000 to '17; \$132,000 in '18.)		Population in 1890.....6,207
		Population 1900 (Census)...7,023

**STRAFFORD CO.**—GEORGE D. NOWELL, Treas.

County seat is Dover.

LOANS—	When Due.	Total debt Jan. 1, 1901
FUNDING BONDS—		\$100,000
4s, J&D, \$5,000	Dec. 1, 1901	Cash, etc..... 52,533
4s, J&D, 70,000 g.	Dec. 1, 1911	Net debt Jan. 1 1901.. 47,467
JAIL NOTE—		Tax valuation in 1900.20,687,857
4 1/2s, A&O, \$25,000	Oct. 19, 1908	Av. tax rate (p. \$1,000) '99..\$19 70
		Population in 1890 was.....38,442
		Population 1900 (Census)..39,337

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.	Assessment about 1/2 actual value.
REFUNDING WATER BONDS—		Tax rate (per \$1,000) 1900..\$20 10
3 1/2s, J&J, \$60,000		Population 1890 (Town).... 2,011
Total debt Apr. 1, 1900	\$60,000	Populat'n 1900 (Census)... 2,157
Tax valuation 1900	746,784	

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 1900.

Location—	Total Debl.	Assets.	Assessed Valuat'n.	Tar Rate.	Popu. lation
Alton, Belknap Co.	22,758	5,277	623,850	21 50	1,500
Autrim, Hillsborough Co.	43,343	5,296	632,509	21 60	1,366
Ashland, Grafton Co.	33,973	509	607,758	18 80	1,289
Barnstead, Belknap Co.	11,116	3,955	457,849	22 50	1,072
Barrington, Strafford Co.	53,560	6,310	444,790	29 00	1,208
Bethlehem, Grafton Co.	11,190	1,632	694,076	23 40	1,261
Boscawen (Tu), Merrimack Co	79,424	1,992	614,860	18 40	1,455
Campton, Grafton Co.	16,038	8,901	353,552	24 70	999
Canterbury, Merrimack Co.	16,874	3,547	423,853	16 00	821
Conway, Carroll Co.	19,897	3,227	909,530	17 10	3,154
Coös County	56,401	15,512	12,562,480		29,468
Dalton, Coös Co.	18,576	4,005	168,555	26 20	592
Deerfield, Rockingham Co.	11,523	2,193	431,272	23 30	1,162
Derry, Rockingham Co.	31,665	11,585	1,298,827	25 50	3,583
Dorchester, Grafton Co.	16,012	3,071	98,488	31 50	308
Dublin, Cheshire Co.	19,247	20,341	666,262	11 60	620
Epping, Rockingham Co.	23,791	4,578	677,035	18 50	1,641
Gilmanton, Belknap Co.	10,870	2,734	474,718	19 70	1,100
Goffstown, Hillsborough Co.	45,772	2,620	1,204,920	13 70	2,528
Grafton County	24,464	6,749	18,247,607		40,844
Hanover, Grafton Co.	24,816	24,525	1,112,678	17 50	1,884
Harrisville, Cheshire Co.	16,367	3,141	344,197	15 50	791
Haverhill, Grafton Co	76,650	11,875	1,273,217	25 30	3,414

Location—	Total Debt.	Assess.	Assessed Valuat'n.	Tax Rate.	Popu. lation
Hillsborough, Hillsbor'h Co.	107,263	12,346	1,162,868	19 60	2,254
Hillsboro Bridge Fire Dist.	66,000	7,096	824,356	20 70	.....
Jaffrey, Cheshire Co.	11,271	9,397	939,978	15 00	1,891
Kingston, Rockingham Co.	10,182	3,505	340,161	17 50	1,132
Lancaster, Coös Co.	103,677	9,568	1,532,537	23 50	3,190
Lisbon, Grafton Co.	36,000	5,863	1,127,550	21 05	2,221
Littleton, Grafton Co.	125,877	25,765	1,703,594	24 30	4,066
Lyme, Grafton Co.	25,035	5,361	483,528	26 00	1,080
Meredith, Belknap Co.	47,770	6,984	611,182	23 60	1,713
Milton, Strafford Co.	46,883	47,035	599,411	19 70	1,625
New Boston, Hillsbor'gh Co.	13,545	1,223	603,436	16 30	1,002
Newcastle, Rockingham Co.	24,650	4,838	300,000	18 70	581
New Ipswich, Hillsboro Co.	11,463	6,604	488,388	18 90	911
Nottingham, Rock'gham Co.	16,212	3,669	315,917	18 50	638
Pembroke, Merrimack Co.	11,450	1,708	1,209,784	16 50	3,183
Peterborough, Hillsboro' Co.	73,631	12,156	1,416,181	18 00	2,527
Pittsfield, Merrimack Co.	68,198	18,921	1,128,810	20 80	2,129
Plaistow, Rockingham Co.	21,634	2,473	352,106	19 00	1,027
Plymouth, Grafton Co.	46,336	4,607	833,178	21 20	1,972
Raymond, Rockingham Co.	32,733	1,967	436,093	19 10	1,100
Sandwich, Carroll Co.	15,462	2,048	435,812	22 10	1,077
Springfield, Sullivan Co.	14,724	2,690	144,299	27 20	439
Stewartstown, Coös Co.	11,658	1,044	396,232	18 90	1,150
Strafford, Strafford Co.	17,498	6,497	450,212	21 00	1,040
Sullivan County	12,679	5,748	8,794,100	.....	18,009
Sunapee, Sullivan Co.	19,070	2,491	446,462	17 70	946
Tilton, Belknap Co.	15,415	3,163	917,166	21 20	1,926
Walpole, Cheshire Co.	12,111	2,079	1,621,290	15 60	2,693
Warner, Merrimack Co.	40,665	2,124	634,803	21 11	1,358
Wilton, Hillsborough Co.	41,909	4,705	965,050	18 00	1,696
Winchester, Cheshire Co.	27,050	6,767	1,231,372	17 50	2,274
Wolfeborough, Carroll Co.	112,793	3,871	1,036,936	20 40	2,390
Woodstock, Grafton Co.	21,610	7,240	214,093	24 90	628
Woodsville School District.	32,000	.....	450,000	.....	.....

**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. 1902)	Wm. W. Stickney
Secretary of State, (term expires Oct. 1902)	Fred. A. Howland
Treasurer, (term expires Oct. 1903),	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, 1900, were as follows:

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	Rate.	When Due.
Agricultural College Fund	6	J & D June 1, 1910.
Floating debt		\$135,500 00
State school tax to be distrib'd	5	32,535 34
do highway do	5	87,805 89
		88,316 83

INTEREST is payable at the State treasury.

TOTAL DEBT, ETC.—The total debt of the State on July 1, 1900, was \$344,158 06. On July 1, 1900, the total resources were \$541,573 99, including cash on hand and in banks \$117,161 20.

**ASSESSED VALUATION AND TAX RATE—**

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1900	\$118,950,024	\$53,293,598	\$177,243,622	\$2 00
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 1901 is \$1 75 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 2,775. A town having outstanding and unpaid orders, notes, bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public improvements, or for the payment of soldiers' bounties, may issue other negotiable notes or bonds for the purpose of retiring the outstanding orders, notes, bonds and coupons, in the same manner that it may issue new notes or bonds to pay or retire outstanding notes or bonds issued in aid of a railroad; and the powers, restrictions, duties and liabilities of the town and town officers in the matter shall be the same as is provided by law in the case of the refunding by a town of town bonds issued in aid of a railroad; and the interest on such new notes or bonds shall be provided for in the same manner.

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

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

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

POPULATION OF STATE.—According to the United States Census the population of Vermont has been as follows:

1900	343,641	1860	315,098	1820	235,966
1890	332,422	1850	314,120	1810	217,895
1880	332,286	1840	291,948	1800	154,465
1870	330,551	1830	280,652	1790	85,425

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 and 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—	When Due.	WATER BONDS—
REFUNDING BONDS, 1896—		4s, J&D, \$165,000.....
4s, M&N, \$15,000.....	May 1, 1906	3½s, J&D, 25,000.....
4s, M&N, 15,000.....	May 1, 1911	Subject to call Dec. 1, 1915
4s, M&N, 15,000.....	May 1, 1916	Total debt, 1900.....
4s, .....	1919	Water debt (included)...
(Subject to call after 1914.)		Tax valuation 1899.....
SEWER BONDS—		Assessment about 2½ actual value.
4s, J&J, \$75,000.....	July 1, 1909	Tax rate (per \$1,000).....
SCHOOL BONDS—		Population in 1900 was.....
4½s, J&J, \$18,000.....	July 1, 1911	Population in 1890.....

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

BENNINGTON.—E. A. BOOTH, Clerk.

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

LOANS—	When Due.	Assessed valua'n, real..
FUNDING NOTES—		Assessed val't'n, pers'l..
3½s, .....	April 3, 1902	Total valuation, 1900...
REFUNDING BONDS—		Tax rate (per M) 1900.....
4s, J&J, \$100,000.....	July 1, 1917	Population 1890.....
Bonded debt Mch., 1901.	\$130,000	Population in 1900 was.....
Floating debt.....	7,000	

BRATTLEBORO.—W. H. BRACKETT, Treas'r.

This town is in Windham County.

LOANS—	When Due.	Assessed valuat'ns, real
BRIDGE BONDS—		Assessed valuations, p'l.
4s, J&J, \$15,000.....	July 1, 1918	Total valuations 1900..
ROAD IMPV'T BONDS—		Assessment about ½ actual value.
4s, .....	1901	Total tax rate (per M) 1900.
TOWN HALL & FUND'G BONDS—		Population in 1900 was.....
4s, J&J, \$50,000.....	1902-1918	Population in 1890.....
Total debt March 1, 1901.	\$67,000	

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

BURLINGTON.—{ ROBERT ROBERTS, Mayor.  
L. C. GRANT, Treasurer.

This city is in Chittenden County.

LOANS—	When Due.	WATER BONDS—
STREET IMPROVEM'T BONDS—		4s, J&J, \$65,000 ..
4s, J&J, \$40,000.....	July, 1917-'18	REFUNDING WATER BONDS—
4s, J&J, 20,000.....	1915	4s, J&J, \$160,000.....
SCHOOL BONDS—		4s, J&J, 30,000 ..
4s, A&O, \$30,000.....	Apr. 1, 1913	Bond debt Feb. 1, '01..
4s, J&J, 20,000 ..	Jan. 1, 1914	Sinking fund assets....
4s, A&O, 25,000.....	Oct. 1, 1915	Net debt Feb. 1, 1901..
3½s, J&J, 85,000.....	July 1, 1923	Assessed valuat'n 1900..
3½s, J&D, 25,000.....	Dec. 1, 1924	Assessm't about 8% actual value.
REFUNDING BONDS—		Tax rate (per \$1,000) 1900.
4s, J&J, \$10,000.....	Jan. 1, 1913	Population in 1890 was.....
4s, J&J, 15,000.....	Jan. 1, 1914	Population in 1900 was.....
4s, A&O, 100,000.....	Apr. 1, 1931	
(Subject to call after Apr. 1, 1911.)		

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.

SINKING FUND—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.

FAIR HAVEN.—Fair Haven is in Rutland County.

LOANS—	When Due.	Bonded debt Feb. 1, 1901.
WATER BONDS—		Tax valuation 1900.....
4s, J&D, \$22,000.....	1905	Tax rate (per \$1,000) 1900.
Subject to call after 1895.		Population in 1900 was.....

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

LOANS—	When Due.	VILLAGE.—C. E. PINNEY, Treas.
4s, .....	1901-1917	WATER BONDS—
Bonded debt Feb. 1, 1901.	\$24,750	4s, .....
Floating debt.....	2,426	4s, M&N, 50,000.....
Tax valuation, 1900.....	1,886,129	(Subject to call May 1, 1921)
Total tax per \$1,000 1900..	\$13.50	Bonded debt Jan. 1, 1901.
Population 1890.....	2,793	Floating debt.....
Population in 1900 was.....	3,045	Tax valuation 1900.....
		Tax rate (per \$1,000) 1900.
		Population 1890.....
		Population in 1900 was.....

MONTPELIER.—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.

State of Massachusetts.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - 8,315
State Capital - - - Boston
Governor (term expires 1st Wed. Jan., 1902)-W. Murray Crane
Secretary of State (term exp. 3d Wed. Jan., 1902) Wm. M. Olin
Treasurer (term expires 3d Wed. Jan., 1902) Edw. S. Bradford
Auditor (term expires 3d Wed. Jan. 1902), Henry E. Turner
Legislature meets annually the first Wednesday in January,
and sessions are not limited as to length of time.

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

Table with columns: NAME AND PURPOSE, Interest, Payable, When Due, Outstand'g. Lists various loans including Abolition of grade crossings, Armory bonds, Hospital loans, etc.

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.--

Table with columns: Jan. 1, 1901, June 1, 1900, Jan. 1, 1900, Jan. 1, 1899. Tot. funded debt, Sink. funds, etc.

Net debt...\$47,816,431 \$51,378,360 \$51,689,092 \$44,592,076
ASSESSED VALUATION.--The State's assessed valuation has been as follows, the value of State property in 1899 being \$22,809,912.

Table with columns: Years, Real Estate, \*Personal Property, Total. Lists values from 1890 to 1880.

\* 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.

Table with columns: 1900, 1890, 1880, 1870, 1860, 1850, 1840, 1830, 1820, 1810, 1800, 1790. Lists population figures.

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.

First among these Statutes needing mention we have Chapter 29 of the Revised or "Public Statutes." The important sections to be cited

Table with columns: LOANS--When Due, STREET BONDS--. Lists School Bonds, Funding Bonds, Bridge Bonds, Refunding Bonds, Water Bonds.

INTEREST on the 3 per cent water loan is payable at Montpelier National Bank and upon the other loans at the Treasurer's office.

MORRISVILLE.--F. G. FLEETWOOD, Treasurer.

Is in Lamolille County.

Table with columns: LOANS--When Due, Floating debt, Total debt Jan. 1, 1900, Total valuation 1899, etc.

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

PROCTOR.--This village is in Rutland County.

Table with columns: LOANS--When Due, Tax valuation, real, personal, Total valuation 1899, etc.

INTEREST is payable at Village Treasurer's office.

RUTLAND.--WILL. L. DAVIS, Treasurer.

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

Table with columns: LOANS--When due, GENERAL DEBT, SCHOOL DEBT, WATER DEBT, SEWER DEBT, REFUNDING WATER BONDS.

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

ST. ALBANS.--B. M. HOPKINS, City 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: LOANS--Interest, Principal, NAME AND PURPOSE, P.Ct. Payable, When Due, Outstanding.

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

INTEREST is payable in Boston at National Bank of Redemption.

TOTAL DEBT, ETC.--City's total funded debt February 1, 1901, was \$214,625.

ASSESSED VALUATION.--City's assessed valuation (same as actual value) in 1900 was \$3,599,747, including polls; tax rate (per \$1,000) \$20.00.

CITY PROPERTY.--The City owns its water works and two reservoirs, with a dual capacity of 240,000,000 gallons.

POPULATION.--The city's population in 1900 (Census) was 6,239, and the population of the town outside the city, 1,715.

VERGENNES.--DR. E. W. SHIPMAN, Mayor. J. A. HARRINGTON, Treasurer.

This city is situated in Addison County.

Table with columns: LOANS--When Due, Tax valuation, 1900, Assessment about 3/4 actual value, etc.

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: Bonded debt, Float'g debt, Assessed valuation, Tax rate, Pop'n 1900. Lists data for Bennington, Concord, Essex, etc.

V.--Village. T.--Town.

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 Laws of 1885, which provision reduces the general debt limitation of cities 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. In 1893, however, authority was given for an addition of ½ per cent, to provide public playgrounds—that is to say, under Chapter 225, Laws of 1893, any town or city (except Boston) may incur an indebtedness of ½% of the assessed valuation beyond the limit of indebtedness for playgrounds.

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 Cambridge, Lynn, Newburyport, Waltham, Worcester, &c., &c.

Boston was formerly subject to a special statute (Chapter 178 of the Laws of 1885) limiting its debt to 2 per cent, but this was repealed by Chapter 399 of the Acts of 1900, and that city is now subject to Chapter 312 of the Laws of 1885 as above.

**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 preceding 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 dividend 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 518 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 1896.

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

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

Bonds and notes of the New York New Haven & Hartford Railroad. Bonds or notes of the Old Colony Railroad Company. Bonds or notes of the Fitchburg Railroad Company. Bonds or notes of the Boston & Lowell Railroad Corporation.

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

of Boston, as may be approved by the board of commissioners of savings banks.

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

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

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.

AGGREGATE MUNICIPAL INDEBTEDNESS.

The gross interest-bearing debt of all municipalities of the State was \$181,471,134 on May 1, 1900, at an average interest rate of about 4 per cent. The amount raised by taxation for interest alone in 1900 was estimated at \$7,258,845.

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 Valuation.	Net Debt.	Percentage.
1900.....	\$2,961,119,947	\$131,016,743	4.4
1899.....	2,876,021,222	128,051,487	4.4
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.

LOANS—	When Due.	Bonded d'bt Jan. 10, 1901.
WATER LOAN—		Floating debt .....
4s, May, \$80,000..	May 1, 1901 to (\$5,000 due yearly)..	7,167
4s, Jan., \$17,000....	Jan. 1, 1916 to (\$1,000 due yearly)..	129,167
4s, M&N, \$24,000....	May, 1923-'30	2,413,897
		Tax valuation 1900.....
		Property is assessed at actual value.
		Total tax (per \$1,000) 1900..
		Population in 1900 was.....
		Population in 1890 was.....

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

ADAMS.—This town is in Berkshire County.

NOTES—	When Due.	ADAMS FIRE DIST. WAT. BDS.—Con.
4s, A&O, \$20,000..	Oct. 3, 1902-05	4s, A&O, \$7,500... Oct. 4, 1904
.....	6,500 .....	Town debt May 1, 1900. \$102,450
.....	40,000.....	Fire district debt (add'l) 107,500
.....	7,000.....	Tax valuation 1900.....
ADAMS FIRE DIST. WAT. BONDS		Total tax (per \$1,000) 1900..
5s, A&O, \$70,000....	Oct., 1901-14	Population in 1900 was.....
4s, A&O, 30,000....	Oct., 1909-14	Population in 1890 was.....

\* 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.

AGAWAM.—JUDSON W. HASTINGS, Treasurer.

Agawam is in Hampden County.
LOANS— When Due.
TOWN NOTES FOR SCHOOLS, ROADS, BRIDGES—
6s, March, \$2,000....On demand.
4s, J & D, 25,000....June 1, 1914
4s, J & D, 4,000....1901-1904
(\$1,000 due yearly on June 1.)
4s, J & D, \$5,000....June 1, 1905
4s, J & D, 4,000....1910
Total debt April 1, 1901...\$40,000

Sinking fund..... \$7,051
Net debt Apr. 1, 1901.... 32,949
Tax valuation, real.....1,201,510
Tax valuation, personal. 188,672
Total valuation 1900....1,390,182
Property assessed at actual value.
Tax (per \$1,000), 1900.... \$15'60
Population in 1900 was.....2,536
Population 1890 was.....2,352
Population 1880 was.....2,216

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

AMESBURY.—PORTER SARGENT, Treasurer. N. E. COLLINS, Clerk.

Amesbury township is in Essex County.
LOANS— When Due.
FUNDING BONDS:
4s, J&J, \$71,000....1902-1912
(\$23,000 in 1902, \$23,000 in 1907, \$25,000 in 1912).
T'l bond debt Jan. 1, '01.. \$71,000
Floating debt..... 37,100
Total debt Jan. 1, 1901.. 108,100
Sink. fund assets..... 18,621

Net debt Jan. 1, 1901.... \$89,479
Tax valuation, real.....4,156,863
Tax valuation, personal,1,064,165
Total valuation, 1900. 5,221,028
Assessment about 2/3 actual value.
Total tax rate (per M.) 1900.\$15'40
Population in 1900 was..... 9,473
Population in 1890 was..... 9,798

AMHERST.—C. H. EDWARDS, Treasurer.

This town is in Hampshire County.
LOANS— When Due.
RAILROAD BONDS—
4 1/2s, J&J, \$13,000....Nov. 7, 1901
REFUNDING BONDS—
4s, g, J&J, \$50,000....Jan. 1, 1920

Total debt Feb. 20, 1901. \$100,000
Total valuation 1900....3,201,414
Assessment about actual value.
Total tax (per \$1,000) 1900.\$17'00
Population in 1900 was..... 5,028
Population in 1890 was..... 4,512

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

This town is in Essex County.
LOANS— When Due.
SEWER BONDS—
4s, J&J, \$80,000....June 1, 1903
(\$10,000 in 1903, \$20,000 in 1908 and 1913 and \$30,000 in 1928.)
3 1/2s, A&O, \$30,000....Oct. 1, 1904
4s, J&D, 15,000....June 1, 1905
WATER BONDS—
4s, M&N, \$90,000. } Nov. 1, 1901 to
(\$5,000 due yearly) } Nov. 1, 1918
4s, M&N, \$15,000....Nov. 1, 1919
4s, J&D, 10,000....June 1, 1922
4s, J&D, 10,000....June 1, 1923
4s, J&D, 15,000....June 1, 1925
4s, J&D, 5,000....June 1, 1928

PARK NOTES—
Park notes, \$6,800. ....1901-1904
Memorial Hall notes.... \$25,000
Town notes ..... 35,000
Bond debt Jan. 14, 1901. 270,000
Floating debt..... 73,345
Total debt Jan. 14, 1901. 343,345
Sinking fund..... 33,937
Net debt Jan. 14, 1901... 309,408
Tax valuation 1900.....5,069,671
Real valuation (est.)....5,500,000
Tax rate (per \$1,000) 1900.\$15'50
Population in 1900 was.....6,873
Population in 1890 was.....6,142

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

ARLINGTON.—B. DELMONT LOCKE, Treasurer.

This town is in Middlesex County.
LOANS— When Due.
SCHOOL BONDS—
4s, M&N, \$64,600....Nov. 1, 1913
4s, ....., 22,000, Nov. 1, 1901-05
4s, ....., 35,000....June, 1901-09
4s, ....., 2,698... June 1, 1910
4s, ....., 26,150....April, 1902-19
SEWER BONDS 1896—
4s, J&D, \$100,000....June 1, 1936
4s, ....., 10,500....On demand
PARK LOAN—
4s, ....., \$15,000....Nov. 1, 1916
TOWN HALL SITE LOAN—
3 1/2s, ....., \$52,000....April 1, 1939

WATER WORKS—
4s, J&J, \$91,000....Jan. 1, 1912
4s, J&J, 92,000....Jan. 1, 1922
4s, A&O, 92,000....Apr. 1, 1924
4s, A&O, 5,000....Oct. 1, 1926
4s, A&O, 15,000....Oct 1, 1928
4s, A&O, 10,000....Oct. 1, 1927
4s, A&O, 10,000....Oct. 1, 1925
Other debts.....\$118,116
Total debt Jan. 1, 1901. 762,465
Tax valuation 1900.....8,748,206
Tax rate (per \$1,000) 1900 \$18'00
(Assessment at actual value.)
Population in 1900 was .....8,603
Population in 1890 was.....5,629

ATHOL.—HENRIE C. FAY, Treasurer. GEORGE HARRIS FOYE, Clerk.

This town is situated in Worcester County.
LOANS— When Due.
OLD DEBT—
4 1/2s, J&J, \$19,000....Oct. 1, 1901
(Part due yearly) to Oct. 1, 1905
SCHOOL BONDS—
4s, A&O, \$13,500....Oct. 1, 1901
(Part due yearly) to Oct. 1, 1904
4s, A&O, \$4,000....Oct. 1, 1901
SCH. ST. IMP. & F.A.M LOAN (Notes)
4s, A&O, \$7,000....Oct. 1, 1901
(Part due yearly) to Oct. 1, 1905
REFUNDING LOAN—
3 1/2s, A&O, \$8,250.... 1901-1908
3 1/2s, ....., 9,550 .Oct. '06 to '10
3'20s, A&O, 8,850.... 1906- 910
The sewer loan is secured by sinking fund.
INTEREST is payable in Boston, Worcester, Greenfield and Athol.

GRADE CROSSING BONDS—
4s, J&J, \$15,000....On demand
SEWER LOAN (outside debt limit.)
4s, J&J, \$50,000....July 1, 1924
ENGINE HOUSE—
4 1/2s & 4s, A&O, \$3,000, Oct. 1, 1901
(\$1,500 due yearly) to Oct. 1, 1902
4s, A&O, \$8,100....Oct. 1, 1901
(\$1,350 due y'ly) ....to Oct. 1, 1906
Total debt Feb. 1, 1901.. \$146,250
Tax valuation 1900....4,161,080
Tax rate (per \$1,000) 1900.\$16'80
Population in 1900 was.....7,061
Population in 1890 was.....6,319

ATTLEBOROUGH.—FRANK D. BABCOCK, Treasurer.

This town, 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 sec.
LOANS— When Due.
TOWN BONDS—
4s, J&J, \$50,000....Jan. 1, 1906
SCHOOL BONDS—
3 1/2s, M&N, \$30,000....Nov. 1, 1920
WATER BONDS—
7s, J&J, \$40,000....Jan. 1, 1904
4s, A&O, 20,000....Oct. 1, 1902
4s, A&O, 20,000....Oct. 1, 1912
4s, M&S, 12,000....Sept. 1, 1915
4s, J&J, 20,000....Jan. 1, 1919
4s, A&O, 25,000....Oct. 1, 1922
4s, J&J, 35,000....July 1, 1923
4s, J&J, 40,000....July 1, 1924
4s, J&J, 25,000....July 1, 1926
4s, J&J, 10,000....July 1, 1927
4s, J&J, 13,000.... July 1, 1928
3 1/2s, g, J&J, 15,000....July 1, 1929

WATER BONDS—(Cont'd)—
3 1/2s, g, J&J, \$12,000....July 1, 1930
3 1/2s, g, J&J, 10,000....Jan. 1, 1921
3 1/2s, A&O, 20,000....April 1, 1921
Bond debt Apr. 1, 1901.. \$397,000
Floating debt..... 62,500
Total debt Apr. 1, 1901.. 459,500
Sinking fund assets..... 81,912
Net debt Apr. 1, 1901... 377,508
Water debt (incl. above). 317,000
Water debt sinking fund
(incl. above)..... 54,979
Tax valuation, real.....5,523,750
Tax valuation, personal,1,563,020
Total valuation 1900....7,086,770
Total tax per \$1,000 1900..\$17'30
Population in 1900 was.....11,335
Population in 1890 was..... 7,577

AYER.—E. D. STONE, Treasurer.

This town is situated in Middlesex County.
Interest payable at Ayer.
Tot. bond debt Feb. 1, 1901, \$56,000
Water debt (incl. above)... 54,000
Assessed valuation 1900, 1,511,302

Total tax (per \$1,000) 1900.\$15'90
Population in 1900 was.....2,446
Population in 1890 was.....2,148

BELMONT.—W. L. CHENERY, Treasurer.

This town is in Middlesex County.

LOANS— When Due.
REFUND'G AND SCHOOL HOUSE—
4 1/2s, A&O, \$2,500....Oct. 1, 1901
SCHOOL HOUSE AND ST. BONDS—
4 1/2s, A&O, \$1,000....Oct. 1, 1901
4s, M&S, 1,000....Mch. 1, 1902
4s, J&D, 2,700....Dec. 1, 1901
(\$1,350 due yearly) to Dec. 1, 1902
4s, J&D, \$40,000....June 1, 1917
3 1/2s, J&D, 8,000....June, '01 to '08
3 1/2s, J&D, 30,000....June, '09 to '23
SEWER LOAN—
4s, M&N, \$18,000....Nov. 1, 1924
4s, J&J, 9,000....July 1, 1926
4s, J&D, 6,000....June 1, 1927
STREET & FIRE DEPT. LOAN—
4s, J&D, \$2,800....June 1, 1901
(\$500 y'ly to 1905; \$300 in 1906.)
4s, A&O, \$25,000....Oct. 1, 1908
4s, J&D, 4,500....June, '01, to '09
ELECTRIC LIGHT BONDS—
4s, J&D, \$14,000....June 1, 1923

FIRE DEPT. BONDS—
4s, J&D, \$3,500....June 1, '01, to '17
WATER LOANS—
4s, F&A, \$12,250....Ang. 1, 1901
(\$1,750 due y'ly) to Aug. 1, 1907
4s, J&D, \$4,500.... June 1, 1901
(\$500 due yearly) to June 1, 1909
4s, F&A, \$8,000....Aug. 1, 1925
4s, J&J, 6,000....July 1, 1926
4s, J&D, 5,000....Dec. 1, 1926
4s, J&D, 7,000....June 1, 1929
Interest is payable in Boston.
Bonded debt Jan. 1, 1901 \$216,750
Water debt (included)... 42,750
Tax valuation, real .....3,835,740
Tax valuation, pers'l....1,375,985
Total valuation 1900....5,211,725
Assessment same as actual value.
Total tax (per 1,000) 1900 \$16'80
Population in 1900 was.....3,929
Population in 1890 was.....2,098

BERKSHIRE CO.—GEO. H. TUCKER, Treas.

County seat is Pittsfield.

LOANS— When Due.
NEW COUNTY BUILDING DEBT—
4s, M&N, \$60,000....Nov. 1, 1903
4s, J&D, 10,000....Dec. 31, 1901
3 1/2s, J&D, 5,000.... On demand
REFUNDING NOTES—
3s, M&N, \$10,000....Nov. 1, 1902
3s, M&N, 10,000....Nov. 1, 1904

REFUNDING NOTES—(Con.)
3s, M&N, \$5,000....Nov. 1, 1905
Interest payable at Pittsfield.
Total debt Jan. 1, 1901...\$100,000
Tax valuation 1900....58,834,603
Population in 1900 was....95,667
Population in 1890 was.....81,108

BEVERLY.—SAMUEL COLE, Mayor. C. F. LEE, Treasurer.

This city is in Essex County.

LOANS— When Due.
TOWN BONDS—
4s, J&J, \$793,000....July 1, 1911
6s, ....., 20,000 ..
PARK BONDS—
....., \$25,000 ..
SEWER BONDS—
4s, J&J, \$36,000.... 1901-1909
WATER LOAN—
4s, F&A, \$150,000....Feb. 1, 1917
....., 20,000.....
SCHOOL BONDS—
5s, ....., \$35,000....Dec., 1901-05

Bonded debt Jan. 1, '00. \$1,090,000
Floating debt ..... 60,000
Total debt Jan. 1, '00.. 1,150,000
Sinking fund ..... 369,189
Net debt Jan. 1, 1900.. 780,811
Water debt (included)... 170,000
Water sink fund (inc.).. 44,040
Assessed val'n, real....11,963,700
Assessed val'n, pers'nal 4,129,550
Total valuation 1900 16,093,250
Tax rate (per M.) 1900. 16'00
Population in 1900 was.....13,884
Population in 1890 was....10,821

BILLERICA.—H. A. KING, Treasurer.

This town is in Middlesex County.

TOWN HALL BONDS—
4s, A&O, 30-yr. .... \$30,000
WATER BONDS—
4s, M&N, 30-yr. .... \$90,000
Bonded debt July 1, '00.. 120,000
Floating debt ..... 15,285
Total debt July 1, 1900.. 135,285

Sinking fund assets.... \$7,363
Net debt July 1, 1900... 127,922
Assessed val'n, 1900...2,077,284
Assessment about 80% actual val.
Tax rate (per M) 1900... \$13'50
Population in 1890 was.....2,380
Population in 1900 was.....2,775

INTEREST is payable in Boston by the Old Colony Trust Co.

BOSTON.—THOMAS N. HART, Mayor. ALFRED T. TURNER, City Treasurer.

The county of Suffolk, in which Boston is situated, contains also the city of Chelsea and the towns of Revere and Winthrop. Boston, however, receives all the county income, pays all the county expenses, owns the county buildings, and is responsible for the county debt, which amounted on Jan. 31, 1901, to \$3,516,000. The details of this county debt are included in the following financial report for this city.

LOANS— When Due.
BRIDGE BONDS—
4s, A&O, \$160,000....Oct. 1, 1911
4s, J&J, 90,000....Jan. 1, 1912
3 1/2s, A&O, 250,000....Oct. 1, 1917
3 1/2s, A&O, 21,000....Oct. 1, 1918
3 1/2s, J&J, 130,000.... July 1, 1919
3 1/2s, J&J, 500,000.... July 1, 1937
3 1/2s, J&J, 300,000....Jan. 1, 1938
3 1/2s, J&J, 300,000....July 1, 1939
4s, A&O, 10,000....Oct. 1, 1934
4s, A&O, 10,000....Oct. 1, 1935
4s, J&J, 30,000....July 1, 1936
4s, A&O, 100,900....Oct. 1, 1936
3 1/2s, A&O, 50,000....Oct. 1, 1938
3 1/2s, J&J, 400,000....Jan. 1, 1940
3 1/2s, J&J, 200,000....July 1, 1940

" MISCELLANEOUS " LOANS— When Due
4s, J&J, \$25,000....Jan. 1, 1902
4s, A&O, 1,275,000....Apr. 1, 1902
3 1/2s, J&J, 300,000....Jan. 1, 1903
3 1/2s, A&O, 100,000....Oct. 1, 1903
3 1/2s, J&J, 300,000....July 1, 1904
3 1/2s, J&J, 300,000....Jan. 1, 1905
4s, A&O, 90,000....Oct. 1, 1906
4s, A&O, 145,500....Oct. 15, 1906
3s, J&J, 25,900....Jan. 1, 1906
4s, J&J, 606,000....Jan. 1, 1907
3 1/2s, J&J, 833,000....July 1, 1907
4s, A&O, 13,800....Oct. 1, 1907
3 1/2s, J&J, 50,000....Jan. 1, 1908
3 1/2s, J&J, 11,500....July 1, 1908
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, 209,600....July 1, 1909
3 1/2s, A&O, 17,600....Oct. 1, 1909
3s, A&O, 92,000....Oct. 1, 1909
3 1/2s, J&D, 13,200....Dec. 1, 1909
3s, J&J, 54,500....Jan. 1, 1911
4s, A&O, 1,599,725....Apr. 1, 1912
4s, A&O, 2,514,100....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, J&J, 589,500....July 1, 1916
4s, A&O, 3,000....Apr. 1, 1916
4s, A&O, 192,500....Oct. 1, 1916
4s, M&N, 223,500....Nov. 30, 1916
4s, J&J, 45,500....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, 130,800....Jan. 1, 1918
3 1/2s, A&O, 299,000....Apr. 1, 1918
3 1/2s, J&J, 80,000....July 1, 1918
3 1/2s, 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
3s, A&O, 8,000....Oct. 1, 1919
3 1/2s, A&O, 10,000....Oct. 1, 1919
3 1/2s, J&D, 43,500....Dec. 1, 1919
3s, J&J, 51,500....Jan. 1, 1921
3 1/2s, A&O, 25,000....Oct. 1, 1928
PARK BONDS—
4s, J&J, \$343,000....Jan. 1, 1913
4s, A&O, 913,000....Apr. 1, 1913
4s, J&J, 500,000....Jan., 1914

HIGHWAYS—
4s, J&D, \$50,000....June 1, 1901
4s, A&O, 25,800....Apr. 1, 1902
4s, J&J, 31,000....July 1, 1912
4s, A&O, 243,200....Oct. 1, 1912
4s, J&J, 150,000....Jan. 1, 1913
4s, J&J, 350,000....July 1, 1913
4s, A&O, 150,000....Oct. 1, 1913
4s, A&O, 200,000....Apr. 1, 1914
4s, J&J, 300,000....July 1, 1914
4s, J&J, 500,000....July 1, 1915
4s, J&J, 150,000....Jan. 1, 1916
4s, J&J, 700,000....July 1, 1916
3 1/2s, J&J, 500,000....Jan. 1, 1917
4s, J&J, 150,000....July 1, 1917
3 1/2s, A&O, 200,000....Oct. 1, 1918
3 1/2s, J&J, 825,000....July 1, 1919
3 1/2s, J&J, 750,000....Jan. 1, 1928
3 1/2s, J&J, 5,000....July 1, 1923
3 1/2s, A&O, 606,000....Oct. 1, 1928
3 1/2s, J&J, 650....Jan. 1, 1929
3 1/2s, A&O, 99,800....Apr. 1, 1929
3 1/2s, A&O, 35,000....Oct. 1, 1929
3 1/2s, J&J, 643,000....Jan. 1, 1930
3 1/2s, J&J, 661,000....July 1, 1930
3s, J&J, 3,554....July 1, 1930
3s, J&J, 333,900....Jan. 1, 1931
LIBRARY BONDS—
4s, J&J, \$44,000....Jan. 4, 1916
4s, A&O, 175,000....Oct. 1, 1922
4s, J&J, 200,000....Jan. 1, 1923
4s, A&O, 325,000....Oct. 1, 1923
4s, A&O, 100,000....Oct. 1, 1924
4s, A&O, 49,500....Jan. 1, 1925
4s, A&O, 150,500....Oct. 1, 1925
3 1/2s, A&O, 100,000....Oct. 1, 1918

LOANS—		When Due.
PARK BONDS—(Con.)—		
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
3 1/2s, J&J,	561,000	Jan. 1, 1930
3 1/2s, J&J,	130,000	July 1, 1930
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
3s, J&J,	25,000	Jan. 1, 1921
3 1/2s, A&O,	151,000	Apr. 1, 1929
3 1/2s, J&J,	49,000	July 1, 1929
3s, J&J,	154,000	July 1, 1930
3 1/2s, J&J,	46,000	July 1, 1930
3s, J&J,	25,000	Jan. 1, 1931
3 1/2s, J&J,	500,000	Jan. 1, 1937
PARK LOAN OF 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
3 1/2s, J&J,	14,900	Dec. 1, 1909
3 1/2s, A&O,	10,000	Apr. 1, 1910
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, J&J,	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
3 1/2s, J&J,	250,000	Jan. 1, 1936
3 1/2s, A&O,	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
3 1/2s, J&J,	50,000	July 1, 1940
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
3 1/2s, A&O,	300,000	Oct. 1, 1929
3 1/2s, J&J,	475,000	Jan. 1, 1930
3s, J&J,	21,650	July 1, 1930
3s, A&O,	278,350	Oct. 1, 1930
3s, J&J,	5,000	Jan. 1, 1931
4s, J&J,	500,000	July 1, 1935
SEWERAGE BONDS—		
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, J&J,	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,	97,000	July 1, 1904
3 1/2s, J&J,	150,000	July 1, 1904
3s, J&J,	150,000	July 1, 1904
4s, J&J,	50,000	Oct. 1, 1904
3s, A&O,	100,000	Oct. 1, 1904
4s, J&J,	50,000	Jan. 1, 1905
3s, J&J,	5,000	Jan. 1, 1906
3s, A&O,	10,000	Apr. 1, 1905
4s, A&O,	51,500	Oct. 1, 1906
3s, J&J,	150,000	Jan. 1, 1911
4s, A&O,	421,000	Oct. 1, 1911
4s, J&J,	250,000	Jan. 1, 1912
4s, J&J,	50,000	July 1, 1914

SEWERAGE BONDS—(Con.)—		When Due.
4s, A&O,	\$57,650	Apr. 1, 1915
4s, J&J,	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
3 1/2s, J&J,	100,000	Jan. 1, 1930
3 1/2s, A&O,	109,000	Apr. 1, 1930
3 1/2s, J&J,	791,000	July 1, 1930
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
3 1/2s, J&J,	1,000	Jan. 1, 1910
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
3s, J&J,	25,000	Jan. 1, 1931
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, A&O,	\$905,000	Apr. 1, 1903
6s, J&J,	8,000	Jan. 1, 1904
6s, J&J,	3,000	Jan. 1, 1905
6s, A&O,	53,700	Apr. 1, 1905
6s, J&J,	10,000	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,	2399,500	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 1/2s, A&O,	268,000	Oct. 1, 1909
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, A&O,	6,000	Oct. 1, 1913
4s, J&J,	459,000	Jan. 1, 1914
4s, A&O,	18,500	Apr. 1, 1914
4s, A&O,	16,000	Oct. 1, 1914
4s, A&O,	45,700	Apr. 1, 1915
4s, A&O,	23,000	Oct. 1, 1915
4s, J&J,	8,000	Jan. 1, 1916
4s, A&O,	28,500	Apr. 1, 1916
4s, A&O,	11,300	Oct. 1, 1916
4s, J&J,	21,000	Jan., 1917
4s, A&O,	6,000	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,	208,000	Oct. 1, 1922
4s, A&O,	26,275	Oct. 1, 1923
4s, A&O,	526,225	Oct. 1, 1924
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,	120,000	Jan. 1, 1920
3 1/2s, A&O,	150,000	Oct. 1, 1927
3 1/2s, J&J,	435,000	July 1, 1929
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,	595,000	Oct. 1, 1901
(\$17,000 due yearly) to Oct. 1, 1935		

Years.	Gross Debt.	Sinking Funds.	Net Debt.
1901	\$81,629,128 98	\$27,781,535 23	\$53,847,593 75
1900	86,966,579 00	27,697,062 00	59,269,517 00
1899	82,938,820 00	27,854,648 00	55,084,172 00
1898	79,592,910 76	27,579,369 97	52,013,540 79
1897	71,902,600 57	25,367,587 13	46,535,013 44
1896	65,665,774 64	24,324,566 93	41,341,206 71
1895	59,337,964 93	21,604,153 72	37,733,811 21
1894	54,418,535 00	20,482,297 00	33,936,238 00
1893	56,908,148 00	25,477,682 00	31,430,466 00
1890	53,930,095 22	22,505,598 72	31,424,496 50
1885	42,962,180 02	18,022,484 25	24,939,695 77
1881	40,949,332 18	14,511,849 19	26,437,482 99

DEBT AND TAX LIMITATIONS.—Taxes in Boston are limited by Chapter 399 of the Acts of 1900 as follows:

SECTION 1. The taxes assessed on property, exclusive of the State tax, county tax and sums required by law to be raised on account of the city debt, shall not exceed in any year in the city of Boston ten and one-half dollars, and in any other city twelve dollars, on every one thousand dollars of the average of the assessors' valuations of the taxable property therein for the preceding three years, the valuation for each year being first reduced by the amount of all abatements allowed thereon previous to the thirty-first day of December in the year preceding said assessment and any order or appropriation requiring a larger assessment than is herein limited shall be void.

SECTION 2. Chapter one hundred and seventy-eight of the Acts of the year eighteen hundred and eighty-five and Chapter two hundred and eighty one of the Acts of the year eighteen hundred and eighty-seven are hereby repealed.

BRISTOL COUNTY.—GEO. F. PRATT, Treas.

County seat is Taunton.

NOTES—When Due. 4s, J&J, \$100,000..Jan. 18, 1902

NOTES—When Due. 4s, ....., \$40,000 Apr. 12, 1904

BROCKTON.—CHAS. H. COULTER, Mayor. W. H. EMERSON, Treasurer.

This city is in Plymouth County.

LOANS—When Due. 4s, A&O, \$61,000.....1901-1916

LOANS—When Due. 4s, J&D, \$20,000.....1901-1905

The water bonds are coupon, all others registered. PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each.

TOTAL DEBT, SINKING FUND, ETC.—Dec. 1, 1900. Dec. 1, 1899.

\* Bonds outside of debt limit consist of \$777,000 water, \$569,000 sewer and part of City Hall debt to the amount of \$158,200.

The city has no floating debt and the amount of sinking fund Dec. 1, 1900, \$314,000, was all applicable to the payment of the water debt.

ASSESSED VALUATION.—The city's assessed valuation (which is 2/3 of actual value) and tax rate have been as follows:

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

\* Including State, county and city levy.

POPULATION.—In 1900 population was (U. S. Census) 40,063; in 1890 it was 27,294; in 1880 it was 13,608; in 1870 it was 8,007.

BROOKLINE.—GEORGE H. WORTHLEY, Treas.

This town is in Norfolk County.

LOANS—When Due. 3 1/2s, ....., \$7,500.....Nov. 1, 1901

MISCELLANEOUS—4s, ....., \$20,000.....June 1, 1901

LOANS—When Due.

MISCELLANEOUS—(Con.) 3 1/2s, ....., \$3,068..Mch., 1902-03

SCHOOL NOTES—

4s, ....., \$16,800.....June 1, 1901-03

TOTAL DEBT, SINKING FUND, ETC.—Feb. 1, 1901. Feb. 1, 1900. Feb. 15, 1899.

TOWN PROPERTY.—The value of town property on Feb. 1, 1901, including buildings, parks, water works, etc., amounted to \$4,671,400.

ASSESSED VALUATION and tax rate have been as follows:

Years—Real. Personal. Total. Rate of Tax per \$1,000.

POPULATION.—In 1900 population was 19,935; in 1890, 12,103.

CAMBRIDGE.—DAVID T. DICKINSON, Mayor. WILLIAM W. DALLINGER, Treasurer. HARRY T. UPHAM, Auditor.

This city is in Middlesex County

LOANS—When Due. BRIDGE LOAN—4s, A&O, \$10,000..Oct. 1, 1917

SEWER BONDS—(Con.) 4s, A&O, \$75,000..Oct. 1, 1916

MUNICIPAL BONDS—4s, F&A, \$52,000..Aug. 1, 1904

CEMETERY—4s, F&A, \$65,000..Aug. 1, 1905

PARK BONDS—4s, F&A, \$360,000..Feb. 1, 1924

CLAY LAND LOAN—4s, J&J, \$50,000..July 1, 1911

PAVING BONDS—4s, M&N, \$50,000..Nov. 1, 1902

CHARLES RIVER IMP'T. BONDS—3 1/2s, F&A, \$50,000..Aug. 1, 1938

SCHOOL BONDS—4s, J&J, \$60,000..July 1, 1901

WATER BONDS—4s, A&O, \$90,000..Oct. 1, 1907

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

TOTAL DEBT, SINKING FUNDS, ETC.—Dec. 1, 1900. Dec. 1, 1899. Dec. 1, 1898.

BORROWING CAPACITY—The borrowing capacity for city purposes on Dec. 1, 1900, was \$445,992 05.

The sinking fund for the ten-year loans receives yearly 9 per cent of the amount of outstanding bonds, for fifteen-year loans 5 1/2 per cent yearly, for the twenty-year loans 3 3/4 per cent, for the thirty-year loans 2 3/8 per cent and for the forty-year loans 1 1/2 per cent.

CITY WATER WORKS.—The cost of the water works up to December 1, 1900, was \$5,670,219, while the net debt on the same is \$2,497,774. In year 1900 receipts from water rates were \$319,479.

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 1900 to 1880.

POPULATION.—In 1900 (Census) was 91,886; in 1890 it was 70,028; in 1880 it was 52,740; in 1870 it was 39,634.

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 1900 to 1880.

CHELSEA.—{ JAMES GOULD, Mayor. { T. B. FROST, Treasurer.

The city is in Suffolk County.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1900 to 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, '01, Jan. 1, 1900, Jan. 1, '99, Jan. 1, '98. Rows for Loans and debt, Sinking fund, Net debt, Water debt, etc.

CITY PROPERTY.—The city owns its water works, which in 1900 earned from water rates \$85,000.

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 1900 to 1884.

POPULATION.—In 1900 (Census) was 34,072; in 1890 it was 27,909; in 1880 it was 21,782; in 1870 it was 18,547.

CHICOPEE.—{ JAMES H. LOOMIS, 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 1900 to 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 1900 to 1880.

CONCORD.—J. M. KEYES, Clerk of Selectmen.

This town is in Middlesex County.

Table with columns: LOANS—, When Due. Rows for Water Works, Sewer Bonds, etc.

Table with columns: LIGHT BONDS—, When Due. Rows for F&A, Sinking funds, etc.

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

Table with columns: LOANS—, When Due. Rows for Water Loans, Sewer Bonds, etc.

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 is payable at Boston and Pittsfield.

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

This town is in Essex County.

Table with columns: LOANS—, When Due. Rows for Town House, Electric Light Bonds, School Bonds, etc.

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

This town is in Norfolk County.

Table with columns: LOANS—, When Due. Rows for Sewer Bonds, Town Notes, School Loan, etc.

EASTHAMPTON.—JOS. W. WILSON, Treas.

This town is in Hampshire County.

Table with columns: Water debt, Sewer debt, School loan, Miscel. loans, Bonded debt, Tax valuation, etc.

EVERETT.—{ CHAS. C. NICHOLS, Mayor. { NATHAN NICHOLS, Treasurer.

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

Table with columns: LOANS—, When Due. Rows for Sewer Bonds, Water Bonds, City Notes, etc.

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, 1901, Jan. 1, '00, Jan. 1, '99, May 1, '98. Rows for Total debt, Sinking funds, Net debt, etc.

ASSESSED VALUATION.—The assessed valuation of real estate in 1900 was \$17,332,650; personal property, \$1,372,450; total, \$18,705,100; total tax rate (per \$1,000), 1901, \$16.73. Property is assessed at a fair cash value.

POPULATION.—In 1900 was 24,336; in 1890 it was 11,068; in 1880 it was 4,159; in 1870 it was 2,220.

FALL RIVER.—{ DR. JOHN H. ABBOTT, Mayor. { CHAS. P. BRIGHTMAN, Treasurer. { HENRY W. CLARKE, City Auditor.

This city, which is in Bristol County, was incorporated in 1854.

Table with columns: LOANS—, When Due. Rows for City Hall Loans, City Hospital Loan, Public Library, etc.

**LOANS—**

WATER BONDS—(Concluded)—

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, A&O, 25,000	Apr. 1, 1928
4s, M&N, 25,000	Nov. 1, 1928
4s, M&N, 50,000	May 1, 1929
4s, F&A, 150,000	Aug. 1, 1929
3 1/2s, M&N, 175,000	Nov. 1, 1929
3 1/2s, F&A, 100,000	Feb. 1, 1930
3 1/2s, M&N, 20,000	May 1, 1930
3 1/2s, .....	20,000..... 1931

WATER TANK—

4s, F&A, \$1,500	Feb. 1, 1902
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SCHOOL LOANS—

4 1/4s, A&O, \$150,000*	Oct. 2, 1913
4s, A&O, 60,000	Apr. 1, 1916
4s, F&A, 100,000*	Aug. 1, 1917
4s, A&O, 70,000	Apr. 1, 1917
4s, F&A, 25,000	Aug. 1, 1909
3 1/2s, M&N, 100,000*	May 1, 1925

**SEWER LOANS—**

4 1/2s, J&D, \$27,500	June 1, 1901
(\$2,500 due y'rly) to June 1, 1911	
4 1/2s, A&O, \$10,000	Oct. 2, 1913
4s, A&O, 27,500	Apr. 1, 1902
(\$2,500 due y'rly) to Apr. 1, 1912	
4s, M&N, \$25,000	May 1, 1913
4s, A&O, 75,000	Apr. 1, 1926
4s, A&O, 18,000	Oct. 1, 1914
4s, F&A, 65,000	Feb. 1, 1925
4s, M&S, 25,000	Feb. 1, 1914
4s, J&J, 100,000*	July 1, 1926
3 7/8s, M&N, 125,000	May 1, 1905
3 1/2s, M&N, 5,000	Nov. 5, 1901
(\$500 due yearly) to Nov. 5, 1910	
3 1/2s, M&N, \$27,000	May 1, 1901
(\$3,000 due y'rly) to May 1, 1909	
3 1/2s, A&O, \$22,500	Apr. 1, 1901
(\$2,500 due y'rly) to Apr. 1, 1910	
4s, A&O, \$50,000	Apr. 1, 1927
4s, A&O, 40,000	Apr. 1, 1928
4s, J&J, 100,000*	July 1, 1928
4s, F&A, 20,000	Feb. 1, 1929
4s, M&N, 40,000	May 15, 1929
4s, F&A, 25,000	Aug. 1, 1929
3 1/2s, M&N, 25,000	May 1, 1930
3 1/2s, F&A, 20,000	Aug. 1, 1930
3 1/2s, .....	25,000..... 1931

**FRAMINGHAM.**—This town is in Middlesex County.

**LOANS—**

SEWER BONDS—

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

Total debt May 1, 1909.. \$343,913

Sinking funds..... 69,857

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

County seat is Greenfield.

**LOANS—**

JAIL & BRIDGE LOANS—

4s, J&J, \$52,854 23	On demand
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STATE HIGHWAY LOAN—

3s, .....	\$10,863 53 Dec, 190'-05
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INTEREST on the jail loan is payable in Greenfield.

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

**GARDNER.**—J. D. EDGELL, Treasurer.

This town is in Worcester County.

**HIGH SCHOOL LOAN—**

4s, J&J, \$55,000	1903 to 1924
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Total debt May 1, 1900.. \$150,000

School loans, included... 55,000

Sewer loans, included... 40,000

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

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

Gloucester is in Essex County.

**LOANS—**

CITY AND MUNICIPAL BONDS—

4s, J&J, \$136,000	July 1, 1908
4s, J&J, 15,000	1903
4s, J&D, 10,000	1901-1905
4s, M&N, 24,000	1901-1906
4s, J&J, 16,828	1901-1907
4s, J&D, 23,800	Dec. 1, 1901-'07
4s, J&J, 71,350	July 1, '01. to (\$1,875 due y'rly) July 1, 1938
4s, J&D, \$29,600	Dec. 1, 1901. to (\$3,700 due y'rly) Dec. 1, 1908
3 1/2s, J&J, \$19,800	July, 1901-'09
4s, J&D, 63,000	1901-'09
4s, J&D, 21,000	Dec. 1, 1901-'10

**HIGHWAY IMPROV. BONDS—**

4s, J&J, \$50,000	July 1, 1901
4s, J&J, 50,000	July 1, 1902
3 1/2s, .....	5,000..... 1901-1910

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—**

FUNDING BONDS—

4s, A&O, \$58,500	Oct. 1, 1901
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(\$1,500 due yearly) to Oct. 1, 1939

Total debt Mar. 1, 1901.. \$58,500

Total valuation 1900.... 2,405,750

**SCHOOL BONDS—**

3 1/2s, J&J, \$44,500	1901 to 1939
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**GREENFIELD.**—W. M. 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—**

BRIDGE LOAN—

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

4s, J&J, \$10,925	Oct. 25, 1905
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RENEWAL RR. BONDS—

4s, J&J, \$6,000	Oct. 15, 1901
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(\$3,000 due y'rly) to Oct. 15, 1902

**SCHOOL LOAN—**

4s, A&O, \$10,000	Oct. 15, 1901-2
4s, A&O, 15,000	Oct. 15, 1903-4

**SEWER LOAN—**

4s, J&J, \$12,000	July 16, 1914
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**TAX FREE.**—All bonds issued by this town are tax exempt.

**HAMPDEN CO.**—M. WELLS BRIDGE, Treasurer.

County seat is Springfield.

**LOANS—**

COURT HOUSE NOTES—

7s, .....	\$20,000..... Jan. 1, 1902
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(\$10,000 due y'rly) to Jan. 1, 1903

**JAIL & H. OF CORR. BONDS—**

3s, F&A, \$200,000	Aug. 1, 1905
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Temp'y loan Nov. 5, 1901. \$100,000

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.  
FRED. L. ROWE, Auditor.

This city is in Essex County.

**LOANS—**

CITY BONDS—

4s, A&O, \$70,000	Oct. 1, 1901
4s, A&O, 55,000	Oct. 1, 1903
4s, A&O, 90,000	Oct. 1, 1904
4s, A&O, 50,000	Oct. 1, 1921
4s, A&O, 60,000	Oct. 1, 1902
4s, A&O, 110,000	Oct. 1, 1905
4s, A&O, 25,000	Oct. 1, 1922
4s, A&O, 25,000	Oct. 1, 1923
4s, A&O, 65,000	Oct. 1, 1906
4s, M&S, 66,000	Mar. 1, 1907
4s, A&O, 36,000	Oct. 1, 1909
4s, A&O, 50,000	Apr. 1, 1910
4s, J&D, \$300,000	Dec. 1, 1912

**LOANS—**

WATER LOAN (COB.)—

4s, J&D, 500,000	Dec. 1, 1922
4s, J&D, 100,000	Dec. 1, 1927

**SCHOOL BONDS—**

4s, .....	\$25,000..... Dec. 1, 1907
4s, A&O, 10,500	Apr. 1, 1908
4s, A&O, 10,000	Oct. 1, 1909

**STREET BONDS—**

4s, A&O, \$22,000	Apr. 1, 1908
4s, A&O, 50,000	Apr. 1, 1909
4s, A&O, 12,000	Oct. 1, 1910

**SEWER BONDS—**

4s, A&O, \$2,000	Apr. 1, 1908
4s, A&O, 5,000	Apr. 1, 1909
4s, A&O, 5,000	Oct. 1, 1910

INTEREST on the water bonds and on the city bonds is payable at National Bank of Redemption, Boston, and at Treasurer's office.

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

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
Bonded debt.....	\$895,950	\$956,000	\$928,250
Sinking funds.....	301,774	337,010	325,160
Net debt.....	\$594,176	\$618,990	\$603,090
Water debt (additional).....	\$1,011,000	.....	.....
Water sinking fd. (additional).....	142,596	.....	.....
Net water debt (additional)....	\$868,404	\$839,693	\$864,162
Total net debt of city.....	\$1,462,580	\$1,458,683	\$1,467,252

\* 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, '01.	Jan. 1, '99	Jan. 1, '90
Municipal bonded debt.....	\$3,143,500	\$2,919,250	\$2,674,900
Permanent loan, &c.....	84,863	81,083	78,830
Total debt.....	\$3,228,363	\$3,000,338	\$2,752,830
Sinking fund, &c.....	853,581	682,935	533,457
Net city debt.....	\$2,374,782	\$2,317,403	\$2,219,373
Special loans, less sinking f'nds.	735,691	670,831	671,879
Net city debt, less spec'l loans.	\$1,639,091	\$1,646,572	\$1,547,494
Water debt (additional).....	\$1,920,000	\$2,000,000	\$1,950,000
Water sinking funds.....	581,648	628,969	549,592
Net water debt.....	\$1,338,352	\$1,371,031	\$1,400,408
Tot. net debt, less special loans.	\$3,713,134	\$3,017,603	\$2,947,902

**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.
1900.....	\$45,653,950	\$27,857,664	\$73,511,614	\$18-20
1899.....	44,868,550	26,773,770	71,642,320	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 1900 (Census) was 104,863; in 1890 it was 74,398; in 1880 it was 48,961; in 1870 it was 26,766.

**FITCHBURG.**—{ CHAS. A. BABBITT, Mayor.  
GEORGE E. CLIFFORD, Treasurer.

This city is in Worcester County.

**LOANS—**

BRIDGE—

4s, M&N, \$9,000 (reg.)	Nov. 1, 1902
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**BURBANK HOSPITAL—**

4s, J&D, \$90,000 (reg.)	Dec. 1, 1903
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**HOSPITAL BONDS—**

3 1/2s, .....	\$100,000..... Optional
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**FIRE DEPARTMENT—**

4s, J&D, \$35,000 (reg.)	June 1, 1903
4s, .....	5,600..... June '01 '07
3 1/2s, .....	2,400..... June '01-'08
3 1/2s, J&J, 1,800	June, 1901-'09
3 1/2s, J&J, 14,000	1901-1910

**CITY BONDS—**

4s, J&D, \$200,000 (reg.)	Jan. 1, '13
3 1/2s, M&N, 5,000	1901-1910
3 1/2s, A&O, 2,000	1901

**GRADE CROSSING—**

4s, J&D, \$8,000 (reg.)	Dec. 1, 1905
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**PAVING—**

4s, M&N, 2,500 (reg.)	Nov. 1, 1902
3 1/2s, .....	4,000..... Dec. 1901-'08
3 1/2s, .....	17,100..... July 1901-'09
3 1/2s, .....	2,700..... Nov. 1901-'09

**POLICE STATION—**

4s, .....	\$5,000 (reg.) 1901 to 1903
4s, A&O, 32,000 (reg.)	Apr. 1, 1904

**SCHOOL—**

4s, M&N, \$20,000 (reg.)	Nov. 1, 1902
3 1/2s, J&J, 18,000	July, 1901-'09
4s, J&D, 25,000	June 1, 1914
4s, M&N, 200,000 (c&r)	May 1, 1923
4s, J&D, 50,000 (reg.)	June 1, '25
3 1/2s, J&J, 19,000	1901-1910

**SEWER—**

4s, J&D, \$1,000	Dec. 1, 1901
4s, M&N, 10,000 (reg.)	Nov. 1, 1903
4s, M&N, 35,000 (reg.)	Nov. 1, 1912
4s, J&J, 3,000 (reg.)	1901-1906
3 1/2s, .....	8,000..... June, 1901-'08
4s, J&D, 6,000 (reg.)	Dec. 1, 1906
4s, .....	10,500..... Dec., 1901-1907
3 1/2s, .....	9,000..... Nov., 1901-1909
3 1/2s, M&N, 5,000	1901-1910

**SIDEWALK—**

4s, .....	\$4,900..... Dec., 1901-'07
3 1/2s, .....	1,600..... June, 1901-'08
3 1/2s, .....	6,300 (reg.)..... 1901-'09
3 1/2s, M&N, 5,000	1901-1910

**STREET—**

4s, A&O, \$50,000 (reg.)	Oct. 1, 1903
4s, J&D, 12,000 (reg.)	July 1, '01-'06
4s, .....	3,500..... 1901-1907
3 1/2s, .....	8,000..... June, '01-'08
3 1/2s, .....	5,400..... Dec., '01-'08
3 1/2s, .....	12,600 (reg.)..... 1901-'09
3 1/2s, M&N, 5,000	1901-1910

**WATER—**

4s, J&J, \$100,000 (reg.)	July 1, 1901
4s, M&N, 11,000 (reg.)	Nov. 1, 1902
4s, M&N, 25,000 (reg.)	Nov. 1, 1903
6s, J&J, 80,000 (cou.)	July 1, 1905
6s, J&J, 20,000 (cou.)	July 1, 1906
4s, M&N, 100,000 (reg.)	May 1, 1911
4s, A&O, 300,000 (reg.)	Apr. 1, 1922
3 1/2s, J&D, 12,000 (reg.)	Dec. 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, 1900.	Dec. 1, 1899.	Dec. 1, 1898.
Total city debt.....	\$1,723,600	\$1,592,200	\$1,530,200
Sinking funds, cash, etc.....	459,431	398,878	340,630
Net debt.....	\$1,264,169	\$1,193,322	\$1,189,570
Water debt, included above....	\$648,000	\$648,000	\$636,000
Water sink. fund, incl. above..	\$195,909	\$173,018	\$151,125

**ASSESSED VALUATION AND TAX RATE.**—

Years—	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per \$1,000.
1900.....	\$18,430,275	\$5,009,617	\$23,439,892	\$18-00
1899.....	18,127,160	4,983,091	23,110,251	18-00
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 1900 (Census) was 31,531; in 1890 it was 22,037; in 1880 it was 12,429; in 1870 it was 11,260.

Borrowing capacity Jan. 1, 1901, for municipal purposes, \$166,102 80.

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

Table with columns: Years, Real, Personal, Total, Tax rate per \$1,000. Rows for years 1900-1890.

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."

Table with columns: LOANS—When Due, LOANS—When Due. Includes Bridge Bonds, School House Bonds, Sewer Bonds.

POPULATION.—In 1900 (Census) was 37,175; in 1890 it was 27,412; in 1880, 18,472; in 1870, 13,092.

HOLBROOK.—GEORGE B. FRENCH, Treasurer.

This town is in Norfolk County.

Table with columns: LOANS—When Due, Total debt Jan. 1, 1901, Sinking fund assets, Net debt Jan. 1, 1901, Total value town property, Tax valuation in 1900, Tax rate (per \$1,000) 1900, Population in 1900, Population in 1890.

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

This city is in Hampden County.

Table with columns: LOANS—Interest, Principal, NAME OR PURPOSE, Rate, Payable, When Due, Outstanding. Includes Bridge bonds, City bonds, School loan, Sewer bonds, Water loan, Holyoke & Westf. RR.

INTEREST is payable at the Nat. Hide & Leather Bank, Boston.

TOTAL DEBT, SINKING FUND, ETC.—

Table with columns: Mar. 1, 1901, June 30, 1900, Apr. 1, '99, Jan. 1, '98. Rows for Total debt, Sinking fd. & RR. stk., Net debt, Water debt, incl. above.

CITY PROPERTY.—Included in the city's sinking fund as given above is \$226,500 Holyoke & Westfield RR. stock. This road is leased to the New Haven & Northampton and has paid dividends since 1879.

ASSESSED VALUATION AND TAX ROLL—

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1900-1890.

POPULATION.—In 1900 (Census) was 45,712; in 1890 it was 35,637; in 1880 it was 21,915; in 1870 it was 10,733

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

This town is situated in Middlesex County.

Table with columns: LOANS—Amount, Net debt Jan. 1, 1901, Tax valuation in 1900, Total tax (per \$1,000) 1900, Population in 1900, Population in 1890, Population in 1880.

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

This town is in Norfolk County.

Table with columns: LOANS—When Due, SEWER LOAN—When Due. Includes Town Bonds, Library Bonds.

IPSWICH.—THOMAS E. CONDON, Treasurer.

This town is in Essex County.

Table with columns: LOANS—When Due, Floating debt, Total debt Jan. 1, 1901, Sinking fund, Net debt Jan. 1, 1901.

Tax valuation, real... 2,456,112 Tax valuation, personal 789,223 Total valuation 1900... 3,245,335 Assessment about 3/4 actual value.

INTEREST is payable in Boston at the Old Colony Trust Company

LAWRENCE.—ARTHUR A. BAILEY, Treasurer. RICHARD J. SHEA, Auditor.

This city is in Essex County. No bonds issued by this city, the officials state, have ever been contested.

Table with columns: LOANS—When Due, PUBLIC BUILDING BONDS—(Con.), WATER BONDS—, BRIDGE BONDS—, SEWER BONDS—, MUNICIPAL DEBT BONDS—, CITY DEBT OF 1896—, PUBLIC BUILDING BONDS—.

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 \$2,588,597 99, including \$1,220,890 70 for water works.

LEOMINSTER.—C. A. JOSLIN, Treasurer.

This town is in Worcester County.

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

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.

Table with columns: LOANS—When Due, WATER WORKS BONDS—, REFUNDING WATER—, MISCELLANEOUS—(Con.)—.

LOWELL.—Gen. C. A. D. DIMON, Mayor. ANDREW G. STILES, Treasurer.

This city is in Middlesex County.

Table with columns: LOANS—When Due, BRIDGES—, MISCELLANEOUS—(Con.)—, PARK BONDS—, PAVING LOANS—, TEXTILE SCHOOL LOAN—, PUBLIC BUILDINGS—, SCHOOLS—.

**LOANS—** When Due.

**SCHOOLS—(Con.)—**

3 1/2ss, A&O, \$40,500..April, 1902-10

**STATE AID—SPANISH WAR—**

4s, F&A, \$4,160...Aug., 1901-1908

**SEWER BONDS—**

4s, A&O, \$5,000.....Apr. 9, 1902

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

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

4s, J&J, 4,800.....1902 to 1905 (\$1,200 due yearly on Jan. 4.)

3 1/2ss, M&N, \$20,000..1901 to 1904 (\$5,000 due yearly on May 4.)

4s, F&A, \$50,000.....1901 to 1905 (\$10,000 due yearly on Aug. 7.)

4s, M&N, \$10,000.....May 16, 1901

4s, J&D, \$17,400.....1901 to 1903 (\$5,800 due yearly on June 17.)

4s, J&D, \$36,600.....1901 to 1903 (\$12,200 due yearly on Dec. 3.)

4s, M&N, \$10,500.....1901 to 1907 (\$1,500 due yearly on Nov. 8.)

3 1/2ss, M&N, \$45,000..1901 to 1906 (\$7,500 due yearly on May 5.)

**SEWER BONDS—(Con.)**

4s, M&N, \$52,500....1901 to 1907 (\$7,500 due yearly on May 11.)

4s, M&S, \$24,000....Sept., 1901 08

4s, J&D, 9,000.....Dec., 1901-09

4s, J&D, \$27,000..June 1901 to '09

3 1/2ss, F&A, 27,000..Aug. 9, 1901-'09

3 1/2ss, F&A, 5,400..Feb. 1, 1902-'10

3 1/2ss, A&O, 35,000..Apr. 21, 1901-'10

4s, F&A, 30,000..Aug. 6, 1901-'10

3 1/2ss, A&O, 30,000..Oct. 31, 1901-'10

**DRIVEN WELL LOAN—**

4s, F&A, \$75,000 Aug., 1901-1910

**WATER WORKS—**

4s, J&D, \$20,000....1901 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 1/2ss, F&A, 20,000..1901 to 1904 (\$5,000 due yearly on Aug. 6.)

4s, F&A, \$50,000....1901 to 1910 (\$5,000 due yearly on Aug. 7.)

4s, M&N, \$28,700....1901 to 1907 (\$4,100 due yearly on Nov. 8.)

**TOTAL DEBT, SINKING FUNDS, Etc.—**

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
City debt.....	\$2,550,780	\$2,647,020	\$2,620,050
Sinking funds.....	320,523	294,332	259,954
Net city debt.....	\$2,230,257	\$2,352,688	\$2,360,096
Water debt.....	\$1,274,700	\$1,229,800	\$1,259,900
Water sinking fund.....	287,226	273,623	246,916
Net water debt.....	\$987,474	\$956,177	\$1,012,984
Total net debt of city.....	\$3,217,731	\$3,308,865	\$3,373,080

**CITY PROPERTY.**—The city owns real estate and personal property valued at \$9,005,576 45.

**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.
1900.....	\$56,007,135	\$15,489,600	\$71,496,735	\$18 80
1899.....	55,878,355	15,373,017	71,251,372	19 60
1898.....	55,622,880	15,318,363	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 1900 (Census) population was 94,969; in 1890 it was 77,696.

**LYNN.**—{ WM. F. BRACKETT, Auditor.  
H. S. FRENCH, Treasurer.

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—** When Due.

**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

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

4s, J&J, 4,000.....Jan. 1, 1906

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

4s, A&O, \*10,000.....Apr. 1, 1916

**MUNICIPAL LOAN—**

4s, J&J, \$15,000.....July 1, 1902

4s, J&J, 3,000, r....Jan. 1, 1903

4s, J&D, 29,000, r....Dec. 1, 1904

4s, J&J, 68,000.....Jan. 1, 1904

4s, A&O, 7,800, r....Oct. 1, 1904

4s, A&O, 24,500.....Apr. 1, 1905

4s, J&J, 38,000.....July 1, 1905

4s, A&O, 29,150.....Oct. 1, 1905

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

4s, A&O, 72,000.....Oct. 1, 1906

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

4s, A&O, 6,000, r....Apr. 1, 1908

4s, A&O, 35,500, r....Oct. 1, 1904

4s, J&J, 8,000, r....Jan. 1, 1907

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

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

4s, A&O, 121,000, r....Apr. 1, 1910

**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.&r. 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

**SCHOOL HOUSE LOAN—**

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, 3,000, 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, J&J, \*35,000.....Jan. 1, 1918

4s, A&O, 25,000.....Apr. 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

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

**SEWER LOAN—(Con.)—** When due.

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., 1916

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

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

4s, J&J, 20,000, r....July 1, 1915

4s, A&O, \*100,000, r....Apr. 1, 1927

**STREET IMPROVEMENT—**

4s, A&O, \$30,000, r....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, J&J, 50,000, r....July 1, 1905

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

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

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

**PUBLIC LIBRARY LOAN—**

4s, A&O, \*\$35,000.....Apr. 1, 1917

**WATER LOAN—**

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

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, 1919

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, r....July 1, 1925

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

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

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

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

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

4s, J&J, 25,000, r....Jan. 1, 1930

4s, A&O, 25,000, r....Oct. 1, 1930

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

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

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

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

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

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

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

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

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

4s, A&O, 100,000, r....on demand.

**MISCELLANEOUS BONDS—**

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

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

Temporary loan, 150,000, Nov. '00

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.—**

	Dec. 20, 1900.	Dec. 20, '99.	Dec. 20, '98.
Funded debt (excl. of water).....	\$2,555,150	\$2,464,650	\$2,391,650
Sinking funds.....	796,334	680,750	583,273
Net debt.....	\$1,758,816	\$1,783,900	\$1,808,377
Water debt (additional).....	1,800,300	1,810,300	1,835,300
Water works sinking fund.....	451,718	449,054	426,141
Net water debt.....	1,348,582	1,361,246	1,409,159
Total net municipal debt.....	3,107,398	3,145,146	3,217,536

The funded debt as given above for Dec. 20, 1900, includes loans to the amount of \$750,000 in excess of debt limit and issued under authority of special acts of Legislature. Temporary loans, amounting to \$525,000, are not included in totals. Borrowing capacity for 1901, \$52,000.

**CITY PROPERTY AND WATER WORKS.**—The city property, consisting of real estate, school buildings and public parks, amounts to \$2,445,525. Total cost of water works to Jan. 1, 1901, \$2,472,821.

**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.
1900.....	\$42,364,060	\$9,291,126	\$51,655,186	\$18 00
1899.....	41,920,665	9,171,283	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	11,340,046	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 1900 (Census) was 68,513; 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—** When Due.

**BRICK SIDEWALKS—**

4s, M&S, \$1,000.....Mar. 15, 1902

4s, M&S, 3,000.....Mar. 15, 1902

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

4s, J&D, \$4,000.....June 1, 1901

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

4s, J&J, \$6,000.....July 1, 1901

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

4s, .... \$7,000.....July 1, 1901

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

4s, J&J, \$3,000.....June, 1901-1903

3 1/2ss, ... 4,000.....June, 1901-1904

3 1/2ss, J&J, 7,000.....July, 1901-07

**FIRE DEPARTMENT—**

4s, .... \$7,000.....Apr. 1902-08

4s, M&N, 900.....Nov. 1, 1901

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

4s, .... \$8,400.....April, 1902

(\$600 due yearly) to April 1, 1915

**PUBLIC PARKS—**

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

4s, J&J, 10,000.....July 3, 1945

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

4s, J&J, 20,000.....July 3, 1924

**SCHOOL HOUSE LOANS—**

4s, J&J, \$10,000.....July 15, 1901

(\$5,000 due yrly) to July 15, 1902

4s, M&S, \$5,500.....Mar. 1, 1902

4s, M&N, 70,000.....Nov. 1, 1901

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

4s, J&J, \$26,250.....July 1, 1901

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

4s, J&J, \$3,500.....July 1, 1901

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

4s, J&D, \$27,750.....June 1, 1901

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

4s, F&A, \$51,000.....Aug., 1901-1917

4s, .... 1,000.....Apr. 1, 1902

4s, .... 6,000.....Aug. 1, 1901

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

4s, A&O, \$2,000, Apr., 1902 to 1903

3 1/2ss, .... 3,000 June 1901 to 1903

**DRAINAGE BONDS—**

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

3 1/2ss, .... 9,000, June, 1901 to 1909

**SEWERAGE—**

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

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

4s, M&N, 200,000.....May 2, 1924

4s, M&N, 150,000.....May 2, 1925

4s, M&N, 100,000.....May 2, 1926

**STREET LOANS—**

4s, M&N, \$3,000.....Mar. 15, 1902

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

4s, M&N, \$1,200.....Nov. 2, 1901

4s, J&D, 10,000.....June 1, 1901

(\$2,000 due yearly) to June 1, 1905

4s, J&J, \$12,000.....July 1, 1901

(\$2,000 due yearly) to July 1, 1906

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

4s, .... 7,000.....July 1, 1901

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

4s, .... \$2,000.....Aug. 1, 1901

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

4s, .... \$2,500.....Nov. 1, 1901

(\$1,000 due yrly) to Nov. 1, 1903

4s, J&J, \$8,000, June 1, 1901-1908

3 1/2ss, \$9,000 June, 1901 to 1909

3 1/2ss, J&J, \$5,000 .. July, 1901-05

3 1/2ss, J&J, 10,000 .. July, 1901-10

4s, .... 2,500 .. Nov., 1901-'03

4s, .... 1,200.....Nov., 1901

**MISCELLANEOUS BONDS—**

4s, M&S, \$4,000.....Sept., 1901-'02

4s, .... 2,000.....Aug., 1901-'02

4s, .... 2,000.....Sept., 1901-'02

3 1/2ss, .... 3,000 .. May, 1901-'03

3 1/2ss, .... 8,000.....Feb., 1901-'08

**WATER CONSTRUCTION—**

4s, J&J, \$10,000.....July 1, 1901

4s, J&J, 95,000.....July 1, 1907

4s, J&J, 100,000.....July 1, 1908

4s, J&J, 120,000.....July 1, 1910

4s, J&J, 30,000.....July 1, 1912

4s, J&J, 68,000.....July 1, 1913

4s, J&J, 42,000.....Jan. 1, 1914

4s, J&J, 10,000.....Jan. 1, 1915

4s, J&J, 19,000.....Jan. 1, 1916

4s, J&J, 15,000.....July 1, 1916

4s, J&J, 36,000.....July 1, 1919

3 1/2ss, J&J, 25,000.....July 1, 1905

3 1/2ss, J&J, 15,000.....July 2, 1920

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

**TOTAL DEBT, SINKING FUNDS, Etc.—**

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.	Jan., 1898.
Total debt.....	\$1,677,075	\$1,714,200	\$1,706,550	\$1,733,400
Sinking fund, etc.....	230,495	258,776	236,722	201,659
Net debt.....	\$1,396,580	\$1,455,424	\$1,469,828	\$1,531,741
Water debt (includ'd).....	\$535,000	\$535,000	\$571,500	\$584,000
Water sinking fund.....	\$155,077	\$142,629		

**MARBLEHEAD.—EVERETT PAINE, Treasurer.**

This town is in Essex County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, A&O, \$27,000.....	1901-1906
(\$5,000 due yearly on Oct. 1.)	
TOWN NOTES—	
4s, .....	\$10,500..Dec., 1901, to '03
4s, .....	1,500 .....
	On demand

ELECTRIC-LIGHT BONDS—	When Due.
4s, J&J, \$50,000.....	July 1, 1924
WATER BONDS—	
4s, M&N, \$56,500.....	Nov., 1901-'18
4s, M&N, 23,500.....	May, 1901-'19
4s, J&J, 25,500.....	Jan., 1902 to '20
4s, J&J, 55,000.....	July, 1901 to '21
4s, J&D, 32,000.....	Dec., 1901 to '21

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 Feb. 1, 1901, was \$269,500; water debt (included), \$192,500; floating debt, \$12,000; total debt, \$281,500; sinking fund, \$6,000; net debt, \$275,500.

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

Years—	Real.	Personal.	Total.	Rate of Tax per \$1,000
1900.....	\$5,553,500	\$962,231	\$6,515,279	\$15 60
1899.....	5,106,250	860,191	5,966,441	19 20
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 1900 was 7,582; in 1890 was 8,202.

**MARLBOROUGH.—{ WALTER B. MORSE, Mayor.**

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

LOANS—	When Due.
GENERAL LOANS—	
4s, J&D, \$50,000.....	June 1, 1915
4s, M&S, 15,000.....	Sept. 1, 1905
4s, M&N, 2,000.....	May 1, 1901
4s, A&O, 600.....	Oct. 1, 1901
4s, M&S, 16,200.....	Mar., 1902-'10
SEWER BONDS 1891—	
4s, A&O, \$125,000.....	Apr. 1, 1911
4s, J&J, 100,000.....	July 1, 1911
4s, M&S, 30,000.....	Sept. 1, 1914
4s, J&J, 20,000.....	July 1, 1918
SCHOOL NOTES—	
4s, J&J, \$56,000.....	1901 to 1917
(\$3,000 annually to 1912, and \$4,000 annually 1913 to 1917.)	
4s, F&A, \$1,600.....	Aug., 1901
Trust funds, on demand...\$12,456	
CITY NOTES—	
4s, A&O, \$2,000.....	Oct. 1, 1901

WATER BONDS—	When Due.
4s, M&N, \$20,000.....	May 1, 1904
4s, M&S, 125,000.....	Sept. 1, 1912
4s, M&S, 75,000.....	Sept. 1, 1913
4s, M&S, 30,000.....	Sept. 1, 1921
4s, F&A, 150,000.....	Aug. 1, 1922
4s, M&S, 70,000.....	Sept. 1, 1924
4s, J&J, 48,000.....	July 1, 1926
4s, M&N, 20,000.....	May 1, 1930
STONE CRUSHER NOTES—	
4s, F&A, \$2,000.....	Aug. 1, 1902
Total debt Jan. 1, 1901...\$1,009,656	
Sinking funds.....262,085	
Net debt Jan. 1, 1901...747,571	
Water debt (included)...533,000	
Tax valuation, real.....7,845,606	
Tax valuation, personal...1,354,521	
Total valuation 1900...9,200,127	
Tax rate (per \$1,000) 1900...\$18.50	
Assessment is 7-10 actual value.	
Population in 1900 was...13,609	
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 \$1,403,570 58.

**MARSHFIELD.—GEO. H. WEATHERBEE, Clerk.**

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

LOANS—	When Due.
RAILROADS, &c.—	
4s, F&A, \$25,000.....	
Total debt Feb. 1, 1901...\$25,000	
Sinking fund.....600	
Net debt Feb. 1, 1901...24,400	
Float'g debt (additional) 10,500	

Tax valuation, real.....	\$1,223,435
Tax valuation, personal.....	105,810
Total valuation 1900.....	1,329,245
Tax rate (per \$1,000) 1900.....	\$18.50
Assess't is about actual value.	
Population in 1890 was...1,713	
Population in 1900 was...1,810	

INTEREST is payable by the Cambridge Savings Bank.

**MAYNARD.—GEO. H. GUTTERIDGE, Treasurer.**

This town is in Middlesex County.

LOANS—	When Due.
WATER BONDS.	
4s, J&J, \$125,000.....	Jan. 1, 1919
Interest is payable in Boston.	
Bonded debt Jan. 1, 1901...\$125,000	
Floating debt.....7,000	
Total debt Jan. 1, 1901...132,000	
Sinking fund.....19,300	

Net debt Jan. 1, 1901.....	\$112,700
Tax valuation, real.....	1,493,731
Tax valuation, personal.....	631,810
Total valuation 1900.....	2,125,541
Total tax (per \$1,000) 1900.....	\$13.50
Population 1900 was...3,142	
Population 1890 was...2,700	

**MEDFORD.—{ CHAS. S. BAXTER, Mayor.**

This city is in Middlesex County.

LOANS—	When Due.
PLAY-GROUND BONDS—	
4s, J&J, \$7,000.....	July 1, 1904
4s, J&D, 14,000.....	Dec. 1, 1914
PUBLIC BUILDING BONDS—	
4s, J&J, \$15,000.....	July 1, 1913
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
4s, M&S, 35,000.....	Mar. 1, 1919
SEWER 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
4s, J&J, 41,000.....	July 1, 1926

MUNICIPAL LOAN BONDS—	When Due.
4s, M&N, \$200,000.....	May 1, 1917
4s, J&J, 100,000.....	Jan. 1, 1918
PARK BONDS—	
4s, F&A, \$50,000.....	Feb. 1, 1930
REFUNDING LOANS—	
3½s, J&D, \$18,000.....	Dec. 1, 1910
WATER-WORKS BONDS—	
4s, J&J, \$125,000.....	July 1, 1910
4s, J&J, 88,000.....	1902-1923
(\$4,000 due yearly on Jan. 1.)	
4s, A&O, \$25,000.....	Oct. 1, 1914
4s, A&O, 25,000.....	Oct. 1, 1919
4s, J&D, 45,000.....	Dec. 1, 1922
4s, J&J, 6,000.....	July 1, 1916
4s, J&J, 6,000.....	July 1, 1917
4s, J&J, 11,000.....	July 1, 1918
4s, J&J, 15,000.....	July 1, 1920
4s, J&J, 15,000.....	July 1, 1921
4s, J&J, 36,000.....	July 1, 1923
4s, M&N, 16,000.....	May 1, 1923
Total debt Feb. 1, 1901...\$1,627,794	
Sinking funds.....390,961	
Net debt Feb. 1, 1901...1,236,833	
Water debt (included)...413,000	
Tax valuation, real.....16,980,000	
Tax valuation, person'l 2,796,400	
Total valuation 1900...19,776,400	
Assessment about market value.	
Tax rate (per \$1,000) 1900...\$18.40	
Population in 1890 was...11,079	
Population in 1900 was...18,244	

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.—{ JOHN LARRABEE, Mayor.**

This city is in Middlesex County. The new city charter took effect Jan. 1, 1900.

LOANS—	When Due.
SEWER BONDS—	
4s, J&D, \$100,000.....	June 1, 1924
4s, J&D, 100,000.....	June 1, 1925
4s, J&J, 50,000.....	July 1, 1926
4s, J&D, 25,000.....	June 1, 1907
4s, J&D, 25,000.....	June 1, 1912
4s, J&D, 50,000.....	June 1, 1917
SCHOOL BONDS—	
4s, F&A, \$200,000.....	Feb. 24, 1916
TOWN HALL (renewal)—	
4s, M&S, \$45,000.....	Sept. 1, 1912
WATER WORKS—	
4s, M&N, \$37,000.....	Nov. 1, 1905
4s, M&N, 50,000.....	May 1, 1907
4s, M&N, 25,000.....	May 1, 1912
4s, M&S, 37,000.....	Sept. 1, 1912
4s, .....	50,000.....Oct. 1, 1913

WATER WORKS—(Con.)	When Due.
4s, .....	\$38,000.....July 1, 1925
Bonded debt Jan., 1900...\$842,000	
Floating debt.....160,587	
Total debt Jan. 1, 1900...1,002,587	
Total assets.....221,195	
Net debt Jan. 1, 1900...781,392	
Water debt, included....247,000	
Sewer debt, included....350,000	
Total value town prop'ty. 572,225	
Tax valuation, real.....11,930,675	
Tax valuation, personal. 797,690	
Tax valuation 1900...12,728,365	
Total tax (per 1,000) 1900...\$18.00	
Assessment same as actual value.	
Population in 1890 was...8,519	
Population in 1900...12,962	

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—	When Due.
WATER BONDS—	
4s, M&N, \$100,000.....	May 1, 1924
4s, F&A, 50,000.....	1904-1924
4s, A&O, 25,000.....	Oct. 1, 1925
4s, .....	25,000.....Feb. 1, 1928
4s, J&D, 15,000.....	Dec. 1, 1930
TOWN NOTES—	
6s, .....	\$9,950 On demand.
4s, J&D, 3,309.....	Dec. 1, 1903
4s, J&J, 6,000.....	July 15, 1902
4s, J&J, 9,000.....	July 1, 1905
SCHOOL HOUSE NOTES—	
4s, F&A, \$18,800.....	1906-1908
4s, J&D, 8,000.....	Dec. 1, 1903
ENGINE HOUSE LOAN—	
4s, .....	\$15,000.....Aug. 1, 1909

BRIDGE NOTES—	When Due.
4s, F&A, \$4,500.....	1908
Bonded debt Jan. 1, 1901...\$215,000	
Floating debt.....77,559	
Total debt.....292,559	
Sinking fund.....17,381	
Net debt Jan. 1, 1901...275,178	
Tax valuation, real.....3,814,385	
Tax valuation, personal. 905,210	
Total valuation 1900...4,719,595	
Assessment about ¾ actual value.	
Total tax (per \$1,000) 1900...\$16.50	
Population in 1900 was...7,512	
Population in 1890 was...4,814	

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 Middleborough are distinct organizations.

LOANS—	When Due.
LIGHT BONDS—	
4s, .....	\$15,000.....Nov. 1, 1904-06
4s, .....	1,200.....Nov. 1, 1915
4s, .....	67,000.....Nov. 1, 1901-23
RAILROAD LOAN—	
4s, M&N, \$20,000.....	Nov. 1, 1918
(\$5,000 due yearly to Nov. 1, 1921)	
GEN'L IMPROVEMENT LOAN—	
4s, .....	\$8,000.....Nov. 1, 1902
4s, .....	5,000.....Nov. 1, 1903
4s, .....	3,800.....Nov. 1, 1915
SCHOOL LOAN—	
4s, .....	\$5,000.....Nov. 1, 1914
SEWER LOAN—	
4s, M&N, \$5,000.....	Nov. 1, 1901

SEWER LOAN—(Con.)	When Due.
4s, M&N, \$5,000.....	Nov. 1, 1907
(\$5,000 due yearly) to Nov. 1, 1913	
WATER BONDS (FIRE DISTRICT)—	
4s, M&N, \$57,500.....	1901 to 1923
Int. paid by Middleboro Sav. Bank.	
Town debt Jan. 1, 1901...\$175,444	
Assets.....27,133	
Net Town debt Jan. 1, '01 148,311	
Fire dist. debt Jan. 1, '01 57,500	
Assessed valuat'n, real 3,261,122	
Assessed valuat'n, pers'l 639,670	
Total valuation, 1900...3,900,798	
Tax rate (per \$1,000) 1900...\$19.20	
Population in 1900 was...6,885	
Population in 1890 was...6,065	

**MIDDLESEX CO.—J. O. HAYDEN, Treasurer.**

County seats are Lowell and Cambridge.

LOANS—	When Due.
BUILDING BONDS—	
4s, J&D	

Total debt Jan. 1, 1901. \$198,000
School district debt (incl.) 23,500
Tax valuation, real. 3,126,220
Tax valuation, personal. 280,140
Total valuation 1900. 3,406,360

Assessment about 1/2 actual value.
Total tax (per \$1,000) 1900. \$14.00
Population in 1900 was. 4,016
Population in 1890 was. 3,035

NEW BEDFORD.

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

This city is in Bristol County.

LOANS— When due.
CITY IMPROVEMENT (reg. & con.)—
6s, A&O, \$80,000. Oct. 1, 1901
(\$10,000 due yearly) to Oct. 1, 1903
6s, A&O, 12,000. Oct. 1, 1909
6s, A&O, 28,000. Oct. 1, 1910
4s, A&O, 50,000. Apr. 1, 1902
4s, g, A&O, 162,000 g. Apr. 1, 1903
4s, A&O, 89,000. Apr. 1, 1904
4s, c, A&O, 24,000. Apr. 1, 1905
4s, g, M&S, 172,000 g. Mar. 1, 1907
3 1/2s, g, F&A, 62,000 Feb. 1, 1908
3 1/2s, g, F&A, 108,000. Feb. 1, 1909
4s, J&D, 20,000. Dec. 5, 1907
PARK BONDS (reg.)—
4s, A&O, \$100,000. Apr. 1, 1912
SEWER BONDS (reg.)—
4s, A&O, \$35,000. Apr. 1, 1903
4s, A&O, 43,000. Apr. 1, 1909
4s, A&O, 48,000. Apr. 1, 1910
4s, A&O, 57,000. Apr. 1, 1911
4s, A&O, 100,000. Apr. 1, 1912
4s, A&O, 108,000. Apr. 1, 1913
4s, A&O, 32,000. Apr. 1, 1914
4s, A&O, 58,000. Apr. 1, 1925
4s, g, M&S, 69,000 g. Mar. 1, 1927
3 1/2s, A&O, 30,000. Apr. 1, 1906

SEWER BONDS (reg.)—(Con.)—
3 1/2s, A&O, \$30,000. Oct. 1, 1906
3 1/2s, A&O, 15,000. Apr. 1, 1908
3 1/2s, g, F&A, 35,000. Feb. 1, 1927
3 1/2s, g, F&A, 33,000. Feb. 1, 1929
SCHOOL & PUBLIC BLDG. BONDS—
4s, g, M&S, \$128,000 g. Mar. 1, 1917
3 1/2s, g, F&A, 92,000. Feb. 1, 1918
3 1/2s, g, F&A, 30,000. Feb. 1, 1919
3 1/2s, g, J&D, 200,000. June 1, 1920
WHARF BONDS—
4s, M&N, \$52,000 g. May 1, 1927
WATER LOAN (reg. & con.)—
7s, A&O, \$90,000. Oct. 1, 1901
(\$10,000 due yearly) to Oct. 1, 1909
6s, A&O, \$100,000. Oct. 1, 1905
5s, A&O, \$80,000. Oct. 1, 1901
(\$20,000 due yearly) to Oct. 1, 1904
4s, A&O, \$20,000. Apr. 1, 1918
4s, A&O, 120,000. Apr. 1, 1924
4s, A&O, 200,000. Dec. 15, 1924
4s, g, A&O, 400,000 g. Apr. 1, 1926
4s, g, J&J, 400,000 g. Jan. 1, 1927
4s, g, J&J, 200,000 g. Jan. 1, 1927
3 1/2s, g, J&D, 48,000 g. June 1, 1930
Temp'y loan due Oct. '01. \$250,000

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

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

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with 4 columns: Bonded debt, Sinking funds, Net debt, Water debt, Park and wharf debt. Rows for 1901, 1899, 1898, 1897.

The Park Loan of 1912 and the wharf bonds are authorized outside of debt limit. The floating debt on April 1, 1901, was \$144,353. The municipal sinking fund receives yearly about \$100,000 and the water sinking fund \$28,000.

CITY PROPERTY.—City's water-works valued at \$1,300,000.

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

Table with 4 columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows from 1900 to 1880.

\* Less remittances by assessors.

POPULATION.—In 1900 (Census) was 62,442; in 1890 it was 40,733; in 1880 it was 26,845.

NEWBURYPORT.

MOSES BROWN, Mayor.
J. V. FELKER, Treasurer.

This city is in Essex County. The city has decided to purchase the water plant, and the Supreme Court has passed upon the purchase price. The water company, however, has appealed to the U. S. Supreme Court. Bonds will be issued after the controversy is settled.

LOANS— When Due.
ARMORY BONDS—
3 1/2s, M&S, \$1,200. \$2,000 yearly
CITY BONDS—
4s, J&J, \$65,000. July 1, 1908
4s, J&J, 90,000. July 1, 1911
4s, A&O, 25,000. Apr. 1, 1913
SEWER BONDS—
4s, M&S, \$107,500. Sept. 1, 1919
SCHOOL BONDS—
4s, M&S, \$1,500. 1901
3 1/2s, J&D, 27,500. June 1, 1910
Tem. loan, 3s, \$104,968.

Trust bonds, 4-4 1/2s, \$79,750. dem.
Bonded debt Jan., 1901. \$508,953
Sinking funds, etc. 222,076
Net debt Jan. 1, 1901. 286,877
Assessed valuation, real 7,272,200
Assessed valuation, per l. 2,863,033
Total valuation 1900. 10,135,233
Assessment about 3/4 actual value.
Tax rate (per \$1,000) 1900. \$15.50
Population in 1890 was. 13,947
Population in 1900 was. 14,478

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 L. PICKARD, Mayor.
SETH A. RANLETT, Treasurer.

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

LOANS— When Due.
BOULEVARD BONDS—
4s, J&D, \$100,000. June 1, 1914
4s, A&O, 80,000. Oct. 1, 1914
4s, A&O, 80,000. Apr. 1, 1915
4s, M&N, 100,000. Nov. 1, 1915
4s, J&J, 100,000. July 1, 1916
4s, M&N, 40,000. May 1, 1917
3 1/2s, J&D, 15,000. June 1, 1919
DRAINS AND CULVERTS—
4s, J&J, \$10,000. July 7, 1904
4s, A&O, 11,000. Oct. 1, 1904
4s, M&N, 10,000. Nov. 30, 1901
4s, J&D, 13,000. Dec. 18, 1904
4s, J&D, 29,000. June 1, 1914
4s, A&O, 7,500. Apr. 1, 1917
ENGINE HOUSE LOAN—
4s, J&J, \$10,500. July 1, 1906
HIGHWAY BONDS—
4s, A&O, \$16,500. Oct. 1, 1903
4s, A&O, 15,000. Nov. 28, 1903
4s, F&A, 7,900. Feb. 16, 1901
4s, A&O, 5,800. Apr. 13, 1904
4s, J&D, 13,687. June 16, 1904

LOANS— When Due.
HIGHWAY BONDS—(Cou.)—
4s, A&O, \$6,500. Oct. 1, 1905
4s, J&J, 4,600. Jan. 1, 1905
4s, F&A, 25,000. Feb. 1, 1915
4s, A&O, 52,000. Apr. 1, 1915
4s, J&D, 10,000. Dec. 26, 1915
4s, M&N, 80,000. May 1, 1936
HIGHWAY STABLE BONDS—
4s, F&A, \$13,000. Aug. 1, 1903
4s, F&A, 8,000. Feb. 16, 1904
MISCELLANEOUS BONDS—
4s, J&J, \$9,250. July 8, 1903
4s, M&N, 14,000. Nov. 28, 1903
4s, J&D, 9,000. Dec. 1, 1904
4s, J&D, 30,000. Dec. 1, 1907
4s, J&D, 10,000. June 1, 1908
4s, M&S, 5,000. Sept. 1, 1903
PARK BONDS—
4s, A&O, \$25,000. Apr. 1, 1908
SEWER NOTES—
4s, J&D, \$98,000. Dec. 1, 1922
4s, J&D, 21,000. Dec. 15, 1922
4s, J&D, 70,000. Dec. 2, 1925

LOANS— When Due.

SCHOOL BONDS—
4s, M&N, \$7,826. Nov. 28, 1903
4s, M&N, 11,000. May 1, 1905
4s, J&D, 50,000. June 1, 1914
4s, J&J, 9,000. July 1, 1914
4s, A&O, 60,000. Apr. 1, 1915
4s, F&A, 75,000. Aug. 1, 1915
4s, J&D, 50,000. Dec. 1, 1916
4s, J&J, 100,000. Jan. 1, 1917
4s, M&S, 50,000. Sept. 1, 1917
4s, J&J, 15,000. July 1, 1918
4s, F&A, 35,000. Feb. 1, 1918
3 1/2s, M&S, 82,950. Sept. 1, 1919
HOSPITAL BONDS—
3s, A&O, \$30,000. Oct. 1, 1920
SEWER BONDS—
4s, A&O, \$10,000. Oct. 1, 1901
4s, A&O, 20,000. Oct. 1, 1902
4s, A&O, 250,000. Apr. 1, 1911
4s, A&O, 200,000. Apr. 1, 1912
4s, F&A, 100,000. Aug. 1, 1923
4s, J&J, 100,000. Jan. 1, 1924
4s, A&O, 125,000. Oct. 1, 1924
4s, J&J, 70,000. July 1, 1926
4s, M&N, 100,000. May 1, 1927
4s, M&S, 50,000. Sept. 1, 1928
3 1/2s, M&N, 25,000. May 1, 1930

LOANS— When Due.

WATER BONDS—
6s, J&J, \$600,000. July 1, 1905
5s, J&J, 250,000. July 1, 1906
4s, A&O, 100,000. Oct. 1, 1910
4s, A&O, 100,000. Apr. 1, 1914
4s, A&O, 100,000. Oct. 1, 1917
4s, A&O, 100,000. Oct. 1, 1918
4s, A&O, 250,000. Oct. 1, 1920
4s, A&O, 100,000. Apr. 1, 1921
4s, A&O, 100,000. Apr. 1, 1922
4s, F&A, 50,000. Aug. 1, 1923
4s, A&O, 75,000. Apr. 1, 1924
4s, F&A, 60,000. Aug. 1, 1925
4s, J&J, 70,000. July 1, 1926
4s, J&J, 45,000. July 1, 1927
4s, M&S, 75,000. Feb. 1, 1928
WASHINGTON STREET LOAN—
3s, J&D, \$45,000. Dec. 1, 1925
4s, F&A, 300,000. Aug. 1, 1935
4s, F&A, 200,000. Feb. 1, 1936
4s, J&J, 60,000. July 1, 1936
4s, J&D, 100,000. Dec. 1, 1936
4s, M&S, 100,000. Sept. 1, 1937
4s, J&D, 5,000. Dec. 1, 1937
4s, M&N, 50,000. Nov. 1, 1938
4s, J&D, 63,000. Dec. 1, 1939

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

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

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with 4 columns: Municipal debt, Water debt, Total debt, Sinking fund. Rows for 1901, 1900, '99, '98.

The sinking fund receives yearly about \$130,000 and is all invested in the city's own securities. The water sinking fund on Jan. 1, 1901, amounted to \$849,115 and is included in the total above.

BORROWING CAPACITY on Jan. 1, 1901, was \$251,214 02.

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

Table with 4 columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows from 1900 to 1880.

Tax rate in 1900 included city tax proper, \$14.08; State tax, \$0.36; county tax, \$0.76; total, \$15.20 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 1900 (Census) was 33,587; in '90 it was 24,379; in 1880 it was 16,995; in 1870 it was 12,825.

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

Dedham is the county seat.
NOTES— When Due.
3 1/2s, \$60,000. 1901-1904
(\$15,000 yearly on June 26)
Population in 1890 was. 118,950
Population in 1900 was. 151,539
Total debt Jan. 1, 1901. \$60,000

NORTH ADAMS.

EDW. S. WILKINSON, Mayor.
JAS. W. HARDENBERGH, Treas.

This city is in Berkshire County.
REFUNDING BONDS— When Due.
3 1/2s, \$10,000. Dec., 1901
3 1/2s, g, 20,000. July, 1901-04
3 1/2s, g, 65,083. 33. 1912-1920
3 1/2s, 14,916. 64. Mar., 1920
3 1/2s, 15,616. 69. Mar., 1921
SCHOOL BONDS—
4s, \$10,000. Oct. 1, 1902
3 1/2s, g, 2,500. July 1, 1908
3 1/2s, g, 16,000. July 1, '09-12
4s, 3,000. July 1, 1905
3 1/2s, g, 3,500. 1901 to 1907
3 1/2s, g, 6,750. 1901 to 1909
3 1/2s, g, 49,500. 1901 to 1909
SEWER BONDS—
4s, 22,000. May 1, '01-11
3 1/2s, g, 8,000. June 1, '01-28
3 1/2s, g, 20,300. 1901 to 1929
3 1/2s, g, 29,000. Apr., '02-30
SUNDRY BONDS—
3 1/2s, g, \$121,333. 34. June 1, '01-26
3 1/2s, g, 26,000. June 1, '01-26
3 1/2s, g, 180,000. 02. Mar., 1901-27

SUNDRY BONDS (Concl'd) -
3 1/2s, g, \$10,000. Aug., 1901-08
3 1/2s, g, 10,000. 1901 to 1908
3 1/2s, g, 12,000. Nov., 1901-1910
PERMANENT IMPROVEMENT BONDS—
3 1/2s, g, A&O, \$18,000. Oct., '01-02
3 1/2s, g, 15,000. June, '01-03
3 1/2s, g, 12,000. 1901 to '04
WATER BONDS—
3 1/2s, \$68,000. June, 1901-12
3 1/2s, 152,000. July, 1901-19
3 1/2s, g, 113,750. July, 1901-36
3 1/2s, g, 35,000. July, 1901-35
3 1/2s, g, 27,000. June, 1901-36
3 1/2s, g, 9,900. Jan., 1902-09
Inside debt limit. \$243,550
Outside debt limit. 467,950
Water debt. 399,800
Tot Bond. d't Dec. 1, '00. 1,111,300
Tax valuation 1900. 12,902,009
Tot. tax (per \$1,000) 1900. \$19.50
Population in 1900 was. 24,200
Population in 1890 was. 16,074

INTEREST is payable in Boston and North Adams.

NORTHAMPTON.

ARTHUR WATSON, Mayor.
GEO. W. CLARK, Treasurer.

This city is in Hampshire County.
LOANS— When Due.
ARMORY BONDS—
4s, J&D, \$17,000. Dec 1, 1912
BRIDGE NOTES—
4s, M&N, \$26,750. May 15, 1901
RAILROAD LOAN—
4s, M&N, \$74,000. May 1, 1902
SCHOOL BONDS—
4s, J&J, \$50,000. July 1, 1915
4s, M&N, 15,000. Nov. 1, 1907
4s, J&J, 23,000. July 1, 1910
SEWER BONDS—
4s, J&J, \$156,000. July 1, 1902

WATER BONDS—
4s, M&N, \$100,000. May 1, 1909
Temp'y loan, \$75,000. Oct., 1901
Total debt Jan. 1, 1901. 458,250
Sinking fund assets. 60,613
Net debt Jan. 1, 1901. 397,637
Water debt included. 150,000
Assessed valuation, real. 9,601,280
Assessed valuation, pers'l. 2,491,000
Total valuation 1900. 12,092,280
Assessm't about 80% actual value.
Tax rate (per \$1,000) 1900. \$16.50
Population in 1890 was. 14,990
Population in 1900 was. 18,643

NORTH ATTLEBOROUGH.

This place is in Bristol County.
LOANS— When Due.
ELECTRIC LIGHT BONDS—
4s, J&J, \$50,000. 1924
WATER BONDS—
4s, J&J, \$197,000. 1901 to 1923
Total debt Mar. 1, 1901. \$247,000
Floating debt. 140,805
Total debt Mar. 1, 1901. \$387,805
Sinking fund. 73,862
Interest payable in Boston.
Tax valuation in 1900. \$3,896,319
Total tax per \$1,000 1900. \$22.50
Population in 1900 was. 7,253
Population in 1890 was. 6,727

NORTHBOROUGH.—Wm. A. POTTER, Treas.

This town is in Worcester County.
LOANS— When Due.
WATER LOANS—
4s, F&A, \$50,000....Aug. 8, 1902
Interest is payable at Worcester.
Bonded debt Feb.13, 1901..\$50,000
Sinking fund..... 13,571
Net debt Feb. 13, 1901.... 17,419

Tax valuation, real ...\$1,018,600
Tax valuation, personal. 255,547
Total valuation 1900....1,274,147
Total tax (per \$1,000) 1900..\$17.00
Population in 1900 was.....2,161
Population in 1890 was.....1,952

NORWOOD.—CHAS. E. POND, Treasurer.

The town is in Norfolk County.
LOANS— When Due.
WATER BONDS—
4s, F&A, \$45,000....Aug. 1, 1905
(\$10,000 each fifth yr. until paid.)
4s, J&D, \$23,000....June 1, 1901
(\$5,000 each fifth year until paid.)
4s, J&D, \$5,000.....1918
4s, ..... 7,000.....1917
4s, J&D, 4,000.....1920
Int. paid by N. E. Tr. Co., Boston.

Bonded debt Feb. 1, 1901..\$34,000
Floating debt..... 23,900
Total debt Feb.1, 1901.. 107,900
Sinking funds..... 17,515
Net debt Feb. 1, 1901.. 90,385
Tax valuation 1900 .. 4,476,809
Tot. tax (per \$1,000) 1900 ..\$18.00
Assessment abt. 90% actual value.
Population in 1900 was.....5,480
Population in 1890 was.....3,733

ORANGE.—T. WESLEY BRIDGE, Treasurer.

This town is in Franklin County.
LOANS— When Due.
WATER BONDS—
4s, M&S, \$132,000...\$1,000 yearly.
SEWER BONDS—
4s, M&N, \$45,000....2,000 yearly.
REFUNDED DEBT—
4s, F&A, \$1,550.....775 yearly.
SCHOOL HOUSE LOANS—
4s, F&A, \$39,542 ... part yearly.
Bonded debt Mar. 1901 \$177,000

Floating debt..... \$41,092
Total debt Mar.1, 1901.. 218,092
Water debt (incl. above) 132,000
Tax valuation, real.... 2,433,005
Tax valuation, pers'n'l. 528,485
Total valuation 1900 .. 2,961,490
Assessment about actual value.
Total tax (per \$1,000) '00 ..\$22.00
Population in 1900 was .....5,520
Population in 1890 was.....4,568

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

PEABODY.—ELMER M. POOR, Treasurer.

This town is in Essex County.
LOANS— When Due.
3 1/2s, ...., \$12,000....1902 to 1907
PARK LOAN—
4s, F&A, \$5,000....Aug., 1901-'05
SCHOOL LOANS—
4s, A&O, \$40,000....Oct. 1901-'04
ELECTRIC LIGHT BONDS 1892—
4s, J&D, \$40,000....June 1, 1922
REFUNDING WATER BONDS—
4s, M&N, \$40,000.....1901-1910
(\$1,000 annually)

Interest paid at City Treasury.
Funded debt Jan.15,1901\$125,000
Floating debt..... 75,897
Total debt Jan. 15, 1901.. 200,897
Sinking fund and assets. 125,922
Net debt Jan. 15, 1901.. 74,915
Tax valuation 1900 .....8,143,520
Total tax (per M.) 1900 .....\$17.40
Assesment same as actual value.
Population in 1890 was.....10,158
Population in 1900 was.....11,523

PITTSFIELD.—{ HEZEKIAH S. RUSSELL, Mayor.
{ E. H. KENNEDY, Treasurer.

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

LOANS— When Due.
WATER LOANS—
4s, M&N, \$45,000....Nov. 1, 1908
4s, M&N, 50,000....May 1, 1916
4s, M&S, 65,000g. Sept, 1901-'13
4s, M&N, 70,000g. Aug., 1901-'07
Temporary notes.....\$49,000
SEWER BONDS—
4g, J&D, \$180,000, g. June 1, 1901
(\$10,000 due yr'ly) to June 1, 1918
Temporary notes.....\$57,000

LOANS— When Due.
SCHOOL BONDS—
4s, g. M&N, \$170,000... 1901-1917
(\$10,000 annually on May 15.)
3 1/2s, g., F&A, \$114,00) .. 1902-20
3 1/2 s. g, F&A, 4,000 Aug.15,'01
Total debt Mar. 1, 1901. \$804,000
Water debt (included) .. 269,000
Total valuation 1900....15,229,367
Total tax (per \$1,000) 1900..\$17.80
Population in 1900 was....21,766
Population in 1890 was.... 17,281

INTEREST is payable in Boston.

PROVINCETOWN.—SETH SMITH, Treasurer.

This town is in Barnstable County.
LOANS— When Due.
SCHOOL BONDS—
4s, J&D, \$6,000. June 1, 1901 to '03
(\$2,000 due yearly.)
WATER BONDS—
4 1/2s, J&D, \$46,000 June 1, 1901 to '23
(\$2,000 due yearly.)
4s, A&O, \$4,000 June 1, 1901 to '02
(\$2,000 due yearly.)
Tot'l bond. debt Jan. 1, 1901 \$66,000

Floating debt..... \$16,949
Total debt Jan. 1, 1901.. 82,949
Assets..... 15,436
Net debt Jan. 1, 1901... 67,513
Water debt (included) .. 66,000
Tax valuation, real.....1,175,855
Tax valuation, personal. 673,313
Total valuation, 1900....1,849,138
Tax rate (per \$1,000) 1900..\$19.40
Population in 1900 was.....4,247
Population in 1890 was.....4,642

QUINCY.—{ JOHN O. HALL, Mayor.
{ H. WALTER GRAY, Treasurer.

This city is in Norfolk County.
LOANS— When Due.
Parks, g, \$44,000....1900 to 1923
School 4s, 45,000....1901 to 1906
(\$7,500 due yearly on July 1.)
School 3 1/2s, \$36,000. Mar.'02 to '10
Municipal, 1900 to '24...\$270,706
Sewer 4s, M&N \$204,500.'01 to '37
(\$5,500 due yearly.)
Sewer 4s, A&O, \$92,500..1901-'37
(\$2,500 yearly on Oct. 1.)
Sewer 3 1/2s, A&O, \$66,000. 1902-39
(\$2,000 yearly on Apr. 1 to 1929
and \$1,000 yearly to 1939.)
Street 3 1/2, \$20,000....1901 to 1925

Water, \$662,000... ..to 1927
do. 4s, M&N, \$27,000.'02 to '28
(\$1,000 annually on April 1.)
Water 3 1/2s, \$29,000..1901 to 1929
Water 3 1/2s, 30,000..1901 to 1930
Total debt May 1, 1901..\$1,386,189
Tax valuation, real. 17,790,000
Tax valuation, personal 2,501,376
Tax valuation 1900 ....20,291,376
Tax rate (per \$1,000) 1900..\$18.20
Population in 1900 was.... 23,899
Population in 1890 was.... 16,723

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

RANDOLPH.—JOSEPH T. LEAHY, Treasurer.

This town is in Norfolk County.
LOANS— When Due.
WATER WORKS—
4s, A&O, \$10,000....Apr. 1, 1902
4s, A&O, 20,000....Apr. 1, 1907
4s, A&O, 20,000....Apr. 1, 1912
4s, A&O, 40,000....Apr. 1, 1917
4s, M&N, 20,000....May 1, 1918
4s, J&J, 25,000....July 1, 1922
4s, J&J, 8,000....July 1, 1926
Interest payable at Boston.
Bonded debt Jan.1, 1901..\$143,000

Floating debt and accid't \$45,518
Total debt..... 188,518
Sinking funds, etc..... 48,639
Net debt Jan. 1, 1901.... 139,879
Tax valuation, real.....1,650,550
Tax valuation, personal. 253,900
Total valuation 1900....1,904,450
Assessment is about actual value
Total tax (per (\$1,000) '00..\$19.00
Population in 1900 was.....3,993
Population in 1890 was.....3,946

READING.—EDWARD F. PARKER, Treasurer.

This town is in Middlesex County. At town meeting held March 4, 1901, \$75,000 water bonds were voted.

LOANS— When Due.

ELECTRIC-LIGHT BONDS—
4s, A&O, \$4,000....Oct. 1, 1901
(\$1,000 due yearly) to Oct. 1, 1904
4s, A&O, \$40,000....Oct. 1, 1905
(\$2,000 due yearly) to Oct. 1, 1924
4s, May, \$3,400.....May 1, 1901
(\$1,400 due yearly) to May 1, 1906
SCHOOL BONDS—
4s, F&A, \$16,000....1901 to 1908
(\$2,000 yearly on Aug. 1.)
4s, F&A, \$21,000. Aug. 1909 to '15
(\$3,000 due yearly.)
4s, May, \$2,000 .....May 1, 1901
WATER BONDS—
4s, J&D, \$105,000...1901 to 1915
(\$7,000 yearly on June 1.)

LOANS— When Due.

WATER BONDS—(Con.)
4s, J&D, \$34,000...1916 to 1922
(\$12,000 yearly on June 1.)
4s, J&D, \$10,000....June 1, 1923
4s, J&D, 10,000 ....June 1, 1924
Interest payable in Boston.
Bond. debt Jan. 1, 1901. \$325,900
Floating debt..... 43,000
Total debt Jan. 1, 1901.. 368,900
Tax valuation, real.....3,855,671
Tax valuation, personal. 556,903
Total valuation 1900....4,412,574
Assessment about actual value.
Total tax (per \$1,000) 1900..\$18.50
Population in 1900 was.....4,969
Population in 1890 was.....4,088

REVERE.—G. ARTHUR TAPLEY, Treasurer.

This town is in Suffolk County.
LOANS— When Due.
SCHOOL LOAN—
4s, J&J, \$122,000....1901 to 1916
SEWER LOAN—
4s, F&A, \$26,500....1901 to 1919
STREET LOAN—
4s, F&A, \$32,000....1901 to 1908
TOWN HALL NOTES—
4s, M&S, \$98,000... ..1901 to 1918

WATER LOAN—
4s, J&D, \$11,730.....1902&1903
SUNDRY PURPOSES—
4s, ....\$8,726..... 1901
Total debt Feb.15,1901. \$298,956
Tax valuation, real....10,041,700
Tax valuation, person'l. 131,725
Total valuation 1900...10,173,425
Total tax (per \$1,000) 1900..\$19.80
Population in 1900 was.....10,395
Population in 1890 was.....5,668

INTEREST is payable in Boston at the Fourth National Bank.

ROCKLAND.—{ J. S. GRAY, Treasurer.
{ EZEKIEL R. STUDLEY, Clerk.

Town in Plymouth County.
LOANS— When Due.
FIRE ENGINE BONDS—
4s, M&N, \$2,000...May 1, 1901-'02
FUNDING NOTES—
...., \$12,000.....May 1, '01 to '06
SCHOOL BONDS—
4s, M&N, \$3,000...May 1, '01-02
3 1/2s, M&S, 2,700...Sept.10,'01-03
WATER WORKS—
4s, M&N, \$64,000. May 1, 1901-'16
4s, F&A, 16,000...Feb. 1, 1902-'17

Total debt Mar. 1, 1901.. \$99,700
Floating debt..... 25,000
Tax valuation, real.....2,632,721
Tax valuation, personal. 543,923
Total assessment 1900..3,176,644
Tax rate (per \$1,000) 1900..\$22.20
Population in 1890 was.....5,213
Population in 1900 was.....5,327

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

ROCKPORT.—FRED. E. POOL, Treasurer.

T. is own'd in Essex Cou ty.
LOANS— When Due.
WATER BONDS—
4s, ..... \$25,000 July, 1901, to '25
4s, M&N, 56,900. May, 1901, to '14
4s, M&N, 50,000. May, 1915, to '24

Bond. debt Feb 26, 1901. \$131,000
Assessed val'tion, 1900. 2,754,711
Assessment abt 75% actual value.
Tax rate (per M.) 1900.....\$14.70
Population in 1900 was ....4,592
Population in 1890 was.....4,087

INTEREST is payable in Boston at Nat. Exchange Bank.

SALEM.—{ C. H. DANFORTH, Auditor.
{ FRANK A. NEWELL, Treasurer.

This city is in Essex County.
LOANS— When Due.
ARMORY BONDS—
4s, M&S, \$2,000...Mar. 1, 1902-'05
CANAL STREET—
4s, M&N, \$6,000.....May 1, 1901
HIGH SCHOOL BONDS—
4s, F&A, \$25,200....Aug., 1901
(\$4,200 due yearly) to Aug., 1907
IMPROVEMENT LOAN—
4s, F&A, \$18,000....Aug. 1, 1901
(\$9,000 due yearly) to Aug. 1, 1902
4s, A&O, \$15,000....Oct. 1, 1901
(\$5,000 due yearly) to Oct. 1, 1903
4s, M&S, \$27,000....Mar. 1, 1902
(\$9,000 due yearly) to Mar. 1, 1904
4s, A&O, \$11,000....Apr. 1, 1902
(\$2,500 due yearly) to Apr. 1, 1905
MUNICIPAL LOAN—
4s, J&D, \$51,000....June 1, 1901
(\$3,000 due yearly) to June 1, 1917
4s, J&D, \$18,000....June 1, 1901
(\$6,000 due yearly) to June 1, 1903
3 1/2s, M&S, \$6,400. Sep., 1901 to '04

MUNICIPAL LOAN—(Con.)
3 1/2s, M&N, \$3,775....Nov. 1, 1901
PUBLIC LIBRARY—
6s, A&O, \$25,000....Apr. 1, 1908
BRIDGE LOAN—
3 1/2s, F&A, \$7,547.....1901-1904
3 1/2s, J&J, 7,350.....1901-1904
SEWER LOANS—
4s, A&O, \$38,000....Apr. 1, 1902
(\$2,000 due yearly) to Apr. 1, 1920
WATER BONDS—
5s, J&J, \$398,500....July 1, 1904
4s, J&D, 160,000....June 1, 1901
(\$8,000 yearly) to June 1, 1920
4s, F&A, \$14,000....Feb. 1, 1902
(\$2,000 due yearly) to Feb. 1, 1908
4s, F&A, \$7,500 (\$500 yr'ly) Mar. 1
4s, M&S, 5,100.....1901 1906
\$850 due Aug. 1 yearly.
3 1/2s, A&O, \$13,500.....1901-'09
3 1/2s, A&O, 20,000....Apr.'02 to '09
3 1/2s, A & O, 10,000...Oct.. 1901-10
3 1/2s, M&N, 5,000...Nov. 1901-'05
Temp. loan, 50,000. Oct. 19, 1901

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

Table with columns: Bonded debt (other than water), Sinking fund, Net debt (other than water), Water debt, Water sinking fund, Net water debt, Net funded debt of city, Other debt, floating, trust funds, &c., Total net debt of city, ASSESSED VALUATION, Years, Real, Assessed Personal, Additional, Total, Tax per \$1,000.

Table with columns: Years, Real, Assessed Personal, Additional, Total, Tax per \$1,000. Rows for years 1900-1890.

POPULATION.—In 1900 (Census) was 35,956; 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—
4s, ...., \$9,000.....May 1, 1901
(Semi-annually to May 1, 1902.)
4s, ...., \$2,000.....Nov. 1, 1902
4s, ...., 4,000 .....Oct. 19, 1908

LOANS— When Due.
WATER LOAN—
4s, ...., \$4,000 .....Dec., 1901
4s, ...., 2,500 .....Dec., 1902
4s, ...., 15,000 .....1903 to 1907
(\$3,000 yearly in Dec.)

Table with columns: LOANS—, When Due. WATER LOANS—(Con.)—, 4s, \$15,000, 1910 to 1912, (\$5,000 yearly in Dec.)

Table with columns: LOANS—, When Due. SCHOOL HOUSE LOAN—(Con.)—, 3 1/2s, \$25,000, May, 1915 to '19

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

SOMERVILLE.— EDWARD GLINES, Mayor. JAMES F. BEARD, Treasurer.

This city is in Middlesex County

Table with columns: LOANS—, When Due. CITY BONDS—, 4 1/2s, A&O, \$24,000, Oct. 1, 1901

Table with columns: PAVING BONDS—, 4s, A&O, \$60,000, Oct. 1, 1911

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

Table with columns: INTEREST payable at First Nat. Bank, Boston and City Treasury. TOTAL DEBT, SINKING FUNDS, ETC.—

CITY PROPERTY.—The city values its property at \$5,839,249, including \$1,990,180 for property of water department.

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

Table with columns: Assessed Valuation, Total, Tax per Cent. Years, 1900, 1899, 1898, 1897, 1896, 1895, 1894, 1890, 1888

Taxation in 1900 included State tax, \$0.33; county tax, \$0.72; city tax, \$12.75; total, \$13.80 per \$1,000.

POPULATION.—In 1900 (Census) was 62,059. In 1890 population was 44,179; in 1880 it was 33,340; in 1870 it was 26,703.

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

This town is in Middlesex County.

Table with columns: LOANS—, When Due. ARMORY LOAN—, 4s, J&J, \$4,000, July 18, '01 to '04

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

SUFFOLK COUNTY.—See City of Boston.

SWAMPSCOTT.—This town is in Essex County.

Table with columns: LOANS—, When Due. WATER BONDS—, 3 1/2s, g., F&A, \$120,000, Aug. 1, '28

TAUNTON.— JOHN O'HEARNE, Mayor. EDWARD H. TEMPLE, Treasurer.

This city is in Bristol County.

Table with columns: LOANS—, When Due. CITY BONDS—, 4s, J&D, \$73,700, June & Dec. 1901

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

OUTSIDE DEBT LIMIT—The electric light, sewer and water bonds are outside debt limit.

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

Table with columns: TOTAL DEBT ETC.—, Jan. 1, 1900, Jan. 1, 1899, Jan. 1, 1898

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

Table with columns: Assessed Valuation, Rate of Tax per \$1,000. Years, 1900, 1899, 1898, 1897, 1896, 1895, 1890, 1880

POPULATION.—In 1900 population was (U. S. Census) 61,643; in 1890 it was 40,152; in 1880 was 24,933; in 1870 was 14,685.

SOUTHBRIDGE.—JOHN A. HALL, Treasurer.

This town is in Worcester County.

Table with columns: LOANS—, When Due. School-h'se 4s (outsi. limit) \$30,000

SPENCER.—

This town is in Worcester county.

Table with columns: LOANS—, When Due. SEWER BONDS—, 4s, J&J, \$17,000, July 1, 1904

INTEREST is payable by the Boston Safe Deposit & Trust Co.

SPRINGFIELD.— WILLIAM P. HAYES, Mayor. ELIPHALET T. TILFT, Treasurer.

This city is in Hampden County.

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

TURNERS FALLS.—

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

Table with columns: LOANS—, When Due., Total debt Jan. 1, 1901., \$80,000. Includes sinking funds, tax valuation, and population data.

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—, WATER BONDS—, ARMORY LOAN—, MISCELLANEOUS LOANS—, Total debt May 1, 1900., Tax valuation, and population data.

INTEREST is payable at the Central National Bank, Boston.

WALPOLE.—F. O. PILSBURY, Treasurer.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., SCHOOL NOTE—, WATER BONDS—, Wat. note, Street, Total debt Feb. 1, 1901., Tax valuation, and population data.

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

WALTHAM.—MAHLON R. LEONARD, Mayor.

This city is in Middlesex County.

Large table with columns: LOANS—, When Due., CITY BONDS—, WATER BONDS—, PUBLIC PARK BONDS—, HIGH SCHOOL BONDS—, WATER BONDS—, SURFACE DRAINAGE BONDS—, SEWER BONDS—, Total debt May 1, 1900., Tax valuation, and population data.

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 Mar. 1, 1901., Tax valuation, Tax rate, and population data.

WATERTOWN.—CHAS. W. STONE, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., BRIDGE NOTES—, SCHOOL HOUSE NOTES—, SEWER NOTES—, TOWN NOTES—, TOWN NOTES—(Con.)—, Total debt Feb. 1, 1901., Tax valuation, and population data.

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., Net debt May 1, 1900., Tax valuation in 1900., Assessment about 3/4 actual value, Total tax, Population in 1900 and 1890.

WELLESLEY.—ALBERT JENNINGS, Treasurer.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., ROAD BONDS—, ELECTRIC-LIGHT PLANT—, SCHOOL HOUSES—, BUILDING BONDS—, PARKWAY BONDS—, DEPARTMENT SHEDS—, WATER WORKS—, WATER WORKS—(Con.)—, Total debt Feb. 1, 1901., Tax valuation, and population data.

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., MUNICIPAL DEBT—, WATER BONDS—, LIBRARY NOTES—, SEWER BONDS—, Total debt Jan. 1, 1901., Tax valuation, and population data.

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

This town is in Hampden County.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, WATER BONDS—, SCHOOL NOTES—, GAS AND LIGHT BONDS—, Total debt Feb. 1, 1901., Tax valuation, and population data.

In place of a sinking fund the town pays off part of its debt yearly. 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., GENERAL PURPOSES—, REFUND'G SCH'L HOUSE & SEWERS—, WATER BONDS—, Total debt Jan. 1, 1901., Tax valuation, and population data.

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—, SCHOOL BONDS—, WATER BONDS—, Total debt Jan. 1, 1901., Tax valuation, and population data.

INTEREST on the town and school 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.

This town is in Plymouth County.

Table with columns: LOANS—, When Due., and amounts. Includes SO. ABINGTON WATER BONDS and Sinking funds, etc.

Table with columns: Tax valuation, real., Tax valuation, person'l., Total valuation 1900., Assessment same as actual value., Tax rate (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

WILLIAMSTOWN.—W. B. CLARK, Treas'r.

This town is in Berkshire County.

Table with columns: LOANS—, When Due., and amounts. Includes REFUNDING NOTES and Sinking funds, etc.

Table with columns: Total debt Feb. 1, 1901., Tax valuation, real., Tax valuation, pers'l., Total valuation 1900., Assessed valuation 85% actual val., Total tax (per \$1,000) 1900., Population in 1900 was., Population in 1890 was.

INTEREST is payable in Boston.

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

This town is in Middlesex County.

Table with columns: LOANS—, When Due., and amounts. Includes PLAYGROUND BONDS, SCHOOL BONDS, SEWER BONDS, and HIGHWAY BONDS.

Table with columns: HIGHWAY BONDS—(Con.)—, WATER BONDS—, and amounts. Includes J&D, M&N, and Var's bonds.

WINTHROP.—FRANK COOK, Treasurer.

This town is in Suffolk County.

Table with columns: LOANS—, When Due., and amounts. Includes TOWN BONDS and Sinking fund assets.

Table with columns: Tax valuation 1900., Tax rate (per \$1,000) 1900., Population in 1900 was., Population in 1890 was.

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

This city is in Middlesex County.

Table with columns: LOANS—, When Due., and amounts. Includes GENERAL MUNICIPAL BONDS and WATER DEBT.

Table with columns: WATER DEBT—(Con.)—, SEWER DEBT—, and amounts. Includes A&O, J&D, and M&S bonds.

WORCESTER.—{ PHILIP J. O'CONNELL, Mayor. FRED. W. WHITE, Treasurer.

This city is in Worcester County.

Table with columns: LOANS—, When Due., and amounts. Includes FUNDED CITY BONDS and HOSPITAL BONDS.

Table with columns: LOANS—, When Due., and amounts. Includes FUNDED SEWER BONDS and FUNDED WATER LOAN.

Table with columns: LOANS—, When Due., and amounts. Includes FUNDED WATER LOAN—(Con.)—.

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.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, and amounts for Feb. 1, 1901, Feb. 1, 1900, Dec. 1, '98, Dec. 1, '97.

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.

CITY PROPERTY.—The city owned property in 1899 valued at \$12,541,334, including water works costing \$3,300,031. Receipts from water assessments in year 1898-99 were \$283,531.40; interest on water loans, \$87,250; paid to sinking fund, \$7,500.

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.

In 1900 tax rate includes: State tax, \$0.26; county tax, \$0.82; city tax, \$15.32; total, \$16.40.

Average assessed valuation for three years 1898 to 1900, inclusive, was \$108,426,240.

POPULATION.—In 1900 (Census) 118,421; in 1890 was 84,655; in 1880 was 58,291.

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 Census of 1900.

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

T.—Town.

# State of Rhode Island.

## ITS DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen  
 Total area of State (square miles) - - - - - 1,250  
 State Capital - - - - - Providence  
 Governor (term expires first Tues. Jan., 1902), William Gregory  
 Sec. of State (term exp. first Tues. Jan., 1902). C. P. Bennett  
 Treasurer (term expires first Tues. Jan., 1902). Walter A. Read

As the result of an amendment to the Constitution which was adopted at the election held in November, 1900, the legislature now meets annually the first Tuesday in January. There is no limit as to the length of session other than that compensation of the legislators is limited to sixty days attendance in any calendar year.

**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.—

	1901.	1900.	1899.	1898.
Total funded debt.....	\$2,300,000	\$2,300,000	\$2,300,000	\$1,500,000
Sinking funds.....	338,036	295,752	255,089	209,422

Net debt.....\$1,961,964 \$2,400,248 \$2,044,911 \$1,290,578

The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive \$32,000 yearly. At the general election Nov., 1900, the issuance of \$700,000 bonds for the completion of the new State House was voted. The Legislature has authorized these bonds and they are advertised for sale on April 18.

**TAX VALUATION.**—The assessed valuation of real estate in Rhode Island in 1900 was \$320,318,384; personal property, \$87,086,388; total \$407,404,772. Tax rate (per \$1,000) in 1900 was \$1.80.

### POPULATION OF STATE.—

1900.....	428,556	1860.....	174,620	1820.....	83,015
1890.....	345,506	1850.....	147,545	1810.....	76,931
1880.....	276,531	1840.....	108,830	1800.....	69,122
1870.....	217,353	1830.....	97,199	1790.....	68,825

**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 re-

ceipts 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.—GEO. H. PECK, Treasurer.

This town is the capital of Bristol County.

LOANS—	When due.	Total debt Feb. 1, 1901..
TOWN NOTES—		\$130,000
4s, J&J, \$62,850.....	1902-1905	Tax valuation, real.....4,636,100
SEWER BONDS—		Tax valuation, personal 1,154,400
3½s, g., M&S, \$55,000.....	Sept. 1, 1930	Total valuation 1900... 5,790,500
REFUNDING BONDS—		Assessment about 7/8 actual value.
3½s, M&S, \$75,000...Sept. 1, 1930		Town tax (per \$1,000) 1900.\$11.50
Short term notes.....	\$9,000	Population in 1890 was.....5,478
		Population in 1900 was.....6,901

**INTEREST** on notes is paid in Bristol, R. I.; on bonds in Providence.

### BURRILLVILLE.—FRANCIS FAGAN, Treasurer.

This town is situated in Providence County.

LOANS—	When Due.	Total debt Feb. 1, 1901..
FUNDING BONDS—		\$129,000
3½s, g., \$60,000....Sept. 1, 1939		Sinking fund and cash... 29,000
HIGHWAY IMP. BONDS—		Tax valuation, real.....2,463,474
4s, g., J&J, \$50,000 g. Jan. 1, 1907		Tax valuation, pers'l ... 922,300
(Part due every five years) to 1922		Total valuation 1900... 3,385,774
Interest at 3d Nat. Bk., Boston.		Tax rate (per \$1,000) 1900.\$10.00
Bonded debt Feb. 1, 1901.\$110,000		Population in 1890 was.....5,492
Floating debt.....	19,000	Population in 1900 was .....6,317

### CENTRAL FALLS.—{JOS. W. FREEMAN, 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 \$605,125 is owned by the city.

Central Falls is in Providence County.

LOANS—	When Due.	Water debt (included)..
FIRE DISTRICT BONDS—		\$100,500
4½s, g., M&N, \$76,000.'01 to 1919		Floating debt ..... 58,000
(\$4,000 due yearly on May 15.)		Tax valuation, real..... 6,771,390
TOWN OF LINCOLN BONDS—		Tax valuation, person'l 1,559,300
....., \$105,090 \$3,390 each J&J		Total valuation 1900 .. 8,330,690
CITY BONDS—		Tax rate (per M.) 1900 .....15.00
4s, J&D, \$210,000g. Dec. 1.'01 to '21		Population in 1895 was....15,828
Bonded debt Jan. 15, 1901.\$391,090		Population 1900 was.....18,167

**INTEREST** is paid at Industrial Trust Company of Providence.

### COVENTRY.—JOHN MATTESON, Treasurer.

This town is in Kent County. The town has no bonded debt.

Net debt June 1, 1900 ..	\$60,874	Total valuation, 1900..	\$3,869,475
Assessed valuat'n, real.	2,533,575	Tax rate (per M.), 1900.	5.00
Assessed val., personal.	1,335,900	Population in 1890 was	5,068
		Population in 1900 was	5,279

### CRANSTON.—This town is in Providence County.

LOANS—	When Due.	Sinking fund Apr., 1899
GOLD BONDS—		\$46,969
4s, g, \$150,000, g.....	1922	Assessed valuat'n, real 10,263,290
4s, g, 100,000, g.....	Aug. 15, 1925	Assessed valuat'n, pers. 1,143,915
4s, g, F&A \$135,000, g. Aug. 1. 1929		Total valuation 1900...11,407,205
4s, ..... 150,000, g.....	1937	Tax rate (per \$1,000) 1899. 12.50
4s, M&N, 50,000 .. Nov. 1, 1939		Population in 1900 was.....13,343
Bonded debt Apr. 1, '00	\$585,000	Population in 1890 was..... 8,099

### CUMBERLAND.—CYRUS TAFT, Treasurer.

This town is in Providence County.

LOANS—	When Due,	Total debt'
FUNDING BONDS—		\$189,000
4s, J&J, \$55,000....	Jan. 1, 1901	Sinking fund..... 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, \$26,000.....	July 1, 1901	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		Tax rate (per \$1,000) 1900..\$10.00
Floating debt.....	85,000	Population in 1900 was.....8,925
		Population in 1890 was.....8,090

### EAST PROVIDENCE.—DAVIDS. RAY, Treas.

This town is in Providence County.

LOANS—	When Due.	Bonded debt Mar. 1, 1901.
TOWN (COUPON) BONDS—		\$335,000
4s, J&D, \$90,000....	\$5,000 yearly	Other liabilities..... 103,873
(Total \$5,000 due yearly) to Jan. 1, 1912		Total debt Mar. 1, 1901.. 438,873
GOLD BONDS (reg.), 1893—		Sink. fund and other assets. 62,168
4s, g., J&J, \$25,000....	July 1, 1923	Valuation, real.....7,740,540
4s, g., J&J, 60,000....	July 1, 1933	Valuation, personal..... 680,620
4s, g., J&J, 60,000....	July 1, 1943	Total valuation 1900...8,421,160
GOLD FUNDING BONDS—		Tax rate (per \$1,000) 1900..\$13.00
4s, g., ..... \$100,000... 1922 & 1947		Population in 1900 was .....12,138
(\$50,000 in '22 and \$50,000 in '47.)		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. July 1, 1932
4½s, g., J&J, \$15,000, g. July 1, 1907		Total debt Sept 1, 1900. \$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.

### JAMESTOWN.—EDWIN G. KNOWLES, Treas.

This town is in Newport County.

TOWN BONDS—	When Due.	Assessed val'tion 1900.
3½s, g., J&D, \$30,000... June 1, '30		\$2,358,010
Total debt June 1, 1900 ..	\$70,828	Population 1890 was .....707
		Population in 1900 was.....1,498

JOHNSTON.—HERBERT C. CALEF, Treasurer.

This town is in Providence County. On June 1, 1898, a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence. The commission appointed to apportion the debt to be assumed by the city of Providence report that the city's share of the net debt is \$255,720.64, 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.

Table with columns: LOANS—, When Due., GEN. IMP. & ROAD BONDS.—Gold, 4s, g., F&A, \$50,000g. Feb. 1, 1907, 4s, g., F&A, 50,000g. Feb. 1, 1912, 4s, g., F&A, 41,000g. Feb. 1, 1917, Bonded debt Apr. 1, 1901. \$141,000, Floating debt. 29,773, Total debt Apr. 1, 1901. 170,773, Sinking fund. 58,900, Net debt April 1, 1901. \$111,873, Tax valuation, real. 1,821,795, Tax valuation, personal. 526,500, Total valuation 1900. 2,348,295, Assessment about 3/4 actual value. Town tax (per \$1,000) '00. \$13.00, Population in 1895 was. 11,203, Population in 1890 was. 9,778, Population in 1900 was. 4,305

INTEREST is payable by the Union Trust Company, Providence

LINCOLN.—ALFRED E. SHERMAN, Treasurer

This town is in Providence County.

Table with columns: LOANS—, When Due., 4s, g. A&O, \$125,000 Oct. 15, '28, Bonded debt May 1, 1900. \$178,130, Floating debt. 33,449, Total debt May 1, 1900. 211,579, Assessed valuat'n, real. 3,235,980, Assessed valuat'n, per'l. \$912,100, Total valuation 1898. 4,148,080, Tax rate (per M.) '99. 11.00, Population in 1900 was. 8,937, (Central Fall detached since 1890.) Population in 1890 was. 20,355

NARRAGANSETT PIER.—JAS. F. CROSS, District Treasurer.—Narragansett Pier is in Washington Co.

Table with columns: LOANS—, When Due., GENERAL BONDS—, 4s, J&D, \$60,000. 1929, IMPROVEMENT BONDS—, 4s, M&N, \$100,000. May 1, 1919, Interest payable in New York, Bonded debt Jan. 1, '01. \$160,000, Floating debt. \$14,000, Total debt Jan. 1, 1901. 174,000, Town has no water debt, Tax valuation, real. 3,496,865, Tax valuation, personal. 182,800, Total valuation 1900. 3,679,665, Total tax (per \$1,000) 1900. 7.50

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

Newport is situated in the county of the same name.

Table with columns: LOANS—, When Due., CITY HALL & IMP. BONDS—, 4s, M&N, \$153,000. May 15, 1948, 3 1/2s, g., J&J, 50,000. July 25, '15, 3 1/2s, g., J&J, 50,000. July 25, '30, 4s, g., J&J, 18,000. July 25, '30, 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, J&J, 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, 1929, Bonded debt Jan. 1, '01. \$912,000, Sinking fund. 152,864, Net debt Jan. 1, 1901. 759,136, Assessed valuat'n, real. 32,161,900, Assessed valuat'n, pers'l. 7,575,700, Total valuation 1900. 39,737,600, Assessment about actual value. Tax rate (per \$1,000) '00. 11.00, Population 1900 was. 22,034, Population 1890. 19,457

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.

Box 8, Geneva, R. I. This town is in Providence County.

Table with columns: LOANS—, When Due., 4s, \$50,000. Dec. 15, 1912, Bonded debt May 1, 1900. \$50,000, Floating debt. 53,000, Total debt May 1, 1900. 103,000, Sinking fund. 9,858, Net debt May 1, 1900. 93,142, Assessed val'tion, real. \$1,373,993, Assessed val'tion, per'l. 341,900, Total valuation 1900. 1,715,893, Assessment about actual value. Total tax (per \$1,000) 1900. \$10.50, Population in 1890 was. 2,084, Population in 1900 was. 3,016

PAWTUCKET.—{CHAS. F. BURNHAM, Auditor. {J. ELLIS WHITE, Treasurer.

Pawtucket is in Providence County.

Table with columns: LOANS—, When Due., GENERAL DEBT BONDS—, 4s, J&J, \$150,000 g. July 1, 1915, 4s, J&J, 300,000. July 1, 1904 (\$50,000 every 5 yrs) to July 1, 1929, 4s, A&O, \$600,000 g. Apr. 1, 1923, 4s, J&J, 300,000 g. July 1, 1934, 4s, J&J, 300,000 g. July 1, 1936, 4s, M&N, 175,000 g. May 1, 1937, SEWER BONDS—, 4s, A&O, \$400,000 g. Apr. 1, 1923, 3 1/2s, A&O, 40,000. Apr. 1, 1930, 4s, J&J, 175,000 g. July 1, 1934, 4s, M&N, 225,000 g. May 1, 1937, STREET IMPROVEMENT BONDS—, 3 1/2s, A&O, \$100,000 g. Apr. 1, '39, SCHOOL BONDS—, 3 1/2s, A&O, \$50,000 g. Apr. 1, 1939, WATER BONDS—, 4s, J&J, \$600,000 g. July 1, 1910, 4s, J&J, 400,000. July 1, 1919, 3 1/2s, A&O, 60,000. Apr. 1, 1930, 4s, J&J, 125,000 g. July 1, 1934, 4s, M&N, 100,000 g. May 1, 1937, Population 1890 was. 27,633, Population 1900 (Census). 39,251

INTEREST—Coupons are payable at National Bank of Redemption, Boston.

TOTAL DEBT, ETC.—The bonded debt on October 1, 1900, was \$4,100,000; floating debt, \$606,871; total debt, \$4,706,871; sinking fund, \$515,743; net debt, \$4,191,128. Of this amount \$964,286 was for water.

ASSESSED VALUATION in 1900 of real estate was \$29,326,820; personal property, \$5,330,100; total, \$34,656,920; tax rate per \$1,000 for 1900 is \$16.50. In 1882 the total valuation was \$16,267,764.

PROVIDENCE.—{D. L. D. GRANGER, Mayor. {WALTER L. CLARKE, Treasurer.

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

Table with columns: LOANS—, NAME AND PURPOSE., Interest., Rate Payable., When Due., Principal., Outstanding'g., Davis estate loan. 1891. c&r 4g. J & J July 1, 1909 \$75,000, Park loan. 1892. c&r 4g. M & S Mar. 1, 1922 500,000, do. 1897. r 3 1/2g. M & N May 1, 1947 674,000, Public improvement. 1897. r 3 1/2g. M & N May 1, 1937 640,000, do. 1899. c 3g. M & N May 1, 1929 84,000, School loan. 1891. c&r 4g. J & J July 1, 1911 300,000, do. 1895. r 4g. M & N May 1, 1925 300,000, do. 1897. c&r 4g. A & O April 1, 1927 500,000, do. 1899. c&r 3 1/2g. M & N May 1, 1929 350,000

Table with columns: LOANS—, NAME AND PURPOSE., Interest., Rate Payable., When Due., Principal., Outstanding'g., Sewer loan. 1891. c&r 4g. J & J July 1, 1921 \$1,125,000, do. 1892. c&r 4g. M & S Mar. 1, 1922 500,000, do. 1893. c&r 4g. A & O April 1, 1923 500,000, do. 1895. c&r 4g. M & N May 1, 1925 800,000, do. 1896. c&r 4g. J & D June 1, 1926 500,000, do. 1897. c&r 4g. A & O April 1, 1927 300,000, do. 1898. c&r 3 1/2g. A & O April 1, 1928 200,000, do. 1899. c&r 3g. M & N May 1, 1929 250,000, do. 1900. c&r 3g. M & N May 1, 1930 300,000, Weybosset Bridge. ln. 1899. c&r 3 1/2g. M & N May 1, 1929 270,000, Water loan. 1876. c&r 5g. J & J July 1, 1906 1,500,000, do. 1886. c&r 3 1/2g. M & S Sept. 1, 1916 483,000, do. 1893. c&r 4g. A & O Apr. 1, 1923 817,000, do. 1896. r 4g. J & D June 1, 1926 200,000, do. 1897. c&r 4g. A & O Apr. 1, 1927 250,000, Re und'g water loan. 1900. c&r 3g. M & N May 1, 1930 2,666,000, Highway loan. 1894. r 4g. M & N May 1, 1924 1,200,000, do. 1897. r 4g. A & O Apr. 1, 1927 500,000, do. 1900. c&r 3g. M & N May 1, 1930 300,000, Johnston annexat'n. 1899. r 3 M & S Sept. 1, 1939 166,000

Table with columns: JOHNSTON BONDS—, School Dist. No. 15. 1894. c 4s A & O Oct. 1, 1909, 25,000, do do 1894. c 4s A & O Oct. 1, 1924, 30,000, School Dist. No. 1. 1897. c 4s M & N Nov. 1, 1927, 17,000, Town bonds, 1892. c 4s F & A Feb. 1, 1912, 50,000, do do 1892. c 4s F & A 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:

Table with columns: 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, and N. Y., School loan, due 1911 and 1927. N. Y., Nat. City Bank, and Prov., do due 1925 and 1929. Providence, City Treasury., Sewer bonds. N. Y., Nat. City Bank, and Prov., Water 5s, due 1906. New York, Nat. City Bank, & Prov., do 3 1/2s, due 1916. do do, do 4s&3s, due 1923, '27 and '30. do do, do 4s, due 1926. Providence, City Treasury., Highway, due 1924 and 1927. do do, Highway, 3s, due 1930. N. Y., Nat. City Bank, and Prov., Johnston school bonds. Industrial Trust Co., Providence., Johnston town bonds. Union Trust Co., Providence., Johnston annexation bonds. Providence, City Treasury.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the total municipal debt of Providence (including that assumed by annexing a portion of Johnston), the sinking fund held by the city against the same, the water debt, and the city's floating debt on the dates given.

Table with columns: Bonded debt (incl. water d't). \$16,435,000, Floating debt. 465,584, Total debt. \$16,900,584, Sink'g funds, etc. (list below) 2,980,486, Net debt. \$13,920,098, Water debt (included above). \$6,010,000

The debt of the city of Providence, less the sinking fund and water debt, is 4.11 per cent of the assessed valuation of the city. The notes representing the floating debt on Jan. 1, 1901, were all held by the Commissioners of the Sinking Funds, Dexter Donation and the trustees of the Public School Teachers' Retirement Fund, and were issued for and are chargeable to the following accounts:

Table with columns: Sewerage. \$224,500 00, Blackstone Park improvement loan. 15,000 00, Casino. 16,083 92, Water-works construction. 90,000 00, Weybosset Bridge and river walls. 40,000 00, School house and lots, loan account. 63,500 00, Central Fire Station, etc. 16,000 00, Total. \$465,583 92

SINKING FUNDS.—All sinking funds must be invested in bonds or notes of the city of Providence or in the following classes of bonds, viz.: United States, any of the New England States, any city in the State of Rhode Island; Boston, Worcester, Cambridge, Springfield and Fall River, Mass.; New York, Albany, Rochester, Buffalo, New Haven, Hartford, Chicago, Detroit, Minneapolis, St. Paul and Baltimore.

The bonds of each of said cities shall be lawful investment of said sinking fund only so long as its indebtedness, less its water debt and sinking fund, shall not exceed 7 per cent of its assessed valuation.

The loans for the redemption of which sinking funds are held by the commissioners, and the amounts of the sinking funds Jan. 1, 1901, are shown by the following table:

Table with columns: Public-improvement loan, due in 1929. \$3,884 98, Public improvement loan due in 1937. 34,438 19, Water loan, due in 1906. 475,594 91, Water loan, due in 1916. 106,613 60, Water loan, due in 1923. 59,635 17, Water loan, due in 1926. 29,564 47, Water loan, due in 1927. 34,954 93, Water loan, due 1930. 3,068 54, Davis estate loan, due in 1909. 36,652 18, School loan, due in 1911. 158,400 87, School loan, due in 1925. 84,503 20, School loan, due in 1927. 120,731 80, School loan, due in 1929. 44,704 83, Sewer loan, due in 1921. 304,618 87, Sewer loan, due in 1922. 162,659 18, Sewer loan, due in 1923. 126,496 91, Sewer loan, due in 1925. 207,901 68, Sewer loan, due in 1926. 128,803 73, Sewer loan, due in 1927. 70,010 20, Sewer loan, due in 1928. 25,677 81, Sewer loan, due in 1929. 10,673 35, Sewer loan due 1930. 6,392 83, Park loan, due in 1922. 158,149 57, Park loan, due in 1947. 23,920 31, Highway loan, due in 1924. 365,484 05, Highway loan, due in 1927. 125,625 47, Highway loan due 1930. 6,392 83, Weybosset Bridge loan, due in 1929. 34,158 82, Johnston Annexation loan, due 1939. 4,640 09, Johnston School District No. 15, loan due in 1909. 7,717 06, Johnston School District No. 15, loan due in 1924. 3,746 91, Johnston School District No. 1, loan due in 1927. 1,845 64, Johnston loan due in 1912 and 1917. 12,823 28

Total sinking funds Jan. 1, 1901. \$2,980,486 06

WATER WORKS.—The water works construction account to Jan. 1, 1901, amounted to \$6,902,441.18. In year 1899-00 income from water rents, etc., was \$577,587.87; cost of maintenance and interest on water loans, \$450,230.40; surplus, \$127,357.47. The total value of

city property in 1900 was \$12,293,912 59, and of trust funds, \$217,036 50.

**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.
1900	\$149,094,840	\$43,022,400	\$192,117,240	\$16.00	\$3,073,875 84
1899	146,701,900	41,799,880	188,501,780	16.50	3,110,279 37
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	40,351,000	169,789,060	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 1900 included State tax of \$1.70 and city tax \$14.30. **POPULATION**—The population in 1900 (Census) was 175,597. In 1890 it was 132,146; 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.	Tax valuation, personal.	Total valuation 1900.	Assessment is 7-10 actual value.	Total tax (per \$1,000) 1900.	Population in 1890 was.	Population in 1900 was.
IMPROVEMENT BONDS—		\$3,033,043	2,042,145	5,075,188		\$9.00	4,823	4,972
4s, J&D, \$116,000	Dec. 15, 1901							
(part due yearly) to Dec. 15, 1921								
Bond. debt Feb. 21, '01.	\$116,000							
Floating debt.	14,500							
Total debt Feb. 21, 1901	130,500							

The above bonds become due yearly in amounts of \$5,000 and \$6,000 alternately. On December 15, 1901, \$6,000 will be taken up. **INTEREST** is payable by the Rhode Island Hospital Trust Company and at the Town Treasurer's office.

**TIVERTON.**—HENRY C. OSBORN.

This town is in Newport County.

LOANS—	When Due.	Tot. assessed val., 1900.	Assessment at full value.	Tax rate (per \$1,000) 1900.	Population in 1900 was.	Population in 1890 was.
IMPROVEMENT BONDS—		\$2,694,179		\$8.00	2,837	2,977
4s, M&S, \$22,000	1901-1922					
(\$1,000 annually on Sept. 1.)						
Bonded debt Sept. 1, 1900.	\$22,000					
Assessed valuation, real.	1,840,979					
Assessed valuat'n, pers'l	853,200					

**WARREN.**—CHARLES W. GREENE, Treasurer.

This town is in Bristol County.

LOANS—	When Due.	Assessed val'tion, per l.	Total valuation 1900.	Assessment abt. 80% actual value.	Tax rate (per \$1,000) 1900.	Population in 1890 was.	Population in 1900 was.
REFUNDING BONDS—		\$1,412,900	3,692,900		\$11.20	4,489	5,108
4s, g., \$71,000	1901-1922						
(\$3,000 yearly on Oct. 1 to 1917, and \$4,000 yearly thereafter.)							
Bonded debt Mar. 1, 1901.	\$71,000						
Assessed val'ation, real.	\$2,280,000						

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

**WESTERLY.**—JAMES M. PENDLETON, Treas.

This town is in Washington County.

LOANS—	When Due.	Tax valuation, person'l.	Total valuation 1900.	Tax (per \$1,000) 1900.	Population in 1900 was.	Population in 1890 was.
REFUNDING BONDS—		\$1,087,560	6,597,160	\$15.80	7,541	6,813
4s, g, J&J, \$30,000	Jan. 2, 1929					
WATER LOAN—						
4s, M&S, \$200,000	Sept. 1, 1927					
3 1/2, g, F&A, \$73,000	Feb. 1, 1929					
Bonded debt Feb. 1, 1901.	\$303,000					
Sinking fund.	52,414					
Net debt Feb. 1, 1901.	270,586					
Float'g debt (additional)	30,000					
Water debt (included)	273,000					
Tax valuation, real.	5,509,600					

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

**WOONSOCKET.**—GEO. W. GREENE, Mayor.

Woonsocket is in Providence County. Side 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
4s, J&D, \$30,000	1901 to 1903	Bond. debt Mar. 7, 1901.
(\$10,000 yearly on Dec. 1.)		1,614,000
4s, F&A, \$200,000	Aug. 1, 1907	Floating debt.
4s, g, A&O, \$335,000	Apr. 1, 1924	400,000
4s, g, M&N, \$17,000	May 1, 1927	Total debt Mar. 7, 1901.
SEWER BONDS—		2,014,000
4s, g, F&A, \$50,000	Aug. 15, 1921	Sinking fund.
4s, g, F&A, 50,000	Feb. 15, 1921	189,342
4s, F&A, 50,000	Feb. 15, 1925	Net debt Mar. 7, 1901.
4s, F&A, 50,000	Aug. 15, 1925	1,824,658
WATER BONDS—		Water debt (included).
4s, g, M&N, \$92,000	Nov. 1, 1916	532,000
4s, g, M&N, 100,000	May 1, 1915	Assessed val'n, real.
4s, g, M&N, 100,000	May 1, 1915	12,969,600
4s, g, M&N, 90,000	Nov. 1, 1916	Assessed val'n, pers'n'l.
		2,738,900
		Total valuation 1900
		15,708,500
		Assessment about 2/3 actual value.
		Tax rate (per \$1,000) 1901.
		\$15.00
		Population 1890
		20,830
		Population 1895
		24,468
		Population 1900 (Census)
		28,204
		Interest payable in Woonsocket.

**PAR VALUE OF BONDS.**—Bonds are for \$1,000 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)	4,990
State Capital	Hartford
Governor (term expires Jan. 1903)	Geo. P. McLean
Secretary of State (term expires Jan. 1903)	Chas. G. R. Vinal
Treasurer (term expires Jan. 1903)	Henry H. Gallup
State Comptroller	A. Chamberlain
Legislature meets biennially in odd years on the Wednesday following the first Monday in January. There is no limit on the length of the session.	

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

NAME AND PURPOSE.	Interest.	Principal.	When Due.	Outstand'g.
War loan.....	1865 Ceased.		Oct. 1, 1885	\$100
do renewal 1882 c&r	3 1/2 J & J		Jan. 1, 1903	495,000
do do 1885.....	3 A & O		Oct. 1, 1910	1,636,000

**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.**—The State purchased in Dec., 1900, in the open market, \$1,000,000 3 1/2 per cent bonds which did not mature until Jan. 1, 1903. These bonds were canceled, thus accounting for the great reduction in the State's debt since our last report.

	Feb. 1, 1901.	Oct. 1, 1900.	Oct. 1, 1899.	Oct. 1, 1898.
Total funded debt.....	\$2,131,100	\$3,140,100	\$3,240,100	\$3,240,100
Civil list funds.....	1,147,757	1,031,227	682,884	463,891
Net debt.....	\$983,343	\$2,108,873	\$2,557,216	\$2,776,209

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

Years.	Tax valuation.	Years.	Tax valuation.
1899.....	\$570,163,749	1894.....	\$441,001,581
1898.....	552,887,762	1893.....	416,323,252
1897.....	534,465,257	1892.....	331,261,607
1896.....	529,621,165	1888.....	354,557,515
1895.....	452,863,714		

**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 regis- "tered or with coupons attached, or other obligations, payable at such "times and at such annual rate of interest not exceeding 6 per cent, "payable annually or semi-annually, as it shall determine," &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:

1900.....	908,355	1860.....	460,147	1830.....	297,675
1890.....	746,258	1850.....	370,792	1820.....	275,148
1880.....	622,700	1840.....	309,978	1810.....	261,942
1870.....	537,454				

**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 Invest- ments of Savings Banks", and is as follows. The separation into para- graphs and the figures in brackets which number and begin the para- graphs we have inserted so that those who need to refer to or use any particular portion of the section can more readily find the part de- sired; otherwise we give the section as it reads and was passed.

[A measure is now—April 8, 1901—before the Legislature enlarging the scope of investments in railroad bonds. Should this bill become a law, the fact will be recorded and the measure printed in our weekly CHRONICLE.]

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, Ken- tucky, Michigan, Indiana, Illinois, Iowa, Wisconsin, Minnesota, Mis- souri, 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 Cincin- nati, Cleveland, Columbus, Dayton, and Toledo in the State of Ohio; of Louisville in the State of Kentucky; of Detroit in the State of Mich- igan; 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, bor- oughs, 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.

#### AGGREGATE MUNICIPAL INDEBTEDNESS.

The total indebtedness of all the towns, cities, boroughs and counties in the State was in 1900 \$27,624,827.42. In the following table we show the funded indebtedness, the floating debt and the total in indebtedness of all the civil divisions of the State at quadrennial periods:

	Funded debt.	Floating debt.	Total debt.
1900.....	22,142,993 58	5,005,323 09	27,624,827 42
1896.....	19,749,667 08	4,384,980 56	24,581,066 55
1892.....	16,023,832 46	4,473,571 36	20,627,058 48
1888.....	15,569,186 67	3,759,642 16	19,392,804 89
1884.....	14,655,903 75	2,980,386 15	17,636,289 91
1880.....	15,388,375 69	1,967,623 60	17,355,999 29
1877.....	14,437,742 93	2,713,584 35	17,151,327 28

**ANSONIA.**—LOCKWOOD HOTCHKISS, Jr., 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.....	\$5,500
TOWN OF ANSONIA BONDS—		Total debt Oct. 15, 1900..	330,500
4s, g., J&J, \$100,000, g. Jan. 1, 1912		Tax valuation 1899.....	8,048,827
Subject to call after Jan. 1, 1902		Assessment about actual value.	
CITY OF ANSONIA BONDS—		Tax rate (per \$1,000) 1900..	\$11.70
4s, g., M&N, \$150,000, g. May 1, '15		Population in 1890 was.....	10,342
BOROUGH OF ANSONIA BONDS—		Population in 1900 was.....	12,681
3½s, A&O, \$75,000.....	1908		

**BETHEL.**—WILLIAM H. JUDSON, Treasurer.

LOANS—	When Due.	Total debt Oct. 1, 1900..	\$61,792
FUNDING BONDS—		Total valuation 1899....	1,295,859
4s, M&N, \$16,000.....	1901-1908	Assessment about ¾ actual value.	
(\$2,000 yearly on May 1.)		Tax rate (per \$1,000) 1900..	\$15.00
4s, A&O, \$30,000.....	Oct. 1, 1919	Population in 1890 was.....	3,401
Bonded debt Oct. 1, 1900..	\$45,000	Population in 1900 was.....	3,327
Floating debt.....	18,792		

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

**BETHEL.**—H. H. WOODMAN, Treasurer.

LOANS—	When Due.	Floating debt.....	\$8,500
WATER-WORKS BONDS—		Total debt Feb. 1, 1901..	40,500
6s, M&S, \$8,000.....	Sept. 1, 1903	Tax valuation 1900.....	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 1900 was.....	2,561
Bonded debt Feb. 1, '01..	\$32,000		

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

**BRIDGEPORT.**—BERNARD KEATING, Auditor.

LOANS—	When Due.	CITY AND FUNDING BONDS—	4½s, J&J, \$150,000... July 1, 1910
5s, J&J, \$150,000.....	July 1, 1908	(Subject to call after July 1, 1900.)	
3½s, J&J, 125,000.....	July 1, 1915	4½s, J&J, \$150,000... June 1, 1918	
4s, J&J, 400,000.....	July 1, 1919	(Subject to call after June 1, 1903)	
4s, J&J, 280,000.....	1921	REFUNDING BONDS—	
4s, J&J, 220,000.....	1924	3½s, J&J, \$150,000....	1901-1925
3½s, J&J, 90,000.....	July 1, '01 to '09	Bonded debt Oct. 1, 1900 \$1,653,000	

Floating debt.....	\$14,500	Assessment about actual value.
Total debt Oct. 1, 1900	1,667,500	Tax rate (per \$1,000) 1900
Sinking fund.....	37,593	Value city property....
Net debt Oct. 1, 1900	1,299,907	Population 1890.....
Assessed valuat'n 1900	61,638,185	Population 1900 (Census)...

**FAIRFIELD CO.**—{ JOHN H. LEIGHT, Treasurer.  
HENRY LEE, Secretary County Commissioners. County seats are Bridgeport and Danbury.

<b>LOANS—</b>	<i>When Due.</i>	Bond. debt Mar. 1, 1901.	\$95,000
<b>COUNTY BONDS—</b>		Tax valuation 1900...	133,006,407
4s, .....	\$45,000.....	Assessment about actual value.	
Subject to call.....	1913	Population in 1890 was....	150,081
<b>JAIL BONDS—</b>		Population in 1900 was....	184,203
3½s, J&J, \$50,000.....	July 1, 1909		
Subject to call after July 1, 1899			

**BRISTOL.**—CARLTON B. IVES, Treasurer.

This town is situated in Hartford County.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt.....	\$95,951
<b>FUNDING BONDS—</b>		Total debt Sept. 1, 1900.	245,951
4s, J&J, \$12,000.....	Jan. 2, 1903	Sinking funds.....	45,882
4s, J&J, 14,000.....	Jan. 2, 1908	Net debt Sept. 1, 1900...	200,069
4s, J&J, 100,000.....	July 1, 1927	Tax valuation 1900.....	5,840,699
<b>HIGH SCHOOL BONDS—</b>		Assessment is ½ actual value.	
4s, J&J, \$16,000.....	Jan. 1, 1906	Town tax (per \$1,000) '00..	\$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 1900 was....	9,643
Bonded debt Sept. 1, '00.			\$150,000

**GLASTONBURY.**—O. R. MORGAN, Treas.

This town is in Hartford County.

<b>FUNDING BONDS—</b>		Sinking fund Sept. 15, 1900	\$9,676
4s, J&J, \$95,000.....	1903-1928	Assessed valuation 1900.	1,747,696
(\$15,000 in 5, 10, 15 & 20 years & \$35,000 in 30 years.)		Tax rate (per \$1,000) 1900.	\$15.00
Bonded debt Mar. 1, 1901.		Population 1890 was.....	3,457
		Population in 1900 was....	4,260

**CHATHAM.**—A. H. CONKLIN, Auditor.

This town is in Middlesex County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, personal..	\$224,372
<b>RAILROAD AID BONDS—</b>		Total valuation 1899.....	760,704
4s, J&J, \$40,000.....	Jan. 1, 1911	Assessm't from 2/3 to 3/4 act. value.	
3-75s, J&D, 35,000.....	June 1, 1910	Tax rate (per \$1,000) 1900..	\$25.00
3-65s, J&D, 37,000.....	June 1, 1909	Population in 1890 was....	1,949
Bonded debt Oct. 1, 1900.		Population in 1900 was....	2,271
Tax valuation, real.....			536,332
<b>OPTIONAL.</b> —Ten thousand dollars of the 4 per cent bonds are subject to call after 10 years and \$10,000 after 15 years			
<b>TAX FREE.</b> —All of the town's bonds are exempt from taxation.			
<b>INTEREST</b> payable at Central National Bank, Middletown, Conn.			

**GREENWICH.**—JAMES R. MEAD, Treasurer.

This town is in Fairfield County.

<b>Debt of Town—</b>		<b>Debt of Borough—</b>	
Funded debt, Oct. 1, '00.	\$285,000	Total debt Oct. 1, 1900..	\$85,567
Floating debt.....	168,850	Borough valuation, '98..	1,781,325
Total debt Oct. 1, 1900..	453,850	Borough tax rate (p \$1,000).	\$9.00
Town valuation 1899.....	8,347,429	Population in 1900 was....	2,420
Tax rate (per \$1,000), 1900	13.00		
Population in 1890 was....	10,131		
Population in 1900 was....	12,172		

**COLCHESTER.**—H. P. BUELL, Treasurer.

This town is situated in New London County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1899.....	\$1,645,119
<b>RAILROAD AID BONDS—</b>		Assessment about 2/3 actual value.	
4s, M&N, \$34,000 .....	May, 1901, to	Tax rate (per \$1,000) 1900.	\$18.00
(\$1,000 due yearly)	May, 1934	Population in 1890 was....	2,988
Town bonds and notes.....		Population in 1900 was....	1,951
Floating debt.....			4,848
Total debt Sept. 1, 1900...			61,848

**GROTON.**—NELSON MORGAN, Clerk.

This town is in New London County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Oct. 1, 1900..	\$85,614
<b>REFUNDING—</b>		Total valuation 1899....	2,300,000
4s, M&N, \$40,000.....	May 1, 1901	Assessm't from 1/2 to 1/3 act'l value.	
(\$5,000 biennially) to May 1, 1915		Total tax (per \$1,000) 1900.	\$15.00
4s, M&N, \$20,000.....	May 1, 1908	Population 1890 was.....	5,539
Bonded debt Oct. 1, 1900..		Population in 1900 was....	5,962
Floating debt.....			25,614
		<b>INTEREST</b> on the 6s is paid by the Mystic River National Bank at Mystic; on the 4s by the Town Treasurer.	

**DANBURY.**—{ CHARLES KERR, Mayor.  
MORRIS MEYERS, Treasurer.

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

<b>LOANS—</b>	<i>When Due.</i>	<b>WATER BONDS—(Con.)—</b>	
<b>IMPROVEMENT BONDS—</b>		4s, J&J, \$45,000.....	Jan. 1, 1920
4s, J&J, \$155,000.....	Jan. 1, 1920	Bonded debt Feb. 1, 1901.	\$579,000
4s, J&J, 100,000.....	July, 1923	Floating debt.....	281,841
<b>FUNDING BONDS—</b>		Total debt Feb. 1, 1901.	860,841
4s, M&N, \$150,000... 1927 to 1936		Water debt (incl. above).	174,000
(\$10,000 annually and \$50,000 in 1937, on May 1.)		Total valuation 1900.....	11,600,000
<b>WATER BONDS—</b>		Assessment is about actual value.	
4½s, J&J, 30,000.....	July 1, 1905	Value of city property ..	\$600,000
4½s, J&J, 30,000.....	July 1, 1910	Tax rate (per \$1,000) 1900..	\$6.50
4s, J&J, 69,000.....	July, 1901	Population in 1890 was....	16,552
(Payable 3,000 semi-an. to 1912.)		Population in 1900 was....	16,537
<b>INTEREST</b> 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.			

**HARTFORD.**—{ ALEXANDER HARBISON, 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.

<b>LOANS—</b>	<i>Interest.</i>	<i>When Due.</i>	<i>Principal.</i>	<i>Outstand'g.</i>
<b>NAME AND PURPOSE.</b>	<i>Rate Payable.</i>			
Funding bonds.....	1893 4g, J & J	July 1, 1918	\$290,000	
Park improvement.....	1896 3½g, J & J	Jan. 1, 1926	150,000	
do .....	1898 3½g, J & J	Jan. 1, 1926	150,000	
Paving bonds.....	1898-1900 3½g, J & J	Jan. 1, 1938	200,000	
do .....	1900 3½g, J & J	Jan. 1, 1930	20,000	
Municipal bonds.....	1898 3½g, J & J	Jan. 1, 1938	200,000	
Police department.....	1898 3½g, J & J	Jan. 1, 1923	75,000	
Consolidated bonds*.....	1889 3 J & J	July 1, 1909	750,000	
Refunding bonds.....	1897 3½g, J & J	Jan. 1, 1922	800,000	
do .....	1897 3½g, M & N	May 1, 1922	270,000	
Improvement bonds.....	1897 3½g, J & J	Jan. 1, 1922	250,000	
Water .....	1893 4g, J & J	July 1, 1918	475,000	
do (Reservoir).....	1893 4g, J & J	July 1, 1918	200,000	
		(Subject to call after July 1, 1908.)		

**DERBY.**—{ ALBERT W. PHILLIPS, 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." The consolidation took effect on January 1, 1894, and the debts of the town, borough and school districts were assumed by the city.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, 1901.	\$192,000
<b>SEWER BONDS—</b>		Floating debt.....	8,956
3½s, g., J&J, \$22,000.....	July 1, 1914	Total debt.....	200,956
(Subj. to call after July 1, 1900.)		Sinking fund and cash....	40,114
<b>FUNDING BONDS—</b>		Net debt Jan. 1, 1901.....	160,842
4s, A&O, \$60,000..	Oct. 1, 1908	Interest is payable at Derby.	
4s, g., J&J, 102,000g.	July 1, 1914	Tax valuation 1900.....	\$5,151,534
<b>IMPROVEMENT BONDS—</b>		Assessment same as actual value.	
4s, .....	10,000 July 1, 1906	City tax (per \$1,000) 1901..	\$8.50
Subject to call since July 1, 1897.		Population in 1900 was....	7,930
		Population in 1890 was....	5,969

**TOTAL DEBT, ETC.—**

	<i>Oct. 1, 1900.</i>	<i>Apr. 1, 1900.</i>	<i>Apr. 1, 1899.</i>
Total bonded debt.....	\$3,800,000	\$3,878,000	\$3,960,000
Floating debt.....	213,228	233,405	282,211
<b>Total debt.....</b>	<b>\$4,013,228</b>	<b>\$4,111,405</b>	<b>\$4,242,211</b>
Sinking fund.....	43,520	450,012	380,326
Water debt (included).....	675,000	723,000	925,000

**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 AND TAX RATE—**

<i>Years.</i>	<i>Real Estate.</i>	<i>Personal Property.</i>	<i>Total.</i>	<i>Tax Rate.</i>
1899.....	\$48,300,035	\$20,542,392	\$68,842,427	*\$17.50
1898.....	46,265,130	17,594,593	63,859,723	*17.50
1897.....	44,064,148	17,267,100	61,331,248	*17.00
1896.....	39,471,428	16,163,055	55,634,483	*17.00
1895.....	36,808,488	16,403,193	53,211,681	17.00
1890.....	30,596,238	16,629,086	47,225,324	20.50
1889.....	30,171,885	16,048,479	46,220,364	20.50
1888.....	27,847,349	19,500,122	47,347,471	20.50

\* School tax (average \$3 per \$1,000) additional.

**POPULATION.**—In 1900 the population (Census) was 79,850; in 1890 it was 53,230; in 1880 it was 42,553.

**HARTFORD "FIRST SCHOOL DISTRICT."**—George C. Bailey, Chairman of Commissioners.

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

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

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, 1901.	\$70,000
4s, J&D, \$70,000.....	June 1, 1917	Assessed valuat'n 1900	\$3,000,000

**HARTFORD "WEST MIDDLE SCHOOL DISTRICT."**—James P. Taylor, Treasurer.

<b>LOANS—</b>	<i>When Due.</i>	Bond. debt Mar. 1, 1901.	\$126,000	
3½s, .....	\$126,000.....	July 31, 1912	Floating debt.....	108,000

**EAST HADDAM.**—M. H. WATROUS, Clerk.

This town is in Middlesex County.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuation, real..	\$668,665
<b>FUNDING BONDS—</b>		Assessed valuation, per'l.	341,868
3½s, .....	\$9,900.....	Total valuation 1900.....	1,010,533
(Subj. to call after July 1, 1900.)		Assessment about 2/3 actual value.	
<b>REFUNDING BONDS—</b>		Tax rate (per \$1,000) 1900.	\$15.00
3½s, .....	\$34,100.....	Population in 1890 was....	2,599
Bonded debt Feb. 1, 1901.		Population in 1900 was....	2,485

**EAST HARTFORD.**—J. O. GOODWIN, Clerk.

This town is in Hartford County.

<b>LOANS—</b>	<i>When Due.</i>	Funded debt Feb. 1, 1901.	\$117,100
<b>BRIDGE BONDS—</b>		Floating debt.....	1,500
3-6s, A&O, \$39,600.....	Oct. 1, 1919	Total debt Feb. 1, 1901..	118,600
Subject to call after Oct. 1, 1899		Tax valuation 1900.....	3,346,471
<b>BRIDGE AND ROAD BONDS—</b>		Assessment about 2/3 actual value.	
4s, A&O, \$60,000.	Apr. 2, 1904-'24	Tax rate (per \$1,000) 1900.	\$15.00
<b>NOTES—</b>		Population in 1900 was....	6,406
4s, .....	\$8,000.....	Population in 1890 was....	4,455
4s, .....	4,000.....		
4s, .....	5,500.....		

**ENFIELD.**—J. K. BISSLAND, Treasurer.

This town is in Hartford County.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Feb. 1, 1901.	\$75,000
<b>TOWN BONDS—</b>		Ass'd valuation 1900.....	\$3,025,438
4s, M&N, \$20,000.....	May 1, 1904	Assessment about 2/3 actual value.	
4s, M&N, 25,000.....	Nov. 1, 1920	Tax rate (per \$1,000) 1900..	15.00
Subject to call.		Population 1890 was.....	7,199
<b>REFUNDING BONDS—</b>		Population 1880 was.....	6,755
3½s, F&A, \$30,000.	Feb. 18, 1926	Population 1900 was.....	6,699
<b>INTEREST</b> payable at the Thompsonville Trust Co.			

**HUNTINGTON.**—J. TOMLINSON, Treasurer.

This town is in Fairfield County.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuation '99.	\$4,112,611
4s, J&J, \$75,000.....	July 1, 1917	Tax rate (per M.) '00 (town).	\$7.00
Bonded debt Oct. 1, 1900.		Population in 1890 was....	4,006
Floating debt.....		Population in 1900 was....	5,572
Total debt Oct. 1, 1900.			91,662

**FAIRFIELD.**—F. P. SHERWOOD, Treasurer.

This town is in Fairfield County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Sept. 1, 1900.	\$119,150
<b>TOWN BONDS—</b>		Tax valuation 1899.....	3,264,712
4s, .....	\$15,000.....	Tax rate (per \$1,000) 1900 ..	11.00
4s, .....	40,000.....	Population 1890 was.....	3,808
Bonded debt Sept. 1, 1900.		Population 1900 was.....	4,489
Floating debt.....			64,150

**KILLINGLY.**—F. T. PRESTON, Treasurer.

This town is in Windham County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Dec. 1, 1900 ..	\$150,000
<b>FUNDED LOAN 1893—</b>		Tax valuation 1900.....	2,557,930
4s, M&N, \$25,000.....	On demand	Tax rate (per \$1,000) 1900.	\$15.00
<b>LOAN OF 1900 -</b>		Population 1890 was.....	7,027
3½s, J&D, g., \$125,000.	Dec. 1, '20	Population 1900 was.....	6,835

The funded loan of 1893 is held by the Chelsea Savings Bank, Nor- wick, Conn. The town pays interest on this loan at the rate of 5 per cent, the additional 1 per cent being credited to a sinking fund.

LITCHFIELD.—G. M. WOODRUFF, Treasurer.

Table with columns: LOANS—, RAILROAD BONDS—, FUNDING BONDS—, SEWER BONDS—, WATER BONDS—, TOWN BONDS—, Floating debt, Total debt, Tax valuation, Total valuation, Assessment about actual value, Total tax, Population in 1890, Population in 1900.

Bonds are all subject to call five years before date of maturity.

MERIDEN.—{ EDWARD E. WEST, Mayor. HERMAN HESS, City Clerk.

The town and city of Meriden are situated in New Haven County. During the year 1896 the town of Meriden voted to consolidate the schools and assume the debt of all the school districts, amounting to \$61,010 45. [\$120,000 town bonds advertised for sale Apr. 16].

Table with columns: LOANS—, FUNDING BONDS—, SEWER BONDS—, WATER BONDS—, TOWN BONDS—, LOANS—, FUNDING BONDS—, HIGH SCHOOL BONDS—, TOWN BONDS—, WATER BONDS—, Floating debt, Total debt, Assessed valuation, Tax rate, Population in 1890, Population in 1900.

INTEREST on the city's water and sewer and funding bonds is payable at the Importers' & Traders' National Bank, New York.

MIDDLETOWN.—{ F. P. BURR, Mayor. JAMES P. STOW, Treasurer.

Middletown City is situated in the town of Middletown, Middlesex County. The city and town are distinct corporations, and the debts of both are given below:

Table with columns: LOANS—, FUNDING DEBT BONDS—, MUNICIPAL BUILDING—, SEWER BONDS—, TOWN OF MIDDLETOWN DEBT.—, LOANS—, WATER BONDS—, Bond. debt, Floating debt, Assessed valuation, City tax rate, Population in 1890, Population in 1900.

Table with columns: RAILROAD BONDS—, LOANS—, Bond. debt, Floating debt, Assessed valuation, Population in 1890, Population in 1900.

MILFORD.—SANFORD HAWLINS, Treasurer.

Table with columns: LOANS—, TOWN BONDS—, Total debt, Assets, Net debt, Tax valuation, Tax rate, Population in 1890, Population in 1900.

NAUGATUCK.—GEORGE T. WIGMORE, Treas.

Table with columns: LOANS—, SCHOOL BONDS—, BOROUGH BONDS—, REFUNDING TOWN BONDS—, Bonded debt, Floating debt, Total debt, Assets, Net debt, Tax valuation, Tax rate, Population in 1890, Population in 1900.

NEW BRITAIN.—{ SAMUEL BASSETT, 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.

Table with columns: CITY OF NEW BRITAIN DEBT: LOANS—, SUBWAY BONDS—, CITY BONDS—, SCHOOL BONDS—, SEWER BONDS—, STREET BONDS—, TOWN OF NEW BRITAIN DEBT—, LOANS—, WATER BONDS—, Sinking fund, Assessed valuation, Tax rate, Population in 1890, Population in 1900.

NEW CANAAN.—FRANCIS M. BLISS, Treas.

Table with columns: LOANS—, FUNDING BONDS—, Tax valuation, Personal, Total valuation 1899, Assessment about actual value, Total tax, Population in 1890, Population in 1900.

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.

Table with columns: BRIDGE BONDS—, PAVING BONDS—, BOULEVARD SEWERAGE—, FUND'G & HIGH SCHOOL BONDS—, LIBRARY BONDS—, TOWN OF NEW HAVEN DEBT., Air Line RR. bonds, East Haven, ref., Funding, Park bonds, do do, Quinipiac bridge, War loan.

\* Exempt from taxation. † Payment is provided for by sinking fund. For School District Debt see separate statement further below.

Table with columns: LOANS—, 4s, F&A, \$230,000, 1909-1920, 4s, M&N, \$70,000, 1921-1924, 4s, F&A, 75,000, 1925-1928, 4s, M&N, 125,000, 1929-1934.

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.

Table with columns: INTEREST on all issues is paid at the City Treasury. TOTAL DEBT, SINKING FUND, Etc.—, Bonded debt of city, Old debt of town, Old debt of school district, Total bonded debt, Floating debt, Total debt, Sinking funds, Net debt.

\* Includes \$230,000 floating debt of old school district. † Includes \$230,000 floating debt of old school district and \$166,029 of the town

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" until 1900, when the basis of valuation was greatly raised:

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

The Grand List does not include property estimated as follows on October 1, 1900:

Table with columns: Yale College, School-houses, Churches and institutions, State, county, town and city public property, Railroad property and other lawful exemptions, Total.

POPULATION.—In 1900 (Census) was 108,027; in 1890 it was 81,298; in 1880 it was 62,882.

NEW HAVEN CO.—HIRAM JACOBS, Treasurer.

Table with columns: LOANS—, Bond. debt, Tax valuation, Population in 1890, Population in 1900.

NEW LONDON.—{ W. WILSON DART, Mayor. CAREY CONGDON, Treasurer.

The town and city (located in county of same name) 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.), WATER BONDS—, Bond. debt, Assessed valuation, Tax rate, Population in 1890, Population in 1900.

INTEREST on the bonds is payable at the office of the Treasurer.

NORWALK.—{ C. L. GLOVER, Mayor. H. D. PRICE, City Treasurer. HERBERT R. SMITH, Town Clerk.

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—, FUNDING BONDS—, When Due., Total debt Oct. 1, 1900., Tax valuation 1899., Tax rate (per \$1,000) 1900., Population in 1900 was., Population in 1890 was.

CITY DEBT, VALUATION, ETC.

Table with columns: LOANS—, FUNDING BONDS—, SEWER BONDS—, REFUNDING WATER BONDS—, MUNICIPAL PURPOSES—, When Due., WATER BONDS—, Total debt Mar. 1, 1901., Sinking fund., Net debt Mar. 1, 1901., Water debt (incl.), Tax valuation 1900., Assessment about % actual value, City tax (per \$1,000) 1900., Population in 1900 was.

INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank; other interest payable in Norwalk.

NORWICH—H. W. TIBBITS, Treasurer.

Norwich is in New London County. The city and town have separate governments, keep separate accounts and have separate debts.

Table with columns: LOANS—, NAME AND PURPOSE., Interest Rate, Principal When Due., Outstand'g.

Table with columns: TOWN OF NORWICH DEBT Oct. 1, 1900—, JOHN C. AVERILL, Treasurer, Court house bonds., Refunding town debt bonds.

PAR.—The city's bonds are all for \$1,000 each.

TAX FREE.—All the issues of city bonds are exempt from taxation. INTEREST on city bonds is paid by city treasurer, and in some cases in Boston also.

Table with columns: TOTAL DEBT.—, For a series of years city's debt has been: May 15, '00., May 15, '99., May 15, '98., Total bonded debt of city., Certificates outstanding., Total., Balance in treasury., Net debt., Water debt included above., The sinking fund receives yearly 1/2 mill on city and town list.

CITY PROPERTY.—The city owned property in 1901 valued at \$1,166,390. This included buildings, fire department, etc., as well as water works, which were held at \$800,000. In the year 1899-00 the regular receipts of the water works were \$54,001 75; expenditures \$20,999 76

Table with columns: ASSESSED VALUATION.—, Property assessed "at 3/4 cash value.", Years., Real Estate., Personal Property., Total., City Tax per \$1000.

The town grand list in 1900 was \$13,695,918; tax rate (per \$1,000) 1899, \$5.00, this being additional to city tax as above given.

POPULATION.—In 1890 population of city was 16,156; in 1900, 17,251. Population of town 1890, 23,048; 1900, 24,637.

ORANGE.—{ WALTER A. MAIN, 1st Selectman. JAMES C. HYDE, Treasurer.

This town is in New Haven County.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Tax valuation 1899., Assessment is 1/2 actual value., Town tax (per M.) 1900., Population in 1890 was., Population in 1880 was., Population in 1900 was.

PORTLAND.—ROBERT S. MITCHELL, Clerk.

Portland is in Middlesex County.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Bonded debt Feb. 1, '01., Tax valuation 1900., Assessment about 2/3 actual value., Total tax (per M.) 1900., Population in 1890 was., Population in 1900 was.

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

PRESTON.—CHARLES H. BARNES, Treasurer.

This town (P. O. Norwich) is in New London County.

Table with columns: LOANS—, TOWN BONDS—, REFUNDING BONDS—, When Due., Tax valuation 1900., Assessment about 2/3 actual value., Total tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

INTEREST is payable in Norwich, Conn.

PUTNAM.—{ L. H. FULLER, Mayor. C. H. BROWN, Treasurer.

This city is in Windham County.

Table with columns: STREET IMPT. BONDS—, When Due., Total debt Jan. 1, 1901., Total valuation 1900., City tax (per M.) 1900., Population in 1900 was.

RIDGEFIELD.—H. K. SCOTT, Clerk.

This town is in Fairfield County.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Sinking fund assets., Tax valuation 1900., Total tax (per \$1,000) 1900., Population in 1900 was., Population in 1890 was.

ROCKVILLE.—FRANK GRANT, Treasurer.

This City is in Tolland County.

Table with columns: LOANS—, SEWER BONDS—, When Due., Interest payable at Treas'r's office., Assessed valuation '00., Assessment in '98 about full value., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1900 was.

SIMSBURY.—A. S. CHAPMAN, Treasurer.

This town is in Hartford County.

Table with columns: LOANS—, RAILROAD BONDS—, When Due., Total debt Jan. 1, 1901., Tax valuation 1900., Assessment about 2/3 actual value., Total tax (per \$1,000) 1900., Population 1890 (Census), Population 1900 (Census).

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.

Table with columns: LOANS—, When Due., Water debt (included), Total valuation 1900., Assessment 60% actual value., Tax rate (per \$1,000) 1900., Population 1900 (Census), Population 1890 (Census).

SO. NORWALK.—{ DR. C. G. BOHANNAN, Mayor. DR. H. C. SHERER, Ch. F. Com.

This city is in Norwalk Town, Fairfield County.

Table with columns: LOANS—, ELECTRIC LIGHT BONDS—, LIBRARY BONDS—, REFUNDING BONDS—, WATER BONDS—, When Due., WATER BONDS—(Con.)—, 4s, J&J, \$12,500., 4s, J&J, 47,500., 4s, J&J, 30,000., Bonded debt July 1, 1900., Floating debt., Total debt July 1, 1900., Water debt (included), Assessed valuation '99., City & town tax (per M.) '00., Population in 1900 was.

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

SPRAGUE.—A. P. COTE, Treasurer.

This town is in New London County.

Table with columns: LOANS—, TOWN BONDS—, When Due., Net debt Sept. 15, 1900., Town has no water debt., Tax valuation 1899., Assessment about 2/3 actual value., Total tax (per \$1,000) 1900., Population 1890., Population in 1900 was.

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

STAMFORD (City).—WM. N. TRAVIS, Treas.

This city is in Fairfield County.

Table with columns: LOANS—, SEWER BONDS—, When Due., Interest payable at Stamford., Bonded debt Feb., 1901., Floating debt., Total debt Feb. 1, 1901., Sinking fund., Net debt Feb. 1, 1901., Tax valuation 1900., Assessment abt. 75% actual value., Population in 1900 was.

The city's tax rate (per \$1,000) in 1900 was \$5.40 in one district, \$4.20 in another and \$2.00 in the third.

STAMFORD (Town).—W. D. DASKAM, Tr.

This town is in Fairfield County.

Table with columns: LOANS—, TOWN HALL, 1890—, SCHOOLS AND BRIDGES, 1893—, HIGH SCHOOL—, FUNDING BONDS—, When Due., Bonded debt Feb., 1901., Floating debt., Total debt, Feb. 1, 1901., Sinking funds., Net debt Feb. 1, 1901., Tax valuation 1900., Assessment about 2/3 actual value., Town tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

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

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

Table with columns: LOANS—, WAR BONDS—, When Due., Tax rate (per \$1,000) 1900., Population in 1900 was., Population 1890 was., Total debt Sept. 1, 1900., Tax valuation 1900., Boro'gh tax (per \$1,000) '00., Population in 1900 was.

STRATFORD.—HENRY C. STAGG, Clerk.

This town is in Fairfield County.

Table with columns: FUNDING BONDS—, When Due., Assessed val't'n 1899., Tax rate (per \$1,000) 1900., Population 1890 was., Population in 1900 was.

SUFFIELD.—WM. L. LOOMIS, Clerk.

This town is in Hartford County.

Table with columns: LOANS—, Assessed valuat'n 1900., Tax rate (per \$1,000) 1900., Population 1890., Population 1900 was.

THOMASTON.—FRANK ROBERTS, Treasurer.

This town is in Litchfield County.

Table with columns: LOANS—, When Due., Total debt Oct. 1, 1900., Tax valuation 1899, Assessment 1/2 to 1/2 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

TORRINGTON.—ISAAC W. BROOKS, Treasurer.

This town (and the borough of the same name) is in Litchfield County

Table with columns: Debt of Town., Debt of Borough., Town debt Feb. 1, 1901, Town valuation 1900, Town tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

VERNON.—F. B. SKINNER, Treasurer.

This town is in Tolland County (P. O. Rockville.) Railroad bonds are tax exempt.

Table with columns: LOANS—, When Due., Bonded debt Oct. 1, 1900., Floating debt, Total debt Oct. 1, 1900., Tax valuation 1900, Assessment about 1/2 actual value, Town tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

WALLINGFORD.—WM. H. NEWTON, Town Treas.

The town and borough of Wallingford is situated in New Haven Co.

Table with columns: TOWN DEBT—, BOROUGH DEBT—(Con.), WATER BONDS—, Sewer bonds, Improvement bonds, Electric light, Borough bonded debt, Sinking fund, Asses'd val'n Bor., Tax rate (per \$1,000), Population in 1890, Population in 1900.

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.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, 1901., Assessed valuation 1900, Assessment 1/2 actual value, Tax rate (per \$1,000) 1899.

WASHINGTON.—WM. H. FOULDIS, Treasurer.

This town is in Litchfield County.

Table with columns: LOANS—, When Due., Total debt Sept. 15, 1900., Tax valuation 1900, Assessment same as actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

INTEREST payable at Connecticut Savings Bank, New Haven.

WATERBURY.—EDW. G. KILDUFF, Mayor.

This city is in New Haven County.

Table with columns: LOANS—, When Due., Total debt Sept. 15, 1900., Tax valuation 1900, Assessment 1/2 to 1/2 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 (Census).

WATERBURY, CENTER SCHOOL DISTRICT.—

The district includes all of the city of Waterbury now under the control of the city.

Table with columns: LOANS—, When Due., Total debt Mar. 20, '99., Sinking fund, Net debt Mar. 20, 1899., Assessed valuation '96., Assessment 1/2 actual value, Tax rate (per \$1,000) '98.

WEST HARTFORD.—HENRY C. WHITMAN, Treasurer.

This town is in Hartford County.

Table with columns: LOANS—, When Due., ROAD BONDS—, 4s, M&S, \$45,000, Subject to call after 1910, Bonded debt Oct. 1, 1900., Tax valuation 1901, Assessment is 1/2 to 3/4 actual value, Town tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

WILLIMANTIC.—WILLIAM D. GRANT, Mayor.

This city is situated in the town of Windham, Windham County

Table with columns: LOANS—, When Due., Floating debt, Total debt Nov. 1, 1900., Water debt (included), Tax valuation 1900, Interest payable at City Treasury, Assessment about 1/2 actual value, Tax rate (per \$1,000) 1899, Population in 1890 was, Population in 1900 was.

WINCHESTER.—J. E. SPAULDING (P. O. Winsted), Treas.

This town is in Litchfield County.

Table with columns: LOANS—, When Due., and contains Winsted Borough, Cash in treasury, Net debt Sept. 1, 1900, Tax valuation 1900, Assessment about actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

WINDHAM COUNTY.—C. P. BACKUS, Tr.

Willimantic is the County seat.

Table with columns: LOANS—, When Due., Assessed valuation '99, Assessment abt. 60% actual value, County tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

WINDSOR LOCKS.—J. D. OUTERSON, Treas

This town is in Hartford County.

Table with columns: LOANS—, When Due., All bonds are tax free, Tax valuation 1900, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

WINSTED.—H. W. ROBINSON, Treas.

This borough is in Litchfield County.

Table with columns: Bond. debt 4s May 1, 1900., Floating debt, Total debt May 1, 1900., sinking fund, cash, &c., Net debt May 1, 1900., Assessed valuation '99, Population 1890 was, Population in 1900 was.

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 1900.

Large table with columns: Location, Indebtedness, Assessed Valuation, Tax Rate, Population. Lists various towns and their financial and demographic data.

# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# MIDDLE STATES.

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

NEW YORK—State, Cities, &c.....Pages 39 to 58	DELAWARE—State, Cities, &c.....Pages 74 to 75
NEW JERSEY—State, Cities, &c.....Pages 58 to 65	MARYLAND—State, Cities, &c.....Pages 75 to 76
PENNSYLVANIA—State, Cities, &c.....Pages 65 to 74	DISTRICT OF COLUMBIA.....Page 76

## State of New York.

### DEBT, RESOURCES, ETC.]

Admitted as a State	-	-	One of Original Thirteen
Total area of State (square miles)	-	-	49,170
State capital	-	-	Albany
Governor (term expires January 1, 1903)	-	-	Benj. B. Odell Jr.
Secret'y of State (term expires Jan. 1, 1903)	-	-	John T. McDonough
Treasurer (term expires Jan. 1, 1903)	-	-	John P. Jaeckel
Comptroller (term expires Jan. 1, 1903)	-	-	Erastus C. Knight

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 nearly \$500,000 have been paid off from the proceeds of the tax levied for a sinking fund, leaving outstanding Mar. 1, 1901, \$8,500,660, which, with the \$275,000 Comptroller's Certificates and \$400,000 Adirondack Park Bonds and \$900,000 Defense Bonds, a total of \$10,075,660, constituted the State's indebtedness on Mar. 1, 1901.

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
Do do past due.					660
Adirondack Pk. Bonds, 1898	3½	F&A	1907-1908		400,000
Public Defense Bonds, 1898	3½	M&N	{ Nov. 1, 1904-'05 }		400,000
			{ \$100,000 yearly }		
do do 1899	3½	M&N	{ May 1, '02 to '06 }		500,000
			{ \$100,000 yearly }		
Comptroller's Certificates..	....	....	1902 to 1906		*275,000

\* Due \$55,000 annually.

**STATE DEBT FOR OVER SIXTY YEARS.**—Below we give the amount of the State debt on Sept. 30 in the years named.

1900.....\$10,130,660	1890.....\$4,964,304	1863.....\$30,122,124
1899.....10,185,660	1889.....6,774,854	1858.....31,735,668
1898.....9,340,660	1888.....6,965,354	1853.....24,288,568
1897.....6,265,660	1883.....8,473,854	1848.....23,937,248
1893.....660	1878.....9,154,054	1843.....27,535,739
1892.....763,160	1873.....36,530,406	1838.....11,953,852
1891.....2,927,655	1868.....45,143,786	

### TAX VALUATION, TAX RATE, ETC.—

Year.	Valuation.		Total Equalized Valuation.	State Tax.	
	Real Estate.	Personal.		Rate per \$1,000.	Total Levied.
1900.	\$4,811,593,059	\$649,709,693	\$5,461,302,752	\$1.98	\$10,704,153
1899.	4,413,848,496	662,548,328	5,076,396,824	2.49	12,640,228
1898.	4,349,801,526	548,809,493	4,898,611,019	2.03	10,189,111
1897.	4,041,826,586	465,159,108	4,506,985,694	2.67	12,033,652
1896.	3,909,853,377	459,859,526	4,368,712,903	2.69	11,751,358
1895.	3,841,582,748	450,499,419	4,292,082,167	3.24	13,906,346
1894.	3,761,679,384	438,202,694	4,199,882,058	2.18	9,155,742
1893.	3,626,645,093	411,413,856	4,038,058,949	2.58	10,418,192
1892.	3,526,645,815	405,095,684	3,931,741,499	1.98	7,784,848
1891.	3,397,234,879	382,159,067	3,779,393,746	1.37	5,196,666
1890.	3,298,323,931	385,329,131	3,683,653,062	2.34	8,619,748
1886.	2,899,899,062	324,783,281	3,224,682,343	2.95	9,512,812
1875.	1,960,352,703	407,427,399	2,367,780,102	6.00	14,206,680
1870.	1,532,720,907	434,280,278	1,967,001,185	7.26½	14,285,976
1869.	1,418,132,885	441,987,915	1,860,120,770	5.62½	10,463,179
1859.	1,097,564,524	307,349,155	1,404,913,679	2.50	3,512,284

**DEBT LIMITATION—STATE.**—The new Constitution has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7 below which have reference to the subject.

**State credit not to be given.**—SECTION 1. The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation.

**State debts, power to contract.**—SEC. 2. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed one million of dollars; and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained, or to repay the debt so contracted, and to no other purpose whatever.

**State debts to repel invasions.**—SEC. 3. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

**Limitation of legislative power to create debts.**—SEC. 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by a law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within eighteen years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law, but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law, shall remain in force and be 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 or revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.

(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the terms of the bonds issued to provide the supply of water shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity.

(6) All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred by any portion or part of a city, if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted.

(7) Whenever hereafter the boundaries of any city shall become the same as those of a county, the power of the county to become indebted shall cease, but the debt of the county at that time existing shall not be included as part of the city debt. [At the November 1899 election an amendment to the Constitution was adopted changing 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), declaring that [as amended in 1899] whenever the boundaries of any city may be 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 \* \* \* be reckoned as a part of the city debt."

In May 1886 the New York Court of Appeals decided at the end of a litigation begun in July 1885 that the sinking fund was not a part of the city debt within the meaning of the above provision of the Constitution limiting the creation of debt to 10 per cent of the assessed valuation of the real estate.

Towns and Villages are not limited in their debt-making power by the Constitution. Those municipalities will be governed by general or special statutes.

The 1895 Legislature passed an act "for the protection of bona fide purchasers and holders of coupon bonds and of municipal corporations against misfeasance, malfeasance or negligence of public officers." The full text of this law was published in the CHRONICLE of June 8, 1895. V. 60, p. 1023.

**EXEMPTION FROM TAXATION.**—There is one general New York statute with reference to exemption from taxation "for town, county, municipal or State purposes" of a class of bonds "issued by any village, city, town or county" in the State, which seems to have a wider application than is generally known. As originally passed in 1881 the exemption applied only to bonds issued to pay up or retire bonds "created to aid in the construction of any railroad." A new law was passed in 1886 (Chapter 316) making the tax exemption apply to "new bonds" issued under the act to retire any of the then "present bonded indebtedness of any village, city, town or county in this State." With reference to such new bonds the third section of the act of 1886 says: "All new bonds issued by any village, city, town or county in this State under the provisions of this act shall be exempt from taxation for town, county, municipal or State purposes until the period when they are made payable." In 1893 still another law was passed making the statute cover any bonded indebtedness. The law as it now stands will be found in editorial on page 4 of the April, 1894, SUPPLEMENT.

In addition to the foregoing there are special laws authorizing special issues that are exempt, but which we have not room to quote here. For New York City there is a general statute which directs how any of its bonds may be made exempt from city and county taxation. That statute is subjoined.

**SEC. 137.** The Commissioners of the "Sinking Fund of the City of New York for the redemption of the city debt," when duly authorized by ordinance of the Common Council, may, by concurrent resolution, direct that the bonds and stocks of said city, issued pursuant to law, after June ninth, eighteen hundred and eighty, shall be exempt from taxation by said city and by the county of New York, but not from taxation for State purposes; and all bonds and stocks issued pursuant to such authority shall be exempt from taxation accordingly, provided that said bonds and stocks shall not bear interest exceeding the rate of four and one-half per centum per annum. The bonds and stocks of the city of New York issued pursuant to the provisions of this section shall express upon their face the fact that they are exempt from taxation by the city and county of New York, but not from State taxation, and shall refer to this section, and to the ordinance of the Common Council, and the resolution of the Commissioners of the Sinking Fund authorizing their issue.

**SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.**—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. In 1900 the Chicago & Alton RR. was added to the list and other changes made in paragraph 6. Some further additions have been proposed at the 1901 session of the Legislature, but no action on them had been taken up to April 8.

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 bonds 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 corporation 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 RR. Co., Chicago Burlington & Quincy RR. Co., Michigan Central RR. Co., Illinois Central RR. Co., Pennsylvania RR. Co., Delaware & Hudson Canal Co., Delaware Lackawanna & Western RR. Co., New York New Haven & Hartford RR. Co., Boston & Maine RR. Co., Maine Central RR. Co., the Chicago & Alton RR. Co. Provided that at the time of making such investment the said railroads shall have earned and paid regular dividends of not less than four per centum per annum in cash on all their issues of capital stock for the ten years next preceding such investment, and provided the capital stock of any of said railroad corporations shall equal or exceed in amount one-third of the par value of all its bonded indebtedness; and further provided that all bonds hereby authorized for investments shall be secured by a mortgage which is a first mortgage on either the whole or some part of the railroad and railroad property actually in the possession of and operated by such company; or that such bonds shall be mortgage bonds of an issue to retire all prior mortgage debt of such railroad company; also in the first mortgage bonds of the Fonda Johnstown & Gloversville RR. 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. In 1899, as above stated, the Chicago & Alton was added to the list.] The opinion of Attorney General J. C. Davies, declaring the refunding bonds of the Chicago & Alton RR. Co. a legal investment for savings banks, will be found in full in the CHRONICLE V. 70, p. 1260.

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 (4) 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 searches,\* examinations and certificates of title or appraisal of value, and of drawing, perfecting and recording papers, shall be paid by the borrower.

POPULATION OF STATE.—New York ranks first in population among the States of the Union. The following gives the U. S. Census figures:

Table with 4 columns: Year, Population, Year, Population. Rows include 1900, 1890, 1880, 1870, 1860, 1850, 1840, 1830, 1820, 1810, 1800, 1790.

\* So in the original.

† As we go to press a bill has passed both the Senate and the Assembly and is before the Governor, adding sub-division five to this list, and also giving the right to make loans "upon the first mortgage bonds, or any of them, of the railroads mentioned and described in sub-division six."

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.— EDWARD J. GALLIEN, Comptroller. WM. M. RICHARDS, Deputy Comptroller. Albany is in Albany County.

GENERAL BONDED DEBT.

Table with columns: NAME AND PURPOSE, Rate, Interest, Payable, When Due, Principal, Outstanding. Lists various bonds for public sites, markets, build'g, bath, city hall, school, sewer, Washington Park, Hawk St. Viaduct, Dudley Observatory, Broadway widening, Beaver Park, Knox Street Viaduct.

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

STREET IMPROVEMENT BONDS

Table with columns: NAME AND PURPOSE, Rate, Interest, Payable, When Due, Principal, Outstanding. Lists bonds for various streets, sewer improvements, and street improvements.

WATER DEBT.

Table with columns: Water, Rate, Interest, Payable, When Due, Principal, Outstanding. Lists water debt for various years and interest rates.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The street improvement bonds, amounting to \$653,000 on March 1, 1901, are not included.

Table with columns: March 1, 1901, Sept. 15, 1900, Sept. 1, 1899, Nov. 1, 1898. Rows include General bonds, Water bonds, Total bonds, Sinking funds, Net debt.

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

CITY PROPERTY.—Property owned by city March 1, 1901, was Real estate, \$4,947,420; personal property \$3,080,337; total \$8,027,757

ASSESSED VALUATION.—Property is assessed about full value.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Lists assessed valuation from 1846 to 1900.

\* Including special franchise tax amounting 1900 to \$2,294,694.

POPULATION.—In 1900 (Census) population was 94,151; in 1890 (Census) 94,923; in 1880, 90,758.

ALBANY CO.—JOHN A. HOWE, JR., Treas.

Table with columns: COUNTY SEAT, CITY HALL, ROAD BONDS, COUNTY COURT HOUSE, WAR LOAN. Lists various financial details for Albany County.

INTEREST is payable at the County Treasurer's Office. The bonds are all registered.

AMSTERDAM.—GEO. W. WEST, Treasurer.

Table with columns: COUNTY SEAT, FUNDING BONDS, SCHOOL BONDS, SEWER BONDS, WATER BONDS. Lists various financial details for Amsterdam.

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. Co. for \$425,000. At the same time the city assumed the water company's bonds to the amount of \$112,000, which were refunded in June, 1895.

Table with columns: LOANS—When Due, LOANS—When Due. Includes entries for Sewer & Local Imp't Bonds, Southern Central RR., and Water Works Co.'s Bonds.

INTEREST on the railroad bonds is payable in New York City and Auburn; on water bonds at the office of the Mercantile Trust Co., N.Y.

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

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Shows assessed valuation from 1890 to 1900.

POPULATION.—In 1900 (Census) was 30,345; in 1890 it was 25,858; in 1880 it was 21,924.

BINGHAMTON.—J. DE WITT, Mayor. I. C. HULL, Clerk.

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

Table with columns: LOANS—When Due, FIRE STATION BONDS—When Due, SCHOOL BONDS—When Due, WATER BONDS—When Due, CITY HALL BONDS—When Due, HOSPITAL BONDS—When Due. Includes various bond types and their terms.

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.

Table with columns: LOANS—When Due, Assessed val., real, Assessed val, personal, Total valuation 1900, Population 1890, Population in 1900 was.

BUFFALO.—CONRAD DIEHL, Mayor. F. W. M. HEERWAGEN, Comptroller. FRANK T. MOULTON, Deputy Comptroller.

Buffalo is in Erie County, and the city's tax valuation is about 67 that of the entire county. [\$111,544 bonds are advertised for sale Apr. 13.]

Table with columns: LOANS—NAME AND PURPOSE, Interest—Rate Payable, Principal—When Due, Outstand'g. Includes various municipal and school loans.

Table with columns: LOANS—NAME AND PURPOSE, Interest—Rate Payable, Principal—When Due, Outstand'g. Includes school and park bonds.

Table with columns: LOANS—NAME AND PURPOSE, Interest—Rate Payable, Principal—When Due, Outstand'g. Includes Refund'g Park Bonds and Railroad Loans.

Table with columns: LOANS—NAME AND PURPOSE, Interest—Rate Payable, Principal—When Due, Outstand'g. Includes Sewer Loans.

Table with columns: LOANS—NAME AND PURPOSE, Interest—Rate Payable, Principal—When Due, Outstand'g. Includes Tax Loans.

Table with columns: LOANS—NAME AND PURPOSE, Interest—Rate Payable, Principal—When Due, Outstand'g. Includes Water Bonds.

FREEDOM FROM TAXATION.—The Buffalo trunk sewer, the Chicago fire relief bonds and the refunding water bonds of 1898, 1899 and 1900 are exempt from city taxation.

INTEREST—WHERE PAYABLE.—Interest on the bonds is payable by City Comptroller in Buffalo and by the Gallatin National Bank in New York, as follows:

Table with columns: INTEREST PAYABLE. In New York only, In Buffalo only, In both N. Y. & Buff. Lists locations for interest payments.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—Total bonded debt, Sinking funds, Net debt, Water debt (incl. above).

The sinking funds are all invested in the city's own bonds. In addition to the indebtedness as given above, there was outstanding on Jan. 1, 1901, \$815,037 75 local warrants collectible by assessment.

ASSESSED VALUATION.—"Assessment is made upon the nominal real value."

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows from 1880 to 1900.

\*Including special franchise val'n amounting (1900) to \$13,390,762. POPULATION.—In 1900 (census) was 352,219; in 1890 it was 255,664; in 1880 it was 155,134.

CATSKILL.—N. K. CHADWICK, Treasurer.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Village Hall Bonds, Sewer Bonds, Water Works, School Bonds.

CAZENOVIA.—W. W. RICE, President. A. E. FITCH, Village Clerk.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Water Bonds, Sewer Bonds, School Bonds.

COBLESKILL.—IRVING VAN VORIS, Mayor. A. C. KILMER, Treasurer.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Sewer Bonds, Water Works, School Bonds.

INTEREST on sewer and school bonds is payable at First National Bank, Cobleskill, on the water bonds at the office of the State Comptroller, Albany.

COHOES.—MILLER HAY, Chamberlain.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Cemetary Bonds, City Hall Bonds, City Hospital Bonds, Improvement Bonds, School Bonds.

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of Cohoes; on \$35,000 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.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Refunding Bonds, City RR Bonds, City Sewer Bonds, Armory Bonds.

CORNING.—DATON GILBERT, City Clerk.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for City Bridge Bonds, City Hall Bonds, River Bonds, School Bonds.

INTEREST is paid by the Knickerbocker Trust Co., New York.

CORTLAND.—GEO. CLARK, City Clerk.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Paving Bonds, Refunding Bonds.

CORTLANDVILLE.—

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Town Debt, Refunding Bonds.

DEER PARK.—FRANCIS MARVIN, Chairman Railroad Commissioners.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Refunding Railroad Bonds.

DELHI.—This town is in Delaware County.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Water Loan, Refunding Bonds.

DUNKIRK.—DANIEL SCANNELL, Mayor. W. C. BAUMGARTNER, Clerk.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for School Bonds, Street Improvement Bonds, Water Bonds.

ELMIRA.—Dr. FRANK H. FLOOD, Mayor. GEO. W. WYCKOFF, City Clerk.

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for Bridge Bonds, Cemetery Bonds, City Hall Bonds, Fire Department, Funding Debt Bonds, School Bonds, Sewer Bonds.

a \$1,000 each. b \$500 each. g \$5,000 each. c Coupon. r Registered.

The only provision for paying the city's indebtedness as it matures is direct taxation, excepting the cemetery bonds, which are paid from cemetery funds.

TOTAL DEBT.—The subjoined statement shows Elmira's total bonded debt on the dates indicated:

Table with columns: Total bonded debt, Feb. 1, 1901, Feb. 1, '00, Feb. 1, '99, Feb. 1, '98.

ASSESSED VALUATION.—Assessed valuation is about two-thirds actual value.

Table with columns: Years, Real Estate, Personal Property, Total, City Tax per \$1,000. Rows from 1880 to 1900.

POPULATION.—In 1900 (Census) 33,672; in 1890 it was 30,893 in 1880 it was 20,541.

ERIE COUNTY.—

Table with columns: Years, Real, Assessed Valuation (Personal, Total), City Tax per \$1,000. Rows for County Bonds, City RR Bonds, City Sewer Bonds.

FAR ROCKAWAY.—See New York City.

FLATBUSH.—See New York City.

FLATLANDS.—See New York City.

FLUSHING.—See New York City.

FREDONIA.—{ J. A. WARREN, President.
H. L. CUMMING, Treasurer.
This village is in Chautauqua County.

Table with columns: LOANS—, When Due., STREET BONDS—, Asses'd valuation, pers'l., Total valuation, Tax rate, Population in 1890, Population in 1900.

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

FULTON.—{ CALVIN R. DINES, Treasurer.
W. P. HILLICK, Clerk.
This village is in Oswego County.

Table with columns: LOANS—, When Due., Asses'd valuation, pers'l., Total valuation, Tax rate, Population in 1890, Population in 1900.

GENESEO.—W. W. KILLIP, Treasurer.

Table with columns: LOANS—, When Due., Tax valuation, real, Tax valuation, personal, Total valuation, Assesment about 4/5 actual value, Total tax, Population in 1890, Population in 1900.

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.—TIMOTHY I. DILLON, Clerk.

Table with columns: LOANS—, When Due., Bond. debt, Tax valuation, personal, Total valuation, Asses. valuat'n, Vil. tax, Population in 1890, Population in 1900.

GLENS FALLS UNION FREE SCHOOL DISTRICT.— LOANS—, When Due., Bonded debt.

GLOVERSVILLE.—{ O. L. EVEREST, Chamberlain.
M. V. B. STETSON, Clerk.

Gloversville, which is situated in Fulton County, was incorporated a city March 19, 1890, having theretofore formed part of the town of Johnstown.

Table with columns: LOANS—, When Due., LOANS—, When Due., RAILROAD BONDS—, SCHOOL BONDS—, WATER LOAN—.

INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Gloversville; on all other issues at the Fourth National Bank, New York.

TOTAL DEBT, ETC.—The city's total debt on March 1, 1901, was \$367,760; Water debt (included) \$168,500. The city has no sinking fund. WATER WORKS.—Net earnings from water works for year ending Dec. 31, 1900, was \$19,949 63.

ASSESSED VALUATION was formerly 1/3 actual value, but in 1897 was greatly increased.

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

State and county tax rate in 1900 was \$5.70; city tax, proper, was \$9.40; average school tax, \$7.00.

POPULATION—The population in 1900 was 18,349; in 1890 was 13,864; in 1880 it was 7,133; in 1870 it was 4,518.

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 COUNTY.—JUDSON A. BETTS, Tr.

Table with columns: LOANS—, When Due., Total debt, Turnpike debt, Tax valuation, personal, Tax valuation, Tax rate, Population in 1890, Population in 1900.

HAMDEN.—This town is in Delaware County.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, Total debt, Tax valuation, personal, Total valuation, Total tax, Population in 1890, Population in 1900.

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City

HEMPSTEAD.—SMITH COX, Supervisor.

Hempstead is now a town in Nassau County, but was formerly a town in Queens Co., then including 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 is 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 southline of the town of Jamaica, as it existed on the thirty-first day of December, 1897." The bonds given below are those remaining as a debt against the town after assigning to New York City the portion belonging to it according to a decision of the Supreme Court of the Third Judicial District at Albany Dec. 9, 1899. See V. 69, p. 1357.

Table with columns: LOANS—, When Due., Assessed valuat'n, Assessed valuat'n, pers'l., Total valuation, Tax rate, Population in 1890, Population in 1900.

(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 Nat. Bank of Hempstead.

TOWN PROPERTY.—In addition to the Stewart fund (\$400,000) derived from the sale of common lands to the late A. T. Stewart, the old town of Hempstead owned Long Beach and some thousands of acres of meadow land.

HERKIMER.—This village is in Herkimer County.

Table with columns: LOANS—, When Due., SCHOOL BONDS—, WATER WORKS—, SEWER BONDS—, INTEREST on the electric-light bonds is payable in New York City; on the water bonds at the State Capital, Albany, N. Y.

HORNELLVILLE.—M. B. SMITH, Clerk.

Table with columns: LOANS—, When Due., Bond. debt, Assessed valuation, Assessed valuation, pers'l., Total valuation, Assesment about actual value, Tax rate, Population in 1890, Population in 1900.

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., REFUNDING WATER BONDS—, CEMETERY BONDS—, PARK BONDS—, PAVING BONDS—, DEFICIENCY BONDS—, FUNDING BONDS—, STREET IMPROVEMENT BONDS—, SCHOOL BONDS—.

INTEREST is payable in Hudson at the office of the City Treasurer.

ILION.—{ C. S. JEPSON, Treasurer.
L. G. GETMAN, Clerk.

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

ITHACA.—CHESTER C. PLATT, Clerk.

This city is in Tompkins County.

Table with columns: LOANS—When Due. BRIDGE BONDS—, SEWER BONDS—, CITY AND TOWN RR. AID—, Miscellaneous bonds, Total debt March 1, 1900, Exempt val'n, 1900, Unexempt val'n, 1900, Assessment about 2/3 actual value, Total tax rate (p. \$1,000)'99, Population in 1900 was, Population in 1890 was, For School District debt see Additional Statements end N.Y.State.

JAMESTOWN.—{ J. E. JOHNSON, 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 BONDS—, SEWER BONDS—, LOANS—When Due. PAVING CERTIFICATE FUND, SCHOOL BONDS—, INTEREST on the Fire Department bonds, on the paving bonds due 1909 and on \$10,000 paving certificates is payable at the Chase National Bank, N. Y., and balance of paving certificates at the Union Trust Co, Jamestown; on all other loans at the Treasurer's office in Jamestown.

JOHNSTOWN.—{ JOSEPH A COLIN, Chamberlain. F. BOGASSKIE, Clerk.

This city is in Fulton County. [The city is responsible for part of the debt of the old town of Johnstown which on March 1 aggregated \$10,000.]

Table with columns: LOANS—When Due. LOCAL IMPT. BONDS—, SCHOOL BONDS—, WATER BONDS—(Con.), INTEREST on school bonds payable at the Johnstown Bank.

KINGS CO.—See New York City.

KINGSTON.—{ JOHN H. GREGORY, Treasurer. JOHN T. CUMMINGS, Clerk.

This city is the capital of Ulster County.

Table with columns: LOANS—Interest—Principal—NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g. Refunding, do, do, do, Refunding Wallkill Val. RR., Water bonds, 1896, do do 1897, Promissory notes.

All the refunding bonds are optional and are now subject to call. TOTAL DEBT.—The total debt on Feb. 15, 1901, was \$1,066,493, including \$750,000 water debt and \$21,493 promissory notes.

ASSESSED VALUATION in 1900 of real estate was \$10,703,816; personal property, \$1,800,872; total \$12,504,688; tax rate (per \$1,000) 1900, \$18.00. Real estate is assessed at "about 80 per cent of its actual value." In 1880 total assessed valuation was \$6,577,904.

POPULATION.—The population in 1900 was 24,535; in 1890 it was 21,261; in 1880 it was 18,344.

LANSINGBURG.—See City of Troy.

LANSINGBURG UNION FREE SCHOOL DIST. No. 1.—

W. J. Shelday, Treasurer Board of Education. While this district is now included within the boundaries of the City of Troy, the district organization remains a separate corporation within that city and the city authorities have no jurisdiction in the matters of the school district.

Table with columns: LOANS—When Due. Total debt Feb. 1, 1901, Tax valuation 1900, Assess't about 94 p. c. actual value, School tax (per \$1,000) 1900, Value of sch. prop'y, 1900.

LEWISTON.—J. W. H. Kelly, Supervisor.

This town is in Niagara County.

Table with columns: LOANS—RAILROAD AID BONDS—, INTEREST is payable at the Bank of New York, N. B. A.

LIBERTY.—This town is in Sullivan County.

Table with columns: LOANS—When Due. Total valuation 1899, Tax rate (per \$1,000) 1899, Assess't about 60 p. c. actual value, Population in 1890 was, Population in 1900 was.

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

INTEREST is payable at Sullivan County National Bank, Liberty.

LITTLE FALLS.—{ H. W. WARREN, City Clerk. CHAS. A. FOX, City Treasurer.

This city is in Herkimer County.

Table with columns: LOANS—When Due. SCHOOL BONDS—, WATER BONDS—(Continued), WATER BONDS—, INTERMEDIATE SCHOOL BONDS—.

LOCKPORT.—{ T. N. VAN VALKENBURGH, Clerk. J. C. HARRINGTON, Treasurer.

This city is situated in Niagara County.

Table with columns: LOANS—When Due. FIRE, HIGHWAY & LIGHTING BDS, WATER BONDS—, UNION SCHOOL BONDS—, INTEREST in the above is a debt of \$63,445 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.—C. W. PIPER, Supervisor.

This town (P. O. Wurtsboro) is in Sullivan County.

Table with columns: LOANS—When Due. REFUNDING RR. BONDS, VILLAGE WURTSBORO WAT. Bds., Assessed valuation 1900, Assessment abt. 80 p. c. of full value, Population in 1900 was, Population in 1890 was.

MECHANICSVILLE.—N. T. BRYAN, Treas.

Mechanicsville is in Saratoga Co.

Table with columns: LOANS—When Due. SCHOOL BONDS—, SEWER BONDS—, 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.—{ W. N. KNAPP, Treasurer. J. O. AUSTIN, Clerk.

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—NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g. RR. bonds issued jointly by this city & town of Wallkill, Water bonds, 1881, do 1891, do 1893, do 1888, do Redeemable at pleasure of city July 2, 1898, do 1890, do 1893, do 1901, do 1901.

INTEREST is paid at city treasury.

TOTAL DEBT, ETC. The total bonded debt on March 1, 1901' excluding bonds issued jointly with town of Wallkill, was \$269,000. Payments are made annually towards retirement of the \$12,000 water bonds of 1911.

ASSESSED VALUATION.—In 1900 the assessed valuation of real estate, about 1/3 of actual value, was \$4,173,697; of personal property, \$289,193; franchise, \$81,350; total, \$4,462,890; total tax rate (per \$1,000), \$30.42.

POPULATION.—The population in 1900 was 14,522; in 1890 it was 11,977; in 1880 it was 8,494.

MONROE CO.—J. B. HAMILTON, Treas.

County seat is Rochester.

Table with columns: LOANS—When Due. COURT HOUSE BONDS—, Assessed val'n, per'l., Total valuation 1899, Assessment about 4-5 actual value, Tax rate (per \$1,000) 1900, Population in 1900 was, Population 1890 was.

INTEREST and principal payable at the Am. Ex. Nat. Bk., N. Y. City.

MOUNT MORRIS.—{ JOHN F. DONOVAN, Superv'r. D. F. RUSSELL, Clerk.

This town is in Livingston County.

Table with columns: LOANS—When Due. RAILROAD-AID BONDS—, Assessed valuat'n, real, Assessed val., personal., Total valuation 1900, Assess'm't about 90% actual value, Tax rate (per \$1,000) 1900, Population 1890, Population 1900.

INTEREST is payable at the National Park Bank, New York City.

MOUNT VERNON.—{ RICH'D SEDER, Comptroller. WM. N. HOYT, Clerk.

Mount Vernon is in Westchester County. The city received its charter on March 22, 1892.

Table of LOANS—When Due. ASSESSMENT BONDS— 5s, \$184,000.....1901-1902 5s, F&A, 50,000.....Aug. 1, 1903 5s, M&S, 21,000.....Mar. 1, 1904

Table of LOANS—When Due. TAX RELIEF BONDS—(Con.) 4s, F&A, \$29,000 .. Feb. 1, 1903 3 1/2s, .., 40,000.....Nov. 20, 1903

NEW YORK CITY. {ROBERTA. VAN WYCK, Mayor. BIRD S. COLER, Comptroller. The consolidation provided under the Greater New York Charter became effective January 1, 1898, and New York City now includes Kings County, Richmond County, 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.

NASSAU CO.—H. M. W. EASTMAN, Treasurer. Created Jan. 1, 1899, out of that portion of Queens County not included in the Greater New York. For debt, etc., prior to formation, see Queens County statement.

Table of LOANS—When Due. COURT HOUSE BONDS— 3 1/2s, g, M&S, \$65,000. Sept. 1, 1930

Table of Floating debt..... \$82,676 Assessed val'n, real..22,495,862 Assessed v'n, personal. 1,675,816

NEWBURGH.—{JONATHAN D. WILSON, Mayor. D. J. COUTANT, Clerk.

This city is in Orange County. The principal and 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 of LOANS—When Due. BRIDGE (Chambers Creek) — 4s, M&S, \$5,000.....Sept. 15, 1901 4s, M&S, 1,000.....Sept. 15, 1902

Table of LOANS—When Due. IMPROVEMENT BONDS— 3 1/2s, .., \$24,800 .... 1902-1909 (\$3,100 due yearly.)

\* Includes New Windsor's share, which is about one-eighth. TOTAL DEBT, ETC.—The total bonded debt on March 1, 1901, was \$716,738 84. The water debt (included) was \$413,750.

WATER WORKS.—In 1900 water rents amounted to \$47,942 64. ASSESSED VALUATION in 1900 was: real estate, \$9,608,100; personal property, \$1,426,650; total, \$11,034,750; total tax rate (per \$1,000), \$25.72. Property assessed about one-half actual value.

POPULATION.—The population in 1900 was 24,943; in 1890 it was 23,087.

NEW LOTS.—See New York City.

NEW ROCHELLE. {M. J. DILLON, Mayor. A. J. SELZ, Clerk.

This city is in Westchester County.

Table of LOANS—When Due. FIRE DEPARTMENT BONDS— 3 1/2s, M&N, \$12,000. Nov., 1904-15

Table of LOANS—When Due. SCHOOL BONDS— 3 1/2s, F&A, \$10,000. Aug. 1910-'19 3 1/2s, F&A, 45,000. Aug. 1910-'32

Interest payable at New Rochelle and New York.

NEW UTRECHT.—See New York City.

The following table shows the assessed valuation of property in the consolidated city for the year 1900:

Table with columns: Real Estate, Pers'l Estate, Total, Tax Rate. Manhattan and The Bronx.. 2,369,997,504 429,874,168 2,799,871,672 22.4771

\* Includes \$1,148,500 of property liable for taxation of State purposes only.

BOND EXTENSION NOTICE—The City Comptroller invites proposals from the holders of the 6 per cent gold consolidated stock of the County of New York (which matures July 1, 1901) to extend the maturity of all or part of their holdings.—V., 72, p. 501.

APPROPRIATIONS—The total appropriations for Greater New York in 1898 was \$77,559,332 37; in 1899 it was \$93,520,822 03; in 1900 it was \$90,778,972 48, and for 1901 it is 98,100,413 43.

POPULATION—The population of Greater New York, according to the U. S. Census of 1900, is 3,437,202.

DETAILS OF INDEBTEDNESS.

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 of LOANS—Interest—Principal— NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g. CORPORATE STOCK—Greater N. Y. Charter, Sec. 160, Chap. 378, Laws 1807.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate	Payable.	When Due.	Outstand'g.
<b>LOANS—</b>				
<b>CORPORATE STOCK—(Con.)</b>				
Const'n & Imp. of Pkys.	3	M & N	1914	s.f. \$100,000
do do	3	M & N	1923	s.f. 65,000
do do	3	M & N	1940	s.f. 100,000
do do	3 1/2	M & N	1929	100,000
Imp. of Pub. Pks. & Pkys	3	M & N	1909 & 1921	s.f. 146,500
do do	3 1/2	M & N	1918	15,000
Impt. Bronx Park	3	M & N	1929	s.f. 63,000
Pub. Dr'v'w'y, Harl'm R.	3 1/2	M & N	1940	300,000
Lbr'y Bdg., Bryant Pk.	3 1/2	M & N	1929	500,000
St. and Park Openings	3	M & N	1914 & 1929	s.f. 2,771,168
do do	3	M & N	1940	s.f. 2,598,211
do do	3 1/2	M & N	Nov. 1, 1929	1849,107
Public Park 111th St.	3 1/2	M & N	Nov. 1, 1928	1738,362
do do	3	M & N	Nov. 1, '28, '29	s.f. 170,033
do do	3 1/2	M & N	1940	836,886
Public Park, Houst'n St	3	M & N	1920	s.f. 198,779
do do	3	M & N	1940	s.f. 14,000
do do	3 1/2	M & N	1940	200,000
Bridge over Harlem R.	3 1/2	M & N	Nov. 1, 1928	1029,845
do do	3	M & N	1919	s.f. 40,000
do do	3 1/2	M & N	1930	500,000
do do	3 1/2	M & N	1928	250,000
do do	3 1/2	M & N	1929	1,000,000
Bdg. Con'g Felham Bay	3	M & N	1919	s.f. 135,000
Bdg. over Bronx River	3	M & N	1919	s.f. 16,000
Pub. Bldg. Crotona Pk.	3 1/2	M & N	Nov. 1, 1928	75,000
do do	3	M & N	1914	s.f. 2,500
Hos. Bldg. Gouv'r Slip	3 1/2	M & N	Nov. 1, 1928	50,000
do do	3 1/2	M & N	Nov. 1, 1930	85,000
Rapid Transit RR	3 1/2	M & N	1949	3,000,000
Pub. Bath Rivington St.	3 1/2	M & N	Nov. 1, 1928	50,000
do do	3	M & N	Nov. 1, 1923	s.f. 20,000
Pub Pks. 28th-29th St.	3	M & N	1921	s.f. 1,248
Pub. Park in 12th Ward	3	M & N	1921	s.f. 29,495
do do	3 1/2	M & N	1929	1365,000
Pub. Park—Hester St	3	M & N	1920	s.f. 31,908
Bdg. over tracks N.Y.C.	3	M & N	1921	s.f. 33,000
do do	3 1/2	M & N	1921	50,000
Bdg. Pt. & M. Br.	3	M & N	1921 & 1940	s.f. 10,000
Bridge over E. River	3	M & N	1928	s.f. 20,000
do do	3	M & N	1928	s.f. 20,000
do do	3	M & N	1940	s.f. 45,000
Bdg. over Newt'n Creek	3	M & N	1940	s.f. 180,000
Riverside Drive Ext.	3 1/2	M & N	1928 & 1929	600,000
Vi'd'tover 96 St. Riv. Dr.	3	M & N	1940	s.f. 85,000
Imp., etc., Riverside Pk	3	M & N	1921 & 1940	s.f. 245,111
Compl'n Riv. Pk. & Dr.	3	M & N	1940	s.f. 1,500
Imp., etc., Crotona Pk.	3	M & N	1928	s.f. 30,000
Park, 54th Street	3	M & N	1929	s.f. 941
New Pk., & Co., 23, 24 Wds	2 1/2	M & N	1909-29	s.f. 11,000
Melrose Ave. Viaduct	3 1/2	M & N	1928	140,000
Redemp. Brk. Water L'n	3	M & N	1929	s.f. 1,215,000
Red. Ass. Bds. Park Av.	3 1/2	M & N	Nov. 1, 1929	458,000
do do	3	M & N	Nov. 1, 1929	s.f. 10,801
Soldiers' Mem. Arch.	3	M & N	1929 & 1940	s.f. 7,000
do do	3 1/2	M & N	1940	200,000
New Bldgs, Cent. Islip	3	M & N	1929	s.f. 1,000
Grad. & Pav. Gr'd St., Bln	3	M & N	1940	s.f. 10,200
Court House site, Bronx	3 1/2	M & N	1940	147,079
Bronx Park, Zoo, Gar.	3 1/2	M & N	1940	100,000
Skate & Golf H., V.C.P'k.	3	M & N	1940	s.f. 10,000
Silver Lake Park, Rich.	3	M & N	1940	30,000
En rance Cen Pk. 66 St	3	M & N	1940	s.f. 8,200
Addition'l Water (Sup'y)	3	M & N	1911	s.f. 23,000
do do	3 1/2	M & N	1919	250,000
New Aqueduct	3 1/2	M & N	Oct. 1, 1917	2000,000
do do	3 1/2	M & N	1918-1920	4000,000
do do	3	M & N	1912-1919	s.f. 1,250,000
San. Prot. of Water	3 1/2	M & N	Nov. 1, 1917	700,000
do do	3	M & N	Nov. 1, '09-'19	s.f. 400,000
do do	3 1/2	M & N	1920	500,000
Laying Water Mains	3 1/2	M & N	Nov. 1, 1917	300,000
do do	3	M & N	Nov. 1, 1917	s.f. 50,000
do do Brklyn	3	M & N	1918 & 1919	s.f. 200,000
Long Is. Water Plant	3 1/2	M & N	Nov. 1, 1918	570,000
Water M'ns & Pumping	3	M & N	1918	106,343
<b>Assessment Bonds—</b>				
Assessment bonds	3	M & N	1901	s.f. 700,000
do do	3 1/2	M & N	Nov. 1, 1908	500,000
Street Improvements	3	M & N	1907	s.f. 700,000
Fort Wash. Road	3	M & N	1900-1901	s.f. 47,124
Streets 26 Wd. Brook	3	M & N		s.f. 50,000

**BOROUGHES 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.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate	Payable.	When Due.	Outstand'g
<b>LOANS—</b>				
<b>a.—Secured by Sinking Fund Preferred—</b>				
Croton Reservoir Bonds	6	Q-F	Aug. 1, 1907	\$20,000
Water Stock	6	M & N	Nov. 1, 1902	63,000
Water Stock	7	M & N	Nov. 1, 1902	412,000
<b>b.—Secured by Sinking Fund (Second Lien), Act of June 3, 1878—</b>				
Consolidated Stock, gold	5	M & N	Nov. 1, 1928	6,900,000
Consolidated Stock	4	M & N	Nov. 1, 1910	2,800,000
<b>c.—Secured by Special Sinking Fund, Derived by Annual Taxation Act of June 3, 1878—</b>				
Additional Water Stock	3	A & O	Oct. 1, 1933	100,000
do do do	3 1/2	A & O	Oct. 1, 1933	300,000
do do do	3	A & O	Oct. 1, 1933	s.f. 45,000
do do do	3 1/2	M & N	Oct. 1, 1916	1,750,000
Armory bonds	3	M & N	Aug. 15, 1904	200,000
do do	3	M & N	Nov. 1, 1907	s.f. 142,632
do do	3	M & N	Nov. 1, 1907	250,000
do do	2 1/2	M & N	Nov. 1, 1907	s.f. 213,500
do do	3	M & N	Nov. 1, 1909	442,000
do do	3	M & N	Nov. 1, 1910	s.f. 884,115
do do	3	M & N	Nov. 1, 1911	s.f. 249,450
do do	3	M & N	Nov. 1, 1914	270,500
Assessment Fund Stock	5	M & N	1903	500
City Park Improv't Stock	5	M & N	1904	s.f. 11,000
<b>CONSOLIDATED STOCK—</b>				
N. Y. Bridge Bonds	3	M & N	Nov. 1, 1922	s.f. 330,000
do do	5	M & N	1928	s.f. 300,000
do do	4	M & N	1928	s.f. 866,666
do do Ser. "4."	3	M & N	1923	s.f. 100,000
do do	3	M & N	1925	s.f. 120,000
do do	3	M & N	1926	s.f. 30,000
Metropol. Museum of Art	3	M & N	1905	s.f. 25,000
do do do	3	M & N	1913	s.f. 727,000
do do do	2 1/2	M & N	1913	s.f. 120,000
do do do	3	M & N	Nov. 1, 1912	s.f. 90,000
do do do	3	M & N	1907	s.f. 40,000
do do do	3 1/2	M & N	1916	200,000
Amer. Mus. of Nat. His'y.	3	M & N	Nov. 1, 1913	s.f. 595,000

NAME AND PURPOSE.	Interest.		Principal.	
	Rate	Payable.	When Due.	Outstand'g
<b>LOANS—</b>				
<b>CONSOLIDATED STOCK—(Con.)</b>				
Amer. Mus. of Nat. His'y.	2 1/2	M & N	Nov. 1, 1913	s.f. \$205,000
do do do	3	M & N	Nov. 1, 1920	s.f. 474,103
do do do	3	M & N	Nov. 1, 1920	475,000
do do do	3	M & N	Nov. 1, 1925	s.f. 50,000
do do do	3 1/2	M & N	Nov. 1, 1917	250,000
Temp'y bdg. ov. Bronx R.	3	M & N	1919	s.f. 5,000
Bridge over Bronx River	3	M & N	1920	s.f. 15,000
Brg ov. Bronx R. 177th St	3	M & N	1919	s.f. 30,000
Harlem R. Br. "Wash'n"	3	M & N	Nov. 1, 1906	s.f. 50,000
do do do	3	M & N	Nov. 1, 1907	s.f. 350,000
do do do	3	M & N	Nov. 1, 1907	900,000
do do do	3	M & N	Nov. 1, 1903	s.f. 800,000
do do do	3	M & N	Nov. 1, 1908	350,000
do do do	2 1/2	M & N	Nov. 1, 1909	s.f. 385,100
do do do	3	M & N	Nov. 1, 1910	s.f. 16,650
do do do	3	M & N	Nov. 1, 1910	178,300
do do do	2 1/2	M & N	1910	s.f. 14,500
do do do	3	M & N	1913	s.f. 17,175
do do do	3	M & N	1911	s.f. 89,508
do do do	3	M & N	1912	s.f. 60,078
do do do	3	M & N	1914	s.f. 45,590
do do do	3	M & N	1915	s.f. 39,325
do do do	3	M & N	1914	s.f. 315,000
do do do	3	M & N	1915	s.f. 45,069
do do do	3	M & N	1919	s.f. 36,573
do do do	3	M & N	1920	80,000
do do do	3	M & N	Nov. 1, 1914	s.f. 100,000
do do do	3	M & N	Nov. 1, 1915	s.f. 85,000
do do do	3	M & N	1916-1920	s.f. 219,037
do do do	3 1/2	M & N	1916-1920	1,050,000
do do do	3	M & N	1920	s.f. 655,980
do do do	3 1/2	M & N	1918	400,000
do do do	3	M & N	Nov. 1, 1916	s.f. 140,000
do do do	3	M & N	1917	s.f. 5,000
do do do	3	M & N	1920	100,000
do do do	3	M & N	1920	s.f. 180,000
do do do	3	M & N	1919	s.f. 45,000
do do do	3	M & N	1921	s.f. 50,000
do do do	3	M & N	1919	s.f. 50,000
do do do	3	M & N	1922	s.f. 15,000
do do do	3	M & N	1907	s.f. 120,000
do do do	3	M & N	1908	s.f. 330,000
do do do	3	M & N	1909	s.f. 53,715
do do do	3	M & N	Nov. 1, 1902	s.f. 496,800
do do do	3	M & N	Nov. 1, 1907	s.f. 331,000
do do do	2 1/2	M & N	Nov. 1, 1907	s.f. 110,000
do do do	3	M & N	1907	s.f. 163,000
do do do	2 1/2	M & N	1907	s.f. 45,000
do do do	3	M & N	1915	778,772
do do do	3	M & N	1912	s.f. 230,000
do do do	3	M & N	1920	70,000
do do do	3	M & N	Nov. 1, 1907	s.f. 7,000
do do do	2 1/2	M & N	Nov. 1, 1907	s.f. 3,500
do do do	3	M & N	Nov. 1, 1911	s.f. 637,118
do do do	3	M & N	1907	s.f. 34,500
do do do	2 1/2	M & N	1907	s.f. 5,000
do do do	3	M & N	Nov. 1, 1911	s.f. 20,000
do do do	3	M & N	1907-1921	s.f. 240,000
do do do	2 1/2	M & N	1907	s.f. 25,000
do do do	3	M & N	Nov. 1, 1912	s.f. 1,500
do do do	3	M & N	Nov. 1, 1912	s.f. 7,000
do do do	2 1/2	M & N	1909	s.f. 466,100
do do do	2 1/2	M & N	1909	9,357,000
do do do	3	M & N	Nov. 1, 1909	s.f. 237,500
do do do	2 1/2	M & N	Nov. 1, 1909	s.f. 12,500
do do do	3	M & N	1911	s.f. 75,000
do do do	3	M &		

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ct. Payable), Principal (When Due, Outstand'g). Includes entries for CONSOLIDATED STOCK, Repaving 3d Av., Avenue A, etc.

d.—Secured by Special Sinking Fund Derived from Annual Taxation Under the Provisions of the Constitutional Amendment Adopted November 4, 1884—

Table with columns: NAME AND PURPOSE, Interest, Principal. Includes entries for Add'l Croton Water Stock, Additional Water Stock.

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ct. Payable), Principal (When Due, Outstand'g). Includes entries for Additional Water Stock, Assessment Fund Stock, City Pks. Imp't Fund Stk., etc.

e.—Payable from Assessments or from the Sinking Fund, if the Commissioners Thereof Approve, Provided Such Payments Shall Not in Any Way Impair the Preferred Claims Thereon.—(See Section 6, Chapter 383, Laws of 1878.)—

Table with columns: NAME AND PURPOSE, Interest, Principal. Includes entries for Assessment Bonds, ANNEXED TERRITORY BONDS, Town of Morrisania, etc.

Table with columns: NAME AND PURPOSE, Interest, Principal. Includes entries for Town of West Farms, Village of Williamsbridge, etc.

These bonds mature \$1,000 yearly, except in the years 1916 and 1917 when in each year \$1,500 mature; in 1949 and 1975, none; in 1950, \$2,000; in 1959 and 2147, each \$500. Interest on about one-half the bonds is paid annually, on the remainder semi-annually.

Table with columns: NAME AND PURPOSE, Interest, Principal. Includes entries for Town of West Farms, Village of Wakefield, etc.

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. Certificates are issued for any amount in even hundreds, with \$500 as the minimum.

INTEREST—WHERE PAYABLE.—Coupon interest is payable at Knickerbocker Trust Company; registered interest at office of City Chaubertain; interest on the gold coupon bonds of 1901 and 1902 is payable also at Messrs. Rothschilds in London.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the old city's debt, etc.:

Table with columns: Total funded debt, Sink'g fund, inc. cash, Net funded debt. Includes dates Jan. 1, 1901, Jan. 1, 1900, Jan. 1, 1899.

The annexed table shows the old city's net funded debt as it was on the first day of January of each of the following years:

Table with columns: Year, Net funded debt. Includes years 1901, 1900, 1899, 1898, 1897, 1896, 1895.



Borough of Brooklyn.—City of Brooklyn.—(Con.)

Table with columns: LOAN-NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Includes Sewer Bonds and Twenty-sixth and adjacent wards.

SITE AND BUILDING LOANS:

Table listing various site and building loans, including Fourth Precinct station, Memorial monument, School building, and High School bonds.

SINKING FUND.—The sinking fund is invested in Brooklyn's own bonds, those issues marked with "s. f." in the table above being held entirely by this fund.

TAX FREE.—Certain loans of the city of Brooklyn are exempt from taxation, and where the fact is known to us we have added a paragraph mark (¶) to the title of the loan.

INTEREST.—Interest is payable by the city of New York. Registered interest at the office of the Chamberlain and coupons at the Nassau National Bank, Brooklyn.

ASSESSED VALUATION.—(Borough of Brooklyn.) There was no assessment or tax in 1898.

Table showing Assessed Valuation and Rate of Tax per \$1,000 for years 1900 through 1980, categorized by Real, Personal, and Total.

POPULATION.—In 1890 population of the old city of Brooklyn was 306,343; in 1880 it was 566,653. In 1900 the population (U. S. Census) of the borough of Brooklyn was 1,166,582.

GRAVESEND.

Table listing Loans for Gravesend, including Sewer Bonds and Police Bonds.

Borough of Brooklyn.—Gravesend.—(Con.)

Table listing Loans and Improvement Bonds for Gravesend, including Sewer Bonds and School Bonds.

FLATBUSH.

Flatbush was annexed to the city of Brooklyn in 1894.

Table listing Loans and School Bonds for Flatbush, including Assessment Bonds and Sewer Bonds.

FLATLANDS.

This town was annexed to the city of Brooklyn on January 1, 1896.

Table listing Loans and Police Bonds for Flatlands, including M&N bonds.

NEW LOTS.

New Lots was annexed to the city of Brooklyn in 1894.

Table listing Loans for New Lots, including J&J bonds.

NEW UTRECHT.

New Utrecht was annexed to the city of Brooklyn in 1894.

Table listing Loans and Street Improvement Bonds for New Utrecht, including Flagging Bonds and School Bonds.

COUNTY OF KINGS.

Kings County and the city of Brooklyn were consolidated on Jan. 1, 1896. [See V. 62, p. 49.]

Table listing Loans for County of Kings, including Building Improvement, County Farm, and Driveaway & Parkway.

CERTIFICATES OF INDEBTEDNESS.

Table listing Loans for Certificates of Indebtedness, including Armory and County Records.

TOTAL DEBT, ETC.—The subjoined statement shows the total county debt in each of the years named.

Table showing Total Debt for years 1901, 1900, '99, and '98.

BOROUGH OF QUEENS.

Table showing Assessed Valuation and Tax Rate for the Borough of Queens for years 1900 and 1899.

COUNTY OF QUEENS.

The debt of the county of Queens is reported under the county's own name on a subsequent page; the amount of the original debt which was chargeable to the city of New York was adjudicated finally to be \$3,796,032 11, leaving \$1,011,967 89 as Nassau County's share of the old indebtedness.

Borough of Queens.—(Con.)

LONG ISLAND CITY.

This was formerly a city in Queens County.

Table of LOANS with columns for 'When Due.' and amounts. Includes entries for NEWTOWN (funded debt), F&A, M&S, and various water and fire department bonds.

Table of FUNDED DEBT BONDS and STATION HOUSE BONDS. Includes entries for A&O, M&S, and general improvement bonds.

(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds.

(\*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents

PAR VALUE.—Bonds are in \$1,000 and \$500 pieces.

INTEREST is payable by the city of New York—registered interest at the Chamberlain's office and coupons at the office of the Comptroller of New York City.

TOWN OF FLUSHING.

Table of LOANS for ROAD BONDS and DRAINAGE BONDS in the Town of Flushing.

Table of BRIDGE BONDS and CAUSEWAY BONDS in the Town of Flushing.

TOWN OF FLUSHING SCHOOL DISTRICTS.

Table of LOANS for DISTRICT No. 1, 2, 3, and 4 in the Town of Flushing.

Table of DISTRICT No. 5, 6, 7, and 8 in the Town of Flushing.

VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

Table of LOANS and IMPROVEMENT BONDS in Village College Point.

Table of WATER BONDS in Village College Point.

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

Table of LOANS for ASSESSMENT BONDS, FUNDING BONDS, and STREET BONDS in Village of Flushing.

Table of STREET BONDS (Con.), WATER BONDS, and IMPROVEMENT BONDS in Village of Flushing.

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

Table of LOANS for WATER BONDS in Village of Whitestone.

Table of SEWER BONDS, ACCR'D INDEBTEDNESS BONDS, and FIRE DEPT. BONDS in Village of Whitestone.

TOWN OF HEMPSTEAD.

The bonds of the old town of Hempstead which have been assumed by New York City are given below. The rest of the bonded debt of the old town will be found under the town's own name in its proper place elsewhere.

Table of LOANS for ROAD BONDS in the Town of Hempstead.

Bonded debt Jan. 1, 1901. \$127,000

The amount of the outstanding bonds of the school districts contained in the town of Hempstead (except those below, which will be chargeable to the city of New York) has not yet been judicially determined.

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

(See note above under Hempstead.)

Table of LOANS for DISTRICT No. 18, 19, and 20 in the Town of Hempstead.

Table of DISTRICT No. 21, 22, and 23 in the Town of Hempstead.

For other Hempstead School Districts see "Additional Statements" at the end of New York State.

Borough of Queens.—(Con.)

VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD.

Table of LOANS for DRAINAGE BONDS and BUILDING BONDS in Village of Arverne-by-the-Sea.

Table of IMPROVEMENT BONDS in Village of Arverne-by-the-Sea.

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

Table of LOANS for IMPROVEMENT BONDS in Village of Far Rockaway.

Table of IMPROVEMENT BONDS (Con) and SEWER BONDS in Village of Far Rockaway.

VILLAGE OF ROCKAWAY BEACH—TOWN OF HEMPSTEAD.

Street Improvement Bonds—5s. ...., 1902 to 1920.....\$57,000

TOWN OF JAMAICA.

Table of LOANS for ROAD BONDS in the Town of Jamaica.

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

Table of SEWER BONDS and STREET IMPROVEMENT BONDS in Village of Jamaica.

TOWN OF JAMAICA SCHOOL DISTRICTS.

Table of LOANS for DISTRICT No. 1 through 11 in the Town of Jamaica.

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

Table of LOANS for STREET AND SIDEWALK BONDS and FIRE BONDS in Village of Richmond Hill.

TOWN OF NEWTOWN

Table of LOANS for ROAD BONDS, BRIDGE BONDS, and FLUSHING AVE. IMP. in the Town of Newtown.

NEWTOWN SCHOOL DISTRICTS.

Table of LOANS for DISTRICT No. 6 through 14 in the Town of Newtown.

BOROUGH OF RICHMOND.

Table with columns: Real, Assessed Valuation, Personal, Total, Tax Rate. Shows data for 1900 and 1899.

POPULATION.—In 1900 (Census) was 67,021.

COUNTY OF RICHMOND.

Table of LOANS for COUNTY BONDS and ROAD BONDS in the County of Richmond.

CASTLETON SCHOOL DISTRICTS.

Table of LOANS for DISTRICT No. 4, 5, and 6 in the Town of Castleton.

VILLAGE OF EDGEWATER—TOWN OF CASTLETON.

Village Hall Bonds—4s. .... 1901.....\$15,000

VILLAGE OF PORT RICHMOND—TOWN OF CASTLETON.

Boulevard Certificates of Indebtedness—6s. 1901 to 1902..... \$4,524

Borough of Richmond.—(Con.)

VILLAGE OF TOTTENVILLE—TOWN OF CASTLETON.

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

TOWN OF MIDDLETOWN.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, ROAD BONDS—

MIDDLETOWN SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 1—, DISTRICT No. 2—

TOWN OF NORTHFIELD.

Table with columns: Road Improvement Bonds—, NORTHFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 3—, DISTRICT No. 4—, DISTRICT No. 5—, DISTRICT No. 6—

TOWN OF SOUTHFIELD.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, ROAD BONDS—

SOUTHFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 1—, DISTRICT No. 2—, DISTRICT No. 3—

TOWN OF WESTFIELD.

Table with columns: LOANS—, When Due., ROAD BONDS—, ROAD BONDS—(Con.)

WESTFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 1—, DISTRICT No. 2—, DISTRICT No. 3—

NIAGARA FALLS.—{ M. B. BUTLER, Mayor. { FRANK J. SULLIVAN, Clerk.

This city is in Niagara County. All bonds are exempt from local taxes.

Table with columns: LOANS—, When Due., SCHOOL BONDS—, REFUNDING SCHOOL BONDS—, WATER BONDS—, SEWER BONDS—, MISCELLANEOUS BONDS—, CERTS. OF INDEBTEDNESS—

NO. HEMPSTEAD.—EDWIN C. WILLETS, Sup.

This town is in Nassau County.

Table with columns: LOANS—, When Due., Bonded debt Dec. 15, 1900, Assessed valuation 1900, Tax rate (per M) 1900, Population in 1900, Population in 1890

NO. TONAWANDA.—H. M. STOCUM, Treas.

This city is in Niagara County.

Table with columns: LOANS—, When Due., PAVING BONDS (assessment)—, SEWER BONDS—, 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.

Table with columns: LOANS—, When Due., Bond. debt Apr. 1, 1901, Assessed valuation 1899, School tax (per \$1,000) '99, Population in 1900 (est.), Population in 1890

OGDENSBURG.—{ R. J. DONAHUE, Treasurer. { D. J. CRICHTON, Clerk

This city is in St. Lawrence County.

Table with columns: LOANS—, When Due., HIGHWAY BONDS 1893—, SCHOOL BONDS—, WATER-WORKS BONDS—

Table with columns: LOANS—, When Due., WATER WORKS BONDS—(Con.), INTEREST is payable at New York and Ogdensburg. TAX FREE.—All bonds are exempt from city taxes.

OLEAN.—{ J. H. WARING, Mayor. { CHAS. KEENAN, Clerk.

Olean is in Cattaraugus County and was incorporated as a city April 25, 1893, succeeding the village of Olean.

Table with columns: LOANS—, When Due., CITY BUILDING—, PAVING BONDS—, SEWER BONDS—, 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.—This village is in Otsego County.

Table with columns: LOANS—, When Due., 4s, 3-65s, J&J, 3-2s, Bonded debt Nov. 1, 1900, Float'g debt (additional), Total valuation 1897, Population in 1890, Population in 1900

ONONDAGA CO.—IRVING COONLEY, Treas.

County seat is Syracuse.

Table with columns: LOANS—, When Due., PENITENTIARY BONDS—, Total debt Mar. 1, 1901, Tax valuation, real, Tax valuation, personal, Total valuation 1900, Population in 1900, Population in 1890

OSSINING.—See Sing Sing.

OSWEGO.—T. F. GLEASON, City Chamberlain.

This city is in Oswego County.

Table with columns: LOANS—, When Due., VOTING MACHINE BONDS—, CITY BONDS—, RAILROAD BONDS—, SCHOOL BONDS—, IMPROVEMENT BONDS—

INTEREST is payable at the Am. Exch. Nat. Bank of New York. 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 columns: LOANS—, When Due., COUNTY BONDS—, FUNDING FLOATING DEBT—, Total debt Sept. 1, 1900, Valuation, real, Valuation, personal, Total valuation 1900, State & Co tax (per M.), Population in 1900, Population in 1890

OTSEGO.—GEO. W. WEDDERSPOON, Supervisor.

This town is in Otsego County.

Table with columns: LOANS—, When Due., C. & C. V. RR.—, 4s, 3-70s, J&J, 3-2s, 3-1s, 3-95s, Bonded debt Aug. 1, '97

PEEKSKILL.—CHAS. R. SWAIN.

This village is in Westchester County.

Table with columns: LOANS—, When Due., WATER BONDS—, 7s, 3-70s, J&J, 3-2s, 3-1s, 3-95s, Bonded debt Aug. 1, '97

PLATTSBURG.—A. WILLIAMS, President.

This village is in Clinton County.

Table with columns: LOANS—, When Due., RENEWAL BONDS—, SCHOOL BONDS (tax exempt)—, WATER BONDS—, Total debt Jan. 1, 1901, Assessed valuation, real, Ass'd valuation, personal, Total valuation 1900, Tax rate (per M.) 1900, Population in 1890, Population in 1900

PORT CHESTER.—SAMUEL COMLY, President. NICHOLAS DUFFY, Treasurer

This village is in Westchester County. LOANS—When Due Building bonds \$500 STREET-IMPROVEM'T BONDS— Bond. debt Mar. 21, 1901. 108,500

PORT JERVIS.—A. P. ALTEMERER, Clerk.

This village is in Orange County. LOANS—When Due Total debt Mar. 1, 1901... \$85,000 SEWER BONDS— Total valuation 1900... 1,937,895

POUGHKEEPSIE.—GEO. M. HINE, Mayor. C. S. HOWLAND Chamberlain.

This city is the county seat of Dutchess County. LOANS—When Due SEWER BONDS—(Con.)— 3s, F&A, 39,000... Aug. 1, 1906-'07

INTEREST is payable at Fallkill National Bank, Poughkeepsie. TOTAL DEBT, SINKING FUNDS, ETC.— Jan. 1, 1901. Jan. 1, '99

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:

POPULATION.—In 1900 population was 24,029; 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 old County of Queens is now included in the Greater New York, and a law changing the name of that portion of the old county outside of Greater New York to Nassau County went into effect January 1, 1899.

The statement below shows the obligations of the old County of Queens which remained outstanding on Dec. 31, 1900.

LOANS—When Due ROAD BONDS—(Con.)— 4s, J&D, \$55,000... Dec. 27, 1917 4s, J&D 1,339,000... Dec. 1, 1917

RENSSELAER.—C. W. RILEY, Treasurer.

This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Rensselaer County.

LOANS—When Due SEWER BONDS— 4s, J&J, \$10,000... July 2, 1901 4s, J&J, 5,000... July 2, 1902

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSSELAER CO.—ELIAS P. MANN, Treas.

County seat is Troy. LOANS—When Due WAR BONDS (renewal)— 4s, F&A, \$30,000... Feb. 1, 1906 4s, F&A, 20,000... Feb. 1, 1907

INTEREST on the court-house and sinking fund 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 RAILROAD BONDS— 5s, \$4,000... Past due SEWER BONDS—

INTEREST is payable at the First Nat. Bank of Richfield Springs. TAX EXEMPT—Bonds are exempt from all taxes.

RICHMOND CO.—See New York City.

ROCHESTER.—JOHNSTON, Comptroller. S. B. WILLIAMS, Treasurer.

Rochester is the county seat of Monroe county.

LOANS—Interest—Principal—NAME AND PURPOSE. Rate. Payable. When Due. Outstanding. \*Bridge bonds... r 3 J & J Jan. 1, 1920 \$100,000

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.—

Jan. 1, 1900. Aug. 1, '99 Jan., 1898. Jan., 1897. Jan., 1896. Bonded debt \$9,112,000 \$8,616,000 \$8,420,000 \$8,424,000 \$8,443,000

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.

Table with 4 columns: Years, Real Estate, Personal Property, Rate of Tax per \$1,000. Rows for years 1900 to 1880.

POPULATION.—In 1900 (U. S. Census) was 162,608; in 1800 it was 133,896; in 1880 it was 89,366; in 1870 it was 62,386.

ROCKLAND CO.—W. J. RANDOLPH, Treas.

New City is the county seat.

LOANS—		When Due.	Bond. debt Feb. 1, 1901	\$193,000
COUNTY ROAD BONDS—				
5s,	\$10,000.	Mar. 1, 1902	Assessed val'ation, real.	16,239,213
4s,	\$9,500.	Mar. 1, '03-'05	Assessed val'ation, per'l	887,125
COUNTY BONDS—				
5s,	\$48,000	Mar. 1, '06-'13	Total valuation, 1900..	17,126,338
3 1/2s,	J&D,	110,000.	Population in 1900 was....	35,162
		June, 1914-'24	Population in 1900 was....	38,298

**ROME.**—{ H. A. CASWELL, Mayor.  
J. H. CARROLL, Chamberlain.

This city is in Oneida County

LOANS—		When Due.	LOANS—		When Due
CITY HALL BONDS—					
4s,	J&J,	\$4,000.	Nov. 1, 1901	4s, F&A, \$55,250.	
				Feb. 1, 1902	
					(\$3,250 yearly) to Feb. 1, 1918
4s,	J&J,	\$5,000.	Jan., 1902 to '16	Total debt Dec. 1, 1900..	\$426,564
				Water debt (included)....	160,000
				Assessed valuation, real.	6,617,490
				Assessed valuation, per'l	810,746
				Total valuation 1900....	7,428,236
				Total tax (per \$1,000) 1900..	16.24
				Population in 1900 was....	15,343
				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. LAWRENCE CO.**—M. H. FLAHERTY, Tr.

County seat is Canton.

LOANS—		When Due.	LOANS—		When Due
ARMORY BONDS—					
4s,	Feb.,	\$6,000.	Feb., 1902-'04	Total debt Jan. 1, 1901.	
				Assessed val., real.....	\$88,000
				Assessed val., person'l	3,844,910
				Total valuation 1900..	38,929,758
				Assessm't is 85% of act. valne.	
				Population in 1890 was....	85,048
				Population in 1900 was....	89,083

INTEREST is payable at County Treasurer's office, Massena.

**SALINA.**—G. BAXTER, Supervisor.

This town is in Onondaga County

LOANS—		When Due.	LOANS—		When Due
SYRACUSE NORTH. RR BONDS—					
4s,	M&S,	\$129,600.	Sept. 1, 1901 to	Total valuation 1900 ..	
				Assessed val., real.....	\$1,527,230
				Total tax (per \$1,000) 1900.	\$9.77 1/2
				Population in 1900 was....	3,745
				Population in 1890 was....	3,490

INTEREST is payable by the Union Trust Co., New York City.

**SARATOGA CO.**—B. B. GRIPPIN, Treasurer.

County seat is Ballston.

LOANS—		When Due.	LOANS—		When Due
COUNTY BONDS—					
4s,	F&A,	\$13,000.	Feb. 1, 1902	Total debt Aug. 1, 1899.	
				Tax valuation, real.....	\$135,000
				Tax valuation, person'l.	1,618,530
				Total valuation 1900 ..	25,335,224
				Assessm't is nominally full value.	
				State tax (per \$1,000) '97	\$2.48
				County tax (per \$1,000) '97..	4.68
				Population in 1900 was....	61,089
				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—					
5s,	.....	\$5,000.	Sept. 1, 1901	6s, M&S, \$5,000.	
				Sept. 1, 1910	
SEWER BONDS—					
5s,	M&S,	\$4,000.	Sept., 1901-1904	5s, M&S, \$19,000.	
				1901-1905	
				1905-'08	
				1909-1911	
VILLAGE HALL BONDS—					
4s,	.....	\$95,000.	1902-1920	4s, M&S, \$25,000.	
				Sept., 1902-'06	
				Sept., 1907-'11	

(For debt of Saratoga Springs "town," see additional statements end of New York State.)

TOTAL DEBT, ETC.—The bonded debt of the village on March 1, 1901, was \$345,000; water debt (included in total), \$214,000.

ASSESSED VALUATION—In 1900 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 1900 was 12,409; in 1890 it was 11,975; in 1880 it was 8,421. 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.	Interest.		Principal.	
	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, '01 to '03 } { \$3,000 yearly. }	9,000
do .....	1899	4 A & O	{ April, 1920-1923 } { \$3,000 in '20, then } { \$5,000 yearly. }	18,000
do .....	1900	4 F & A	{ 1902-1920. } { V. 71, n. 202. }	75,000
Fire loan.....	1900	4 F & A	Feb., 1905-14	10,000
do .....	1900	4 J & D	June, 1916-19	25,000
Park.....	1900	4 J & J	July 1, 1909	6,000
Sewer.....	1884	4 A & O	Oct. 1, 1904	5,000
do .....	1884	4 A & O	{ 1905-1907 } { \$10,000 yearly. }	30,000
do .....	1891	4 A & O	Oct. 1, 1920	10,000
do .....	1892	4 A & O	Oct. 1, 1921	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

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
SEWER—(Con.)				
do .....	1898	4 J & D	June 1, 1924	\$15,000
do .....	1899	4 J & J	July 1, 1925	15,000
do .....	1900	4 J & D	June, 1912-'15	25,000
Street improvements.....	4	.....	1900 to 1903	178,251
do .....	1900	4	May, 1902-1905	34,489
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, '01-'02 } { \$2,251 26 yrly }	4,502
do .....	1898	4s	Feb. 9 { Feb. 9, '02-'03 } { \$4,747 yearly }	9,494
do .....	1900	4s	Feb. 24 { Feb. 24, '02-'04 } { \$2,363 yearly }	7,104
do .....	1900	4s	May 10 { 1901 to 1904 }	40,741

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 Mar. 1, 1901, was \$865,000. Water debt (included), \$512,000; sinking fund, \$111,000. In addition to the above debt, there are notes outstanding for street improvements aggregating on Mar. 1, 1901, \$361,235 43.

ASSESSED VALUATION.—The city's assessed valuation (from 1/2 to 2/3 actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1899.....	\$10,429,100	\$1,570,900	\$12,000,000	.....
1898.....	9,423,800	1,253,575	10,677,375	19.50
1897.....	9,159,500	1,181,736	10,341,236	19.50
1896.....	8,973,800	1,058,036	10,031,836	.....
1895.....	8,872,750	1,110,036	9,982,786	.....
1890.....	7,636,700	567,970	8,204,670	17.30
1880.....	2,933,400	460,010	3,393,410	.....

POPULATION.—In 1900 (Census) was 31,682; in 1890, 19,902; in 1880, 13,655; in 1870, 11,026.

**SENECA FALLS.**—G. W. PONTIUS, Supervisor.

This town is in Seneca County.

LOANS—		When Due.	LOANS—		When Due
REFUNDING BONDS:					
5s,	J&J,	\$109,500.	July 1, 1903	Assess'd valuat'n, pers'l.	
				Total valuation 1900....	\$311,950
				Assessment about actual value.	
				Total tax (per \$1,000), 1900.	\$9.90
				Population in 1900 was....	7,305
				Population in 1890 was....	6,961

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

**SING SING.**—This village is in Westchester County. Name was changed to Ossining by Legislature at 1901 session.

LOANS—		When Due.	LOANS—		When Due
IMPROVEMENT BONDS—					
4s,	M&N,	\$8,692.	1900-1908	4s, A&O, \$100,000.	
				Oct. 1, 1918	
				4s, A&O, 30,000.	Oct. 1, 1919
				Total debt Feb. 1, 1900 ..	\$176,000
				Int. pay. at 1st Nat. Bk. Ossining.	1
WATER BONDS—					
4s,	A&O,	\$14,000.	Oct. 1, 1901	Tax valuation 1899....	
				Population in 1890 was....	9,352
				Population in 1900 was....	7,939

(Sinking fund due yearly) to Oct. 1, 1917

**SODUS.**—W. J. TOOR, Clerk Bd. Supervisors.

This town is in Wayne County.

LOANS—		When Due.	LOANS—		When Due
ROME WATER'N & OGD. RR.—					
5s,	F&A,	\$90,000	Feb. 1....1902	Net debt Dec. 1, 1900....	
				Assessed valuation, real.	\$85,081
				Assessed valuation, pers'l.	1,973,401
				Total valuation 1900....	2,210,801
				Assessment said to be full value.	
				Total tax (per \$1,000) 1900..	\$9.01
				Population in 1900 was....	5,118
				Population in 1890 was....	5,157

Interest is payable in N. Y. City.

**SPRINGVILLE.**—This village is in Erie County.

LOANS—		When Due.	LOANS—		When Due
ELECTRIC LIGHT BONDS—					
4s,	J&J,	\$6,000.	1903-1927	4s, \$28,000.	
				Total debt Feb. 1, 1901....	\$55,350
				Assessed valuation 1900..	736,925
				Tax rate (per M) 1900....	\$7.08
				Population in 1900 was....	1,992
				Population 1890.....	1,883

(Sinking fund due yearly) to Oct. 1, 1917

**SYRACUSE.**—{ JAMES K. MCGUIRE, Mayor.  
J. H. SAUNDERS, City Clerk.  
E. F. ALLEN, City Treasurer.

Syracuse is situated in Onondaga County. The village of Elmwood was annexed on Jan. 1, 1900.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes School bonds, Elmwood school bonds, City Hall bonds, Water loan, etc.

PAR VALUE OF BONDS.—The bonds are in \$1,000, \$3,000 and \$10,000 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 United States Mortgage & Trust Company, New York.

TOTAL DEBT, ETC.—The total bonded debt on March 1, 1901, was \$6,753,768 50, including water debt, \$4,000,000, local improvement bonds, \$740,000, and \$417,268 50 temporary loans advanced to contractors. Sinking fund, \$21,000

ASSESSED VALUATION.—In 1900 the assessed valuation of real estate was \$78,848,305; of personal property, \$8,948,461; franchise taxation, \$3,245,400; total, \$91,042,166; total tax rate 1900 (per \$1,000) \$20.39. Property is assessed at "about 75 per cent of its actual value."

POPULATION.—In 1900 (U. S. Census) was 108,374; in 1890 it was 88,143; in 1880, 51,792.

TARRYTOWN.—WARREN C BROWN, Vil. Clk.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes LOANS, WATER BONDS, etc.

THOMPSON.—This town is in Sullivan County.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes LOANS, RAILROAD BONDS, etc.

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.—This village is in Essex County.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes LOANS, WATER BONDS, etc.

TONAWANDA.—J. G. BILLINGER Vil. Treas.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes VILLAGE LOANS, SEWER BONDS, WATER BONDS, etc.

INTEREST is payable at the Seaboard Bank, New York City

TONAWANDA UNION FREE SCHOOL DISTRICT NO. 3.—E. G. RIESTERER, Treasurer.

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

TROY.—{ DANIEL E. CONWAY, Mayor. { LEROY RICKERSON, Comptroller.

Troy is situated in Rensselaer County. On Jan. 1, 1901, a bill known as the "Greater Troy Bill" became operative. Under its provisions the village of Lansingburg and portions of the towns of North Greenbush and Brunswick became part of the City of Troy.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Bonds (funding), City hall bonds, Park bonds, Public building, etc.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Public build'g (Con.), Market site bonds, Market House bonds, High school site b'ds, Public Improvem't, Rensselaer St. imp., etc.

WATER WORKS BONDS:—

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Issue of May 1, 1879, Issue of Novem. 2, 1885, etc.

LANSINGBURG BONDS—Annexed Jan. 1, 1901.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes LOANS, WATER BONDS, SEWER BONDS, SCHOOL BONDS, PAVING BONDS, etc.

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.—The city of Lansingburg with a debt of \$441,333, was annexed Jan. 1, 1901, and the indebtedness assumed by the city of Troy; this debt is not included in the figures below.

Table with columns: Dec. 31, 1900, Dec. 31, '99, Mch. 1, '99, Mch. 1, '98. Includes Total municipal debt, Sink. funds, Net municipal debt, Water debt additional, Sinking funds, Net water debt.

\* Includes cash on hand in addition to sinking fund.

WATER BONDS.—The interest and principal of the water works bonds are provided for by the Water Commissioners from water rents.

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

Table with columns: Years, Real, Personal, Total, Total Tax per \$1,000. Includes 1900, 1899, 1898, 1897, 1896, 1895, 1890, 1888.

The city tax rate in 1899 was \$11.30 and in 1900 \$13.70.

POPULATION.—In 1900 (Census) was 60,631, excluding the sections annexed in 1901, which brings the aggregate up to 75,000; in 1890 population was 60,956; in 1880 it was 56,747.

TRUXTON.—JOHN O'DONNELL, Supervisor.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes LOANS, N. Y. & Os. MID. RR. BONDS, etc.

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.—ARCHIE McLAUGHLIN, Treas.

County seat is Kingston.

Table with columns for LOANS (When Due), TURNPIKE BONDS, JAIL BONDS, and REFUNDING BONDS. Includes details for Court House Bonds, M&S bonds, and County Bonds.

TAX FREE.—The court house bonds are exempt from taxation.

UTICA.—{ R. W. SHERMAN, Mayor. JOHN A. CANTWELL, City Clerk.

This city is in Oneida County.

Table with columns for LOANS (When Due), BRIDGE BONDS, PAVING BONDS, LOCAL ASSESSMENTS, and Town Debt. Includes details for Academy and School Bonds, Railroad-Aid Bonds, and Voting Machine Bonds.

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 Treasurer's office.

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 since 1897; previously about 70 per cent.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Shows data from 1880 to 1900.

POPULATION.—In 1900 (Census) was 56,383; in 1890 it was 44,007; in 1880 it was 33,914; in 1870 it was 28,804.

WALTON.—H. S. SEWELL, Supervisor.

This town is in Delaware County.

Table with columns for LOANS (When Due), RR. AID BONDS, F&A, and REFUNDING BONDS. Includes details for RR. Aid Bonds and F&A bonds.

The four per cents are payable to the Union Dime Savings Bank, N. Y.

WALTON SCHOOL DISTRICT.—ALBERT D. PEAKE, President Board of Education

Table with columns for LOANS (When Due), BUILDING BONDS, and REFUNDING BONDS. Includes details for Building Bonds and Refunding Bonds.

INTEREST is payable at the Chase National Bank, New York City.

WARSAW.—{ W. C. GOULINLOCK, President. FRED. LESTER, Treasurer.

The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.

Table with columns for LOANS (When Due), RAILROAD AID LOAN, VILLAGE WATER BONDS, and Town Debt. Includes details for Railroad Aid Loan and Village Water Bonds.

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.—FRANK WALTERS, Treasurer.

This city is in Jefferson County.

Table with columns for LOANS (When Due), CITY BONDS, CITY HALL, FUNDING BONDS, and SEWER BONDS. Includes details for City Bonds and Sewer Bonds.

INTEREST on water bonds is payable at New York; on all others at Watertown.

WATERVLIET.—JAS. H. BOYLAND, Chamb'n.

This city is in Albany County.

Table with columns for LOANS (When Due), PAVEMENT BONDS, and SEWER BONDS. Includes details for Pavement Bonds and Sewer Bonds.

Table with columns for LOANS (When Due), SCHOOL BONDS, ELECTRIC LIGHT BONDS, and Bonded Debt. Includes details for School Bonds and Electric Light Bonds.

INTEREST is payable at City Chamberlain's office.

WAWARSING.—W. KELLEY SHOOK, Superv'r.

Wawarsing is a township of Ulster County in which the village of Ellenville is situated.

Table with columns for LOANS (When Due), RAILROAD AID LOAN, and Assessed Val'n. Includes details for Railroad Aid Loan.

INTEREST on town bonds is payable at the Home Bank of Ellenville.

WEST CHESTER.—See New York City.

WESTCHESTER CO.—FRANCIS M. CARPENTER, Treasurer.—County seat is White Plains.

Table with columns for LOANS (When Due), WARBURTON AVE. BONDS, FUNDING BONDS, COUNTY JAIL BONDS, and GENERAL PURPOSES. Includes details for Warburton Ave. Bonds and Funding Bonds.

INTEREST is payable by County Treasurer at Whit Plains.

WHITEHALL.—

This village is in the town of Whitehall and in Washington County.

Table with columns for LOANS (When Due), REFUNDING WATER BONDS, WATER BONDS, and Bonded Debt. Includes details for Refunding Water Bonds and Water Bonds.

INTEREST is payable at the Fourth National Bank, New York.

WHITE PLAINS.—HOWARD E. FOSTER, Treas.

This village is in Westchester County.

Table with columns for LOANS (When Due), PAVING BONDS, REFUNDING BONDS, WATER BONDS, and Bonded Debt. Includes details for Paving Bonds and Refunding Bonds.

WILLIAMSBRIDGE.—See New York City.

YONKERS.—{ LESLIE SUTHERLAND, Mayor. JOHN H. KEELER, Jr., Deputy Clerk.

Yonkers is in Westchester County.

Table with columns for LOANS (When Due), ASSESSMENT BONDS, CONSOLIDATION BONDS, CREMATORY BONDS, FIRE DEPARTMENT, PAVILION BONDS, PARK BONDS, PAVING BONDS, and PUBLIC BATH BONDS. Includes details for Assessment Bonds and Consolidation Bonds.

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

INTEREST is paid at City Treasury.

BONDED DEBT, ETC.—The bonded debt of the city on Feb. 16, 1901, was \$3,679,822.75, sinking fund assets, \$671,831.30; net debt, \$3,007,991.45. Tax relief bonds raised by taxation (included above), \$350,000. The school district bonds are not a part of the debt of city. The sinking fund consists entirely of the city's own bonds.

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:

Years—	Real Estate.	Personal Property.	Total Assessed Valuation.	Average Rate per \$1,000
1900.....	\$35,124,400	\$3,086,830	\$38,211,230	\$23.29
1899.....	33,478,245	3,125,210	36,603,455	23.29
1898.....	32,283,460	3,205,860	35,489,320	21.82
1897.....	30,711,880	3,155,974	33,867,854	22.2998
1896.....	29,545,945	334,235	29,880,180	25.3486
1890.....	22,574,226	398,240	22,972,466	17.3902
1880.....	10,024,677	430,295	10,454,972	.....

POPULATION.—In 1900 (Census) was 47,931; in 1890 it was 32,033; in 1880 it was 18,892.

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 or over \$10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1900.

	Total Debt.	Inter-est.	Maturity.	Assessed Valuation.	Popula-tion.
Adams (V.) Jefferson Co	32,000	3 1/4	1905-'27	811,000	1,292
Ancram (T.) Columbia Co	30,000	7	1900	828,789	1,238
Andes (T.) Delaware Co	109,000	3 1/2	1901-'26	636,056	1,927
Andover (V.) Allegany Co	18,800	.....	.....	241,916	954
Angelica (T.) Allegany Co	38,000	4	1901-'25	628,216	1,639
Angelica (V.) Allegany Co	30,000	3 1/2	1927	225,006	978
Antwerp (T.) Jefferson Co	15,000	3 1/2	'07-'21	1,493,130	3,008
Arcadia (T.) Wayne Co	114,400	7	1900	3,057,953	7,046
Attica (Town) Wyoming Co	23,000	3 1/2	1902-'09	1,561,874	2,677
Ballston Spa (V.) Sar'ga Co	104,500	3 1/4 to 5	'01-'28	1,640,603	3,923
Ballston Spa School District	45,000	4	.....	1,500,000	3,923
Berlin (T.) Rensselaer Co	17,000	5	1900-'15	388,169	1,677
Bradford (T.) Steuben Co	14,000	7	1902	310,020	771
Canandaigua (V.) Ontario Co	130,000	4	1915	3,825,905	6,151
Canadea, Alleghany Co	12,000	4 1/2 & 5	.....	486,851	1,310
Canton (V.) St Lawrence Co	75,800	3 1/2	1909-'19	1,198,775	2,757
Cattaraugus Co	40,000	4	1901-'04	25,248,062	65,643
Cattaraugus (Village), Cat-taraugus Co	28,000	4	1900-14	.....	1,382
Champlain (V.) Clinton Co	20,000	4 1/2	'22-'26	.....	1,311
Charlottesville (V.) Monroe Co	56,000	4 1/2	1925	800,000	1,400
Chautauqua (Town), Chau-tauqua Co	20,000	.....	'99-'02	2,021,020	3,590
Cherry Creek (Town), Chau-tauqua Co	49,000	4	'09-'27	472,596	1,745
Cherry Valley (T.) Otsego Co	42,000	3 1/4 & 3 1/2	'00-'15	780,761	1,802
Cherry Valley (V.) Otsego Co	21,000	4	1902-'16	.....	772
Chester (V.) Orange Co	53,000	4	1917	485,655	1,250
Cincinnatus (T.) Cortland Co	37,000	4	1901-'37	342,276	912
Clifton Spgs (V.) Ontario Co	50,000	4	1916	662,800	1,617
Clinton County	10,000	4	'01-'02	6,898,818	47,430
Columbus (T.) Chenango Co	16,000	4	.....	522,566	997
Covert (Town), Seneca Co	50,000	7	1901	1,402,489	1,897
Coxsackie (V.) Greene Co	71,000	.....	.....	1,145,502	2,735
Cuba (V.) Allegany Co	33,000	3 1/2	1901-'09	726,945	1,502
Cuyler (T.) Cortland Co	55,000	3 1/2	1901-'36	548,440	991
Dansville (V.) Livingst'n Co	88,000	3 1/2 & 4 1/2	.....	1,423,550	3,633
Deer Park Sch. Dist. No. 1	22,000	4	'99-'09	1,931,435	.....
Depew (V.) Erie Co	83,200	4	1902-'21	1,850,850	3,379
De Ruyter (T.) Madison Co	50,000	4	.....	603,055	1,410
Diana (T.) Lewis Co	19,400	4 & 5	.....	467,519	2,083
Dryden (V.) Tompkins Co	25,000	4	.....	.....	699
Eastchester (T.) Westches. Co	150,020	4 & 5	'01-'25	3,765,810	3,040
Eaton (T.) Madison Co	80,000	4	.....	1,291,022	2,705
Ellenville (V.) Ulster Co	15,000	3 1/2	1907	300,000	2,879
Elmira Heights (Village), Chemung Co	17,000	4	'98-'13	.....	1,763
Enfield (T.) Tompkins Co	25,000	7	1901	610,726	1,214
Erin (T.) Chemung Co	13,700	7	Feb 1900	328,961	996
Fallsburgh, Sullivan Co	82,200	3 1/2	.....	483,747	2,974
Fishkill Un. Sch. Dis. No. 8, Dutchess Co	15,000	3 1/2	.....	.....	.....
Fishkill Land (V.) Dutch. Co	100,000	3 1/4	'05-'29	1,640,000	3,673
Forestburgh, Sullivan Co	18,500	3 1/2	.....	84,228	625
Frankfort (V.) Herkimer Co	73,000	3 1/2 & 4 1/2	'99-'28	.....	2,664
Franklinville (Village), Cat-taraugus Co	26,000	4	1910	.....	1,360
Freeport (V.) Nassau Co	55,750	5	'99-'19	820,976	2,612
Fulton County	15,332	3 1/2	'02-'03	14,210,509	42,842
Gainesville (T.) Wyoming Co	12,000	4 1/2	1900-'02	1,043,048	2,325
Geneva (City), Ontario Co	30,000	4	'16 & '26	5,553,560	10,433
Geneva (Town), Ontario Co	16,650	7	1900-'01	920,766	1,091
Geneva Classical School Dis-trict, Ontario Co	32,500	4 & 5	'00-'09	.....	.....
German Flatts (Town), Herkimer Co	32,000	3 1/2	'02-'31	4,917,436	8,663
Gilbertsville (V.) Otsego Co	14,000	3 1/2	'01-'25	.....	476
Gouverneur (V.) St. Law-rence Co	61,000	3 1/2	1910	1,681,005	3,689
Gowanda (V.) Cattaraugus Co	17,000	4	1900-16	.....	2,143
Granby (Town) Oswego Co	39,000	4	1903-'41	1,741,765	5,120
Greenburg (Town), West-chester Co	160,200	4 & 4 1/2	'01-'14	27,542,114	15,564
Groton (V.) Tompkins Co	56,000	3 1/2, 3 3/4, 4	.....	.....	1,344
Gulford (T.) Chenango Co	25,000	4	.....	1,206,553	2,208
Hamilton Co	25,000	.....	.....	3,718,085	4,947
Hancock (T.) Delaware Co	51,000	4	.....	1,147,962	5,308
Harristown (T.) Westches. Co	26,000	4	'01-'15	3,538,880	2,048
Hastings (T.) Oswego Co	23,000	4	.....	803,632	2,303
Hempstead S. D. No. 1	10,000	4	.....	.....	.....
Hempstead S. D. No. 15	27,000	5 & 6	'00-'12	1,300,000	.....
Hempstead S. D. No. 20	14,200	5	'00-'27	.....	.....
Hempstead S. D. No. 21	32,400	4	'97-'20	.....	.....
Hempstead S. D. No. 22	15,000	4 1/2	'05-'19	.....	.....
Hempstead S. D. No. 24	10,000	5	'03-'12	.....	.....
Herkimer (T.) Herkimer Co	10,141	5	'99-'01	4,443,018	6,748
Herkimer Co	144,000	.....	.....	26,591,871	51,049
Hoosick (T.) Rensselaer Co	16,000	3 1/2	'02-'09	4,383,739	8,631
Hoosick Falls (V.) Rensse-laer Co	46,225	3 1/2 & 4	1900-11	2,123,004	5,671
Horseheads (T.) Chemung Co	50,000	4	1911-15	1,751,979	4,944
Hounsfield (T.) Jefferson Co	25,000	4	1901-12	1,281,730	2,772
Hunter (T.) Greene Co	11,900	4	'01-'10	878,184	2,788
Irvington (Village), West-chester Co	101,000	3-15-4	1900-28	\$3,875,000	2,231
Islip S. D. No. 1, Suffolk Co	30,000	4	'04-'29	2,000,000	.....
Ithaca S. D., Tompkins Co	59,000	4	.....	.....	.....
Jefferson County	13,500	4 & 6	1901-'03	37,209,269	76,748
Keeseville (V.) Clinton Co	16,000	5	'99-'14	728,639	2,110
Kirkland U. F. S. D. No. 4, Oneida Co	28,000	.....	.....	.....	.....
Lancaster (V.) Erie Co	42,000	3 1/2	1905-25	1,721,260	3,750
Lebanon (T.) Madison Co	51,700	4	.....	665,870	1,243
Lestershire (V.) Broome Co	57,900	.....	.....	744,570	3,111

	Total Debt.	Inter-est.	Maturity.	Assessed Valuation.	Popula-tion.
Lewis Co	12,300	.....	.....	10,096,590	27,427
Liberty (V.) Sullivan Co	32,500	.....	.....	353,650	1,760
Lincklaen (T.) Chenango Co	11,500	4	.....	182,565	646
Little Falls (T.) Herkim'r Co	15,000	4	'01-'15	522,505	718
Little Valley (Village), Cat-taraugus Co	20,000	4	'08 & '15	.....	1,085
Livingston County	20,000	4 1/2	1903-04	26,235,252	37,059
Lowville (T.) Lewis Co	18,000	3 1/2	1901-19	2,448,275	3,746
Lyons (T.) Wayne Co	23,500	4	1900-24	2,907,347	5,824
Lyonsdale (T.) Lewis Co	10,000	4	1902-'17	287,178	1,371
Lysander (T.) Onondaga Co	24,000	3 1/2	1902-25	3,843,258	4,338
Madison (T.) Madison Co	20,000	.....	.....	246,035	2,024
Mamaroneck (Village), West-chester Co	41,000	3-35-4	'99-'19	5,061,160	4,722
Manheim Sch. Dist. No. 2, Herkimer Co	15,000	3	'99-'13	.....	.....
Manlius (T.) Onondaga Co	102,900	3 1/2	1929	3,478,728	5,374
Marathon (V.) Cortland Co	32,500	4	1901-'26	597,500	1,092
Middlebury (T.) Wyoming Co	18,000	4 1/2	.....	848,117	1,406
Middleville (V.) Herkim'r Co	20,000	3 1/2	1924	.....	667
Milford (V.) Otsego Co	14,400	4	1903	.....	532
Millerton (V.) Dutchess Co	16,000	4	.....	.....	802
Mohawk (V.) Herkimer Co	64,500	4	'99-'32	.....	2,028
Montgomery Co	27,287	.....	.....	26,393,745	47,488
Morris (V.) Otsego Co	13,000	4	.....	.....	553
Naples (Town), Ontario Co	50,000	7	1902	697,746	2,370
Naples (V.) Ontario Co	24,000	4	1915	336,310	1,048
Nelson (T.) Madison Co	42,250	3 1/2	.....	632,024	1,296
N. Albion (T.) Cattaraug. Co	27,000	4	'01-'15	683,333	2,372
New Berlin (T.) Chenango Co	49,500	4	.....	1,082,765	2,525
Newfane (T.) Niagara Co	67,000	5	'01-'23	1,446,145	3,248
Newfield (T.) Tompkins Co	45,000	3 1/2	'02-'24	748,770	1,902
N. Lebanon (T.) Columb. Co	64,800	4	.....	530,655	1,556
Newport (V.) Herkimer Co	10,000	4	1914	.....	610
Newport (T.) Herkimer Co	11,500	4	'14-'18	803,342	1,613
Niagara Co	52,500	.....	.....	44,319,572	74,961
No. Greenbush Sch. Dist. No. 6, Rensselaer Co	25,000	4	'01-'08	.....	.....
North Olean (Village), Cat-taraugus Co	16,000	5	'01-'13	.....	1,549
Northville (V.) Fulton Co	31,000	3 1/2	'06-'21	.....	1,046
Norwich (T.) Chenango Co	30,000	4	'99-'01	2,819,455	7,004
Nunda (T.) Livingston Co	19,000	4 & 4 1/2	.....	1,193,897	2,397
Nyack (V.) Rockland Co	305,000	.....	.....	2,786,300	4,275
Olean (Town), School Dist. No. 1, Cattaraugus Co	61,000	4-4 1/2	1901-15	.....	.....
Oneida (V.) Madison Co	171,696	4	.....	2,034,775	6,364
Oneonta S. D. No. 5, Otsego Co	18,750	4	1901-11	2,997,801	.....
Ontario (T.) Wayne Co	52,400	4	1900-26	929,891	2,550
Ontario County	10,000	4	1-00-01	29,858,228	49,605
Oswegatchie (T.) St. Law. Co	34,000	4, 5 & 6	.....	1,558,603	2,368
Oswego Falls School Dist. No. 2, Oswego Co	41,750	4	1901-19	825,000	.....
Otego, Otsego Co	18,000	3 1/2	1901-30	.....	658
Otsego County	25,000	3 1/2	1902-'07	22,197,069	48,939
Otsego (T.) Otsego Co	112,000	3 1/2-4	1901-30	2,638,357	4,497
Otselic (T.) Chenango Co	57,500	4	at call	381,382	1,234
Ovid (Town) Seneca Co	60,000	7	1901	1,315,975	3,734
Owego (Town), Tioga Co	44,000	4	1900-06	4,991,220	8,378
Oyster Bay Sch. Dist. No. 5	36,500	4 & 5	'98-'40	.....	.....
Parish (Town), Oswego Co	22,000	3 1/2	.....	383,020	1,530
Patchogue (V.) Suffolk Co	21,000	4	1901-12	2,548,628	2,926
Pawling (V.) Dutchess Co	45,000				

	Total Debt.	Inter-est.	Maturity.	Assessed Valuation.	Popu-lation in 1900.
Vienna (T.), Oneida Co.....	24,000	4	.....	455,987	2,218
Volney (Town), Oswego Co.	195,000	3 1/2-4-5	.....	2,938,615	7,674
Wallkill (T.), Orange Co.....	75,000	3 1/2	1900-'08	1,224,419	2,725
Wap'gers Falls (V.), Dute's Co	15,000	3 1/4	.....	.....	3,504
Warren Co.....	12,000	..	.....	9,422,753	29,943
Warrensburg Sch. D., No. 1, Warren Co.....	19,000	5	1900-'18	377,000	.....
Waterloo Sch. D., No. 1.....	31,000	3 1/2	1901-'31	1,984,201	.....
Watertown (T.), Jefferson Co.	142,000	4	1901-'11	789,900	1,159
Wayne (Town), Steuben Co..	29,000	7	.....	357,270	838
Webb (T.), Herkimer Co.....	23,000	6	'99-'21	.....	920
Wellsburg (V.), Chemung Co.	10,500	5	'99-'20	.....	536
Wheatland (T.), Monroe Co..	41,000	4	'99-'14	1,452,824	2,071
White Pl'ns (T.) Westch'r Co	78,000	3 1/2	1929	9,180,153	7,869
Whitesboro' (V.), Oneida Co	35,000	3 1/2	1921-'31	738,239	1,958
Wilson (Town), Niagara Co.	87,000	5	.....	1,288,031	2,881
Winfield School District No. 4, Herkimer Co.....	12,500	4	'99-'23	.....	.....
Wolcott (T.), Wayne Co.....	75,000	5	1900-'10	1,160,626	3,207
Yates (T.) Orleans Co.....	64,000	5	1901-'14	1,069,065	1,884

C stands for city; T, town; V. village.

# State of New Jersey.

## DEBT, RESOURCES, Etc.

Admitted as a State - - - One of Original Thirteen  
 Total area of State (square miles) - - - - - 7,815  
 State Capital - - - - - Trenton  
 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, 1903) - - George B. Swain  
 Comptroller (term expires April 2, 1903) - 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; the small amount 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 April 1, 1901, was \$71,000, not including \$48,000 certificates issued to the Commissioners of the Agricultural College under Act approved June 13, 1895. At previous dates it was:

Nov. 1, 1900.....	\$71,000	Nov. 1, 1896.....	\$593,400
Nov. 1, 1899.....	71,000	Nov. 1, 1895.....	660,400
Nov. 1, 1898.....	194,000	Nov. 1, 1894.....	735,400
Nov. 1, 1897.....	394,000	Nov. 1, 1880.....	1,996,300

On Nov. 1, 1900, the cash balance on hand was \$2,005,222 16.

**ASSESSED VALUATION.**—The assessed valuation, etc., has been

1900.....	\$891,237,286	1894.....	\$774,398,332	1882.....	\$534,917,876
1899.....	864,516,527	1892.....	742,759,082	1880.....	518,617,518
1898.....	844,354,193	1890.....	649,979,700	1878.....	531,851,849
1897.....	812,609,090	1888.....	603,676,953	1876.....	596,833,707
1896.....	794,428,048	1886.....	573,256,303	1874.....	619,057,903
1895.....	786,998,070	1884.....	554,828,114		

In addition to the above the valuation of railroad and canal property in 1899 was \$222,216,534 and in 1900 \$223,384,249.

**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.

1900.....	1,833,669	1870.....	906,096	1840.....	373,306
1890.....	1,444,933	1860.....	672,035	1830.....	320,823
1880.....	1,131,116	1850.....	489,555	1820.....	277,426

**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 1901 Section two was further amended in the way specified below. 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. As noted above, a slight but very important alteration in the phraseology of this section was made by a law approved March 22, 1901, and which forms chapter 148 of the laws of 1901. The new words introduced are indicated by brackets [ ] below.

SECTION 2. 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 [the capital stock or bonds of] other corporations of this State, which have not defaulted in the payment of interest [or] 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 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, Bond. debt, FIRE BONDS—When Due, City's proper sch. dis. bds., WATER BONDS—When Due, Total liability, Floating debt, Tax valuation, personal, Total valuation, Assessment, Total tax, Population in 1900.

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, Total debt, SCHOOL BONDS—When due, Tax valuation, Assess. is about, Tax rate, Population in 1900.

ATLANTIC CITY.—{ FRANKLIN P. STOY, Mayor. A. M. HESTON, Comptroller.

Table with columns: LOANS—When Due, CITY BONDS—When Due, CITY IMPROVEMENT BONDS—When Due, WATER BONDS—When Due, PARK BONDS—When Due, PAVING BONDS—When Due, ROAD CONSTRUCTION BONDS—When Due, CITY HALL BONDS—When Due, CREMATORY BONDS—When Due.

ATLANTIC HIGHLANDS.—PETER S. CONOVER, JR., Mayor; N. H. ROBERTS, Treasurer.

Table with columns: LOANS—When Due, Asses'd valuation, Assessed valuation, Total valuation, Tax rate, Population in 1890, Population in 1900, School District Bonds—When Due.

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, \$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 \$14,000 4% 20-year bonds, \$75,000 4% 6-year improvement bonds, \$50,000 4% 6-year gold improvement bonds, \$12,000 4% 20 year bonds and \$50,000 4% 6 year gold street 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, 1900, to the New Jersey State authorities.

Table with columns: LOANS—Amount, Floating debt, Total debt, Sinking funds, Net debt, Tax valuation, personal, Total valuation, Assessment, Total tax, Population in 1890, Population in 1900.

Of the bonded debt, \$4,000 bears 6 per cent; \$1,164,000 bears 5 per cent; \$257,000 bears 4 1/2 per cent; \$380,000 bears 4 per cent; \$500, no interest. This debt was and is due as follows: in 1900, \$53,000; in 1901, \$39,000; in 1902, \$167,000; in 1903, \$101,000; in 1904, \$75,000; in 1905, \$59,000; in 1906, \$80,000; in 1907, \$20,500; in 1908, \$49,000; in 1909, \$100,000; in 1911, \$340,000; in 1912, \$23,000; in 1913, \$41,000; in 1914, \$13,000; in 1915, \$48,000; in 1916, \$157,000; in 1917, \$30,500; in 1918, \$214,000; in 1919, \$141,000; in 1925, \$33,000; in 1928, \$16,000; in 1929, \$5,000; \$500 on demand.

BELLEVILLE.—This township is situated in Essex Co.

Table with columns: LOANS—When Due, Tot. debt, WATER DEBT (included), Tax valuation, personal, Total valuation, Assessment, Total tax, Population 1890 was, Population 1900 was.

INTEREST on the \$50,000 of improvement bonds is payable at the Security Savings Bank, Newark, N. J.; on the \$65,000 of improvement bonds at the Howard Savings Institution, Newark, N. J.

BERGEN CO.—JAMES H. COE.

Table with columns: BOUNTY BONDS—When Due, Bonded debt, Assessed valuation, Assessed valuation, Total valuation, Population in 1890 was, Population in 1900 was.

BERNARDS.—JOHN A. LAYTON, Treasurer.

Table with columns: LOANS—When Due, Tax valuation, personal, Total valuation, Tax rate, Population in 1890 was, Population in 1900 was.

BLOOMFIELD.—WM. L. JOHNSON, Clerk.

Table with columns: LOANS—When Due, Total debt, Total valuation, Assessment, Total tax, Population in 1890 was, Population in 1900 was, School Dist. No. 7 Bonds—When Due, Assessed valuation, Assessed valuation, Total valuation, Assessment, Total tax, Population in 1890 was, Population in 1900 was.

TAX FREE.—All of the above bonds are exempt from taxation. INTEREST is payable at the Bloomfield National Bank and Fidelity Trust Co., Newark.

BRIDGETON.—{ BARTON F. SHARP, Comptroller. S. H. HITCHNER, City Treasurer.

Table with columns: LOANS—When Due, WATER BONDS—When Due, PUBLIC BUILDING BONDS—When Due, STREET IMP. BONDS—When Due, SCHOOL BONDS—When Due.

BURLINGTON.—GEO. C. GUNN, Treasurer.

Table with columns: LOANS—When Due, MEADOW DRAINAGE—When Due, CITY BONDS (refunding)—When Due.

LOANS—	When Due.	Total debt Mar. 7, 1901.	\$146,648
PAVING BONDS—		Sinking fund.....	5,065
4s, \$10,100.....	1906	Net debt Mar. 7, 1901..	141,583
4s, J&D, 6,500.....	1908	Assessed valuat'n, real.	2,183,055
4s, J&D, 3,500.....	1901	Assessed valuat'n, pers'l	322,988
STEAM FIRE ENGINE—		Total valuation 1900....	2,506,043
4s, \$6,800.....	1907	Total tax (per \$1,000) 1900.	\$22.40
4s, \$2,600.....	1908	Population in 1890 was.....	7,264
WATER BONDS—		Population in 1900 was.....	7,392
4s, M&N, \$25,500.....	Nov 1, 1916	School District Bonds—	
4s, J&J, 24,500.....	July 1, 1908	4s, M&S, \$28,500.....	Sep. 1900 to '28

TAX FREE.—All bonds issued by this city are exempt from taxation.

CAMDEN.— { COOPER B. HATCH, Mayor. }  
{ R. R. MILLER, Treasurer. }

This city, which is in Camden County, in March, 1899, annexed the town of Stockton.

LOANS—	Interest.	Principal.		
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.
Bounties loans, 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
do do 1900.....	4	J & D	May 31, 1906	12,000
Floating debt, 1872.....	7	J & J	July 1, 1902	75,000
do 1876.....	7	M & N	May 1, 1906	130,800
do 1881.....	4	J & J	July 1, 1911	218,000
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 1899.....	4	M & N	May 1, 1929	50,000
Repaving bonds, 1900.....	4	M & N	May 1, 1930	35,000
Funding, 1886.....	4	J & D	June 1, 1916	40,000
do 1872.....	4	J & D	Dec. 1, 1902	35,000
Refunding.....	4	J & D	1930	19,000
Interest account, 1873.....	7	J & J	Jan. 1, 1904	25,000
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, 1887.....	4	J & J	July 1, 1912	50,000
do 1887.....	4	J & J	July 1, 1917	50,000
do 1890.....	4	J & D	Jan. 1, 1920	95,000
do 1892.....	4 1/2	.....	July 1, 1922	95,000
do 1893.....	4 1/2	J & J	Jan. 1, 1923	95,000
do 1896.....	4	J & D	June 1, 1926	600,000
Refunding water bonds, 1900.....	4	J & D	June 1, 1920	91,000

STOCKTON BONDS—				
Refunding, 1895.....	5	M & S	Sept. 1, 1905	\$16,000
do 1897.....	4 1/2	F & A	Aug. 26, 1907	24,000
Gen. improvement, 1895.....	5	M & S	Sept. 1, 1905	20,000
do do 1896.....	5	M & S	Sept. 1, 1906	34,000
do do 1897.....	5	F & A	Aug. 26, 1907	26,000
do do 1898.....	5	A & O	Oct. 1, 1908	50,000
School Bonds, 1897.....	4	J & J	July 1, 1917	10,000
do do 1898.....	4 1/2	A & O	Oct. 1, 1901	7,500
Wrightsville School Bonds.....	5	M & N	Mar. 1, 1902	500
do do.....	5	M & S	Mar. 1, 1903	600
do do.....	5	J & J	July 1, 1911	5,500
Rosedale School Bonds.....	5	J & J	Jan. 1, 1902	500
do do.....	6	A & O	Oct. 1, 1906	6,000

TOTAL DEBT, SINKING FUND, ETC.—

	Mar. 1, 1901.	May 7, 1900.	May 31, 1898.	May 1, 1896.
Tot. bonded debt	\$2,484,600	\$2,510,500	\$1,897,800	\$1,254,800
Floating debt.....	67,500	74,005	30,000	30,000
Sinking fund.....	116,624	90,466	30,000	.....

The city water works, city hall and other property was valued in 1900 at \$4,090,845 45. The water debt included in the above statement on March 1, 1901, was \$1,076,000, and the water sinking fund (also included above) \$45,294.

ASSESSED VALUATION—

Years.	Real.	Assessed valuation	Personal.	Total.	Rate of Tax per \$1,000.
1900.....	\$25,578,560	\$2,029,250		\$27,607,810	\$21.40
1899.....	24,618,462	1,881,700		26,500,162	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 1900 (Census) was 75,935; in 1890 it was 58,313; in 1880 it was 41,659; in 1870 it was 20,045.

CAPE MAY.— { THOMAS W. MILLET, Mayor. }  
{ H. F. DOUGLASS, Recorder. }

This city is in Cape May County.

LOANS—	When Due.	Interest is payable at Cape May.
GENERAL IMPROVEM'T BONDS—		Total debt Feb. 15, 1900. \$123,300
5s, \$10,000.....	June 1, 1915	Ass'd valuation, real..... 1,544,700
5s, M&N, 13,000.....	May 1, 1916	Ass'd valuation, pers'l.... 171,400
5s, J&J, 12,000.....	Jan. 1, 1918	Total valuation 1900..... 1,716,100
SEWER BONDS—		Assessment is 3/4 actual value.
5s, J&D, \$12,000.....	June 1, 1921	Tax rate (per \$1,000) 1899. \$25.00
REDEMPTION, ETC.—1890—		Population in 1890 was..... 2,136
5s, J&J, \$15,000.....	Jan. 1, 1910	Population in 1900 was..... 2,257
REFUNDING BONDS—		School District Bonds—
5s, M&N, \$15,000.....	May 1, 1910	C. F. QUIDORT, Clerk.
5s, J&J, 4,300.....	Jan. 1, 1905	4 1/2s, \$35,000.....
5s, A&O, 13,000.....	April, 1, 1924	Dec. 1, 1901-35
4s, A&O, 17,000.....	Oct. 1, 1929	

CUMBERLAND CO.—WILLIAM O. GARRISON, County Collector. Bridgeton is the county seat.

LOANS—	When Due.	Bond'd debt Feb. 22, 1901. \$101,000
ASYLUM BONDS—		Assessed valuat'n 1900. 17,099,395
4 1/2s, J&J, \$75,000.....	Jan. 1902 to '16	Assessment abt. 66% actual value.
4 1/2s, J&J, 5,000.....	1903 to 1907	State & Co tax (per M) 1900. \$7.58
JAIL BONDS—		Population in 1890 was..... 45,438
4 1/2s, M&N, \$15,000.....	Nov. 1, 1906	Population in 1900 was..... 51,193
BRIDGE BONDS—		
4 1/2s, F&A, \$6,000.....	Feb. 1902 to '03	

INTEREST is payable at County Collector's office.

TAX FREE.—Bonds are all tax exempt.

EAST ORANGE.— { EDWARD E. BRUEN, Mayor. }  
{ ALONZO DURKEE, Auditor. }

This place, located in Essex County, became a city in Dec., 1899.

LOANS—	When Due.	LOANS—	When Due.
SCHOOL BONDS—		TAX ARREARAGE BONDS—	
5 1/2s, \$900.....	1901-1903	4s, J&J, \$84,000.....	July 1, 1914
(\$300 due yearly.)		FUNDING BONDS—	
5 1/2s, \$1,500.....	1901-1902	4s, \$200,000.....	Jan. 1, 1929
5s, \$8,000.....	1901-1902	(Subject to call \$50,000 in 1909	
(\$4,000 due yearly.)		and \$75,000 in 1919.)	
5s, \$3,000.....	1901-1903	DRAIN BONDS—	
(\$1,000 due yearly.)		5s, \$46,000.....	Nov. 1903
4s, F&A, 40,000.....	Aug. 1, 1940	TIDEWATER SEWER BONDS—	
TOWN HALL BONDS—		4s, \$192,000.....	June 1901 to '24
4s, M&N, \$27,000.....	May 2, 1901	STREET IMP'T BONDS—4 1/2, 5 & 6%	
(\$1,500 due yearly) to May 2, 1918		Due	Due
SEWER BONDS—		1901. \$21,225 95	1906. \$17,561 12
4s, \$45,000.....	1901 to 1906	1902. 30,215 85	1907. 16,441 16
5s, \$51,500.....	1901 to 1907	1903. 24,629 99	1908. 12,265 58
5s, \$10,000.....	1901 to 1908	1904. 20,049 34	1909. } 19,028 86
4s, \$18,000.....	1901 to 1908	1905. 19,013 87	1910. }
4s, \$9,000.....	1901 to 1909	Total.....	\$180,431 72
4 1/2s, \$20,000.....	1901 to 1910	Bonded debt Mar. 1901	\$1,018,731
5s, \$6,000.....	1901 to 1912	Sinking fund.....	44,000
5s, \$7,840.....	1901 to 1913	Net debt Mar. 1, 1901..	974,731
5s, \$7,000.....	1901 to 1914	Ass'd valuation, real.....	14,771,800
5s, \$8,000.....	1900 to 1916	Ass'd valuation, pers'l..	1,775,600
4 1/2s, \$15,000.....	1901 to 1915	Total valuation 1900.....	16,547,400
4 1/2s, \$19,200.....	1901 to 1916	Tax rate (per \$1,000) 1900.	\$29.00
5s, \$18,000.....	1901 to 1918	Population in 1890 was.....	13,282
4 1/2s, \$9,000.....	1901 to 1918	Population in 1900 was.....	21,506
4s, \$28,500.....	1901 to 1919		

ELIZABETH.— { P. J. RYAN, Acting Mayor. }  
{ A. B. CARLTON, Comptroller. }

This city got into financial difficulties through making extensive local improvements. Interest was defaulted February 1, 1879, and a compromise was finally effected with the bondholders, by which new 4 per cent bonds dated July 1, 1882, were issued in exchange for the old 7 per cent bonds turned in at 50 per cent of their face value.

Elizabeth is in Union County.

LOANS—	Interest.	Principal.		
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.
Adjustment bonds, 1882.....	4	J & J	July 1, 1922	\$3,099,460
School bonds.....	5	.....	1900 to 1905	63,500
do 1900.....	4	J & J	Jan. 1, 1910	45,000

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, 1900, was \$3,207,960. Bonds are all exempt from city tax.

ASSESSED VALUATION, TAX RATE, ETC.—

Years.	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1900.....	\$16,150,555	\$2,038,342	\$18,188,897	\$29.60
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 1900 includes State tax, \$2.58+; county tax, \$4.84+; city tax, \$22.16+; total, \$29.60 per \$1,000.

POPULATION—In 1900 (Census) was 52,130; in 1890 population was 37,764; in 1880 it was 28,229; in 1870 it was 20,832.

ENGLEWOOD.—ROBERT JAMIESON, Clerk.

This city is in Bergen County.

SCHOOL BONDS—	When Due.	Bonded debt Mar. 1, 1901. \$79,500
5s, J&J, \$3,000.....	July, 1901-'03	Assessed valuation 1900. 5,014,610
5s, J&J, 3,500.....	July, 1901-'07	Assessment about actual value.
3 1/2s, J&D, 65,000.....	June 1, 1930	Tax rate (per \$1,000) 1899. \$21.60
FIRE HOUSE BONDS—		Population in 1900 was..... 6,253
3 1/2s, F&A, \$8,000.....	Feb. 1, 1910	

INTEREST on \$3,000 school bonds is payable at the First National Bank, Jersey City; on all others at the Citizens' Nat. Bank, Englewood.

TAX FREE—All bonds are tax exempt.

ESSEX COUNTY.— { THOS. MCGOWAN, Director. }  
{ H. L. KEEPERS, Collector. }

The county seat is Newark.

LOANS—	When Due.	BRIDGE BONDS—	
COURT HOUSE BONDS—		4s, \$150,000.....	July 1, 1917
4s, g., F&A, \$200,000.....	Aug. 1, 1910	REFUNDING WAR BONDS—	
ROAD BONDS—		4s, A&O, g., \$300,000.....	Apr. 1, 1919
5s, A&O, \$4,588.....	Apr. 30, 1901	Total debt Aug. 1, 1900.	\$4,899,600
5s, A&O, \$2,715 69.....	1902-1906	Sinking funds.....	337,568
4s, \$107,000.....	1901 to 1910	Net debt Aug. 9, 1900.	4,562,032
4s, g., F&A, 90,000.....	Feb. 1, 1911	Tax valuation, real.....	174,505,810
PARK BOND—		Tax valuation, person'l	38,263,201
3 65s, F&A, \$1,000,000.....	Au. 1, '15-35	Total valuation 1900.....	212,769,011
(\$200,000 every 5 years.)		Co. tax (per \$1,000) 1900.....	\$6.783
4s, F&A, \$1,500,000.....	Aug. 1, 1926	Population in 1890 was.....	256,098
4s, F&A, g., 1,500,000.....	Aug. 1, 1938	Population in 1900 was.....	359,053
REFUNDING BONDS—		Principal and interest of the park	bonds are payable in gold.
4s, A&O, \$105,000.....	1901 to 1905		
(\$21,000 due yearly on Apr. 1.)			

GLOUCESTER CITY.—{ JOHN H. BOYLEN, Mayor. G. W. DICKENSHEETS, Treasurer.

Table with columns: LOANS—When Due., WATER BONDS—(Con.)—, SEWER BONDS—, IMPROVEMENT BONDS—, and various bond details including amounts and dates.

GLOUCESTER CO.—GEORGE E. PIERSON, Collector. County seat is Woodbury.

Table with columns: LOANS—When Due., ROAD BONDS—, and various bond details for Gloucester County.

TAX FREE—All of the county's bonds are exempt from taxation.

GUTTENBERG.—JOHN ZELLER, Ch. of Council.

Table with columns: LOANS—When Due., SCHOOL BONDS—, REFUNDING BONDS—, and various bond details for Guttenberg.

HACKENSACK.—M. E. CLARENDON, Pres't.

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

HARRISON.—{ EDW. J. RICE, President. E. J. GRACE, Treasurer.

Table with columns: LOANS—When Due., SCHOOL BONDS—, STREET IMPROVEMENT BONDS—, FIRE BONDS—, TOWN HALL BONDS—, and various bond details for Harrison.

HOBOKEN.—{ LAWRENCE FAGAN, Mayor. FRED. KAUFMANN, Comptroller.

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

"e," coupon bonds; "r," registered bonds. PAR VALUE OF BONDS—A is \$1,000; B is \$5,000; C is \$10,000; D is \$500.

INTEREST on registered bonds is payable at the City Treasurer's office. Coupons are payable by the First National Bank of Hoboken and interest on water bonds at Water Registrar's office.

Table with columns: TOTAL DEBT, ETC.—, May 1, 1899. May 2, 1898. May 3, 1897. Total bonded debt., Sinking funds., Net debt., Floating debt.

The sinking fund receives yearly a portion of the license fees and moneys collected from assessment after certificates are paid.

CITY PROPERTY—The city owns parks, public buildings, a water system and other assets amounting to over a million dollars.

ASSESSED VALUATION—The city's assessed valuation (about 66 per cent of the cash value) and tax rate have been as follows:

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

POPULATION—In 1900 (U. S. Census) was 59,364; in 1890 it was 43,648; in 1880 it was 30,999; in 1870 it was 20,297.

HUDSON CO.—{ HUGH DUGAN, County Collector. MAURICE J. STACK, County Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

Table with columns: LOANS—When Due., ARMORY BONDS—, SIDEWALK BONDS—, BRIDGE BONDS—, LUNATIC ASYLUM BONDS—, PURCHASE BONDS—, HOBOKEN EXTENSION—, TAX ARREARS BONDS—, WAR RENEWAL BONDS—, and various bond details for Hudson County.

INTEREST is payable by the First National Bank, Jersey City, N.J. TOTAL DEBT, ETC.—The bonded debt Dec. 1, 1900, was \$5,010,244 sinking fund, \$1,254,950; net debt, \$3,755,294. The net debt in 1897 was \$3,591,106.

ASSESSED VALUATION and tax rate have been as follows:

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

POPULATION.—The population in 1900 was 386,048; in 1890 it was 275,126; in 1880 it was 187,944; in 1870 it 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. On Feb. 13, 1900, the citizens authorized the purchase of a water plant (now building) for the sum of \$7,595,000. V. 70, p. 344. Jersey City is in Hudson County.

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

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.	When Due.	
Water loan, 1895.....	r 4 1/2	J & J	Jan. 2, 1925		\$179,000
do 1899.....	r 4	J & J	Jan. 2, 1929		100,000
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		5,000
Morgan Street dock.....	7		June 8, 1900		2,000

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, 1900, was \$18,566,817 71, which amount included \$4,218,000 of assessment bonds and \$5,136,000 of water bonds. The floating debt at that date was \$698,376 16.

	Dec. 1, 1900.	Dec. 1, 1899.
General account debt .....	\$8,237,777 57	\$8,271,072
Assessment account debt .....	4,218,000 00	4,218,000
Temporary loans.....	698,376 16	535,970
Improvement certificates .....	975,040 14	876,960
Other accounts .....	897,926 36	783,548
Total liabilities (excluding water debt).....	\$15,027,120 23	\$14,685,550
Cash in City Treasury.....	\$587,288 93	\$636,055
Cash and bonds held in sinking funds ...	2,408,529 78	2,208,181
Taxes due and unpaid .....	3,985,352 22	3,769,419
Assessments due and unpaid .....	2,678,245 19	2,601,445
City property .....	4,545,850 00	4,102,190
Other item s.....	462,717 27	543,155
Total resources .....	\$14,665,783 39	\$13,860,445
Water debt (sink'g funds not deducted).....	\$5,136,000 00	\$5,136,000

SINKING FUNDS—The sinking funds, all of which are invested in the city's bonds and certificates, on Dec. 1, 1900, were as follows:

	Cash.	Securities.	Total.
General sinking funds.....	\$64,979 71	\$2,343,550 07	\$2,408,529 78
Water sinking funds.....	7,326 10	613,078 38	620,404 48
Total.....	\$72,305 81	\$2,956,628 45	\$3,028,934 26

	Assessed Valuation.		Tax Rate per \$1,000.
	Real.	Personal.	
1900 .....	\$84,552,605	\$8,772,395	\$93,325,000 28.20
1899 .....	83,900,055	8,121,041	92,021,096 28.40
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	89,339,622 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 1900 (U. S. Census), 206,433; in 1890 it was 163,003; in 1880 it was 120,722; in 1870 it was 82,546.

**KEARNY.—WILLIAM BARDSLEY, Chairman.**

This town is in Hudson County.

LOANS—		LOANS—	
When Due.		When Due.	
<b>IMPROVEMENT—</b>			
5s, F&A, \$25,000.....	Aug. 1, 1901	<b>SCHOOL BONDS—(Con.)</b>	
5s, F&A, 2,000.....	Aug. 1, 1903	4 1/2s, M&S, \$6,000.....	Sept. 1, 1908
5s, F&A, 500.....	Aug. 1, 1903	4s, F&A, 32,000.....	Feb. 1, 1911-'31
5s, M&S, 5,000.....	Mar. 1, 1902	(\$6,000 due in 1911-16-21; \$7,000 in 1926-31.)	
4s, F&A, 45,000 .....	Feb., 1902-'06	<b>SEWER BONDS—</b>	
(\$10,000 yearly to 1905.)			
<b>FIRE DEPARTMENT—</b>			
5s, F&A, \$6,000.....	1901 to 1906	5s, M&S, \$25,000.....	Sept. 1, 1901
(\$1,000 annually on Aug. 1.)			
<b>REDEMPTION RR. BONDS—</b>			
5s, J&D, \$94,000.....	June 1, 1902	5s, M&S, 75,000.....	Mar. 1, 1903
5s, J&D, 6,000.....	June 1, 1903	<b>REFUNDING BONDS—</b>	
5s, J&D, 48,800.....	June 1, 1904	4s, .....	\$7,000 .....
Sept. 1, 1909			
<b>SCHOOL BONDS—</b>			
5s, F&A, \$500.....	Feb. 1, 1907	<b>WATER BONDS—</b>	
5s, M&S, 4,000.....	Sept. 1, 1901	6s, A&O, \$58,000.....	Oct. 1, 1917
5s, J&D, 8,000.....	1901 to 1904	5s, A&O, 30,000.....	Oct. 1, 1917
(\$2,000 yearly on June 1.)			
5s, J&D, \$2,000.....	June 1, 1906	5s, M&S, 2,000.....	Oct. 1, 1917
5s, M&N, 2,000.....	1901 to 1902	5s, A&O, 13,000.....	Oct. 18, '19 & '20
(\$1,000 yearly on May 1.)			
5s, M&S, 4,000.....	Sept. 1, 1906	5s, A&O, 11,000.....	Oct. 1, 1919-20
5s, J&D, 1,000 .....	Dec. 16, 1906	4s, F&A, 10,000.....	Feb. 1, 1929

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, at the German National Bank; on all others at the Essex County National Bank.

**LONG BRANCH.—BENJ. P. MORRIS, Mayor.**

Long Branch is in Monmouth County.

Bond. debt Mar. 1, 1901 .....	\$89,000	Total valuation 1899.....	\$11,143,455
Floating debt.....	10,000	Tax rate (per \$1,000) 1900 .....	18.50
Total debt Mar. 1, 1901.....	99,000	Population in 1890 was.....	7,231
Tax valuation, real .....	10,147,150	Population in 1900 was.....	8,872
Tax valuation, personal .....	996,305		

**MADISON.—A. L. REYNOLDS, Ch. Fin. Com.**

This borough is in Morris County. Bonds are tax exempt.

LOANS—		LOANS—	
When Due.		When Due.	
<b>ELECTRIC-LIGHT BONDS—</b>			
5s, A&O, \$15,000.....	Apr. 1, 1923	<b>WATER BONDS—</b>	
(Subject to call Apr., 1903.)			
<b>ROAD BONDS—</b>			
4 1/2s, F&A, \$27,000.....	1901 to 1909	Bond. debt Feb. 1, 1901.....	\$142,000
(\$2,000 due yearly.)			
<b>SCHOOL BONDS—</b>			
5s, .....	\$15,000.....	Floating debt.....	22,000
1917-1931			
<b>REFUNDING BONDS—</b>			
4s, F&A, \$20,000.....	1919	Total debt Feb. 1, 1901.....	164,000
<b>REFUNDING WATER BONDS—</b>			
3 1/2s, F&A, \$70,000.....	Aug. 1, 1920	Sinking Fund .....	16,000
Total valuation 1900.....			
2,046,850			
Assessment is 1/2 actual value.			
Total tax (per \$1,000) 1900.....			
\$23.70			
Population in 1890 was.....			
2,469			
Population in 1900 was.....			
3,754			

INTEREST is payable at the First National Bank of Madison.

**MERCER CO.—JOSIAH JONES, Director.**

County seat is Trenton.

LOANS—		LOANS—	
When Due.		When Due.	
<b>BRIDGE BONDS—</b>			
5s, .....	\$80,000.....	Floating debt .....	\$288,000
Feb. 1, 1902			
(Part due yr'ly) to Feb. 1, 1909			
<b>ROAD IMP'T. BONDS—</b>			
4s, .....	\$60,000.....	Total debt May 8, 1900 .....	463,000
Dec. 1, 1901			
(\$10,000 due yearly) to Dec. 1, '06			
4s, A&O, \$100,000 .....	Oct., 1901-10	Tax valuat'n, real .....	37,331,924
<b>DEFICIENCY BONDS—</b>			
4s, .....	\$25,000.....	Tax valuation, person'l.....	11,930,144
June 8, 1903			
Bonded debt May 8, 1900.....			
\$175,000			

**MIDDLESEX CO.—** { ASBURY FOUNTAIN, Director.  
 { DAVID SERVISS, Collector.

County seat is New Brunswick.

LOANS—		When Due.		Bonded debt Feb. 20, '01.	
<b>BRIDGE BONDS—</b>					
4s, J&J, \$20,000.....	Jan. 1, 1902	Floating debt.....	60,000	Tot. debt Feb. 20, 1901.....	181,550
(\$10,000 due ye'ly) to Jan., 1903					
<b>RENEWAL BONDS—</b>					
4s, J&J, \$12,500.....	Jan., 1902-1903	Total valuation 1900.....	28,306,679	State & Co. tax (per M.) '00.....	\$9.82
4s, J&J, 6,000.....		Population 1890 was.....	61,754	Population in 1900 was.....	79,762
4s, J&J, 40,000.....	1904-1911				
(\$5,000 due yearly on Jan. 1.)					
3 1/2s, F&A, \$12,000.....	Feb. 9, 1902-'11				

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.**

This city is in Cumberland County.

LOANS—		When Due.		Bonded debt, Mar. 1, '01	
<b>SCHOOL BONDS—</b>					
5s, .....	\$22,000.....	Assessed valuation, '00.....	4,270,760	Tax rate (per \$1,000), '99 .....	17.50
Aug. 1, 1901-'11					
<b>REFUNDING BONDS—</b>					
4s, J&J, \$31,000.....	July 1, 1909-'28	Population in 1890 was.....	10,002	Population in 1900 was.....	10,583

**MONTCLAIR.—** { H. C. HALLENBECK, Chairman.  
 { SILAS STUART, Treasurer.

This town is situated in Essex County.

LOANS—		When Due.		LOANS—		When Due.	
<b>RAILROAD BONDS—</b>							
5s, M&N, \$90,000.....	1901-1909	<b>SCHOOL BONDS—(Con.)—</b>		3 1/2s, g. J&J, \$12,000.....	July 1, '02-'13	5s, M&N, 27,500.....	May 1, 1913
(\$10,000 due yearly on Nov. 1.)							
5s, M&N, \$135,000.....	1910-1918	<b>SEWER BONDS—</b>					
(\$15,000 due yearly on Nov. 1.)							
<b>FIRE HOUSE BONDS—</b>							
3 1/2s, g. A&O, \$40,000.....	Apr. 1, 1921	5s, M&N, \$105,000.....	May 1, 1913	4s, J&D, \$60,000.....	June 1, 1905	Bonded debt Mar. 1, 1901.....	\$601,000
<b>SCHOOL BONDS</b>							
5s, J&J, \$1,000.....	July 1, 1901	Tax valuation, real.....					
5s, J&J, 112,000.....	July 1, 1902	8,327,200					
5s, F&A, 1,000.....	Aug. 1, 1901	Tax valuation, personal.....					
5s, M&N, 24,500.....	1901-1921	1,191,400					
(Part due yearly.)							
4s, g., M&S, \$33,000, g.....	1901-1911	Total valuation 1900.....					
(\$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 1898.....	
School bonds, 5s.....	\$92,300	Assessment about 1/2 actual value.		\$2,546,740	
Bonded debt Jan. 1, '01 .....	92,300	School tax (per \$1,000) '00.....	12.19		

**NEWARK.—FREDERICK T. JOHNSON, Compt'r.**

Newark is situated in Essex County.

LOANS—		Interest.		Principal.	
NAME OR PURPOSE.		Rate. Payable.		When Due	
Annexation.....	1886 4	M & S	Mch. 1, 1906	\$126,000	
City Hall bonds.....	1901 3 1/2	J & J	Jan. 1, 1931	1,000,000	
City improvement refunding.....	4	M & S	Mch., 1923	1,500,000	
City tax.....	1886 4	M & S	Mch. 1, 1906	158,000	
Corporate.....	1878 6	F & A	Aug. 1, 1908	700,000	
do .....	1880 5	J & D	June 1, 1910	500,000	
Intercepting sewer.....	1888 4	A & O	Apr. 10, 1908	620,000	
School bonds (high).....	1897 3.35		1917	200,000	
do do .....	1898 4		1916	100,000	
do do .....	1899 3 1/2	J & D	Dec. 1, 1929	300,000	
Sewer.....	1879 6	M & S	Mch. 1, 1909	180,000	
do .....	1.93 4	M & S	Mch. 1, 1907	30,000	
Street improvement.....	1879 6	M & S	Mch. 1, 1909	270,000	
do do and sewer.....	1886 4	M & N	May 10, 1906	500,000	
Street opening.....	4		1915	100,000	
Tax arrearage.....	1891 4		1901	34,000	
do .....	1892 4		1902	33,000	
do .....	1893 4		1903	31,000	
do .....	1894 4		1904	53,000	
do .....	1895 4		1905	66,000	
do .....	1896 4		1906	66,000	
do .....	1897 4		1907	86,000	
do .....	1898 4		1908	88,000	
Public Library.....	1897 4	J & J	June 1, 1927	300,000	
Water debt.....	7	F & A	Aug. 1, 1906	50,000	
do .....	1875 7	M & N	May 1, 1905	500,000	
do .....	1879 5	M & N	May 1, 1909	100,000	
do .....	1891 5		1911	70,000	
do .....	1885 4 1/2	M & N	May 1, 1915	215,000	
do .....	1888 4 1/2	M & S	Mch. 6, 1918	20,000	
do .....	1888 4	J & D	Dec. 2, 1908	20,000	
do .....	1890 4	J & D	1910	20,000	
do .....	1884 4	M & N	May 1, 1914	30,000	
do .....	1886 4	M & N	May 1, 1916	12,000	
do .....	1887 4	A & O	Apr. 1, 1917	15,000	
do .....	1892 4	F & A	Feb. 1, 1922	2,450,000	
do .....	1892 4	M & N	May 1, 1922	4,000,000	

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Total Tax per \$1,000. Rows for years 1900-1880.

\* Less indebtedness sworn off.

POPULATION.—In 1900 (U. S. Census), was 246,070; in 1890 it was 181,830; in 1880 it was 136,508

NEW BRUNSWICK.—N. WILLIAMSON, Mayor. J. B. KIRKPATRICK, Tr.

This city is situated in Middlesex County.

Table with 4 columns: Loans (When Due), Sinking Fund Bonds (When Due), Water Bonds, and School House Bonds. Lists various bond types and their due dates.

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, 1900, Apr. 1, 1899, Apr. 1, 1898. Rows for Total municipal debt, Sinking funds and cash assets, Net debt, Water debt, and Floating debt.

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 1899 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. Rows for years 1900-1880.

POPULATION.—Population in 1900 was 20,006; in 1890 it was 18,603; in 1880 17,166; in 1870 it was 15,058.

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), Sewer Bonds (When Due), School House Bonds, and Water Bonds. Lists various bond types and their due dates.

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 5 columns: May 1, 1900, May 1, '99, May 1, '98, May 1, '97. Rows for Total municipal debt, Sinking funds and other assets, Net debt, Water debt, and Floating debt.

The sinking fund receives yearly about \$18,000, raised by taxation and last year (1899-1900) received \$47,315 from tax and assessment arrears collections. The available assets consist of unpaid taxes (\$142,575), assessments in arrears (\$83,676), and cash in treasury (\$7,938) and sinking fund of \$198,333.

CITY PROPERTY is valued at \$2,986,741.

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. Rows for years 1900-1880.

POPULATION.—Population in 1900 was 24,141; in 1890 it was 18,844; in 1880 it was 13,207; in 1870 it was 9,319.

PASSAIC.—RICHARD B. TINDALL, Clerk.

This city is in the county of the same name.

Table with 4 columns: Loans (When Due), School House Bonds (When Due), Public Park Bonds, and Funding Bonds. Lists various bond types and their due dates.

INTEREST is payable at Passaic National Bank, Passaic, N. J., except the funding bonds, which is payable at U. S. Mort. & Tr. Co., N. Y. City.

PASSAIC CO.—GEORGE W. BOTBYL, Clerk. P. H. SHIELDS, Collector.

County seat is Paterson.

Table with 4 columns: Loans (When Due), Rebuilding Bridge Bonds (When Due), Bridge Bonds, and Road Bonds. Lists various bond types and their due dates.

PATERSON.—JAMES PARKER Comptroller.

This city is in Passaic County.

Table with 4 columns: Loans (When Due), Renewal Bonds (When Due), Sewer Bonds, and Street Impt. Bonds. Lists various bond types and their due dates.

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 5 columns: Feb. 1, '01, Jan. 17, '00, Mar. 20, '99, Mar. 20, '98. Rows for Total bonded debt, Bills payable, certificates, &c., and 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. Rows for years 1900-1880.

POPULATION.—In 1900 (U. S. Census) was 105,171; in 1890 it was 78,347; in 1880 it was 51,031; in 1870 it was 33,579.

PERTH AMBOY.—JAMES L. COMPTON, Mayor. GARRET BRODHEAD Treas.

This city is in Middlesex County.

Table with 4 columns: Loans (When Due), Water Bonds, School Bonds, and Tax Arrearage Bonds. Lists various bond types and their due dates.

PHILLIPSBURG.—ROWLAND FIRTH, Mayor.

This town is in Warren County.

Table with columns for bond types (STREET AND SEWER BONDS, ADJUSTMENT BONDS, SCHOOL BONDS, WATER BONDS RENEWED), amounts, and dates. Includes total valuation and population data.

PLAINFIELD.—W. F. ARNOLD, Treasurer.

This city is in Union County.

Table with columns for bond types (Sewer 4s, Floating debt, Total debt), amounts, and dates. Includes total valuation and population data.

RAHWAY.—CHAS. B. HOLMES, Mayor. R. VANDERHOVEN, Treasurer.

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt (\$185,000) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar...

Table with columns for bond types (ADJUSTMENT BONDS, SCHOOL BONDS, WATER BONDS RENEWED), amounts, and dates. Includes floating debt and assessed valuation.

RED BANK.—E. O. DAVIS, Chief Commissioner.

This town is in Monmouth County.

Table with columns for bond types (WATER-WORKS BONDS, ROAD AND SEWER BONDS), amounts, and dates. Includes assessed valuation and population data.

RIDGEFIELD PARK.—J. E. HUEY, Clerk.

This village is in Bergen County.

Table with columns for bond types (ROAD AND SEWER BONDS), amounts, and dates. Includes total debt and assessed valuation.

RUTHERFORD.—EDWARD J. TURNER, Mayor. ROBERT LEEDS, Clerk.

Is in Bergen County. The bonds are exempt from taxation.

Table with columns for bond types (ROAD AND SEWER BONDS, SCHOOL DISTRICT BONDS), amounts, and dates. Includes total valuation and assessed valuation.

INTEREST on funding bonds is payable at Rutherford Nat. Bank; on road and sewer bonds at Nat Bank of the Republic, N.Y.

SOMERSET CO.—W. J. LOGAN, Director. E. B. ALLEN, Collector.

County seat is Somerville.

Table with columns for bond types (COUNTY NOTES), amounts, and dates. Includes tax valuation and population data.

INTEREST payable at County Collector's office.

SOUTH AMBOY.—JOSEPH F. FULTON, Clerk.

This borough is in Middlesex County.

Table with columns for bond types (WATER-WORKS BONDS, DOCK BONDS), amounts, and dates. Includes net debt and assessed valuation.

SOUTH ORANGE.—IRA A. KIP JR., Pres. JOHN R. WEEKS, Treas.

This village is in Essex County.

Table with columns for bond types (REFUNDING BONDS, SEWER BONDS), amounts, and dates. Includes tax valuation and population data.

Principal and interest of bonds are payable in gold.

SUMMIT.—GEO. WILCOX, Mayor. DANIEL C. DAY, Clerk.

This city is in Union County.

Table with columns for bond types (SCHOOL BONDS, SEWER BONDS), amounts, and dates. Includes floating debt and assessed valuation.

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.

Large table titled 'LOANS' with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, and Outstanding. Lists various municipal loans and their terms.

Table titled 'CHAMBERSBURG BONDS, ASSUMED' with columns: Parks, Redemption, etc., amounts, and dates.

Table titled 'WILBUR BONDS, ASSUMED' with columns: School, Improvement, amounts, and dates.

Table titled 'LOANS PAYABLE BY SPECIAL ASSESSMENT' with columns: Assessed upon city, Assessed upon property benefited, amounts, and dates.

Table titled 'WATER LOANS REPORTED SEPARATELY' with columns: City water, Chambersburg water, amounts, and dates.

Table titled 'TOTAL DEBT, ETC.' with columns: Total bonded debt, Sinking funds, Net debt, Water debt inc. above, and interest rates for various years.

CITY PROPERTY.—The total value of property owned by the city is estimated at \$2,967,200, including water works, \$2,000,000.

Table titled 'ASSESSED VALUATION.—Property assessed "at about one-half actual value."' with columns: Years, Real Estate, Personal Property, Deductions, Valuation, and Rate of Tax.

POPULATION.—In 1900 (U. S. Census) was 73,307; in 1890 it was 57,458; in 1880 it was 29,910.

**UNION.**—This town is in Hudson County.

LOANS—	When Due.	TOWN HALL CONSTRUCTION—
SCHOOL HOUSE BONDS—		5s, ..... \$16,000..... July 1, 1901
5s, ..... \$13,000.....1902-1915		(\$2,000 due y'rlly) to July 1, 1908
SEWER BONDS—		Bonded debt Mar., 1900 . \$291,000
5s, ..... \$35,000..... Jan. 1, 1902		Floating debt..... 43,288
(\$5,000 due y'rlly) to Jan. 1, 1908		Total debt Mar., 1900.... 334,288
5s, ..... \$15,000..... Jan. 1, 1913		Total valuation 1900....4,223,200
5s, J&J, 130,000..... Jan. 1, 1902		Tax rate (per \$1,000) 1899. \$24.50
(\$10,000 due yearly) to Jan. 1, 1914		Population 1890 was.....10,643
		Population 1900 was.....15,187

**UNION CO.**— { J. F. HUBBARD, Director.  
 { E. M. WOOD, Collector.  
 County seat is Elizabeth.

LOANS—	When Due.	Interest payable at Elizabeth.
DEFICIENCY BONDS (freshet)—		Total debt May 8, 1900. \$450,000
6s, J&J, \$42,000.....1901 to 1907		Tax valuation, real.....35,614,435
ROAD BONDS—		Tax valuation, person'l. 5,621,255
4s, J&J, \$350,000.....1901 to 1910		Total valuation 1900....41,235,690
Subject to call after ten years.		Assessment about 3/5 actual value.
WAR BONDS—		County tax (per \$1,000) 1900. \$4.84
.....\$26,000.....1907 to 1909		Population in 1890 was.... 72,467
Sheridan House Pur. bds. \$28,000		Population in 1900 was....99,353

All bonds issued by this county are exempt from taxation.

**WEEHAWKEN.**—THOMAS CARROLL, Clerk.

This township is in Hudson County. (P. O. Station 1, Hoboken.)

LOANS—	When Due.	Population in 1890 was.....
4s, ..... \$15,000..... May, 1914		1,943
ROAD AND SEWER BONDS—		Population in 1900 was.....5,325
5s, semi-an., \$29,000.....1905		School Dist. Bonds, C. Roehr, Clk.
SEWER NOTES—		4s, ..... \$18,000.....1920
6s, ..... \$9,762.....		4s, semi-an., \$25,000.....1904
Bonded debt Sept., 1900. \$53,762		4 1/2s, semi-an., 20,000.....1911
Tax valuation, real.....3,500,800		..... 15,000.....1904
Tax valuation, personal. 120,500		4s, M&S, \$45,000..Mar. 1, 1916-30
Total valuation 1900....3,621,300		4s, M&S, 25,000..Mar. 1, 1931
Tax rate (per \$1,000) 1900. \$17.40		Bond. debt Mar. 1, 1901..\$148,000

**WESTFIELD.**—CHAS. D. REESE, Clerk.

This town is in Union County.

LOANS—	When Due.	Bond. debt Mar. 1, 1901..
SCHOOL BONDS—		\$76,000
5s, ..... \$15,000..... Nov., 1910		Assessed valuation, real. 1,613,350
5s, ..... 10,000..... Nov., 1920		Ass'd valuation, pers'l. 114,650
SEWER BONDS—		Total valuation 1900....1,728,000
4s, J&J, \$30,000..... July 1, 1927		Tax rate (per \$1,000) 1900. \$25.60
(Optional after July 1, 1917.)		Population 1900..... 4,328
4 1/2s, J&J, \$21,000...1901 to 1907		Population 1890.....2,739
(\$3,000 yearly on July 1.)		

**WEST HOBOKEN.**— { F. A. SCHWARTZ, Treasurer.  
 { JOHN P. McMAHON, Clerk.

This town is situated in Hudson County.

LOANS—	When Due.	REDEMPTION BONDS—(Con.)—
SCHOOL BUILDING & SITES—		5s, J&J, \$30,000.....Jan. 1, 1902
5s, J&J, \$24,000.. July 1, 1901-'08		STREET IMPROVEM'T BONDS—
5s, J&J, 23,000.. July 1, 1901-'10		4s, J&J, \$75,000.....Jan. 1, 1910
(\$2,500 due yearly.)		ASSESSM'T & RENEWAL BONDS—
4s, M&S, \$45,000.. Mar. 1, 1902 to		6s, ..... \$21,000..... Jan. 1, 1905
(\$1,500 due yearly) Mar. 1, 1931		6s, ..... 27,000..... July 1, 1910
REDEMPTION BONDS—		6s, ..... 9,000..... Jan. 1, 1911
5s, M&N, \$50,000..... Nov. 1, 1904		6s, ..... 7,000..... July 1, 1911
5s, J&J, 25,000..... Jan. 1, 1906		4 1/2s, J&J, 1,200..... July 1, 1903
4 1/2s, J&J, 24,750..... Jan. 1, 1908		

INTEREST is payable at the First National Bank of Hoboken and Hudson Trust & Savings Institution.

TOTAL DEBT, ETC.—The total bonded debt on Apr. 1, 1900, was \$411,950; floating debt, \$36,740; total debt, \$448,690.

ASSESSED VALUATION in 1900 of real estate was \$5,629,700; of personal property, \$656,750; total, \$6,286,450; total tax rate (per \$1,000), \$25.00.

POPULATION.—The population in 1900 was 23,049; in 1890 it was 11,665; in 1880 it was 5,441; in 1870 it was 4,132.

**WEST ORANGE.**— { DR. WM. M. BRIEN, Chairman.  
 { JOS. McDONOUGH, Clerk.

This town is situated in Essex Co.

LOANS	When Due.	Assessment about 1/2 actual value.
REDEMPTION BONDS—		Tax rate (per \$1,000) '99...\$28.80
4 1/2s, J&J, \$25,000..... July 1, 1916		Population in 1890 was.....4,358
ROAD BONDS—		Population in 1900 was.....6,889
7s, J&D, \$74,000..... June 1, 1902		School District Bonds—
Bonded debt Feb. 20, 1900. \$99,000		4s, g., A&O, \$50,000.....1913-1922
Assessed valuation, real. 3,419,050		(\$5,000 yearly on April 1.)
Ass'd valuation, pers'l. 315,625		4s, F&A, \$15,000...Feb., '10 to '12
Total valuation 1900 ....3,734,675		

INTEREST is payable at the Orange National Bank, Orange, N. J.

TAX FREE—All of the West Orange bonds are exempt from taxation.

**WOODBURY.**— { SAMUEL H. LADD, Mayor.  
 { D. T. MATHERS, Clerk.

This city is in Gloucester County.

LOANS—	When Due.	Net debt Mar. 1, 1901....
CITY BONDS—		\$53,400
4s, Dec., \$4,000..... Dec., 1901-'04		Assessed val'tion, real...1,917,400
WATER BONDS—		Ass'd valuation, pers'l. 413,250
4s, F&A, \$40,000..... Feb. 1, 1908		Total valuation 1900....2,330,650
(\$10,000 ev'ry 5 yrs.) to Feb. 1, 1921		Assessm't 65 to 70 p. c. act. value.
4s, F&A, \$12,000..... Feb. 1, 1926		Total tax (per \$1,000) 1900. \$18.40
Total debt Mar. 1, 1901... \$56,000		Population in 1890 was.....3,911
Sinking fund, etc ..... 2,600		Population in 1880 was.....2,298
		Population in 1900 was.....4,087

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 1900.

Place—	Total Debt.	Assessed Valuation.	Tax rate per \$1,000.	Popula- tion in 1900.
Allendale (Boro.), Bergen Co...	\$40,500	\$305,875	\$18.30	694
Allenhurst, Monmouth Co.....	167,500	1,165,350	.....	165
Anglesea (Boro.), Cape May Co.	16,742	177,366	30.00	161
Atlantic County.....	58,500	23,442.11	.....	46,402
Avalon (Boro.), Cape May Co..	11,000	300,000	27.00	93
Avon-by-the-Sea (Bo.), Mon. Co.	32,500	507,425	26.64	.....

Place.	Total Debt.	Assessed Valuation.	Tax Rate. per \$1,000	Popula- tion in 1900.
Beach Haven (Boro.), Ocean Co.	16,000	\$314,475	\$18.10	239
Belmar (Boro.), Monmouth Co.	131,500	1,233,350	24.00	902
Bordent'wn (City), Burl'gt'n Co.	26,650	2,506,043	10.50	4,110
Bordent'n (Townsh.), Burl. Co.	11,100	1,523,934	18.40	488
Bound Br'k (Bor.), Somers't Co.	21,875	1,216,695	19.00	2,622
Bradley Beach (Bor.), Mon. Co.	29,500	456,600	32.20	982
Brigantine, Atlantic Co.....	30,000	254,100	33.20	99
Camden County.....	46,000	38,426,305	7.40	107,643
Carlstadt (Boro.) Bergen Co..	40,500	683,867	22.00	2,574
Chatham (Boro'gh), Morris Co.	46,000	620,500	22.70	1,361
Chester (Twp.), Burlington Co.	40,000	2,776,466	20.00	4,420
Cranford (Twp.), Union Co....	123,000	1,378,375	27.60	2,854
Deckertown (Bor.), Sussex Co.	59,000	687,297	15.00	1,306
Delford (Boro.), Bergen Co....	19,000	862,790	15.15	746
East Newark (Bor.), Hudson Co.	103,000	1,927,000	17.10	2,500
E. Rutherford (Bor.), Bergen Co.	37,605	1,290,785	26.60	2,640
Ewing (Twp.), Mercer Co.....	16,250	887,736	13.50	1,333
Franklin (Twp.), Bergen Co....	75,000	875,275	15.00	2,139
Freehold, Monmouth Co.....	70,350	2,559,377	5.00	2,934
Freehold (Tp.), Monmouth Co.	15,000	4,204,487	11.69	2,234
Garfield (Bor.), Bergen Co....	33,619	747,979	30.00	3,504
Hackettstown, Warren Co.....	15,000	1,318,536	14.00	2,474
Hammonton (T'n), Atlantic Co.	17,000	956,145	17.80	3,481
Hasbr'k Heights (B.), Berg. Co.	47,859	849,750	21.40	1,255
Hawthorne (Bor.), Passaic Co.	19,000	592,724	18.80	2,096
High Bdge. (Bo.), Hunterdon Co.	15,000	635,487	15.00	1,377
Hightstown (Bor.), Mercer Co..	22,500	997,641	17.40	1,749
Holly B'ch (Bor.), Cape May Co.	33,600	205,857	37.50	569
Irvington (Town), Essex Co....	63,855	1,901,730	21.80	5,255
Jackson (Twp.), Ocean Co.....	63,277	267,660	16.00	1,595
Keypoint (Town), Monm'ch Co.	66,500	1,361,506	19.04	3,413
Lakewood (Twp.), Ocean Co....	12,000	3,242,175	17.42	3,094
Lodi (Boro.), Bergen Co.....	32,505	527,345	24.00	1,917
Matawan (Twp.), Monm'ch Co.	14,000	424,260	15.56	1,310
Maywood (Boro.), Bergen Co..	19,600	339,370	19.30	536
Merchantville (Bor.), Camd. Co.	43,000	713,360	27.00	1,603
Midl'nd Park (Bor.), Bergen Co.	20,500	324,013	22.50	1,348
Millburn (Twp.), Essex Co....	50,000	1,596,450	20.10	2,837
Monmouth Co.....	243,650	48,761,719	8.96	82,057
Morris County.....	400,000	27,791,202	9.90	65,156
Mt. Arlington (Bor.), Morris Co.	23,500	410,185	20.00	275
Neptune (Town), Monm'ch Co.	46,000	2,302,425	29.10	7,943
Newton (Town), Sussex Co....	129,000	2,750,845	18.50	4,376
Northampton (Tp.), Burling. Co.	29,750	2,244,782	15.00	5,168
N. Barbadoes (Tp.), Bergen Co.	193,657	4,627,145	22.60	9,443
No. Bergen (Twp.), Hudson Co.	32,260	3,179,975	15.60	9,213
No. Plainfield School District..	46,500	2,542,640	.....	5,000
No. Plainfield (B.), Somerset Co.	15,000	2,539,665	22.80	5,009
No. Spring Lake (Bo.), Monm. Co.	35,523	639,400	22.50	361
Ocean City, Cape May Co.....	86,279	1,870,000	23.00	1,307
Orvil (Twp.), Bergen Co.....	24,500	433,455	24.60	1,207
Palmyra (Tp.), Burlington Co.	44,634	537,043	24.10	2,300
Princeton (Bor'gh), Mercer Co.	30,734	2,876,418	18.00	3,899
Princeton School District.....	30,200	2,860,206	.....	4,149
Raritan (Town), Somerset Co.	11,769	.....	12.40	3,244
Ridgewood (Twp.), Bergen Co.	25,000	1,491,090	22.20	3,298
Rookaway (Boro.), Morris Co..	25,000	360,250	27.50	1,443
Roselle (Boro.), Union Co.....	24,900	955,250	23.60	1,652
Saddle River, Bergen Co.....	85,000	890,630	20.80	1,954
Salem (City), Salem Co.....	66,500	3,768,660	12.90	5,811
Sea Isle City (B.), Cape May Co.	45,574	466,000	32.50	340
Somerville (T'n), Somerset Co.	11,300	.....	.....	4,843
Spr'g Lake (Bor.), Monm'ch Co.	88,000	806,675	27.00	526
Union (Twp.), Bergen Co.....	42,500	745,345	24.20	1,590
Vallsburg (Boro.), Essex Co....	50,946	980,295	19.00	2,779
Vallsburg School District.....	4,000	900,000	.....	.....
Wallington (Bor.), Bergen Co.	65,000	528,945	18.70	1,812
Warren County.....	15,500	18,065,205	27.20	37,781
W. New York (T'n), Hudson Co.	17,500	2,746,800	15.10	5,267
Westwood (Bor.), Bergen Co..	10,000	457,628	21.60	828
Wildwood (Bor.), Cape May Co.	19,270	217,200	30.00	150
Woolbr'ge (Tp.), Middlesex Co.	22,400	2,437,375	24.00	7,631
Woodstown (Boro.), Salem Co.	39,000	1,174,098	12.70	1,371

**State of Pennsylvania.**

ITS

**DEBT, RESOURCES, ETC.**

Admitted as a State	- - -	One of Original Thirteen
Total area of State (square miles)	- - -	45,215
State Capital	- - -	Harrisburg
Governor (term expires 3d Tues. Jan., 1903)	- - -	Wm. A. Stone
Secretary of State* (term expires Jan. 1903)	- - -	W. W. Griest
Treasurer (May 1, 1902)	- - -	James E. Barnett
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.

NAME AND PURPOSE.	Interest. P. Ct. Payable.	Principal. When Due.	Outstand'g.
Agricultural College b'ds, '72.r	6 F & A	Feb. 1, 1922	\$500,000
Funding loan, 1881.....r	4 F & A	Feb. 1, 1912	4,521,250
do 1881.....r	3 1/2 F & A	Feb. 1, 1912	1,642,900
Proceeds of farm sale, 1887...	6 Quar.	{ Held in State }	17,000
Unfunded debt and debt upon which interest has ceased...		{ Treasury. }	134,149

**PAR VALUE OF BONDS.**—These bonds are in pieces of \$50, \$100 and multiples of \$100.

**INTEREST** on the Agricultural College loan is payable at the State Treasurer's office in Harrisburg; on all other bonds at Farmers' & Mechanics' Bank in Philadelphia.

**TOTAL DEBT, ETC.**—The subjoined statement shows Pennsylvania's total public debt, the sinking fund held by the State against the same, and the State's unfunded debt, on the dates indicated.

	Dec. 1, 1900.	Dec. 1, 1899.	Dec. 1, 1898
Total public debt .....	\$6,815,299	\$6,815,299	\$6,815,299
Sinking funds.....	6,021,402	5,750,088	5,789,317
Net debt.....	\$793,897	\$1,065,211	\$1,025,982
Unfunded debt (incl'd above).	134,149	134,149	134,149

The sinking fund on December 1, 1900, held the following securities Allegheny Valley Railroad bonds, \$900,000; interest on same, \$18,750; United States 4 per cent consols, at par, \$2,775,000, and cash, \$2,327,652; total, \$6,021,402.

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.		Total.
	Real.	Personal.	
1900.....	\$2,766,829,685	\$761,755,893	\$3,528,585,578
1899.....	2,728,163,336	859,979,331	3,588,142,667
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.....	2,499,661,995	831,026,331	3,330,688,326
1895.....	2,471,018,204	770,049,820	3,241,068,024
1894.....	2,389,232,748	658,341,105	3,047,573,853
1892.....	2,308,767,431	591,007,558	2,899,774,989
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 simply to make a temporary loan for necessary expenses, which must be provided for by an assessment of sufficient township tax rate, known as road tax.

**POPULATION OF STATE.**—The population of Pennsylvania has been reported as follows in the years named

1900.....	6,302,115	1860.....	2,906,215	1820.....	1,047,507
1890.....	5,258,014	1850.....	2,311,786	1810.....	810,091
1880.....	4,282,891	1840.....	1,724,033	1800.....	602,365
1870.....	3,521,951	1830.....	1,348,233	1790.....	434,373

**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 in November, 1900, being 17, with deposits aggregating \$107,621,381 19.

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—When Due, LOANS OF 1894—(Con.)—, 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. [\$1,098,000 bonds were sold on April 8, and are not included in statement below.]

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstand'g. Includes categories like City park bonds, Electric-light bonds, Municipal bonds, Sewer bonds, Street Improvement Bonds, Water bonds, Wharf renewal bonds.

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.—, Feb. 28, '901, Feb. 28, '00, Feb. 28, '99, Feb. 28, '98. Includes rows for Total bonded debt, Sinking funds, Net debt, Water debt.

TAX FREE.—All bonds of this city are exempt from taxation. CITY PROPERTY.—The estimated value of all the city's property is \$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. Includes rows for 1900, 1899, 1898, 1897.

POPULATION.—In 1900 (Census) was 129,896; in 1890 was 105,287; in 1880 it was 78,682; in 1870 it was 53,180.

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. Includes rows for B'rd of Cont'l., 1st Ward, 2d Ward, 3d Ward, 4th Ward, 5th Ward, 6th Ward, 7th Ward, 8th Ward, 9th Ward, 10th Ward, 11th Ward, 12th Ward, 13th Ward, 14th Ward, Total.

ALLEGHENY CO.— { THOS. G. McCLURE, Treas. } { W. E. THOMPSON, Comptroller. } Pittsburg is the county seat.

Table with columns: LOANS—When Due, RIOT BONDS—, COMPROMISE BOND—, POOR HOUSE BONDS—, COURT HOUSE BONDS—(Reg.), INSANE ASYLUM BONDS—.

PAR VALUE.—Bonds are for \$500, \$1,000 and \$10,000. INTEREST on the compromise bonds is payable at the Commercial National Bank, Philadelphia; on the 4 per cent riot bonds by the County Treasurer and at the office of Townsend, Whelen & Co., Philadelphia; on the Insane Asylum bonds at the Pittsburg Trust Co.; on all other bonds by the County Treasurer only.

TAX EXEMPT.—The compromise bonds are largely free of tax; also the \$75,000 poor house bonds.

ALLENTOWN.— { JAMES L. SCHAADT, Mayor. } { A. L. REICHENBACH, Treasurer. } Allentown is the county seat of Lehigh County.

Table with columns: LOANS—When Due, CITY BONDS—, REFUNDING WATER BONDS—.

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.—This city is in Blair County.

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

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—C. M. RIPER, Sec'y.

Table with columns: Bonds of 1886, Bonds of 1888, Bonds of 1894, Refunding bonds of 1900.

ASHLAND.— { GEORGE H. HELFRICH, Treas. } { JOHN X. DENCE, Town Clerk. } This borough is in Schuylkill County.

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

STATE TAX FREE.—Bonds are free from State tax.

AVALON.—ANDREW M. KIRKER, Ch. Fin. Com. This borough is in Allegheny County.

Table with columns: LOANS—, Street bonds of 1890, do do 1891, do do 1893, do 3-6s 1911-1930, Sewer bonds of 1898, Mortgage on hall.

BEAVER FALLS.—J. E. McCLURE, Sec'y.

Table with columns: LOANS—When Due, GENERAL IMPROVEM'T BONDS—, STREET IMPROVEMENT BONDS—, SCHOOL DISTRICT BONDS—.

BELLEVUE.—J. M. SIMERAL, Sec. of Council.

Table with columns for LOANS, SEWER BONDS, and other financial details for Bellevue.

BETHLEHEM.—J. A. KICHLINE, Secretary.

Table with columns for LOANS, COUNTY BONDS, and other financial details for Bethlehem.

BLAIR CO.—{ JOHN A. SMITH, Pres. Board Commission's. W. S. HOSTLER, Clerk.

Table with columns for LOANS, COUNTY BONDS, and other financial details for Blair Co.

BRADDOCK.—GEO. A. TODD, City Treasurer.

Table with columns for LOANS, WATER BONDS, and other financial details for Braddock.

BRADFORD.—EDWARD C. CHARLTON, Clerk.

Table with columns for LOANS, BUILDING BONDS, WATER WORKS BONDS, and other financial details for Bradford.

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.—FINLEY H. HUBBARD, Treas.

Table with columns for LOANS, COURT HOUSE BONDS, and other financial details for Bradford Co.

CARLISLE.—THOMAS E. VALE, Burgess.

Carlisle is in Cumberland County. The borough owned in 1900 gas, water and electric-light stock valued at \$42,150, besides a borough market from which a revenue of \$5,000 a year is derived., and other property, total assets being \$105,920.

Table with columns for LOANS, GENERAL PURPOSES, and other financial details for Carlisle.

OPTIONAL.—All bonds are subject to call on 60 days' notice. TAX FREE.—The bonds are all exempt from taxation.

CHAMBERSBURG.—E. J. BLACK, Treasurer.

Table with columns for LOANS, REFUNDING BONDS, and other financial details for Chambersburg.

CHESTER.—{ WM. J. OGLESBY, Comptroller. FRANK W. HARRISON, Clerk.

Table with columns for LOANS, CITY BONDS, REFUNDING BONDS, and other financial details for Chester.

CHESTER CO.—W. E. PENNYPACKER, Clerk.

Table with columns for LOANS, COUNTY CERTIFICATES, and other financial details for Chester Co.

CLINTON CO.—JOHN NOBLE, Treasurer.

Table with columns for LOANS, REFUNDING BONDS, and other financial details for Clinton Co.

COATESVILLE.—W. A. P. THOMPSON, B'rgess.

Table with columns for LOANS, REFUNDING BONDS, IMPROVEMENT BONDS, FUNDING BONDS, and other financial details for Coatesville.

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.

Table with columns for LOANS, REFUNDING BONDS, FUNDING BONDS, and other financial details for Columbia.

INTEREST is payable at the Central National Bank, Columbia.

CORRY.—{ WM. POSTLETHWAIT, Treasurer. GEO. M. TITUS, Comptroller.

Table with columns for LOANS, REFUNDING BONDS, and other financial details for Corry.

DANVILLE.—HARRY ELLENBOGEN, Treasurer.

Table with columns for LOANS, REFUNDING WATER BONDS, REFUNDING BOROUGH BONDS, and other financial details for Danville.

DAUPHIN CO.—A. C. KNISELY, Treasurer.

Table with columns for LOANS, REFUNDING BONDS, and other financial details for Dauphin Co.

DELAWARE CO.—County seat is Media.

Table with columns for LOANS, WAR DEBT, and other financial details for Delaware Co.

DU BOIS.—This borough is in Clearfield County.

Table with columns for REFUNDING BONDS, and other financial details for Du Bois.

EASTON.—{ DR. B. RUSHFIELD, Mayor. JAMES R. BUTZ, Treasurer.

Table with columns for LOANS, CITY LOAN, and other financial details for Easton.

TAX FREE.—All bonds of this city are exempt from taxation. CITY PROPERTY—The city owns its electric-light plant.

ERIE.—{ W. W. GINGRICH, Comptroller. T. HANLON, City Clerk.

Table with columns for LOANS, NAME AND PURPOSE, Rate Payable, When Due, and Principal.

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.

Table with columns for TOTAL DEBT, SINKING FUNDS, Etc.— Mar. 1, 1901. Apr. 2, 1900. Sept. 1, 1899.

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 Mar. 1, 1901, the fund amounted to \$234,375 79, of which \$65,000 was applicable to the water debt.

CITY PROPERTY.—The city owns real estate and personal property amounting to \$2,118,724 as follows: Fire property.....\$134,952 Water property.....1,711,465 City Hall.....132,420

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, Total Assessed, Total of Tax per \$1,000. Rows for years 1900, 1899, 1898, 1897, 1896.

POPULATION.—In 1900 (Census) was 52,733; in 1890 it was 40,634; in 1880 it was 27,737; in 1870 it was 19,646.

ERIE SCHOOL DISTRICT.—W. J. FLYNN, C'k B'd Ed.

LOANS—When Due, 4s, M&N, \$12,500.....1901-1902 (\$10,000 on Nov. 1, 1901, and \$2,500 in 1902.)

FAYETTE CO.—O. R. BROWNFIELD, Com. Clerk.

County seat is Uniontown. LOANS—When Due, COURT HOUSE BONDS—4s, M&N, \$131,900.....1901 (\$9,000 due yearly) to 1915

HARRISBURG.—HENRY W. GOUGH, Comptroller. CHAS. A. MILLER, City Clerk.

Harrisburg, the capital of the State, is situated in Dauphin County.

Table with columns: NAME AND PURPOSE, Interest, Rate Payable, When Due, Principal, Outstand'g. Rows for Water bonds and City bonds.

TAX FREE.—All bonds are exempt from taxation. INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on Apr. 2, 1900, was \$853,300; sinking fund assets, \$109,907 43; net debt, \$743,392 57, not including \$86,200 improvement bonds, payable by assessment.

CITY PROPERTY.—The city owns a water works and other available assets amounting to \$2,301,628 34.

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, Total Assessed, Rate of Tax per \$1,000. Rows for years 1900, 1898, 1896, 1894.

POPULATION.—In 1900 (Census) was 50,167; in 1890 it was 39,385; in 1880 it was 30,762; in 1870 it was 23,104.

HARRISBURG SCHOOL DISTRICT.—D. D. HAMMEL-BAUGH, Secretary.—This district, comprising the city of the same name, is in Dauphin County.

LOANS—When Due, 4s, A&O, \$100.....\*Oct. 1, 1901 4s, A&O, 75,000.....Jan. 1, 1906

OPTIONAL—Bonds are subject to call as follows: \*At any time; †10 years before maturity, and ‡15 years before maturity.

HOLLIDAYSBURG.—JOHN T. AKERS, Burgess. W. L. BALDRIGE, Treasurer.

LOANS—When Due, BOROUGH BONDS—5s, A&O, \$5,000.....Optional 4 1/2s, A&O, 700.....Optional

INTEREST on the above securities are paid by the County.

HOMESTEAD.—R. KENNEDY, Burgess. LOUIS ROTT, Treasurer.

LOANS—When Due, STREET AND SEWER BONDS—5 1/4s, J&D, \$44,000 yrly' to 1914 5 1/4s, J&D, 22,000 yrly' to 1918

HUNTINGDON.—CHAS. C. BREWSTER, Burgess. J. R. PATTON, Secretary.

This borough is the county seat of Huntingdon County.

LOANS—When Due, STREET IMPROVEMENT BONDS—4s, J&J, \$4,000... July, 1901-1904 4s, J&J, 16,000... July, 1901-1909

INTEREST on the bonds is payable at Huntingdon. TAX FREE.—All bonds of this city are exempt from taxation.

HUNTINGDON CO.—County seat is Huntingdon.

Bonds are tax exempt. LOANS—When Due, BRIDGE BONDS—4s, {J&J,} \$56,000 {1900 to '02 {A&O,} \$56,000 {part yrly' 5s, A&O, \$19,500.....1902 to 1906

INDIANA CO.—PHIL. M. SUTTON, Treasurer.

County seat is Indiana.

LOANS—When Due, REFUNDING BONDS—3 1/4s, J&J, \$18,000.....1902-1903 Optional 1/2 in 1901, 1/2 in 1902.

JEANNETTE.—GEO. S. KIRK, Clerk.

This borough is in Westmoreland County.

LOANS—When Due, STREET & SEWER BONDS. 4 1/2s, g., A&O, \$120,000 Apr. '06-31 (\$5,500 due in 1906; \$15,500 in 1911; \$18,500 in 1916; \$23,000

JOHNSTOWN.—CHAS. H. WEHN, Treasurer.

This city is in Cambria County.

LOANS—When Due, FIRE ALARM—4s, J&J, \$8,000 .....Jan. 1, 1924 Subject to call after 10 years.

JUNIATA CO.—JOHN F. EHRENZELLER, Treas.

County seat is Mifflintown.

LOANS—When Due, COUNTY BONDS—3s & 4s, \$126,689..... Interest payable by County Treas.

LACKAWANNA CO.—C. F. WAGNER, Clerk.

County seat is Scranton.

LOANS—When Due, REFUNDING BONDS—4 1/2s, J&D, \$100,000...Dec. 1, 1904 Bonds all optional after 2 years.

TAXES on the above securities are paid by the County.

LANCASTER.—J. H. RATHFON, Treasurer. E. S. SMELTZ, City Clerk.

LOANS—When Due, JUDGMENT BONDS—4s, A&O, \$120,000.....Oct 1, 1925 (Subject to call after 1915.)

INTEREST is payable in Lancaster.

TAX FREE—All bonds of this city are exempt from taxation.

LANCASTER CO.—JACOB STONER, Treas.

County seat is Lancaster. LOANS— When Due. COUNTY BONDS— 3 1/2s, \$50,000... Bonded debt Feb. 1, 1900 \$270,800 Interest payable at Co. Treas.' office. Tax valuation 1900...\$86,736,064 State & co. tax per \$1,000 '90.\$6.50 Population in 1890 was...149,095 Population in 1900 was...159,241

LEBANON.—GEO. B. MARQUART, Treasurer.

This city is in Lebanon County. LOANS— When Due. CITY BONDS— 4s, A&O, \$44,700...1923 Subject to call at any time. WATER BONDS— 4s, A&O, \$141,250...Apr. 1, 1902 Subject to call at any time. Water note, due Aug. '01 \$18,000 " " Aug. '02 15 000 Interest paid at City Treas'r office. Total debt Feb. 1, 1901...\$218,950

LOCKHAVEN.—{ WM. F. SPIRRING, Mayor. JOS. HABERSTROH, Treasurer.

This city is in Clinton County. LOANS— When Due. CITY BONDS— 6s, \$25,000...Nov. 1, 1910 5s, \$10,000...Oct. 1, 1903 4s, \$25,000...Jan. 1, 1907 4s, \$25,000...May 1, 1915 WATER BONDS— 5s, \$10,000...Oct. 1, 1903 5s, \$84,500...May 1, 1904 3 1/2s, J&J, \$8,500...July 1, 1910 4s, \$19,500...July 1, 1914

LUZERNE CO.—FRED. C. KIRKENDALL, Treas.

The county seat is Wilkes-Barre. LOANS— When Due. COUNTY BONDS— 4s, F&A, \$37,500, g... Feb. 1, 1903 4s, \$70,000...1901 to 1907 Int. is payable in Wilkes-Barre. Total debt Mar. 1, 1901. \$107,500 Tax valuation, real... 28,444,897

LYCOMING CO.—County seat is Williamsport.

LOANS— When Due. REFUNDING BONDS 3 1/2, M&N, 2-5,000...Nov. 1, '08-'13 (\$40,000 yearly.) Total debt Jan. 1, 1900.. \$430,350 Tax valuation 1899...20,757,179 Population in 1890 was...70,579 Population in 1900 was...75,663

MAHANNOY CITY.—{ M. J. LAENARD, Burgess. ABNER I. MORRIS, Sec. Coun'l

Borough in Schuylkill County. LOANS— When Due. BOROUGH BONDS— 4s, M&S, \$2,500...Sept. 1, 1908 4s, F&A, 10,000... Aug. 1, 1909 4s, J&J, 10,000... 1916 4s, \$17,000... 1922 (Subject to call after 1907.) 4s, J&J, \$45,000...Jan. 1, 1928 (Subject to call Jan. 1, 1908.)

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. LOANS— When Due. FUNDING BONDS— 4 1/2s, J&J, \$42,000...July 1, 1920 4s, M&S, \$121,000 serially to Sep, '17 RR. COMPROMISE BONDS— 6s, J&J, \$104,600...July 1, 1906 REYNOLDTON BONDS— Water 4 1/2s, \$9,500...1910 Impt. 5-4s, 14,000...1901-1914 WATER BONDS— 5s, J&J, \$75,000\*...July 1, 1911 5s, J&J, 27,000...July 1, 1904 Interest payable by City Treasurer. Bonded debt Apr. 2, 1900, \$395,100

\* The water bonds due in 1911 are subject to call on 60 days notice. TAX FREE.—The Railroad Compromise bonds are tax exempt.

McKEESPORT SCHOOL DISTRICT—D P. SMITH, Sec'y.

This district is located in Allegheny County. LOANS— When Due. 3 1/2s, M&N, \$100,000, p'rtly rly to '27 3 1/2s, M&N, 100,000...May 1, 1930 Bond. debt June 6, 1900...\$352,000

MEADVILLE.—A. M. GUNDAKER, Comptroller.

This city is in Crawford County. LOANS— When Due. WATER WORKS BONDS— 4s, A&O, \$153,000...Jan. 1, 1929 (Subject to call after Jan. 1, 1904.) CITY BONDS— 4-4s, J&J, \$5,000...July 1, 1907 4s, J&J, 10,000...July 1, 1906 4s, J&J, 22,000...July 1, 1907 4s, M&S, 7,900...Mar. 1, 1916

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. LOANS— When Due. REFUNDING & WATER BONDS— 3 1/2s, M&N, \$100,000 1904 to 1929 (On May 1, \$5,000 in 1904, \$10,000 in 1909, \$15,000 in 1914, \$20,000 in 1919 and 1924 and \$30,000 in 1929.)

MILLVALE.—E. B. W. PFISCHNER, Burgess.

This borough is in Allegheny County. Bonded debt Mar. 1, 1901. \$85,800 Assessment abt. 70% actual value. Floating debt... 9,200 Boro. tax (per \$1,000) 1899.\$17.00 Total debt Mar. 1, 1901.. 95,000 Population in 1890 was...3,809 Total valuation 1899...2,170,480 Population in 1900 was...6,736

MONONGAHELA.—Jos. A. BRYAN, Mayor.

Monongahela is in Washington County LOANS— When Due. REFUNDING BONDS— 3 1/2s, \$59,000...1909 to '28 (\$2,000 in '09; \$3,000 yearly to '28) Bond. debt Mar. 1, 1901. \$59,000 School bonds (additional). 10,200

MONROE CO.—{ FRED. EILENBERGER, Treasurer. S. L. MOSIER, Clerk.

County seat is Stroudsburg. LOANS— When Due. COURT HOUSE BONDS— 4s, M&S, \$66,600...1909 Subject to call. Interest payable at Co. Treasury. Bonded debt March 1, 1901.\$66,600

MONTGOMERY CO.—D. H. HITNER, Clerk.

County seat is Norristown. LOANS— When Due. REFUNDING COUNTY BONDS— 3 1/2s, A&O, \$75,000...Apr. 1, 1920 Subject to call after Apr. 1, 1910. Total debt Mar. 1, 1900...\$75,000

NEW CASTLE.—{ CHARLES WARNEROCK, Mayor. J. C. JACKSON, City Clerk.

This city is the capital of Lawrence County. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city.

LOANS— When Due. CITY FUNDING BONDS— 4s, F&A, \$24,000...Aug. 1, 1906 Subject to call at any time. SEWER BONDS— 4s, F&A, \$15,000...Aug. 1, 1911 Subject to call after 1906. STREET IMPROVEMENT BONDS— 4s, F&A, \$40,000...Aug. 1, 1904 Subject to call at any time. 4s, F&A, \$40,000...Aug. 1, 1916 Subject to call after 1906. 4s, M&S, \$25,000...Sept. 1, 1917 4s, F&A, 35,000...Aug. 1, 1918 (Subject to call after Aug. 1, 1903.) Interest payable at city treasury. Total debt Mar. 1, 1901.. \$157,000

TAX FREE.—Bonds are exempt from taxation.

NORRISTOWN.—EDWIN METCALF, Treas'r.

This borough is the capital of Montgomery County. LOANS— When Due. BOROUGH BONDS— 3 1/2s, \$200,000...Oct. 1, 1927 (Subject to call after 1902.) REFUNDING BONDS— 3s, J&J, \$160,000...July 1, 1930 Subject to call after 19 5. Bonded debt Mar. 1, 1901.\$360,000

INTEREST is payable at the Borough Treasurer's office . .

TAX FREE—The refunding bonds are free of tax.

NORTHAMPTON CO.—F. J. MAYERS, Treas.

Easton is the county seat LOANS— When Due. 4s, A&O, \$100,000...10-20-years Interest payable semi-annually at the County Treasurer's office. Bonds are tax exempt. Bonded debt Jan. 1, 1901.\$100,000 Floating debt... 5,000 Total debt Jan. 1, 1901.. 105,000

OIL CITY.—{ JOHN M. REED, Mayor. W. H. WISE, Treasurer.

This city is in Venango County. City pays State tax on bonds. LOANS— When Due. STREET BONDS— 3s, M&N, \$7,000 Nov., 1905-1911 CITY BUILDING BONDS— 4s, M&S, \$14,000...Sept. 1, 1901 to (\$1,000 due yearly) Sept. 1, 1914 CITY BONDS— 4s, M&S, \$4,000...Sept. 15, 1903 WATER BONDS— 5s, M&S, \$3,000...Sept. 1, 1901 5s, M&S, 36,000...Sept. 1, 1902 4s, M&N, 15,000...May 1, 1905

INTEREST on the Water 5s is payable by Townsend, Whelen & Co., Philadelphia; on all other bonds in Oil City.

PERRY CO.—W. D. MESSIMER, Treasurer.

New Bloomfield is the county seat. Bonded debt Jan. 1, 1901 \$118,288 State & co., tax (per M) 1900.\$9.00 Total valuation 1900. \$7,917,790 Population in 1890 was...26,276 Assessment about actual value. Population in 1900 was...26,263

PHILADELPHIA.—{ S. H. ASHBURIDGE, Mayor. JOHN M. WALTON, Comptrol'r.

Philadelphia, co-extensive with the county of the same name, is the third city of the United States, has an area of over 130 square miles, and includes a number of places which have almost the character of separate towns. The 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, and \$2,800,000 on July 1, 1900. An issue of \$12,000,000 was authorized at the election held Nov. 7, 1899, for the improvement of the water supply. At this date (April 1, 1901), 3 millions have been issued.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, and Outstanding. Includes entries for new funding loans, serial loans, and refunding loans.

TAXED CITY LOAN - Consolidated loans with interest rates and due dates.

UNTAXED CITY LOAN - Various loans for water, gas, police, and school purposes with interest rates and due dates.

Twelve million water loan and registered/non-registered loans overdue and yet outstanding.

PAR OF BONDS - Bonds are in pieces of \$25, \$50, \$100 and \$1,000. INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.

TOTAL DEBT, SINKING FUNDS, ETC. - The subjoined statement shows Philadelphia's total municipal debt, and the sinking fund held by the city against the same, on the dates mentioned.

Table showing bonded debt, outstanding warrants, total debt, and net debt on dates named (Jan. 1, 1901, Jan. 1, 1900, Jan. 1, 1899).

The city sinking fund held on Jan. 1, 1901, in addition to the loans given above, assets amounting to \$917,957.25. The cash on hand in the city treasury on that date was \$11,389,783.54.

The amount of bonded debt redeemed by the Sinking Fund Commission during the year 1900 was \$6,339,750. 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 \$30 per share.

CITY PROPERTY - The real estate owned by the city Jan. 1, 1901, was valued at \$58,413,394, an increase over that of Jan. 1, 1900, of \$1,059,400.

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 80% of its actual value.

Table showing annual payments to sinking fund, assessed real and personal valuation, and tax rate per \$1,000 from 1901 to 1855.

POPULATION - In 1900 (Census) was 1,293,697; in 1890 was 1,046,964; in 1880 it was 847,170; in 1870 it was 674,022.

PHOENIXVILLE - HORACE LLOYD, Treas'r.

This borough is in Chester County.

Table for Phoenixville showing loans for paving and sewer bonds, total debt, floating debt, tax valuation, and population in 1890 and 1900.

PITTSBURG - WILLIAM J. DIEHL, Mayor. JOS. E. LEWIS, Comptroller.

This city is situated in Allegheny County.

Table for Pittsburgh showing loans for city building bonds, free bridge bonds, funded debt bonds, improvement bonds, market bonds, municipal consol. bonds, public park bonds, public safety bonds, boulevard bonds, railroad scrip, railroad compromise bonds, water bonds, and refund water extension loan.

(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 and the 3 3/4% loan of 1900.

INTEREST is payable at the City Treasurer's office in Pittsburgh, at the Bank of America in New York and at the Pittsburgh Trust Co.

TOTAL DEBT, SINKING FUND, ETC. -

Table showing total bonded debt and sinking funds for Pittsburgh for Feb. 1, 1901, Jan. 1, 1900, Feb. 1, 1899, and Feb. 1, 1898.

The sinking fund receives yearly \$800,000 from appropriations and investments.

DEBT LIMITATION - Pittsburgh's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION - The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:

Table showing assessed valuation (Real, Personal, Total) and City Tax per \$1,000 from 1901 to 1884.

For the year 1901 the assessed valuation of real estate includes the valuation of property to the amount of \$133,432,006 which paid a rural tax (two-thirds of full tax), and \$10,430,577 which paid a so-called agricultural tax, or one-third of the full tax rate. The taxable valuation of all property for 1901, after making some slight deductions for exemptions, is \$301,151,729.

POPULATION - In 1900 population was 321,616; in 1890 it was 238,617; in 1880, 156,389; in 1870, 86,076.

PITTSBURG SCHOOL DISTRICTS - CHAS. REISFER JR, Sec. Central B'd of Education.

The various sub-school districts of Pittsburgh have an indebtedness entirely separate from that of the city proper. We give below their bonded debt on February 1, 1900, aggregating \$1,684,000, and the assessed valuation of each for 1899.

Table showing bonded debt and assessed valuation for 1899 for various sub-school districts in Pittsburgh.

PITTSTON - R. E. HANKEE, Treasurer.

This city is in Luzerne County.

Table for Pittston showing loans for paving and sewer bonds, total debt, sinking fund, net debt, tax valuation, and population in 1890 and 1900.

TAX FREE - All bonds exempt from taxation. INTEREST is payable at the Treasurer's office, Pittston.

POTTSTOWN.—JNO. W. HEALY, Treasurer.

This borough is in Montgomery County.

Table with columns: LOANS—, When Due., Assessed valuat'n 1900, \$5,500,000. Includes entries for 3 1/2s, A&O, \$55,000 and Bonded debt Mar. 1, 1901, \$55,000.

POTTSVILLE.—S. M. MORTIMER, Treasurer.

This borough is in Schuylkill County.

Table with columns: LOANS—, When Due., BRIDGE BONDS—, FUNDING BONDS—, ENGINE HOUSE BONDS—, REFUNDING BONDS—, Assessed valuat'n 1900, \$5,500,000.

The bonds due in 1911 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.—{IRA J. CAMPBELL, Burg's. {J. R. LOWRY, Secretary.

This borough is in Jefferson County.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, SEWER BONDS—, PAVING BONDS—, STREET IMPROVEMENT BONDS—, VALUE of city property, \$9,773.

INTEREST on paving bonds payable at Borough Treasurer's office, and on the refunding bonds at the First National Bank, Punxsutawney.

READING.—{CHAS. L. MOLL, Comptroller. {E. L. LINDEMUTH, City Clerk.

This city is the County seat of Berks County.

Table with columns: LOANS—, When Due., LOANS—, When Due., FUNDING BONDS—, REFUNDING BONDS—, WATER BONDS—, REFUNDING WATER BONDS—.

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—

Table with columns: Bonded debt (including water debt), Sinking funds, Apr. 2, 1900, Apr. 3, '99, Apr. 4, '98.

Table with columns: Net debt, Net water debt (included above), Apr. 2, 1900, Apr. 3, '99, Apr. 4, '98.

TAX FREE.—All issues of the city's bonds are exempt from taxation.

CITY PROPERTY.—The city owns its water works, valued at \$1,838,660, real estate worth \$902,900, and other property to the amount of \$206,448; making a total of \$2,948,080.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of cash value) and tax rate have been as follows:

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

POPULATION.—In 1900 (Census) was 78,961; in 1890 it was 58,661; in 1880 it was 43,278; in 1870 it was 33,930.

READING SCHOOL DISTRICT.—A. R. Hoover, Treas.

This district, comprising the city of the same name, is in Berks County.

Table with columns: LOANS—, When Due., Bonded debt Apr. 1, 1900, \$147,000, School tax (per \$1,000) '99, \$4.00.

SCHUYLKILL CO.—{HARRY MULDOON, Cont'ler. {G. A. DOERFLINGER, Treas.

County seat is Pottsville.

Table with columns: LOANS—, When Due., All bonds exempt from taxation, Interest payable in Pottsville, Bond. debt Apr. 1, 1901, \$498,900.

SCRANTON.—{JAMES MOIR, Mayor. {E. HOWELL, Comptroller. {C. A. HARTLEY, Deputy Comptroller.

This city is in Lackawanna County. An attempt to place \$135,000 3 1/2 per cent bonds on the market has thus far failed. The bonds were sold Aug. 16, 1900, but were afterwards refused by the purchaser on the ground that the election was illegally conducted. V. 71, p. 1084. A second attempt to sell the bonds Dec. 6, 1900, resulted in only two bids, which were rejected. V. 71, p. 1236.

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

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

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

TOTAL DEBT.—The subjoined statement shows Scranton's indebtedness on the dates mentioned.

Table with columns: Total bonded debt, Floating debt, Apr. 2, 1900, Nov. 1, '99, Apr. 4, '99, Apr. 4, '98.

Table with columns: Total municip. debt, Less sinking funds, &c., \$725,862, \$847,185, \$677,005, \$674,412.

The above-stated assets, on Apr. 2, 1900, consisted of bonds of the redemption loan series of 1893, amounting to \$104,000, park bonds amounting to \$10,000, \$128,036 cash in the sinking fund, \$29,349 cash in the city treasury and \$19,000 delinquent taxes.

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

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

\*This amount includes occupations as well as other personal property.

POPULATION.—In 1900 (Census) was 102,026; in 1890 it was 75,215; in 1880 it was 45,850; in 1870 it was 35,092.

SEWICKLEY.—{J. C. CHAPLIN, Chairman Fin. Com. {J. A. KNOX, Clerk.

This borough is in Allegheny County.

Table with columns: LOANS—, When Due., Bonded debt Apr. 1, 1901, \$96,500, Water debt (included), 75,000.

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.—WILLIAM THOMAS, Burgess.

This borough is in Northumberland County.

Table with columns: LOANS—, When Due., BOROUGH PURPOSES—, FUNDING BONDS—, REFUNDING BONDS—, Total debt Jan. 1, 1899, \$134,000.

TAXES on the above securities are all paid by the borough.

OPTIONAL.—All of the borough's bonds except the \$65,000 issue are subject to call after five years from date of issue.

INTEREST is payable at the office of the borough treasurer.

SHARON.—MALIN EWING, Secretary.

This borough is in Mercer County.

Table with columns: LOANS—, When Due., REFUNDING—, Tax valuation 1900, \$2,848,157.

SHARPSBURG.—H. S. AYERS, Treasurer.

This borough is in Allegheny County.

Table with columns: LOANS—, When Due., WATER BONDS—, SEWER BONDS—, STREET IMPROVEMENT—, ELECTRIC LIGHTS—.

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—, When Due., REFUNDING BONDS—, WATER BONDS—, Water debt (included), \$126,500.

OPTIONAL.—All above bonds are subject to call at any time.

TAX FREE.—All bonds free of tax to holders.



Table with columns: Name of County, Total Debt, Assessed Valuation, Population. Lists counties from Cambria to York.

Table with columns: Cities, Boroughs, etc., Total Debt, Assessed Valuation, Tax Rate, Population. Lists municipalities from Ambler to Waynesboro.

TOTAL DEBT, ETC.—The total liabilities on March 1, 1900, were \$769,750. The assets on March 1, 1899, were \$934,743; assets in excess of liabilities \$164,993.

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:

Table showing population of Delaware from 1870 to 1900 in increments of 10 years.

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

KENT COUNTY.—County seat is Dover.

Table for Kent County showing loans, county bonds, certificates, and population data.

NEWARK.—GEORGE W. WILLIAMS, Treasurer.

Table for Newark showing loans, electric-light bonds, refunding water bonds, and population data.

INTEREST is payable at the National Bank of Newark, Delaware.

NEW CASTLE CO.—HORACE G. RETTEW, Treasurer.—County seat is Wilmington.

Table for New Castle County showing loans, refunding court H. loan, bridge bonds, and funding debt.

Payments on loans for benefit of Trustees of Poor are 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.

Table for Sussex County showing loans and total debt, assessed valuation, and population data.

WILMINGTON.—{ DR. JOHN C. FAHEY, Mayor. } WILLIAM L. HAMANN, Treasurer. The city of Wilmington is in New Castle County.

Table for Wilmington showing loans with columns for Name and Purpose, Interest, Principal, and Outstanding.

State of Delaware.

ITS

DEBT, RESOURCES, ETC.

Table listing state statistics: 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 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.

Table listing loans with columns: Name and Purpose, Interest, Principal, Outstanding.

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.

**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.**—

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
Total bonded debt.....	\$1,912,200	\$1,965,100	\$2,034,450

The net indebtedness of the city in 1880 was \$1,372,450.

**ASSESSED VALUATION.**—The assessed valuation of real estate for 1900 was \$40,000,000; in 1891 it was \$33,813,543. Property is assessed at about  $\frac{3}{5}$  its actual value. Personal property is not taxed. For 1900 the tax rate per \$1,000 was \$20.00.

**POPULATION.**—In 1900 (Census) 76,508; in 1890 it was 61,431 in 1880 it was 42,478; in 1870 it was 30,841.

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.

# 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., 1904) - John W. Smith  
 Sec'y of State (term expires with Gov'r) - Wilfred Bateman  
 Treasurer (term expires Jan., 1902) - - - Murray Vandiver  
 Comptroller (term exp. Jan., 1902) - Dr. Joshua W. Hering  
 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.

NAME AND PURPOSE.	Interest Rate Payable.	When Due.	Principal Outstand'g.
Exchange loan of 1888.....	3	1903	\$7,400
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	5,401,926
(Subject to call after Jan. 1, 1909.)			
State Build. & Imp. Loan, 1900	3 J & J	July 1, 1915	300,000
(Subject to call after July 1, 1910.)			

**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.

	Sept. 30, 1900.	Sept. 30, '99.	Sept. 30, '98.	Sept. 30, '97.
Total funded debt.....	\$6,309,326	\$5,709,326	\$9,284,986	\$9,284,986
Sinking funds, &c.....	\$3,424,057	3,112,283	6,251,958	6,335,908
Net debt.....	\$2,885,269	\$2,597,043	\$3,033,028	\$2,949,078

\* The \$3,424,057 included in "sinking funds, &c.," on Sept. 30, 1900, above was composed of \$1,500,000 mortgage bonds of the Northern Central Ry., \$1,286,587 stocks, bonds and cash in the various sinking funds, \$550,000 stock of the Baltimore & Ohio Railroad, and stock in various other companies amounting to \$87,470.

For the balance of \$2,885,269 Sept. 30, 1900, the State had as an offset her unproductive stocks, amounting to \$8,099,627, and \$695,311 due from accounting officers and incorporated institutions.

The receipts of the State for the year ending Sept. 30, 1900, amounted to \$3,622,493; balance in treasury Sept. 30, 1899, \$47,926; total, \$4,330,419; disbursements, \$3,480,534. The cash balance in the treasury on September 30th, 1900, amounted to \$849,885.

**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
1900.....	\$6,309,326	\$3,424,057	\$616,719,782	\$1.77½
1899.....	5,709,326	3,112,283	611,539,646	1.77½
1898.....	9,284,986	6,251,958	603,326,096	1.77½
1897.....	9,284,986	6,335,908	607,965,272	1.77½
1896.....	9,284,986	5,946,433	540,461,747	1.77½
1895.....	8,684,986	5,679,733	534,930,476	1.77½
1894.....	8,684,986	5,303,233	529,138,103	1.77½
1893.....	8,684,986	6,025,414	524,056,241	1.77½
1892.....	8,684,986	5,602,699	515,137,528	1.77½
1890.....	10,691,124	6,278,907	482,184,824	1.77½
1884.....	10,965,934	3,992,851	469,593,225	1.87½
1880.....	11,277,110	3,649,442	459,187,408	1.87½

The tax rate for 1902 has been fixed at \$1.70 per \$1,000.

**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.—

1900.....	1,190,050	1860.....	687,049	1820.....	407,350
1890.....	1,042,390	1850.....	583,034	1810.....	380,546
1880.....	934,943	1840.....	470,019	1800.....	341,548
1870.....	780,894	1830.....	447,040	1790.....	319,728

Of the total population in 1880 22.49 per cent was colored and in 1890 20.92 per cent. In number, blacks were 165,091 in 1850; 171,131 in 1860; 175,391 in 1870; 210,230 in 1880; and 218,004 in 1880.

**SAVINGS BANKS INVESTMENTS.**—There are in this State general banking laws under which savings banks may be organized, and yet we notice that even in 1890 a special charter was granted incorporating the Germania Savings Bank of Baltimore. However, in both the general and special laws there appears to be a pretty general authority granted for investing the deposits. The general law states that—

Any savings institution incorporated under this article shall be capable of receiving from any person or persons, or bodies corporate or politic, any deposit of money which shall be invested or loaned out on

## 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.—WM. J. MILLER, Clerk.

County seat is Cumberland.

LOANS—	When Due.	Bond. debt Mar. 22, 1901.
COURT HOUSE BONDS—		Floating debt..... 70,000
4s, A&O, \$100,000.....	1915-1934	Tax valuation 1900 . . . 21,508,809
(\$5,000 due yearly.)		State tax (per \$1,000) . . . \$1,775
SCHOOL HOUSE BONDS—		County tax (per \$1,000) 1900. \$9.70
4s, A&O, \$70,000.....	1901-1914	Population in 1890 was..... 41,571
(\$5,000 due yearly.)		Population in 1900 was..... 53,694
4s, .....	1925	
\$50,000.....		
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.—P. E. PORTER, Clerk.

This city is the county seat of Anne Arundel County. An issue of \$72,000 improvement bonds will be issued in July, 1901.

LOANS—	When Due	Sinking fund.....
4s, J&J, \$13,000. . .	Jan. 1, 1903	\$15,096
5s, J&D, 30,000. . .	June 1, 1903	Net debt Jan. 1, 1901. . . 75,904
(\$5,000 every 5 yrs. to June 1, 1928)		Assessed valuat'n, 1900. 3,057,080
PERMANENT IMP. BONDS—		Tax rate (per \$1,000) 1900. \$18.275
4s, J&J, \$48,000. . .	July, 1910-'20	Population in 1890 was.... 7,604
Bonded debt Jan. 1, 1901.. 91,000		Population in 1900 was... 8,402

### ANNE ARUNDEL CO.—R. TILLMAN BRICE,

Treasurer.—County seat is Annapolis.

LOANS—	When Due.	Floating debt.....
COUNTY BONDS—		\$30,000
5s, J. & J., \$20,000. . .	July 1, 1902	Total debt . . . . . 70,000
(\$5,000 every 5 yrs.) to July 1, 1917		Sinking fund assets . . . 4,000
SCHOOL HOUSE BONDS—		Net debt Mar. 1, 1899. . . 66,000
5s, J&J, \$10,000. . .	July 1, 1901	School bonds, addition'l . . 74,000
(\$2,000 every 2 yrs.) to July 1, 1909		Tax valuation 1899. . . 12,033,838
5s, J&J, \$37,000. '09-08-13-18-23-28		Assessment is $\frac{3}{4}$ actual value.
(\$7,000 due each 5 yrs. and \$2,000 in 1928.)		Co'ty tax (per \$1,000) 1900. \$10.80
Bonded debt Mar. 1, 1899.. \$40,000		Average school tax '99. . . \$2.50
		Population 1890 was..... 34,094
		Population in 1900 was.... 40,018

**TAX FREE.**—All bonds are exempt from county and State tax.

### BALTIMORE.—{ THOMAS G. HAYES, Mayor.

{ GEO. N. NUMSEN, City Register.  
 A new charter for Baltimore was enacted by the Legislature March 22, 1898.

LOANS—	Interest Rate Payable.	When Due.	Principal Outstand'g.
NAME AND PURPOSE.			
City Hall, 1874.....	6	Q—J Mch. 7, 1902	\$500,000
Refunding.....	3½	J & J July 1, 1936	\$1,453,300
Four million.....	3½	M & S Mch. 1, 1945	\$3,792,500
Consolidated refund., 1890. r	3½	J & J July 1, 1930	\$5,000,000
Funding loan of.....	5	M & N July 1, 1916	\$1,000,000
Conduit loan of.....	3½	J & J Jan. 1, 1922	700,000
Refunding.....	3½	J & J Jan. 1, 1940	4,300,000
Harford Run Improvement. r	4	J & J Jan. 1, 1920	\$250,000
do do Sewer.....	4	J & J Nov. 3, 1904	\$350,000
Internal Improvement.....	3½	J & J July 1, 1928	\$4,850,000
McDonogh Extension, 1893..	5	M & S Sept. 1, 1916	\$280,000
Patterson Park.....	4	Q—J Oct. 1, 1920	\$200,000
Paving.....	4	M & N Nov. 1, 1920	\$500,000
Public Improvements, 1893.	3½	J & J Jan. 1, 1940	\$6,000,000
Water.....	5	M & N July 1, 1916	\$5,000,000
do .....	4	M & N Nov. 1, 1922	\$500,000
do .....	4	M & N Nov. 1, 1926	\$1,000,000
Western Maryland.....	6	J & J Jan. 1, 1902	1,000,000
do do .....	4	J & J July 1, 1925	\$684,000
do do .....	3½	J & J Jan. 1, 1927	1,704,000
Refund. West. Md. RR., 3d M.	3½	M & S Mar. 1, 1950	875,000
Overdue stock, no interest allowed.....			65,033

† 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 loan, consolidated loan of 1890, West. Maryland RR. loan of 1887, Patterson Park loan due 1920, and on conduit loan of 1922, is payable at the Citizens' National Bank of Baltimore; on the refunding 1940, the four-million-dollar loan of 1945 and McDonough Extension loan of 1893, at the National Exchange Bank of Baltimore; on the Western Maryland 1882 and 1872 loans at the Mechanics' National Bank of Baltimore; on internal improvement loan, Harford Run loans, paving bonds of 1881 and the funding loan of 1878, at the Farmers' & Merchants' National Bank of Baltimore; on water loans and funding 1936 loan 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.

CITY OF BALTIMORE, MD.

Table with columns: Dec. 31, 1900, Dec. 31, '99, Dec. 31, '98. Rows include Gross water debt, Water sinking fund, Net water debt, Bond. debt (oth. than water), Sink. fund (oth. than water), Net general debt, Total bonded debt, Total sinking funds.

Net general & water debt. \$31,772,975 \$32,928,106 \$32,270,954

Against the net debt of \$31,772,975 on Dec. 31, 1900, the city reports productive assets amounting to \$12,502,519; \$12,500,000 of this representing the cash price of the water works.

On Dec. 31, 1900, besides the above assets, the city held unproductive assets to the amount of \$8,190,187, consisting of stock and mortgages, with accrued interest thereon, of the Western Maryland RR Co.; also stock of the Valley Railroad Co. The value of city property was \$13,950,000.

INTEREST CHARGE.—Of total debt Dec., 1900, (\$40,003,883) interest was payable from taxation on only \$26,183,300.

ASSESSED VALUATION, Etc.—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

Table with columns: Years—, Real, Personal, Total, Rate of Tax per \$1,000. Rows from 1901 to 1880.

POPULATION.—In 1900 (Census) was 508,957; in 1890 it was 434,439; in 1880 it was 332,313; in 1870 it was 267,954.

CUMBERLAND.—{ W. C. WHITE, Mayor. HOWARD M. FULLER, City Clerk.

Cumberland is the capital of Allegheny County. Bonds are tax free.

Table with columns: NAME AND PURPOSE, Interest, Principal, Outstanding. Rows include Pennsylvania R. R. bonds, Consolidated debt bonds, Electric Light bonds, Water Improvement bonds, Water extension bonds, Funding bonds, Water bonds.

INTEREST is payable at Cumberland.

TOTAL DEBT, Etc.—The total bonded debt on May 1, 1900, was \$518,000; deduct sinking fund assets, \$58,444; net bonded debt, \$459,556.

DEBT LIMITATION.—This city cannot issue indebtedness over \$10,000 without act of Legislature and vote of people.

ASSESSED VALUATION.—In 1900 the total assessed valuation was \$7,605,157; 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 90 per cent of its actual value, and the city tax rate (per \$1,000) in 1900 was \$9.00.

POPULATION.—The population in 1900 was 17,128; in 1890 it was 12,729; in 1880 it was 10,693; in 1870 it was 8,056.

FREDERICK.—{ W. F. CHILTON, Mayor. E. A. GITTINGER, City Register.

The county seat of Frederick County.

Table with columns: NAME AND PURPOSE, Interest, Principal, Outstanding. Rows include REFUNDING BONDS, RESERVOIR BONDS, WATER WORKS IMPR. BONDS.

Interest payable in Frederick.

FREDERICK COUNTY.—C. C. AUSERMAN, Clerk County Com.—Frederick is the county seat.

Table with columns: LOANS—, When Due, Bond. debt Mar. 1, 1901, Assessed valuation 1900, State & co tax (p. M) 1900, Population in 1900, Population in 1890.

TAX EXEMPT—Bonds are all exempt from county and municipal taxation.

FROSTBURG.—{ JOHN N. BENSON, Mayor-elect. J. S. METGER, Clerk.

This city is in Allegany County.

Table with columns: LOANS—, When Due, Floating debt, Tax valuation 1900, Tax rate (per \$1,000) 1900, Assessment about 2/3 actual value, Population in 1890, Population in 1900.

HAGERSTOWN.—JOHN W. RECHER, Clerk.

This city is the county seat of Washington County.

Table with columns: LOANS—, When Due, Bond. debt Mar. 1, 1901, Tax valuation 1900, Assessment about 2/3 actual value, City tax (per \$1,000) 1900, Population in 1890, Population in 1900.

MONTGOMERY CO.—W. W. WELSH, Clerk.

County seat is Rockville.

Table with columns: LOANS—, When Due, Total debt Mar. 1, 1901, Tax valuation, real, Tax valuation, person'l., Total valuation 1899, Assessment about 3/4 actual value, State & Co tax (per M) 1900, Population in 1890, Population in 1900.

TAX FREE—The above issue of bonds is exempt from taxation.

INTEREST is payable at the Montgomery Co. Nat. Bank, Rockville

PRINCE GEORGE'S CO.—R. N. RYON, Tr.

County seat is Upper Marlborough.

Table with columns: LOANS—, When Due, Total debt Mar. 1, 1901, Total valuation 1899, Assessment is 2/3 actual value, County tax (per \$1,000) 1901, Population in 1890, Population in 1900.

INTEREST is payable at the National Bank of Baltimore.

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

TALBOT COUNTY.—JOS. B. HARRINGTON, Clerk.—County seat is Easton. All bonds are tax exempt.

Table with columns: LOANS—, When Due, Assets—RR. & Turnp. Stk., Assess'd valuation 1900, Assessment about 2/3 actual value, Total debt Feb. 1, 1901, Sinking fund, Net debt Feb. 1, 1901, Total valuation 1900, State & co. tax (per M) 1900, Population in 1890, Population in 1900.

WASHINGTON CO.—D. C. GILBERT, Clerk.

Hagerstown is the county seat.

Table with columns: LOANS—, When Due, Assets—RR. & Turnp. Stk., Assess'd valuation 1900, Assessment about 2/3 actual value, State & co. tax (per M) 1900, Population in 1890, Population in 1900.

TAX EXEMPT.—Refunding bonds are exempt from county and municipal taxes.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in the State of Maryland which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1900.

Table with columns: Place—, Bonded Debt, Floating Debt, Assessed Valuation, Tax rate per \$1,000, Population.

District of Columbia.

(INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3.65 per cent loan, in 1924. Bonds are tax exempt.

Table with columns: NAME AND PURPOSE, Interest, Principal, Outstanding. Rows include DISTRICT OF COLUMBIA, LATE CORPORATION OF WASHINGTON.

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 is paid at the United States Treasury in Washington and at the Sub-Treasury in New York.

TOTAL DEBT.—The subjoined statement shows the District's total debt on the dates named:

Table with columns: Total fund. debt., Apr. 1, 1901, Apr. 1, 1900, Jan. 1, 1900, Jan. 1, 1897.

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 Apr. 1, 1901, stock and bonds to the amount of \$1,830 on which interest has ceased were still outstanding; funds for the payment of principal and interest are deposited in the United States Treasury.

ASSESSED VALUATION.—The District's assessed valuation and tax rate at different periods have been as follows:

Table with columns: Year, Real Estate, Personal Property, Total Ass'd. Valuation, Rate of Tax per \$1,000.

POPULATION.—In 1900 (Census) was 278,718; in 1890 it was 230,392.

# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# WESTERN MIDDLE STATES.

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

OHIO—State, Cities, &c.....	Pages 77 to 90	ILLINOIS—State, Cities, &c .....	Pages 95 to 101
INDIANA—State, Cities, &c.....	Pages 90 to 95	MICHIGAN—State, Cities, &c.....	Pages 101 to 105

## State of Ohio.

ITS

### DEBT, RESOURCES, Etc.

Admitted as a State (Act April 30, 1802)	-	Feb. 19, 1803
Total area of State (square miles)	- - - - -	41,060
State Capital	- - - - -	Columbus
Governor (term exp. 2d Mon. Jan. 1902)	-	George K. Nash.
Secretary of State (term ends 2d Mon. Jan. '03)	-	Lewis C Laylin.
Auditor (term exp. 2d Mon. Jan. 1904)	-	W. D. Guilbert.
Treasurer (term exp. 2d Mon. Jan. 1902)	-	Isaac B. Cameron.

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— P. Ct. Payable.	When Due.	Principal— Outstand'g.
Sinking fund loan...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, 1900 was \$701,665; in 1899 it was \$1,001,665; in 1898 \$1,241,665; in 1897 \$1,291,665; in 1896 \$1,541,665 in 1895 \$1,791,665; in 1894, \$2,041,665; in '93, \$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 1899 AND 1898.

	1900.	1899.
Funded State debt (loans).....	\$701,665 00	\$1,001,665
Irreducible State debt (trust funds)....	4,697,581 70	4,684,536

Local Debts—		
Debts of counties .....	\$10,521,247 58	\$10,473,555
Debts of cities, first and second class..	70,041,687 30	65,565,276
Debts of incorporated villages.....	7,564,574 10	9,417,256
Debts of townships.....	912,109 71	800,739
Debts of special school districts.....	7,153,895 25	7,170,639

Total local debts.....\$96,193,513 94 \$93,427,465

**ASSESSED VALUATION.**—The assessed valuation of real and personal property in the State has been as follows:

Years.	Real Estate.	Personal Property	Total.
1900.....	\$1,274,203,721	\$559,849,507	\$1,834,053,228
1899.....	1,256,524,330	530,034,260	1,786,559,069
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	1,167,531,697
1860.....	639,894,311	248,408,290	888,302,601
1850.....	341,889,838	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 1899 was \$2.84 and \$2.90 for 1900.

**DEBT LIMITATION.**—Ohio has very carefully guarded the debt-making power of the State. This could not be said while the Constitution of 1802 was in force; for under that instrument it was competent for the Legislature to construct works of internal improvement on behalf of the State, or to aid in their construction by subscribing to the capital stock of corporations created for that purpose, or to authorize in other ways the creation of debt in unlimited amounts. But since the

adoption of the Constitution of 1851 the whole situation in these particulars has changed, the legislative power with respect to the State having been limited. The same is in large measure true also of the municipalities.

**FIRST, As to the State's power to contract debt,** this is regulated under the first five sections of article 8 of the Constitution. Section 1 limits the power to the supply of "casual deficits in revenues or to meet expenses not otherwise provided for," but in the aggregate debts for even the purposes named cannot exceed \$750,000. Section 2 contains an *exception* to the foregoing; it grants the power to contract debt in case of invasion, of insurrection, of war or of the redemption of the then existing indebtedness. Section 3 reaffirms the limit, except as above specified. Section 4 forbids the loaning of the State credit. Section 5 further forbids the assumption of debts by States. We insert these five sections in full.

**SECTION 1. [Debt limited to seven hundred and fifty thousand dollars].** The State may contract debts to supply casual deficits or failures in revenues or to meet expenses not otherwise provided for; but the aggregate amount of such debts direct and contingent whether contracted by virtue of one or more acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to re-pay the debts so contracted and to no other purpose whatever.

**SECTION 2. [Additional and for what purpose.]** In addition to the above limited power the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebtedness of the State; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to re-pay such debts, and to no other purpose whatever; and all debts incurred to redeem the present outstanding indebtedness of the State shall be so contracted as to be payable by the sinking fund hereinafter provided for as the same shall accumulate.

**SECTION 3. [The State to create no other debt.]** Except the debts above specified in Sections 1 and 2 of this article, no debt whatever shall hereafter be created by or on behalf of the State.

**SECTION 4. [Credit of State; the State shall not become joint owner or stockholder.]** The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation whatever; nor shall the State ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere formed for any purpose whatever.

**SECTION 5. [No assumption of debts by the State.]** The State shall never assume the debts of any county, city, town or township, or of any corporation whatever, unless such debt shall have been created to repel invasion, suppress insurrection or defend the State in war.

The foregoing sections complete the limitation as to State debt and credit. Sections 7, 8, 9, 10 and 11 of Article 8 cover the matter of sinking funds referred to in Section 2 above. But they need not be published here.

**SECOND, As to Cities, Towns, Counties, &c.,** so far as the Constitution affects the power of the Legislature to authorize these municipalities to create debt, the limitations are found in section 6 of article 8 and in sections 1, 2 and 6 of article 13. (1) Section 6 of article 8 forbids the General Assembly to authorize cities, &c., to become stockholders in or to raise money or loan credit to aid corporations, &c. (2) Sections 1 and 2 of article 13 forbid the passing of special acts and require general acts for conferring corporate powers. (3) Section 6 of article 13 provides that the General Assembly make provision for the organization of cities, &c., by general laws and restrict their debt-making power. These sections are as follows:

**ARTICLE 8, Section 6. [Counties, cities, towns or townships not authorized to become stockholders, &c.]** The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholder in any joint stock company, corporation or association whatever; or to raise money for, or loan its credit to, or in aid of, any such company, corporation or association.

**ARTICLE 13, Section 1. [Corporate powers].** The General Assembly shall pass no special act conferring corporate powers.

**Section 2. [Corporations how formed].** Corporations may be formed under general laws; but all such laws may from time to time be altered or repealed.

**Section 6. [Organization of cities, &c.]** The General Assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent the abuse of such power.

One at first sight would infer from section 6 article 8 above cited that cities could not subscribe to the stock of or loan money to railroads, as railroads are corporations and joint-stock companies. That, however, is not a correct conclusion, as was decided in the case of Walker vs. The City of Cincinnati, a case which arose under an act of the General Assembly of Ohio entitled "An Act relating to cities of the first class," authorizing any such city to construct a line of railroad therefrom to any other terminus in that State or in any other State. In pursuance of the authority that act purports to give, Cincinnati undertook to build the Cincinnati Southern Railroad. To test the legality of that proceeding this action was brought. The Court's opinion is very full and explicit, the conclusion being that from "the language of the section it is quite evident that it was not intended to prohibit the construction of railroads nor indeed to prohibit any species of public improvements. The section contains no direct reference to railroads nor to any other special classes of improvements or enterprises. The prohibitions are directed only against a particular manner or means by which under the Constitution of 1802 many public improvements had been accomplished."

In compliance with section 6, article 13 (cited above), which provides for the organization of cities etc. by general law, the Legislature has made an elaborate classification of municipal corporations. First they are divided into cities, villages and hamlets. Then cities are divided into two classes, the first class being subdivided into three grades and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census.

Cities in the FIRST CLASS—First grade includes all cities of more than 200,000 inhabitants; second grade all less than 200,000 and more than 90,000 inhabitants; third grade all less than 90,000 and more than 31,500 inhabitants.

Cities in the SECOND CLASS—First grade includes all cities of less than 31,500 and more than 30,500 inhabitants; second grade all less than 30,500 and more than 20,000 inhabitants; third grade all less than 20,000 and more than 10,000 inhabitants; fourth grade all less than 10,000 and more than 5,000 inhabitants.

VILLAGES—Of the first class include all having less than 5,000 and more than 3,000 inhabitants; the second class includes all having less than 3,000 and more than 200 inhabitants.

HAMLETS—According to section 1550 of the Revised Statutes all existing corporations organized as "incorporated villages for special purposes shall be hamlets until advanced to villages."

It is impossible to make any satisfactory generalization with regard to the bonding power the Legislature has granted these municipalities. There are a few sections of the Revised Statutes authorizing bond issues which have a universal application, such as the provision granting power to issue bonds in anticipation of special assessments, but most of the laws for that purpose cover only one class of cities, and many of them are so worded as to apply only to one city, and granting an issue of bonds for a specific purpose. No general laws limiting the powers of municipalities to incur indebtedness have been passed, although section 6, article 13, appears to require it. And yet is it not a question whether that section calls for any legislation of a general nature except a general law "for the organization of cities, &c."?

POPULATION OF STATE—The population of Ohio has been as follows in the years named.

Table with 4 columns: Year, Population, Year, Population. Rows: 1900-1870.

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.—R. A. STEPHENSON, Aud.

Table with 2 columns: LOANS—When Due. and TURNPIKE BONDS—When Due. Rows: Funding bonds, Jail bonds, Redemption bonds, Turnpike bonds.

AKRON.—{ WILLIAM B. DOYLE, Mayor-elect. CHAS. H. ISBELL, City Clerk.

Table with 2 columns: LOANS—When Due. and STREET IMP. BONDS—(Con.)—When Due. Rows: Refunding bonds, Fire bonds, Sewer bonds, Street improvement bonds, Street imp. bonds.

INTEREST is payable at the office of the City Treasurer in Akron and at the National Park Bank in New York.

ASSESSED VALUATION.—The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows:

Table with 4 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows: 1900-1889.

AKRON SCHOOL DISTRICT.—F. W. Shirer, Clerk Board of Education.

Table with 2 columns: LOANS—When Due. and LOANS—When Due. Rows: Refunding bonds, School construction bonds.

ALLIANCE.—FRANK V. CASSADY, Treasurer.

This city is in Stark County.

Table with 2 columns: LOANS—When Due. and LOANS—When Due. Rows: Electric light bonds, Improvement bonds, Sewer bonds, Water works bonds.

ASHLAND.—W. O. HELTMAN, Mayor.

This village is the county seat of Ashland County.

Table with 2 columns: LOANS—When Due. and Floating debt. Rows: Second street imp, Fire department, Funding bonds, Water-works construct'n., Claremont Ave. imp, Main st. imp, Cottage St. imp, Bonded debt.

ASHTABULA.—FRANK W. WAGNER, Clerk.

The city and school district of Ashtabula are in Ashtabula County.

Table with 2 columns: LOANS—When Due. and Tax rate (City) 1900. Rows: Refunding electric bonds, Bond city dbt, Valuation (City), Tax rate (School Dist.), Tax rate (City), Population (City), School district bonds.

ATHENS.—{ O. E. DAVIS, Mayor. W. B. GOLDEN, Clerk.

This village is the county seat of Athens County.

Table with 2 columns: LOANS—When Due. and IMPROVEMENT BONDS—When Due. Rows: Refunding bonds, Bonded debt, Total valuation, Assessment about 1/3 actual value, Tax rate, Population in 1890, Population in 1900.

ATHENS CO.—WILBUR F. SCOTT, Auditor.

County seat is Athens.

Table with 2 columns: LOANS—When Due. and IMPROVEMENT BONDS—When Due. Rows: County bonds, Road improvement bonds, Refunding bonds, Bonded debt, Total valuation, Assessment abt. 3-5 actual value, Total tax rate, Population in 1890, Population in 1900.

AUGLAIZE CO.—{ G. A. ORPHAL, Auditor. D. A. CLARK, Treasurer.

County seat is Wapakoneta.

Table with 2 columns: LOANS—When Due. and SPECIAL ASSESSMENT BONDS—When Due. Rows: Bridge bonds, Bonded debt, Court house bonds, Special assessment bonds.

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk.

Village is in Belmont County.

Table with 2 columns: LOANS—When Due. and Floating debt. Rows: Fire department bonds, Street opening bonds, Street bonds, Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate, Population in 1890, Population in 1900.

BELLAIRE.—{ ISAAC FREEZE, Mayor. F. A. JACKSON, City Clerk.

This city is in Belmont County.

Table with 2 columns: LOANS—When Due. and WATER BONDS—(Con.)—When Due. Rows: City notes, Sewer bonds, Street paving bonds, Water bonds, Refunding water bonds.



an election in the territory affected, but later this ordinance was repealed (V. 71, p. 1060) and the matter has since been in abeyance

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. V. 67, p. 189 and 442; V. 68, p. 1143. The U. S. District Court also declared the contract void. V. 71, p. 928. The Board of Trustees of the Cin. So. Ry. has also twice advertised for proposals to refund these bonds, first on Dec. 20, 1898 (V. 67, p. 1122), when all bids were 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 decision was approved by the Supreme Court on appeal June 19, 1900. By agreement made in March, 1900, between the two boards the Board of Trustees had until July, 1901, to extend time of payment of these bonds, and if refunding was not accomplished by that time the Sinking Fund Trustees were to undertake the operation.—V. 70, p. 495. The Board of Trustees, however, has notified the Sinking Fund Commissioners that they will make no further effort to extend these bonds, and the securities will therefore be taken care of by the Sinking Fund Trustees, who will issue consolidated sinking fund bonds to provide the means for their redemption.

Table with columns: NAME AND PURPOSE, Interest (Rate, Payable, When Due), Principal, and Outstanding. Includes entries for Bowlder pavement, Cincinnati South. R'y., City hall 10-20s, Con. sink. fund 30-50s, Funding, Hospital, Liberty Street viaduct, House of Refuge bonds, Me Lean Ave. sewer, Madisonville Ave. bonds, Orphan asylum, Pavement, Repaving, Trunk sewer, University, Letter H2, Waterworks, Viaduct bonds, Workhouse imp., Avenue bonds.

Table for AVONDALE—Sewer loan, Sidewalk bonds, Street improvement, Fire and police impt., Turnpike & improv't, Water loan.

Table for CLIFTON—Gen. improvement bonds, Sewer bonds, Water bonds.

Table for LINWOOD—Water-works & elec.-lgt bds.

Table for RIVERSIDE—Street and sewer improve't, Highway improv't bonds, Water bonds.

Table for WESTWOOD—Town-hall bonds, Water bonds, Sidewalk bonds, Turnpike bonds, Assessment improv't bonds.

PAR VALUE OF BONDS.—The bonds in the above table marked thus \* are, in whole or in part, \$500 pieces. Bonds marked thus \*\* are in whole or in part, \$100 pieces, or uneven amounts. All others, \$1,000.

INTEREST on bonds is payable at the American Exchange National Bank of New York and the Third National Bank of Cincinnati, which are the authorized agents of the trustees of the sinking fund.

Table: TOTAL DEBT, SINKING FUND Etc.—Jan., 1901, Jan., 1900, Jan., 1899, Jan., 1898. Tot. bonded debt, Sinking fund, Net debt, Water debt.

There were outstanding on Jan. 1, 1901, street bonds to the amount of \$1,080,273 63 payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of \$972,637 75, together with \$92,500 bonds of the Board of Education, were held by the sinking fund, these, and the cash on hand amounting to \$1,069,068 06, 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), but at this date (April, 1901,) no proposition has yet been submitted. President Spencer of the Cincinnati New Orleans & Texas Pacific Railway Co. has submitted a proposition to the Board of Trustees for the renewal of the lease, to date from Oct. 12, 1901. The proposition is to extend the lease for a term of not less than sixty-five years at an annual rental of \$1,050,000. Other considerations are also mentioned in the proposal. See V. 72, p. 499. If accepted, proposition must be voted upon. (See V. 72, p. 499.) The water-works pays the interest and sinking fund on all water bonds.

ASSESSED VALUATION, ETC.—The net debt on Dec. 31, assessed valuation and tax rate, have been as follows.

Table with columns: Years, Net Debt, Assessed Val'n, Tax per \$1,000. Rows for years 1900 to 1880.

POPULATION.—In 1900 population (U. S. Census) was 325,902; in 1890 it was 296,908; in 1880 255,139; in 1870 216,239.

CINCINNATI SCHOOL DISTRICT—

Table with columns: LOANS—When Due, Asses'd val't'n 1900, School tax (per \$1,000) 1900. Rows for 3s, A&O, \$50,000 and Bond. debt Sept. 1, 1900.

CIRCLEVILLE.—CHAS. NAUMANN.

The city is situated in Pickaway Co.

Table with columns: LOANS—When Due, Tax valuation, 1900, Total tax, per \$1,000 1900, Population in 1890 was, Population in 1900 was, School District Bonds—Total debt Mar. 18, 1901.

CLERMONT COUNTY.—H. P. WILLIAMS,

Auditor.—County seat is Batavia.

Table with columns: LOANS—When Due, Total debt Mar. 1, 1901, Assessed valuat'n, real, Assessed valuat'n, p'snl, Total valuation 1900, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was. Rows for DEFICIENCY BONDS, JAIL BONDS, BRIDGE BONDS, TURNPIKE BONDS.

CLEVELAND.—TOM L. JOHNSON, Mayor-elect. CHARLES P. SALEN, Auditor.

Cleveland is situated in Cuyahoga County.

Large table with columns: LOANS—When Due, RIVER AND HARBOR Bds. (Con.—, GIDDINGS BROOK BONDS—, SEWER BONDS—, CANAL BONDS—, FIRE DEPARTMENT—, PARK BONDS—, FUNDED DEBT—, POLICE STATION—, POLICE PATROL BONDS—, ELEVATED ROADWAY BONDS—, RIVER AND HARBOR BONDS—.

PAR VALUE.—All bonds are for \$1,000 each.

INTEREST is payable at American Exchange Nat. Bank, New York.

Table: TOTAL DEBT, SINKING FUNDS, ETC.—Bonds and notes Feb. 1, 1901, Water debt included in above, All sinking funds, Special improvement notes, Net debt Feb. 1, 1901, Cleveland debt limit (7 p. e. of ass. val.), Reserve under Ohio (Cleveland) debt limit.

WATER WORKS.—The city owns its water works. The income from water rents and fees in 1899 amounted to \$715,554 21.

ASSESSED VALUATION ETC.—Assessed at about 35 per cent of its actual value.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

POPULATION.—In 1900 (Census) population was 381,768; in 1890 it was 261,353; in 1880 it was 160,146; in 1870 it was 92,829.

CLEVELAND SCHOOL DISTRICT.—CHAS. P. SALEN, Auditor; CHAS. H. CURRAN, Deputy Auditor.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

CLIFTON.—See the City of Cincinnati.

CLYDE.—CHAS. T. HURD, Clerk.

This village is in Sandusky County.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

COLLEGE HILL.—JOHN E. BRUCE, Mayor.

This village is in Hamilton County.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

COLUMBIANA CO.—J. F. ADAMS, Auditor.

Lisbon is the County seat.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

COLUMBUS.—{ JOHN N. HINKLE, Mayor-elect.  
M. A. GEMUENDER, Sec'y Trust S. F.

This city is in Franklin County.

NAME AND PURPOSE.	Interest.	Payable.	When Due.	Principal.	Outstand'g.
City Hall refunding..1886	4	J & D	June 1, 1906		\$16,000
do do ..1889	4	M & S	Mar. 1, 1909		125,000
City Prison refunding 1888	4	M & N	Nov. 1, 1908		35,000
Deficiency—					
Police and fire.....1890	5	M & N	Nov. 1, 1910		150,000
Police ..1888	4	J & J	July 1, 1908		42,000
do ..1893	5	A & O	Apr. 1, 1913		60,000
Fire Dep. and gas.....1888	4	M & S	Sept. 1, 1908		43,000
Poor Fund.....1898	4	J & D	June 1, 1918		50,000
Fourth St. Bridge.....1890	4	M & N	May 1, 1905		130,000
do do ..1891	5	M & N	July 1, 1906		30,000
Franklin Park.....1893	5	J & J	July 1, 1908		100,000
Front St. Viaduct.....1894	4 1/2	M & S	Mar. 1, 1914		50,000
High St. Viaduct.....1891	5	J & J	Jan. 1, 1911		5,000
do do ..1892	4 1/2	J & J	July 1, 1902		95,000
do do ..1892	4 1/2	M & N	Nov. 1, 1902		400,000
do do ..1894	4 1/2	J & J	July 1, 1909		150,000
Levee.....1884	4	A & O	Apr. 1, 1904		2,000
do ..1898	4	A & O	Oct. 1, 1918		50,000
do ..1899	4	J & D	June 1, 1909		50,000
do ..1899	4	A & O	Oct. 1, 1919		50,000
do ..1900	4	A & O	Oct. 1, 1920		50,000
Market House ..1888	4	J & J	July 1, 1908		9,000
do ..1889	4	F & A	Aug. 1, 1909		15,000
Steam Fire Dep't.....1890	5	M & N	Nov. 1, 1910		150,000
do do ..1893	5	J & D	June 1, 1904		100,000
do do ..1896	4	J & D	June 1, 1916		100,000
Electric light.....1897	4	J & D	Dec. 1, 1927		68,000
Sewer farm claim.....1898	4	J & D	Dec. 1, 1902		26,000
Refunding bonds.....1900	4	A & O	Apr. 1, 1920		153,000
Small pox epid. bds..1900	4	J & D	June 1, 1920		60,000

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

INTEREST on police deficiency bonds of 1888, the main trunk sewer bonds of 1898, the Boston loan, the sewer farm loan, the Poor fund loan, the Scioto River Dam loan and on assessment bonds is payable at the City Treasurer's office; other interest at the National Park Bank, New York City.

TOTAL DEBT, SINKING FUNDS, ETC.—	Jan. 1, '01.	Jan. 1, '00.	Jan. 1, '99.	Jan. 1, '98.
Total bonded debt.....	\$7,253,400	\$7,334,600	\$7,407,800	\$7,405,200
Sinking funds.....	2,348,416	2,301,532	2,056,895	1,809,500
Net debt.....	\$4,904,984	\$5,033,068	\$5,350,905	\$5,595,700
Water debt (inc. above).....	1,237,000	1,187,000	1,177,000	1,112,000
Floating debt.....	.....	25,730	*74,794	.....

\* Contingent liability to contractors.  
The total bonded debt as given for January 1, 1901, included street improvement bonds payable by special assessment to the amount of \$2,057,900. The sinking fund receives yearly about \$125,000, which does not include assessments for street improvement bonds.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

POPULATION.—In 1900 (Census) population was 125,560; in 1890 it was 88,150; in 1880 it was 51,647; in 1870 it was 31,274.

COLUMBUS SCHOOL DISTRICT.—J. A. WILLIAMS, Clerk.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

COSHOCTON.—FRED WAGNER, Clerk.

This village is in Coshocton County.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

CRESTLINE.—SITUATED IN CRAWFORD COUNTY.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

INTEREST on general improvement bonds is payable in N.Y. City; on remaining issues in Crestline.

CUYAHOGA CO.—{ W. E. CRAIG, Auditor.  
M. A. LANDER, Treasurer.

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. Under this decision the armory bonds included below are illegal, but under a law passed by the General Assembly in 1899 the holders of bonds may bring suit for reimbursement. See CHRONICLE, V. 69, p. 10. Suit was brought and resulted adversely to the complainants.—V. 70, p. 241. The U. S. Circuit Court of Appeals, however, on Jan. 8, 1901, held that the county must levy a tax to satisfy these bonds.—V. 72, p. 99.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

DARKE CO.—J. W. DITMAN, Auditor.

County seat is Greenville.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

DAYTON.—{ JESSE R. LINDEMUTH, Mayor.  
ROBERT H. FERGUSON, Comptroller.

This city is the county seat of Montgomery County.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$149,769,420	\$30.00	1895.....	\$134,562,905	\$28.50
1899.....	145,071,985	29.40	1890.....	99,614,055	29.30
1898.....	142,290,775	29.55	1885.....	88,285,845	26.00
1897.....	141,915,430	29.30	1880.....	73,647,194	26.30

**LOANS—**

**SEWER BONDS—**

5s, A&O, \$25,000....Apr. 1, 1912

5s, A&O, 25,000....Apr. 1, 1914

5s, A&O, 50,000....Apr. 1, 1915

5s, A&O, 25,000....Apr. 1, 1916

5s, A&O, 25,000....Apr. 1, 1918

4s, A&O, 50,000....Oct. 1, '08 to (\$10,000 due yearly.) Oct. 1, 1912

**POLICE DEFICIENCY BONDS—**

5s, M&S, \$12,000.... Sept. 1, 1901 (\$4,000 due y'rly) to Sept. 1, 1903

**BOARD OF HEALTH BONDS—**

4s, A&O, \$5,500....Oct., 1901-03

**STREET PAVING BONDS—**

5s, F&A, \$25,000....Aug. 1, 1906

5s, A&O, 300,000....Apr. 1, 1911 (\$50,000 due y'rly) to Apr. 1, 1916

5s, A&O, \$75,000....Apr. 1, 1917 (\$25,000 due y'rly) to Apr. 1, 1919

5s, M&N, 25,000....Nov. 1, 1913

5s, M&N, 25,000....Nov. 1, 1915

5s, M&N, 25,000....Nov. 1, 1917

3½s, J&D, 10,000....Dec. 1, 1918

5s, M&N, 25,000....Nov. 1, 1919

**FIRE DEPARTMENT BONDS—**

5s, M&S, \$6,000....Sept. 1, 1901 (\$3,000 due y'rly) to Sept. 1, 1902

3½s, J&D, 100,000....June, '03 12

**GARBAGE CREMATORY BONDS—**

5s, F&A, \$8,000....Feb. 1, 1902 (\$4,000 due yearly) to Feb. 1, 1903

5s, F&A, \$5,000....Feb. 1, 1904

5s, F&A, 4,000....Aug. 1, 1905

**TOTAL DEBT, ETC.**—The subjoined statement shows Dayton's municipal debt, the tax rate levied for all purposes (State, county, city and school), etc.

Years.	Total Debt Mar. 1.	Assessed Val.	Tax p. \$1,000
1901.....	\$2,501,500	\$43,741,840	\$26'60
1900.....	2,310,000	42,565,200	25'60
1899.....	2,385,000	41,796,180	24'60
1898.....	2,263,000	41,785,530	23'80
1897.....	2,339,000	41,873,440	26'40
1895.....	2,497,000	41,048,210	26'00
1890.....	1,497,160	30,723,730	22'40
1885.....	1,160,500	25,473,980	22'40
1880.....	1,099,000	19,816,640	22'50
1875.....	1,011,200	19,939,970	22'20
1870.....	357,617	16,254,760	20'50

The total debt March 1, 1901, was \$2,501,500, including a water debt of \$855,000. In addition to the total general debt there were outstanding on March 1, 1901, special assessment bonds to the amount of \$576,000; principal and interest payable from assessments upon abutting or benefited property. All of said bonds are due and payable in from one to ten years.

The sinking fund assets on March 1, 1901, amounted to \$447,159 36. The actual valuation of property is estimated at about \$100,000,000.

**PAR VALUE OF BONDS.**—The bonds are all for \$1,000 each, interest payable at the American Exchange National Bank, New York City.

**POPULATION.**—In 1900 (Census), 85,333; in 1890 it was 61,220 in 1880 it was 38,678.

**DAYTON SCHOOL DISTRICT.**—William G. Haevssier, Clerk Board of Education.

DEFICIENCY BONDS—	When Due.	SCHOOL BONDS (Con.)—	When Due.
4s, J&J, \$33,000....	July 1, 1911	4s, M&S, \$36,000....	Mar. 1, 1919
4s, J&J, 50,000....	July 1, 1912	4s, M&S, 50,000....	Mar. 1, 1920
4s, J&J, 30,000....	July 20, 1909	Bond. debt Mar. 1, 1901..	\$671,000
4s, J&J, 27,000....	Jan. 15, 1910	School tax (per \$1,000) '97..	\$7'80
		Total tax (per \$1,000).....	23'80
<b>SCHOOL BONDS—</b>			
4s, M&N, \$50,000....	May 1, 1918		

**DEFIANCE.**—J. J. MALLEY, Clerk.

County seat of Defiance County.

LOANS—	When Due.	SEWER BONDS—	When Due.
<b>LIBRARY BOND—</b>		5½s, ....., \$1,000.....	
5s, ....., \$1,000.....	1902	5s, ....., 55,000.....	
<b>ELECTRIC LIGHT BONDS—</b>		<b>STREET IMPROVEMENT BONDS—</b>	
4½s, M&S, \$25,000....	Mar., 1904 to (\$1,000 each M&S) Mar., 1916	6s, ....., \$22,600.....	
<b>REFUNDING BONDS—</b>		5s, ....., 55,000.....	
4½s, ....., \$25,000.....	1917	4½s, ....., 11,700....	Mar., 1902-'10
5s, ....., 25,000....	Mar. 1, 1902	Bonded debt Oct. 1, 1900..	\$231,600
5s, ....., 29,000....	1899 to 1912	Assessed valuat'n 1900..	2,3 3 295
4½s, M&S, 20,000....	Sept. 1, '10 to (\$1,000 each M&S.) Mar. 1, 1920	Tot. tax rate (per \$1,000) '00..	\$40 30
4s, M&S, \$21,000....	Mar. 1, 1910 to (\$1,000 each M&S.)....	Population in 1890 was.....	7,694
4s, M&S, \$2,000....	Mar. 1, 1910	Population in 1900 was.....	7,579
(Sinking fund) to Sept. 1, 1920		Interest is mostly payable at City Treasury, but on the 6 per cent bonds in New York.	
		<b>School District Bonds—</b>	
		6s, ....., \$6,000.....	1901 to 1904
		5s, ....., 10,000....	1901 to 1910

**EAST LIVERPOOL.**—{ W. C. DAVIDSON, Mayor. }  
 { J. N. HANLEY, Clerk. }

This city is in Columbiana County.

LOANS—	When Due.	REFUNDING—	When Due.
<b>STREET IMPROVEMENT BONDS—</b>		6s, J&D, \$5,000.....	June 1, 1901
5s, M&S, \$62,000....	Sept. 1, 1920	(\$1,000 due yearly) to June 1, 1905	
Subject to call after Sept. 1, 1900		4s, J&J, \$105,000....	July 1, 1910
4s, M&N, \$15,000....	May 1, 1903	Optional after July 1, 1920	
(\$1,000 due yearly) to May 1, 1917		<b>WATER BONDS—</b>	
5s, M&S, \$13,000....	Sept. 1, 1901 to (\$1,000 due yearly.) Sept. 1, 1913	5s, M&S, \$33,000....	Sept. 1, 1924
4s, M&N, \$14,000....	1901-1914	Optional after Sept. 1, 1914	
6s, Sept., 17,208....	Sept., 1900-'04	4s, M&N, \$24,000....	May 24, 1937
6s, Mar., 26,329....	1901 to 1905	Optional since May 24, 1917	
See V. 70, p. 243, for maturities.		5s, J&D, \$18,500....	June 1, 1923
6s, M&S, \$16,357....	1902-'06	Total debt June 1, 1900..	\$370,450
<b>LIBRARY BONDS—</b>		Sinking fund.....	23,880
4s, J&D, \$20,000....	Dec. 1, 1919	Net debt June 1, 1900....	348,570
<b>SEWER BONDS—</b>		Water debt (included)....	147,500
6s, M&N, \$10,000....	Nov. 1, 1901-05	Tax valuation 1900.....	3,706,830
6s, Nov., 10,000....	1901-1905	Total tax (per \$1,000) 1900..	\$31'80
		Population in 1890 was.....	10,956
		Population in 1900 was.....	16,485

**EAST LIVERPOOL SCHOOL DIST.**—W. B. HILL, Clerk.

SCHOOL BONDS—	When Due.	4s, F&A, \$25,000....	Aug., 1911-1923
5s, A&O, \$16,000....	Oct., 1901-1908	Total debt Feb. 27, 1901..	\$105,000
5s, J&D, 50,000....	June 1909-1933	School tax (per \$1,000)....	\$9'00
6s, J&J, 2,000....	Jan. 1, 1902	Assessed valuat'n, 1900..	3,422,980
4s, M&S, 6,000....	Sept., 1903-1905		
4s, A&O, 6,000....	Oct., 1906-1908		

**ELYRIA.**—W. H. PARK, Clerk.

This city is situated in Lorain County. The city proposes to issue bonds for water-works purposes, but litigation has prevented their issuance thus far.

LOANS—	When Due.	Bond. debt Feb. 21, 1901.	\$58,061
<b>CITY HALL BONDS—</b>		Floating debt .....	12,700
6s, J&J, \$6,000....	Sept., 1909	Total debt Feb. 21, 1901.	70,761
<b>SEWER BONDS—</b>		Sinking fund assets.....	9,605
6s, ....., \$3,400....	Feb., 1901-1904	Water debt (add'l).....	45,000
6s, M&N, 2,500....	May, 1901-1905	Total valuation 1900.....	2,850,000
<b>STREET IMPROVEMENT BONDS—</b>		Assessment about ½ actual value.	
6s, A&O, \$2,400....	Oct., 1901-'04	Tax rate (per \$1,000) 1900..	\$31'00
6s, ....., 3,661....	May 1, 1901	Population in 1890 was.....	5,611
<b>WATER WORKS BONDS—</b>		Population in 1900 was.....	8,791
4½s, J&J, \$45,000....	July 1, 1924		
(\$10,000 yearly) to July 1, 1928			

**INTEREST**—On water bonds is payable at U. S. Mort. & Trust Co., N. Y. City; on other bonds, in Elyria.

**ELYRIA SCHOOL DISTRICT.**—J. C. HILL, President.

LOANS—	When Due.	Bonded debt Sept. 1, 1900 <th>\$43,500</th>	\$43,500
6s, J&J, \$9,000....	1901-1918	Assessed valuation '99....	2,900,000
(\$500 due yearly) on July 1.		Assessment about ½ actual value.	
6s, F&A, \$15,000....	Aug., 1901-06	School rate (per M.) 1899..	\$10'00
(\$1,500 each F&A).			
....., \$18,000.....			

**EVANSTON.**—W. H. KRAPP, Clerk.

This village is in Hamilton County.

LOANS—	When Due.	Fire 6s,	\$1,000.... <th>1901</th>	1901
<b>STREET BONDS—</b>		Sewer assess. 6s,	3,100....	1901-'10
5s, A&O, \$10,000....	April, 1920	" " 5s,	13,095....	1901-'10
<b>WATER BONDS—</b>		St. assess. 6s,	44,000....	1901-'10
5s, A&O, \$15,000....	April, 1920	" " 5s,	154,497....	1901-'10
6s, ....., 11,000....	1905	Bond. debt Mar. 1, 1901.	\$68,960	
<b>SEWER BONDS—</b>		Assess. debt (additional)	214,692	
5s, A&O, \$7,000....	April, 1920	Assessed valuation 1900.	700,000	
<b>TOWN HALL BONDS—</b>		Assessment about ½ actual value.		
5s, A&O, \$18,000....	April, 1920	Total tax rate (per M.) 1900	25'60	
Light bonds 6s, \$1,000....	1900	Population in 1900 was.....	1,716	
Cement 6s,	5,960....	1916		

**FAYETTE CO.**—JOHN CRAIG, Auditor.

County seat is Washington C. H.

LOANS—	When Due.	Bond. debt Sept. 1, 1900 <th>\$64,200</th>	\$64,200
<b>REFUNDING DEBT—</b>		Total valuation 1900....	13,519,545
6s, M&S, \$15,000....	Sept. 1, 1903	Assesment is abt. ½ actual value.	
6s, J&D, 15,000....	Dec. 1, 1905	State & Co. tax (per M.) '99..	\$8'80
6s, M&S, 15,000....	Sept. 1, 1908	Population in 1890 was....	22,309
<b>ROAD AND DITCH BONDS—</b>		Population in 1900 was....	21,725
6s, ....., \$1,000....	Oct. 1, 1901		
6s, ....., 16,700....	1901-1904		

**INTEREST** payable at Auditor's office.

**FINDLAY.**—{ CHAS. E. WATSON, Mayor. }  
 { FRANK C. RAY, Clerk. }

This city is the county seat of Hancock County. [\$50,000 3¼% City Hall bonds were offered for sale on Apr. 11.]

LOANS—	When Due.	WATER BONDS—(Con.)	When Due.
<b>CITY BONDS—</b>		5s, ....., \$25,000....	Apr. 1, 1919
4½s, ....., \$9,000....	1901-1908	5s, A&O, 25,000....	Oct. 1, 1921
4½s, ....., 6,500....	1905-1910	<b>SEWER, ETC.—</b>	
6s, ....., 10,000....	1903-1912	6s, ....., \$18,280....	1901 to 1909
<b>GAS BONDS—</b>		4s, A&O, 25,000....	April, 1901
6s, ....., \$55,000....	1901-1907	(\$1,250 each A&O) to Oct. 1, 1910	
5s, ....., 20,000....	1901 & 1906	Total debt Mar. 3, 1901..	\$553,310
<b>STREET IMPROVEMENT BONDS—</b>		Water debt (included)....	291,750
6s, ....., \$78,730....	1901-1909	Tax valuation 1900.....	6,602,050
4s, ....., 13,500....	1901-1910	Tax rate (per \$1,000) 1900..	\$33'00
3½s, F&A, 24,500....	Oct., 1901-1910	Population in 1890 was....	18,553
(Part each A&O.—V. 71, p. 97.)		Population in 1900 was....	17,613
<b>WATER BONDS—</b>		<b>School District Bonds—</b>	
6s, Sept., \$50,000....	1907 & 1922	6s, ....., \$112,000....	1901-1920
6s, ....., 13,000....	Aug., 1922	3½s, M&S, 25,000....	1915-1923
5s, ....., 150,000....	Mar. 1, 1908	5s, ....., 10,000....	1921-1925
5s, ....., 20,000....	Apr. 1, 1914	4s, ....., 25,000....	1902 1914
		Bond. debt Sept. 1, 1900..	\$172,000

**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.	Water debt (included)....	\$200,000
<b>REFUNDING BONDS—</b>		Tax valuation 1900....	2,459,840
6s, ....., \$12,000....	1901-1906	Tax rate (per \$1,000) 1900..	\$36'50
4s, M&S, 29,734....	Mar. 1, '18-'19	Population in 1890 was.....	7,000
4½s, M&S, 9,867....	Sept. 1, 1918	Population in 1900 was.....	730
4s, M&S, 50,000....	Sept. 1, 1919	Interest on Water 5s due 1910 is payable at the Shoe & Leather Bank New York City.	
4s, M&S, 8,867....	Sept. 1, 1921	<b>School District Bonds—</b>	
4s, M&S, 12,500....	Mar. 1, 1921	6s, ....., \$20,000....	Sept. 1, 1904
<b>WATER WORKS BONDS—</b>		4s, M&S, 15,000....	March, 1905
5s, ....., \$150,000....		(2,000 each M&S) to Sept 1, 1908	
Total debt Feb. 1, 1901..	\$612,074		
Street debt (included)....	285,000		
Sewer debt (inluded)....	116,074		

**FRANKLIN CO.**—{ EWING JONES, Auditor. }  
 { NELSON A. SIMS, Treasurer. }

County seat is Columbus.

LOANS—	When Due.	DEFIC'Y & BRIDGE Bds.—(Con.)	When Due.
<b>BRIDGE EMERGENCY NOTES—</b>		5s, M&N, \$108,000....	1901 to 1918
5s, M&S, \$100,000....	M&S 1901-03	(\$6,000 yearly on May 1.)	
(\$20,000 each M & \$30,000 each S)		4s, A&O, \$108,000....	Apr. 1, 1902 '19
4s, M&S, \$120,000....	Mar. 1, 1902	Total debt Mar. 1, 1901.	\$803,000
(\$20,000 each M&S) to Sept. 1, 1904		Tax valuation, 1900.....	88,373,120
<b>DEFIC'Y &amp; BRIDGE BONDS—</b>		Assessment about ½ actual value.	
5s, M&S, \$25,000....	Sept. 1, 1903	State & Co. tax (per M.) 1900..	\$8'25
4½s, ....., 400,000....		Population in 1890 was....	124,087
6s, J&D, 10,000....	1901-1902	Population in 1900 was....	164,400
(\$5,000 yearly on Dec. 1.)			

GALION.—J. O. ROSS, Clerk.

This city is in Crawford County.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, STREET BONDS—, SEWER BONDS—, INTEREST on bonds due January 1, 1906, is payable at Galion.

Table with columns: Total debt Sept. 1, 1900. \$166,300, Tax valuation 1900. 2,414,620, Actual value (est.) 1899. 5,000,000, Tax rate (per \$1,000) 1900. \$31.40, Population in 1890 was. 6,326, Population in 1900 was. 7,282, School District Bonds—, INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

GALLIA CO.—JAMES T. HANSON, Auditor.

County seat is Gallipolis.

Table with columns: LOANS—, When Due., TURNPIKE BONDS—, REDEMPTION BONDS—, IMPROVEMENT BONDS—, Total debt Mar. 20, 1901. \$261,100, Interest payable at City Treasury. \$32,700, Population in 1890 was. 4,498, Population in 1900 was. 5,432.

Table with columns: \$5,500 in 1910; \$6,000 in 1911 & 1912, and \$6,500 in 1913., 5s, A&O, 40,000, Apr. 6, 1918, 5s J&J, 60,000, July 28, 1919, Interest paid by County Treasurer. Bonded debt Mar. 1, 1901. \$322,000, Tax valuation 1900. 6,647,090, Real valuation. 15,000,000, Tax rate (per M.) 1900. 4.00, Population in 1890 was. 27,005, Population in 1900 was. 27,918.

GALLIPOLIS.—T. E. BRADBURY, Mayor.

This city is in Gallia County.

Table with columns: LOANS—, When Due., WATER BONDS 1894—, REDEMPTION BONDS—, IMPROVEMENT BONDS—, Total debt Mar. 20, 1901. \$261,100, Interest payable at City Treasury. \$32,700, Population in 1890 was. 4,498, Population in 1900 was. 5,432.

Table with columns: REDEMPTION BONDS—Con., STREET IMPROVEMENT—, IMPROVEMENT BONDS—, Total debt Mar. 20, 1901. \$261,100, Interest payable at City Treasury. \$32,700, Population in 1890 was. 4,498, Population in 1900 was. 5,432.

GLENVILLE.—IRA. C. FARLEY, Clerk.

This village is in Cuyahoga County.

Table with columns: LOANS—, When Due., SEWER BONDS—, FIRE, WATER, LIGHTING, ETC., Bonded debt Sept. 1, 1900. \$182,350, Assessed valuation 1900. 1,759,360, Tax rate (per \$1,000) 1900. 35.60, Population in 1900 was. 5,588.

Table with columns: Bonded debt Sept. 1, 1900. \$182,350, Assessed valuation 1900. 1,759,360, Tax rate (per \$1,000) 1900. 35.60, Population in 1900 was. 5,588.

GLENVILLE SCHOOL DISTRICT.—CHESTER L. ARTHUR, Clerk Board of Education.

Table with columns: LOANS—, When Due., 5s, A&O, 30,000, 1901-1917, (For maturity see V. 70, p. 495.), 5s, A&O, \$30,000, Oct., 1901-30.

Table with columns: Bonded debt Mar. 1, 1901. \$60,000, School tax (per M.) 1899. 14.00.

GREENE CO.—J. H. McPHERSON, Auditor.

Xenia is the county seat.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, Bonded debt Mar. 1, '01. \$128,000, Sinking funds. 19,000.

Table with columns: Assessed valuation 1900. 18,489,340, Assessment about 2 3/4 actual value. St. & co. tax (per M.) 1900. 8.40, Population in 1890 was. 29,820, Population in 1900 was. 31,613.

GREENFIELD.—A. S. BODEN, Treasurer.

This village is in Highland County.

Table with columns: LOANS—, When Due., SEWER & STREET BONDS—, WATER WORKS BONDS—, SEWER BONDS—, Total debt Sept. 1, 1900. \$94,100.

Table with columns: Tax valuation 1900. \$1,112,711, Total tax rate (per M.) 1900. \$30.30, Population in 1890 was. 2,460, Population in 1900 was. 3,979, School District Bonds—, 6s, \$11,000, Sept. 1, 1910, 5s, 5,000, Sept. 1, 1909.

GREENVILLE.—E. E. CALDERWOOD, City Clk.

This city is in Darke County.

Table with columns: LOANS—, When Due., IMPROVEMENT BONDS—, STREET PAVING BONDS—, REFUNDING BONDS—, WATER WORKS BONDS—, SEWER BONDS—, 4s, M&S, \$3,000, Mar., 1918.

Table with columns: SEWER BONDS—(Con.), NATURAL GAS REFUND. BONDS—, Total debt Sept 1, 1900. \$281,000, Sinking fund assets. 10,000, Tax valuation 1900. 3,133,460, Total tax (per M.) 1900. \$29.00, Population in 1890 was. 5,473, Population in 1900 was. 5,501, School District Bonds—, 6s, semi-an., \$5,000, 1901 & 1902, 6s, \$7,000, 1903-1905.

GUERNSEY CO.—W. M. P. DE HART Auditor.

Cambridge is the county seat.

Table with columns: LOANS—, When Due., 4s, J&J, \$30,000, July, 1906-15, Bonded debt Nov. 1, 1900. \$51,000, Floating debt. 10,000, Total debt Nov. 1, 1900. 61,000, Assessed valuation, real. 6,339,130.

Table with columns: Assess. valuation, per \$1. \$2,662,521, Total valuation 1900. 9,001,651, Assessment about 2 3/4 actual value. Population 1890 (Census). 28,645, Population in 1900 (est.). 30,000.

HAMILTON.—M. O. BURNS, Clerk.

This city is in Butler County.

Table with columns: LOANS—, When Due., DEFICIENCY BONDS—, ELECTRIC-LIGHT BONDS—, 5s, M&S, \$100,000, July 1, '04 to '18.

Table with columns: GAS WORKS BONDS—, 5s, F&A, \$127,500, Feb. 1, '02 to '18, (Subject to call after Feb. 1, '09.), REFUNDING BONDS—, 5s-6s, \$30,000, 1901 to 1905, 4s, 25,000.

Table with columns: LOANS—, When Due., SEWER BONDS—, 4 1/2s, \$95,551, 1899-1911, 4s, ann., 8,510, 1899-1915, (\$500 yearly to 1914.), 4s, 13,025, 1899-1924, 4s, 8,200, 1900-1909, 4 1/2s, 3,900, 1901-1913, REFUNDING SEWER BONDS—, 4 1/2s, F&A, \$2,000, Aug. 1, 1901, (\$250 yearly) to Aug. 1, 1908, 4 1/2s, 1,160, 1900-1908, FIRE DEPT. BONDS—, 4s, \$3,000, 1901-06, ASSESSMENT BONDS—, 4 1/2s, sewers, \$68,818, 1899-1913, 6s, sundry, 13,918, 1899-1905.

Table with columns: INTERSECTION BONDS—, 4s, F&A, \$25,700, Aug. 1, 1908, STREET IMPROVEMENT BONDS—, 4 1/2s, \$50,284, 1899-1913, 4s, 17,000, 1899-1908, 4s, 73,100, Aug, 1901-1910, WATER WORKS BONDS—, 5s, J&J, \$271,000, 1901-1915, 5s, 3,500, 1901-1907, 6s, 1,000, 1901, Total debt Mar. 1, 1901. \$936,602, Water debt (included). 275,500, Total valuation 1900. 8,566,320, Assessment about 2-5 actual value. Total tax (per \$1,000) 1900. \$32.52, Population in 1900 was. 23,914, Population in 1890 was. 17,565.

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

HAMILTON SCHOOL DISTRICT.—W. N. ANDREWS, Clerk Board Education.

Table with columns: LOANS—, When Due., BUILDING BONDS—, 6s, Feb. 24, \$4,000, Feb. 24, 1902, 5s, Mar. 2, 40,000, Mar. 2, 1903, (\$4,000 due yearly) to Mar. 2, 1912, 5s, Oct. 9, \$20,000, Oct. 9, 1913, (\$4,000 due yearly) to Oct. 9, '17, 3 1/2s, \$16,000, 1923-1928, 4 1/2s, July 7, \$30,000, July 7, 1905, (\$3,000 due yearly) to July 7, 1914, 4s, \$3,000, Feb. 24, 1902, 4s, 14,000, 1903 to 1909.

Table with columns: LOANS—, When Due., BUILDING BONDS—(Con.)—, 4s, J&D, \$10,000, June, '19 & '24, 4s, 5,500, 1901-1911, REFUNDING BONDS—, 4s, \$13,500, 1908-1934, (\$500 yearly), Bonded debt Sept. 1, '00. \$160,500, Assessed valuation 1899. 8,761,657, School tax (per \$1,000) '99. \$7.00, Interest payable at First National Bank, Hamilton, O.

HAMILTON CO.—EUGENE L. LEWIS, Auditor, JOHN H. GIBSON, Treasurer.

County seat is Cincinnati. The armory bonds mentioned below are the subject of litigation. The Superior Court has declared them illegal. V. 72, p. 201.

Table with columns: LOANS—, When Due., ARMORY BONDS—, 4s, A&O, \$15,000, Apr. 30, 1919, 4s, J&D, 100,000, Dec. 1, 1937, Subject to call after Dec. 1, 1917, BRIDGE BONDS—, 4s, M&S, \$58,000, Sept. 1, 1901, 4s, M&N, 46,000, Nov. 1, 1902, 4s, Feb. 7, 20,000, Feb. 7, 1904, 4s, Feb. 28, 75,000, Feb. 28, 1904, 4s, J&J, 17,000, July 11, 1904, 4s, A&O, 15,000, Oct. 1, 1905, 4s, J&D, 25,000, June 16, 1916, 4s, M&N, 79,500, Nov. 25, 1916, 4s, F&A, 107,000, Aug. 10, 1918, 4s, A&O, 99,000, Oct. 26, 1918, 4s, J&J, 31,000, July 8, 1919, 3 1/2s, F&A, 4,750, Aug. 26, 1919, COURT HOUSE—, 5s, F&A, \$50,000, Aug. 1, 1934, Subject to call aft. Aug. 1, 1914, 5s, J&D, \$35,000, Dec. 1, 1934, Subject to call aft. Dec. 1, 1914, 4s, J&D, \$15,000, June 1, 1934, Subject to call aft. June 1, 1914, 4s, M&N, \$350,000, May 1, 1935, Subject to call aft. May 1, 1915, 4s, J&D, \$125,000, June 15, 1936, Subject to call aft. June 15, 1916, COUNTY BONDS—, 5s, J&D, \$150,000, Dec. 16, 1914, Subject to call aft. Dec. 16, 1904, 4s, M&N, 260,000, May 15, 1916, FAIR GROUNDS EXT. & IMP.—, 5s, July 16, \$10,000, July 16, 1902, LONGVIEW IMPROVEMENT—, 5s, A&O, \$25,000, Oct. 1, 1916, Subject to call aft. Oct. 1, 1906, 5s, J&D, \$50,000, Dec. 1, 1917, Subject to call aft. Dec. 1, 1907, 5s, A&O, \$25,000, Nov. 1, 1918, Subject to call aft. Nov. 1, 1908, 4s, J&D, \$30,000, Dec. 12, 1921, Subject to call aft. Dec. 12, 1911, 4s, F&A, \$30,000, Feb. 6, 1922, Subject to call aft. Feb. 6, 1912, AQUEDUCT BONDS—, 4s, F&A, \$25,000, Aug. 22, 1916, Subject to call aft. Aug. 22, 1906, 4s, J&J, \$60,000, Jan. 27, 1917, Subject to call aft. Jan. 27, 1907, 3 1/2s, M&S, \$15,000, Mch. 4, 1919, Subject to call after Mch. 4, 1909.

Table with columns: LOANS—, When Due., DECENNIAL APPRAISMENT BONDS—, 4s, J&D, \$100,000, June 1, 01-10, OVERDRAFT BONDS—, 3 1/2s, M&S, \$75,000, Sept. 1, '01-10, REAL ESTATE RECORD—, 5s, Var., \$30,000, Various, 1915, Subject to call after 1905, 5s, Var., \$5,500, Jan. & Feb., 1916, Subject to call after 1906, 5s, M&S, \$4,500, Mar. 1, 1917, Subject to call aft. Mar. 1, 1907, TAX DUPLICATE—, 5s, M&N, \$65,000, May 1, 1915, Subject to call aft. May 1, 1905, PLATTING—, 4s, J&J, \$12,280, Jan. 22, 1903, PLATTING—(Con.)—, 4s, F&A, \$8,000, Feb. 13, 1904, 4s, F&A, 24,500, Feb. 1, 1919, Subject to call aft. Feb. 1, 1909, 4s, J&D, \$15,000, June 1, 1922, Subject to call aft. June 1, 1912, ROAD AND AVENUE BONDS—, 5s, Mar. 14, \$1,000, Mar. 14, '02-'04, 4s, Oct. 20, 6,500, Oct. 20, 1901, 4s, July 1, 13,500, July 1, 1901-'02, 4s, Feb. 7, 20,000, Feb. 7, 1904, (Subject to call \$4,000 yearly), 4s, J&D, 30,000, Dec. 12, 1911, 4s, J&D, 70,000, June 1, 1912, 4s, M&N, 45,000, Nov. 1, 1913, 4s, J&D, 13,000, June 30, 1914, 4s, A&O, 29,000, Oct. 1, 1914, 4s, Oct. 25, 90,000, Oct. 25, 1913, Subject to call aft. Oct. 25, 1903, 4s, F&A, \$30,000, Aug. 7, 1901, (\$6,000 due yearly) to Aug. 7, 1905, TURNPIKE BONDS—, 5s, Sept. 16, \$12,000, Sept. 16, 1903, 4s, J&D, 20,000, Dec. 12, 1911, 4s, J&D, 31,000, Dec. 24, 1912, 4s, M&N, 14,400, May 31, 1913, 4s, M&S, 27,000, Sept. 1, 1919, Subject to call aft. Sept. 1, 1909, Total debt Sept. 1, 1900. \$2,815,930, Tax valuation, real. 192,727,810, Tax valuation, personal. 48,608,810, Total valuation 1900. 241,336,620, State & Co. tax (per M.) 1900. \$7.50, Population in 1890 was. 374,573, Population in 1900. 409,479.

HANCOCK COUNTY.—SURREL P. DE WOLFE, Auditor. County seat is Findlay.

Table with columns: LOANS—, When Due., 4 1/2s, F&A \$48,000, Aug. 1, 1901, (\$2,000 y'rlly to 1912; \$3,000 thereafter.) Aug. 1, 1920, COURT HOUSE BONDS—, 5s, \$105,000, 1909-1918, 4 1/2s, 50,000, 1901-1905.

Table with columns: DITCH BONDS—, 5s, F&A, \$12,000, Aug. 1901 to '05, Total debt Sept. 1, 1900. \$224,000, Total valuation 1900. 21,846,756, Assessment abt. 40 per cent. act'l val. County tax (per \$1,000) 1899. \$6.70, Population in 1890 was. 42,562, Population in 1900 was. 41,993.

HARDIN CO.—JAMES BASTABLE, Auditor.

County seat is Kenton.

Table with columns: LOANS—, When Due., ARMORY BONDS—, 6s, \$19,500, 1900-1908, DITCH BONDS—, 6s, J&J \$39,810, 1902-07, (V. 72, p. 1281 for maturity), 6s, A&O, \$67,500, July, 1900-08, (Payable by special assessment.), PIKE BONDS—, 6s, A&O, \$22,500, July, 1901-03, BRIDGE BONDS—, 6s, \$39,500, 1900 to 1908.

Table with columns: POOR BONDS—, 6s, \$5,000, 1900 to 1908, Interest is payable in N. Y. City, Total debt Jan. 1, 1900. \$161,500, Total valuation 1900. 11,982,940, Assessment abt. 3/4 actual value. State & co. tax (per M.) '99. \$12.00, Population in 1890 was. 28,939, Population in 1900 was. 31,187.

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.

**LOANS.** *When Due.*

REFUNDING BONDS—  
 5s, \$30,000.....April 1, 1904  
 TOWNSHIP ROAD IMP. (Special)—  
 5s, J&J \$12,000.....July 1, 1905  
 5s, J&J 11,000.....July 1, 1906  
 5s, J&J, 8,000.....July 1, 1907  
 5s, \$13,000.....Nov. 1, 1907

**DITCH BONDS—**  
 5s, J&J, \$7,000.....July 1, 1902  
 Total debt Sept. 1, 1900. \$93,000  
 Total valuation 1900.....6,967,350  
 Assessment about 1/2 actual value.  
 State & co. (per tax M.) '99..\$13.24  
 Population 1890 was... 25,080  
 Population in 1900 was....27,282

**IRONTON.**— { A. M. COLLETT, Mayor.  
 { GEO. H. DAVIES, City Clerk.

County seat of Lawrence County.

**LOANS—** *When Due.*

MEMORIAL HALL.  
 5s, M&S, \$20,000.....Sept. 1, 1910  
 5s, M&N, 3,500.....May 1, 1914  
 REFUNDING BONDS—  
 5s, M&S, \$30,000.....Sept. 1, 1915  
 REFUNDING WHARF BONDS—  
 5s, J&J, \$5,500.....July 11, 1908  
 Subject to call after July 11, 1903.  
 SEWERS, ETC.—  
 5s, J&D, \$25,000.....June 1, 1912  
 STREET BONDS—  
 5s, J&D, \$25,000.....June 1, 1912  
 WATER BONDS.  
 5s, J&J, \$90,000.....Jan. 1, 1906  
 5s, M&S, 18,000.....Mar. 1, 1911  
 4s, J&J, 27,000.....July 1, 1906  
 4s, J&J, 20,000.....July 1, 1907

**LOANS—** *When Due.*

STREET IMPROVEMENT.  
 Payable by special assessment.  
 6s, \$14,462 38. ..1901-1913  
 TEMPORARY LOAN BONDS—  
 4s, \$17,800.....  
 Bonded debt Mar. 1, 1901. \$264,000  
 Water debt (included)... 155,000  
 Spec. asst. debt (add'n'l). 14,462  
 Temporary loans (add'n'l) 17,800  
 Total debt Mar. 1, 1901.. 296,262  
 Tax valuation 1900.....3,764,619  
 City tax (per \$1,000) 1900. \$11.00  
 Total tax (per \$1,000) 1900 31.20  
 Population in 1890 was....10,939  
 Population in 1900 was....11,868  
 School District Bonds—  
 5s, \$32,000.....1900-1912

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.

**LOANS—** *When Due.*

TURNPIKE BONDS—  
 5s, \$20,000.....Sept. 1, '07-10  
 4s, \$80,000.....May 4, '11-18  
 4s, \$100,000.....April 1, '11-20  
 4s, A&O, 60,000.....April, 1907-10  
 4s, A&O, 20,000.....April 1919-20  
 4s, A&O, 20,000.....April 12, 1921

**TURNPIKE BONDS—(Con.)**  
 4s, M&S, \$100,000.....Mar., 1922-26  
 Bond. debt, Apr. 1, 1901. \$400,000  
 Total valuation, 1900 . 6,556,149  
 Assessment about 1/2 actual value.  
 State & Co. tax (per M.) '98..\$12.54  
 Population 1890 was.....28,408  
 Population in 1900 was....34,248

**JEFFERSON CO.**—GEO. P. HARDEN, Auditor.

County seat is Steubenville.

**LOANS—** *When Due.*

TURNPIKE BONDS—  
 5s, J&D, \$115,000.....June 1, 1902  
 5s, J&D, 116,500.....June 1, 1910  
 Subject to call June 1, 1905  
 5s, J&D, \$87,000.....June 1, 1911  
 Subject to call June 1, 1899  
 5s, A&O, \$75,000.....Apr. 1, 1913  
 6s, F&A, 44,000.....Feb. 20, '01-'11  
 5s, \$10,000.....  
 5s, \$6,000.....  
 5s, F&A, 6,000.....1906-08  
 (V. 71, p. 1032, for maturity.)

Interest payable at County Treas.  
 Total debt Sept. 1, 1900 \$393,500  
 Sinking fund..... 77,955  
 Net debt Sept. 1, 1900.. 315,545  
 Township bonds (add'l) 124,000  
 Total valuation 1900...18,449,440  
 Assessment is 3/5 actual value.  
 State & Co. tax (per M.) '99..\$19.80  
 Population in 1890 was....39,415  
 Population in 1900 was....44,357

**KENT.**—W. H. BUSHNELL, Treasurer.

This city is situated in Portage County.

**LOANS—** *When Due.*

IMP. AND PARK BONDS—  
 6s, M&S, \$80,000.....Mar. 1, 1915-22  
 Total debt Sept. 1, 1899. \$80,000  
 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. In 1900, however, the United States Circuit Court of Appeals affirmed the validity of the bonds.

Total valuation 1900...\$1,526,214  
 Tax rate (per \$1,000) 1900.\$24.10  
 Population in 1890 was.....3,501  
 Population in 1900 was .....4,541

**KENTON.**—JOHN P. DUGAN, Clerk.

This city is in Hardin County.

**LOANS—** *When Due.*

REFUNDING BONDS—  
 4s, \$58,000.....1907-1925  
 SEWER BONDS—  
 6s, A&O, \$5,000.....1901-1902  
 STREET IMPROVEMENT BONDS—  
 6s, \$21,313.....1901-1903  
 4s, A&O, 18,000.....Oct., 1901  
 (\$1,000 due each A&O) to Apr. 1910  
 WATER WORKS BONDS—  
 5s, \$79,000.....1901-1919

**WATER WORKS BONDS—(Con.)**  
 4s, \$15,000.....1903-'07-'09  
 Total debt Mar. 1, 1901..\$196,313  
 Tax valuation 1900.....2,215,430  
 Total tax (per \$1,000) 1900.\$36.60  
 Population in 1890 was.....5,557  
 Population in 1900 was.....6,852  
 School District Bonds—  
 6s, A&O, \$10,000.....Oct. 1916-'17  
 6s, \$40,000.....1900-1915

**LAKE CO.**—E. D. HEARTWELL, Auditor.

Painesville is the county seat.

**LOANS—** *When Due.*

BRIDGE BONDS—  
 5s, J&J, \$36,000.....1902-1916  
 4s, J&D, 20,000.....June, 1910-'19  
 4s, \$15,000.....1903, '07 & '09

Bonded debt Sept. 1, 1900.\$69,500  
 Assessed valua'n 1900.14,815,420  
 Population 1890.....18,235  
 Population 1900 was.....21,680

**LANCASTER.**—GEO. H. MILLER, Treasurer.

This city is in Fairfield County.

**LOANS—** *When Due.*

CITY HALL BONDS—  
 6s, F&A, \$35,000.....1901 to 1904  
 (\$10,000 yearly).  
 FIRE IMPROVEMENT BONDS—  
 5s, J&J, \$7,000.....\$2,000 yearly  
 STREET IMPROVEMENT BONDS—  
 6s, J&D, \$1,940.....June 1, 1901  
 6s, J&D, 5,229.....June 1, 1906  
 6s, M&S, 14,900.....Mar. 1, 1908  
 6s, F&A, 5,000.....Aug. 1, 1905  
 5s, F&A, 720.....Aug. 1, 1908  
 The city owns its natural gas plant, from which is derived a net income of about \$25,000 per annum.

**LOANS—** *When Due.*

STREET IMP. BONDS—(Con.)  
 5s, J&D, \$6,175.....Aug., 1901-10  
 (\$325 each F&A.)  
 WATER WORKS—  
 5s, M&N, \$21,000.....\$2,000 yearly  
 Bonded debt Sept. 1, 1900.\$104,843  
 Total valuation 1900...\$3,363,430  
 Assessment about 3/5 actual value.  
 Total tax (per \$1,000) 1900.\$24.20  
 Population in 1890 was..... 7,555  
 Population in 1900 was.....8,991

**LAWRENCE CO.**—H. R. BROWN, Auditor.

County seat is Ironton.

**LOANS—** *When Due.*

TURNPIKE BONDS—  
 5s, M&S, \$225,000.....Mar., 1902-'23  
 (\$5,000 due semi-annually.)  
 4s, M&S, \$20,000.....Mar 1, 1904, to  
 (\$1,000 each, M&S.) Sept. 1, 1913

**TURNPIKE BONDS—(Con.)**  
 4s, \$2,500.....Mar. 1902 to  
 (\$500 each, M&S) Mar., 1904.  
 6s, \$1,000.....1901  
 4s, M&S, 10,000.....1904-1908  
 (\$1,000 due M&S.)  
 Bonded debt Sept. 1, 1900.\$260,500

Total valuation 1900...\$8,110,096 | Population in 1890 was....39,556  
 Assessment is 1/2 actual value. | Population in 1900 was....39,534  
 Total tax (per \$1,000), '99..\$12.90

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.

**LEIPSIC.**—A. A. KOBER, Clerk.

This village is in Putnam County.

**LOANS—** *When Due.*

WATER BONDS—  
 5s, \$24,000.....1911 to 1920  
 STREET-IMPROVEMENT BONDS—  
 6s, \$36,400.....1904-1920  
 Bonded debt Mar. 1, 1901..\$60,400

Assessed valuation 1900.\$357,599  
 Assessment about 1/2 actual value.  
 Tax rate (per \$1,000) 1900.\$42.00  
 Population in 1890 was..... 1,353  
 Population in 1900 was.....1,726

**LICKING CO.**—ANTHONY R. PITZER, Auditor.

County seat is Newark.

**LOANS—** *When Due.*

BRIDGE & ROAD REPAIR BONDS—  
 5s, J&J, \$50,000.....July 1, 1905  
 (\$10,000 due yearly) to July 1, 1908  
 COUNTY BUILDING BONDS—  
 6s, J&J, \$42,000.....1901-1907  
 REFUNDING BONDS—  
 6ss, J&J, \$10,000.....1903 & 1904

Total debt Feb. 1, 1901. \$102,000  
 Assessed val'n, real....16,114,990  
 Assessed val'n, pers'l.. 7,467,100  
 Total valuation, 1900..23,582,090  
 Assessment about 65% actual val.  
 State & co. tax (per M) 1900 \$8.40  
 Population in 1890 was....43,279  
 Population in 1900 was....47,070

INTEREST is payable at Newark, Ohio.

**LIMA.**— { H. S. PROPHET, Mayor.  
 { C. E. LYNCH, Clerk.

This city is the county seat of Allen County.

**LOANS—** *When Due.*

SEWER BONDS—  
 4s, A&O, \$98,000.....Oct. 1, 1901 to  
 (2,000 each A&O).....Oct. 1, 1925

**LOANS—** *When Due*

REFUNDING BONDS—  
 3 1/2s, A&O, \$100,000.....Apr. 1, 1930  
 (Subject to call after Apr. 1, 1925.)

PAVING BONDS—  
 6s, J&J, 29,750.....1901 to 1907  
 5s, \$69,900.....1900-1908  
 (Part yearly.)

REFUNDING WATER BONDS—  
 3 1/2s, M&S, \$150,000.....Mar. 1, 1925  
 (Subject to call after Mar. 1, 1920.)

6s, July, \$1,875.....July 1, 1901-'03  
 5s, J&J, 12,000.....1899-1908  
 (Various amounts every 6 months)  
 5s, J&J, \$40,000.....July, 1901-1908  
 (\$2,000 every J&J to 1903 inclus.;  
 \$3,000 ev'ry J&J from 1904 to '08.)  
 5s, J&J, \$38,000.....July, 1901-1910  
 (\$2,000 every 6 months J&J.)  
 5s, J&J, \$32,000.....July, 1901, to  
 (\$2,000 each J&J).....Jan. 1, 1909  
 5s, J&J, \$4,500.....July 1, '08-1909  
 (\$2,000 due in 1908.)  
 4s, J&J, \$130,000.....1900-1909  
 (Part due each J&J )  
 5s, J&J, \$29,900.....Jan. 1, 1900 to  
 (Part each J&J).....July 1, 1909  
 3 1/2s, J&J, \$32,300.....July, 1901-'10  
 (\$1,700 each J&J.)

WATER WORKS—  
 5s, M&S, \$50,000.....Mar. 1, 1906  
 (\$10,000 due yearly) to Mar. 1, 1910  
 5s, M&S, 138,000.....Apr. 1, 1916  
 Bond. debt Sept. 15, 1900. \$835,550  
 Floating debt..... 30,000  
 Total debt Sept. 15, 1900. 865,550  
 Water debt (included).... 338,000  
 School bonds (additional) 45,000  
 Assessed valuation 1900.8,103,076  
 Total tax (per \$1,000) 1900.\$28.00  
 Assesm't about 2/3 actual value.  
 Population in 1890 was....15,981  
 Population in 1900 was....21,723  
 Sch. Dist. Bds.—A. Catt, Clerk.  
 5s, M&N, \$14,000 Sept. 1901 to '14  
 5s, M&S, 15,000 Sept. 1901 to '15  
 5s, J&J, 15,000 Sept. 1, 1902-'16  
 Bond. debt of dist. Sept. '00 \$45,000

INTEREST on the water bonds is payable by Winslow, Lanier & Co., N. Y.; on all other bonds at the City Treasurer's office.

**LOGAN.**—CHAS. H. BECK, Clerk.

This City is in Hocking County.

**LOANS—** *When Due.*

GAS, WATER & SEWER BONDS—  
 6s, \$3,000.....Jan. 1, 1906  
 5s, J&D, 58,000.....1901-1929  
 (\$2,500 due yearly on June 1.)

Total debt Mar. 1, 1901.. \$61,000  
 Tax valuation 1901..... 590,215  
 Total tax (per \$1,000) 1901.\$35.94  
 Population in 1890 was.....3,119  
 Population in 1900 was.....3,480

INTEREST is payable at the Western German Bank, Cincinnati, O., and Spitzer & Co., Toledo.

**LOGAN CO.**—FRANK E. MILLIGAN, Auditor.

County seat is Bellefontaine.

**LOANS—** *When Due.*

BRIDGE BONDS—  
 4s, J&J, \$10,000.....Jan. 1, 1905  
 4s, M&S, 15,000.....Jan. 1, 1910  
 5s, J&J, 4,500.....Jan. 1, 1904 to  
 (\$500 each J&J).....Jan. 1, 1903  
 PIKE BONDS—  
 5s, J&J, \$4,000.....July, 1901, to  
 (\$500 each J&J).....Jan. 1905  
 DITCH BONDS—  
 6s, \$30,000.....Part yearly  
 6s, J&J, 15,000.....1901 to 1903

**DITCH BONDS—(Con.)—**  
 4s, J&J, \$15,000.....July, 1901, to  
 (\$2,500 each J&J).....July 1, 1903  
 4s, M&N, \$18,000.....July, 1901-1905  
 (\$2,000 due each J&J.)  
 BUILDINGS AND ROAD IMP'TS—  
 6s, \$9,000.....1901-1903  
 Total debt. Sept. 1, 1900..\$89,500  
 Total valuation 1900...14,281,030  
 Population in 1890 was.....27,386  
 Population in 1900 was....30,420

**LORAIN.**— { GEO. L. GLITSCH, Mayor.  
 { J. J. MAHONEY, Clerk.

This city is in the county of the same name.

**LOANS—** *When Due.*

REFUNDING BONDS—  
 6s, \$3,000.....1901-1903  
 (\$1,000 due yearly on Oct. 28.)  
 6s, \$30,000.....1903-1912  
 (\$3,000 due yearly on Aug. 1.)  
 RIVER IMPROVEMENT BONDS—  
 5s, J&J, \$75,000.....July 15, 1918  
 (\$5,000 due yearly) to July 15, 1932  
 5s, \$100,000.....1914-1933  
 (\$5,000 due yearly on Sept. 15.)  
 WATER-WORKS BONDS—  
 5s, \$125,000.....Aug. 24, 1915  
 REFUNDING WATER BONDS—  
 5s, \$90,000.....Nov. 1, 1914  
 4s, M&S, 15,000.....Sept. 1, 1919  
 PAVING BONDS—  
 6s, \$36,000.....1901 to 1904

**SEWER BONDS—**  
 6s, \$24,000.....Part due yearly  
 4s, M&S, 44,000.....Sept. 15, '01 to  
 Sept. 15, 1910  
 (\$2,000 each, M&S, to 1904.)  
 (\$2,500 each, M&S, to 1910.)  
 4s M&S, \$8,000.....Sept., 1901-1905  
 (\$1,000 each M&S.)  
 Improvement 6s, \$2,000.....1902  
 do 6s, 2,285.....1903  
 Total debt Mar. 1, 1901.. \$557,285  
 Water debt (included)... 230,000  
 Spec. assess. bds. (incl.) 115,000  
 Tax valuation 1901.....5,071,451  
 Assessment about 1/2 actual value.  
 Tax rate (per \$1,000) 1900.\$35.00  
 Population in 1890 was.... 4,863  
 Population in 1900 was....16,028  
 Sch. D. Bds.—E. E. Hopkins, Clk.  
 5s & 6s, \$62,500.....Aug., 1916

**LORAIN CO.**—G. H. LEWIS, County Auditor.

Elyria is the county seat.

**LOANS—** *When Due.*

CHILDREN'S HOME BONDS—  
 4 1/2s, F&A, \$30,000.....Aug. 15, 1901  
 (\$3,000 due yearly) to Aug. 15, 1910  
 BRIDGE BONDS—  
 4s, \$150,000.....Sept. 1, 1901, to  
 (\$5,000 every 6 mos.) Mar. 1, 1916

Bonded debt Apr. 2, 1900.\$200,957  
 Total valuation 1900...14,815,420  
 Assesm't about 35% actual value.  
 State & Co. tax (per M) 1899.\$8.80  
 Population in 1890 was....40,295  
 Population in 1900 was....54,857

INTEREST is payable at the County Treasurer's office.

LUCAS COUNTY.—{ WM. M. GODFREY, Auditor. JOSEPH L. YOST, Treasurer.

Table with columns for LOANS—When Due. and LOANS—When Due. listing various bond types and amounts for Lucas County.

MARION.—JAMES I. BEATTY, Clerk.

Table with columns for LOANS—When Due. and FUNDING BONDS— listing bond types and amounts for Marion.

MASSILLON.—{ JACOB WISE, Mayor. THOS. H. SEAMAN, City Clerk.

Table with columns for LOANS—When Due. and GENERAL IMPROVEMENT— listing bond types and amounts for Massillon.

MADISON COUNTY.—B. A. TAYLOR, Aud.

Table with columns for LOANS—When Due. and ROAD IMPROVEMENT— listing bond types and amounts for Madison County.

MEIGS CO.—CLINTON A. ROBERTS, Auditor.

Table with columns for LOANS—When Due. and JAIL BONDS— listing bond types and amounts for Meigs Co.

MADISONVILLE.—BENNETT CARTER, Clerk.

Table with columns for LOANS—When Due. and TOWN HALL BONDS— listing bond types and amounts for Madisonville.

MERCER CO.—CHAS. A. KLOEB, Auditor.

Table with columns for LOANS—When Due. and PIKE REPAIR BONDS— listing bond types and amounts for Mercer Co.

MAHONING CO.—WM. R. LEONARD, Auditor.

Table with columns for LOANS—When Due. and CHILDREN'S HOME— listing bond types and amounts for Mahoning Co.

MIAMI COUNTY.—J. T. BARTMESS, Auditor.

Table with columns for LOANS—When Due. and PIKE BONDS— listing bond types and amounts for Miami County.

MANSFIELD.—{ HUNTINGTON BROWN, Mayor. F. M. REMY, City Clerk.

Table with columns for LOANS—When Due. and WATER DEBT (included)— listing bond types and amounts for Mansfield.

MIAMISBURG.—{ A. R. STOCKER, Mayor. A. C. SCHELL, Clerk.

Table with columns for LOANS—When Due. and Total debt Mar. 1, 1900.— listing bond types and amounts for Miamisburg.

MIDDLEPORT.—{ JAMES H. WILLIAMS, Mayor. JOHN H. REUTER, Clerk.

Table with columns for LOANS—When Due. and BONDING DEBT FEB. 22, 1901.— listing bond types and amounts for Middleport.

MARIETTA.—CARL BECKER, Clerk.

Table with columns for LOANS—When Due. and REFUNDING WATER BONDS— listing bond types and amounts for Marietta.

MIDDLETOWN.—{ FRANK STEVENS, Clerk. HENRY ERB, Treasurer.

Table with columns for LOANS—When Due. and BOND DEBT DEC. 1, 1900.— listing bond types and amounts for Middletown.

MONTGOMERY CO.—ALFRED G. FEIGHT, Auditor.—County seat is Dayton.

Table with columns for LOANS—When Due. and DITCH BONDS— listing bond types and amounts for Montgomery Co.

MT. VERNON.—{ GEO. S. HARTER, Mayor. W. A. HOSAOH, City Clerk.

This city is in Knox County.

**LOANS—** *When Due.*

**DEFICIENCY BONDS—**  
6s, J&J, \$1,000.....1901 to 1902

**PAVING BONDS—**  
6s, Sept., \$3,500.....1901 to 1902  
(\$1,500 due yearly.)

**SEWER BONDS—**  
6s, Oct., \$1,300...\$1,000 due y'rly  
6s, ....., \$5,625.....July 1901-1908  
(\$375 each J & J.)

**STREET IMPROVEMENT—**  
6s, ....., \$3,600.....1901-1916

**LEVEE BONDS—**  
6s, J&J, \$3,000.....1901-1902

**WATER BONDS—**  
6s, J&J, \$1,000.....Jan. 1, 1902  
Subject to call.  
6s, ....., \$15,000.....July 1, 1901  
Interest is payable at City Treas'y.  
Total debt Sept. 1, 1900. \$57,404  
Tax valuation 1900.....2,435,174  
Assessment is abt. 1/2 actual value.  
Total tax (per \$1,000) 1900.\$31.00  
Population in 1890 was.....6,027  
Population in 1900 was.....6,633

**OBERLIN.—GEO. C. PRINCE, Treasurer.**

This village is in Lorain County.

**LOANS—** *When Due.*

**DISTRICT SEWER BONDS, 1893—**  
6s, ann., \$520.....July 1, '01-'02

**PAVING BONDS, 1895-1897—**  
6s, s.-an., \$8,625.....1901-1903

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, \$1,280.....1901-1904

**WATER WORKS, 1886-'93-'95—**  
4 1/2s, A&O, \$47,000...Aug. 1, 1916

**WATER-WORKS BONDS—(Con.)**

5 3/4s, A&O, \$1,000....June 1, 1901

Total debt Mar. 1, 1901. \$73,560

Sinking funds.....7,535

Net debt Mar. 1, 1901... 66,025

Water debt (included)... 49,000

Tax valuation 1900.....1,300,000

Assessment about 3/5 actual value.

Total tax (per \$1,000) 1900.\$31.90

Population in 1890 was.....4,376

Population in 1900 was.....4,082

**MUSKINGUM CO.—JAS. L. STARKER Auditor.**

County seat is Zanesville.

**LOANS—** *When Due.*

**BRIDGE BONDS—**  
4s, M&N, \$80,000, May 1, 1909-'12

4s, M&N, 100,000, May 1, 1914-'18

4s, M&N, 20,000, May 1, 1920

Bond. debt Sept. 1, 1900. \$613,000  
(Interest at 5 per cent.)

Floating debt ..... \$25,000

Total debt Sept. 1, 1900. 638,000

Asses'd valuation 1900. 23,833,497

Real valuation (est.)... 35,000,004

State & Co. tax (per M) '99.\$10.00

Population in 1890 was.....51,210

Population in 1900 was.... 53,185

**OTTAWA.—M. P. GOETSCHIUS, Clerk.**

This township is in Putnam County.

**LOANS—** *When Due.*

5s, ....., \$33,000.....1900-1901

4s, F&A, 15,067.....1904-1914

Total debt Apr. 1, 1900.....\$33,000

Sinking fund assets ..... 11,218

Tax valuation 1900....\$1,390,315

Tax rate (per \$1,000) 1900.\$28.90

Population in 1890 was.....3,381

Population in 1900 was.....4,207

**NELSONVILLE—J. R. HICKMAN, Clerk.**

This village is in Athens County.

**LOANS—** *When Due.*

6s, F&A, \$5,600, Aug. 1901 to 1909  
(\$350 each F&A.)

**STREET IMPROVEMENT BONDS—**  
6s, F&A, \$4,500.....Aug., 1901 to  
(\$250 each F&A) Feb. 1, 1910

**WATER WORKS & SEWERAGE—**  
6s, ....., \$60,000.....Sept. 1, 1924

Total debt Sept. 1, 1900.. \$69,500

Tax valuation 1900..... \$831,125

Real valuation (est.)....4,000,000

Total tax (per \$1,000) 1900.\$45.60

Population in 1890 was.....4,558

Population in 1900 was.....5,421

**School District Bonds—**  
6s, ....., \$5,500.....1908

6s, ....., 45,000.....1913

6s, ....., 32,000.....1910

6s, ....., 10,000.....1911

6s, ....., 18,000.....1914

**OTTAWA COUNTY—JOHN ORTH, Auditor.**

The county seat is Port Clinton.

**LOANS—** *When Due.*

Refunding 5s, Dec., '01-'15. \$7,500

Bridge 5s, June, '07 '18... 12,000

Bridge 6s, 1900-1917 ..... 39,000

Bridge s, June, 1904-20 17,000

Court House 5s, 1900 '18. 46,500

Court House 5s 1902 '11. 10,000

Ditch 6s, 1901 to 1902..... 4,000

Ditch 5s, 1903 ..... 14,500

Creek 6s, 1900-1902.....\$16,000

River 6s, 1901. .... 500

Total debt Mar. 1, 1901. 112,500

Assessed valuat'n 1900..5,044,937

Assessment 1/3 actual value.

State and Co. tax (per M)'00.\$9.50

Population 1890 .....21,974

Population in 1900 was.....22,213

**NEWARK.—HERBERT ATHERTON, Mayor.**

County seat of Licking County.

**LOANS—** *When Due.*

**ENCAMPMENT BONDS—**  
6s, ....., \$1,000.....Apr., 1901

**REFUNDING LIGHT BONDS—**  
5s, ....., \$35,000 ..... 1902-1932

**PAVING BONDS—**  
5s, ....., \$49,500..... 1901-1905

**SEWER BONDS—**  
5s, ....., \$4,000..... 1901-1904

5s, ....., 24,000..... 1901-1905

**REFUNDING BONDS—**  
5s, ....., \$25,000.....Aug. 1, 1901

5s, ....., 16,000..... Jan. 1, 1906

4s, J&D, 20,000.....June, 1906-'09

**REFUNDING SEWER BONDS—**  
5s, ....., \$4,000..... 1901-1904

Bond. debt Sept. 1, 1900 \$181,000

Assessm't debt (included) 63,500

Total valuation 1900.....6,333,013

Tax rate (per \$1,000) 1900.\$29.00

Population in 1890 was.....14,270

Population in 1900 was....18,157

**School District Bonds—**  
5s, ....., \$24,000.....1901 to 1905

**Township Bonds—**  
6s, ....., \$40,000.....1901 to 1912

INTEREST on all bonds is payable at the City Treasury, Newark, O.

**NEW PHILADELPHIA.—** { C.H. ACKEY, Mayor  
I.A. CORRELL, Clerk

This city is in Tuscarawas County.

**LOANS—** *When Due.*

**PAVING BONDS—**  
6s, ....., \$5,334 70, June 1901 to '07

**CEMETERY BONDS—**  
6s, M&N, \$6,000, Nov. 1, 1905-'07

**GENERAL IMPROVEMENT—**  
6s, J&J, \$4,000, Jan. 1902 to '03

6s, M&N, 15,000, May 1908 to '15

5 1/2s, M&N 12,000, Nov. 1, 1901-'04

**SEWER BONDS—**  
6s, A&O, \$26,000, Apr. 1, 1902-'14

Bonded debt Mar. 1, 1901 \$70,334

Tax valuation, real.....1,372,970

Tax valuation, personal. 691,330

Total valuation 1900.....2,064,300

Assessment 1/3 to 1/2 actual value.

Total tax (per \$1,000) 1900.\$31.40

Population in 1890 was.....4,456

Population in 1900 was .... 6,213

**School District Bonds—**  
5s, ....., \$9,000.....1899 to 1903

INTEREST on cemetery and sewer bonds is payable at New Philadelphia, Ohio; on improvement bonds of 1901-1903, at Cleveland, Ohio; on remaining bonds at New York.

**NILES.—** { E. L. BOYNTON, Mayor.  
JOHN L. McDERMOTT, City Clerk.

This city is in Trumbull County.

**PAVING BONDS—** *When Due.*

4 1/2s, A&O, \$24,000, Oct. 1, '01-'03

4 1/2s, A&O, 18,000, Oct. 1, '04-'05

Sewer bonds..... \$25,000

Miscellaneous bonds.... 9,000

Imp't bonds ..... 23,000

Water debt..... 57,000

Light bonds..... \$13,000

Tot. debt Sept. 25, 1900. 127,000

Tax valuation 1900..... 1,551,977

Total tax (per \$1,000) 1900.\$32.20

Population in 1890 was.....4,289

Population in 1900 was .....7,468

**NORWALK.—T. P. KELLOGG, Clerk.**

This city is in Huron County.

**LOANS—** *When Due.*

**WATER BONDS—**  
5s, ....., \$123,250.....1901 to 1928

6s, ....., 1,000.....1901 to 1902

**PAVEMENT IMPROVEMENTS—**  
6s, ....., \$2,550.....1901 to 1903

5s, M&N, 30,527.....1901 to 1910

**BRIDGE BONDS—**  
5s, M&S, \$11,000.....Mar. 1, 1904  
(\$500 each M&S) to Sept. 1, 1914

**CITY HALL BONDS—**  
4s, M&S, \$3,150.....Sept., 1901  
(\$175 each M&S) to Mar. 1, 1910

Funded debt Mar. 15, '01. \$176,577

Unfunded debt..... 10,559

Total debt Mar. 15, 1901. 187,136

Assessed valuation 1900.2,670,785

Tax rate (per \$1,000) 1900.\$33.00

Population 1890. ....7,195

Population in 1900 was.....7,074

**NORWOOD.—** { GEO. E. MILLS, Mayor-elect.  
W. E. WICHGAR, Clerk.

This village is in Hamilton County.

**LOANS—** *When Due.*

**ELECTRIC LIGHT BONDS, 1895—**  
5s, semi-an., \$26,000 ...1901-1926  
(\$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.....1900-'09

4s, ....., 14,490, Oct. 1900 to '09

**PUBLIC BUILDING BONDS, 1890—**  
5s, ....., \$1,800.....July 1, 1901

**SIDEWALK BONDS—**  
5s, ....., \$61,000.....1897-1925

5s, ....., 3,000.....Oct. 1, 1908

4s, ....., 15,000 ...Apr. 16, 1930

**SEWER BONDS—**  
6s, ....., \$31,437.....1899-1908

6s, ....., 5,754.....1900-1909

**REFUNDING BONDS—**  
5s, ....., \$24,293.....Sept. 1, 1908

4s, ....., 22,620.....Apr. 16, 1920

**WATER WORKS BONDS, 1893-4—**  
5 1/2s, ....., \$68,000, \$3,500 due y'rly

5s, ....., 40,000.....1897-1914

4 1/2s, ....., 15,000.....Mar. 1, 1915

5s, ....., 5,000.....Sept. 1, 1917

Total debt Sept. 1, 1900. \$837,415

Tax valuation 1900.....2,423,110

Total tax (per \$1,000) 1900.\$30.20

Population in 1900 was .....6,480

**PAULDING CO.—ALLEN BYBEE, Auditor.**

County seat is Paulding

**LOANS—** *When Due.*

**BRIDGE AND JAIL BONDS—**  
5s, Feb., \$12,000.....Feb. 1, 1907

5s, J&D, 36,000.....June 1, 1901  
(\$6,000 due y'rly) to June 1, 1906

**COURT HOUSE BONDS—**  
5s, Feb., \$16,000.....Feb. 1, 1904

**DITCH AND ROAD BONDS—**  
5s & 6s, \$76,000.....1903

5s, ....., 53,000.....1901-1905

5s, ....., 39,500.....1900-1906

5s, M&S, \$47,600.....1901 to 1907

5s, J&D, 3,175.....1900 to 1904

5s, F&A, 22,800 Aug., 1901 to '06

**EXPENSE AND POOR—**  
5s, J&D, \$18,000 June, '01 to '06

Total debt Feb. 17, 1900. \$277,985

Total valuation 1900....5,045,622

Assessment about 1/3 actual value.

County tax (per \$1,000) '99.\$16.66

Population in 1890 was....25,932

Population in 1900 was. ...27,528

**PERRYSBURG.—T. M. FRANEY, Corporation**

Clerk.—This village is in Wood County.

**LOANS—** *When Due.*

**NATURAL GAS BONDS—**  
6s, ....., \$13,500..... 1901-1911  
(\$2,000 yearly).

**REFUNDING BONDS—**  
4s, F&A, \$5,500.....Aug. 15, 1913

Interest payable in New York.

**LIBRARY ENDOWMENT—**  
4s, M&S, \$15,000.....Sept. 1, 1917

Interest payable at Perrysburg.

Bonded debt Mar. 1, 1901. \$34,000

Assessed valuation 1900..360,000

Assessment about 2/5 actual value.

Tax rate (per M.) 1900.... \$42.00

Population 1890..... 1,747

Population in 1900 was.....1,766

**School District Bonds—**  
5s, ....., \$16,000.....1916

**PICKAWAY CO.—B. F. YATES, Auditor.**

County seat is Circleville.

**LOANS—** *When Due.*

**COUNTY BONDS—**  
6s, ....., \$8,280 .....1901-1904

**COURT HOUSE BONDS—**  
6s, M&S, \$129,000 ...1900 to 1907

**JAIL BONDS—**  
6s, M&S, \$19,460.....Sept. 1, 1907

Total debt Sept. 1, 1899..\$170,400

Sinking funds..... \$9,475

Tax valuation, real.....12,047,890

Tax valuation, personal.4,449,433

Total valuation, 1900..16,497,323

Assessment about 2/3 actual value.

Total tax rate (per \$1,000) ..\$8.64

Population in 1890 was....26,959

Population in 1900 was.....27,016

INTEREST is payable at Treasurer's Office.

**PIQUA.—SETH McCOLLOCH, Clerk.**

This city is in Miami County.

**LOANS—** *When Due.*

4s, ....., \$40,000.....

**IMP. & REFUNDING BONDS—**  
6s, ....., \$132,400 .....1909

3 1/2s, J&J, 175,000..... July 1, 1925

**SCHOOL BONDS—**  
6s & 5s, ....., \$84,000..1910-1913

5s, F&A, 15,000, Aug. 1, 1913

**STREET IMPROVEMENT—**  
5s, ....., \$120,000.....1905

**WATER-WORKS BONDS—**  
5s, J&J, \$65,000.....July 1, 1905

5s, M&S, 50,000.....Sept. 1, 1909

5s, F&A, 11,500.....Aug. 1, 1911

Interest payable in New York.

Total debt Sept. 1, 1901. \$542,150

School bonds (addition'l) 99,000

Tax valuation 1900 .....4,826,176

Assessm't is about 1/2 actual value.

Total tax (per \$1,000) 1900.\$30.30

Population in 1890 was.....9,090

Population in 1900 was.....12,172

**POMEROY.—ABE A. MASSAR, Clerk.**

This city is in Meigs County.

**LOANS—** *When Due.*

**STREET PAVING BONDS—**  
5s, ....., \$4,446.....Sept. 1901-1907  
(\$342 due each M&S.)

4 1/2s, \$2,749 75.....1901 to 1909

**REFUNDING BONDS—**  
4 1/2s, M&S, \$7,000.....Sept. 1, 1917

6s, M&S, 8,000.....Sept. 1, 1904

6s, M&S, 8,000.....Sept. 1, 1908

6s, M&S, 93,000.....Sept. 1, 1914

6s, M&S, 6,000.....Sept. 1, 1915

6s, M&S, 6,000.....Sept. 1, 1916

**LOANS—** *When Due.*

**REFUNDING BONDS—(Con.)**  
5s, M&S, \$4,000.....Sept. 1, 1907

5s, M&S, 24,000.....Sept. 1, 1917

4 1/2s, M&S, 7,000.....Sept. 1, 1918

Total debt Mar. 1, 1901. \$170,195

Tax valuation 1900.....1,167,721

Assessment about 1/2 actual value.

Total tax (per \$1,000) '00..\$34.00

Population in 1890 was.....4,726

Population in 1900 was.....4,639

INTEREST on the 5% refunding bonds due 1907 and on the street paving bonds is payable at Pomeroy; on all others in New York.

**PORT CLINTON.—WM. CLEAVER, Clerk.**

This village is in Ottawa County.

**LOANS—** *When Due.*

**WATER-WORKS AND STREET IMPROVEMENT—**  
5s & 6s, \$77,770.....To 1929

**SEWER BONDS—**  
5s, M&S, \$2,700.....1901-1909

5s, M&S, 2,750, Sept., 1902-1911

**STREET IMPROVEMENT BONDS—**  
5s, M&S, \$7,400, Sept., 1901 to '20

5s, M&S, 2,500, Sept., 1901 to '20

Total debt Feb. 21, 1901. \$90,750

Sinking funds ..... 11,300

Water debt (included)... 42,000

Tax valuation 1900..... 492,612

Real valuation (est.)...1,400,000

Total tax (per \$1,000) 1900 \$37.40

Population in 1890 was.....2,049

Population in 1900 was.....2,450

PORTSMOUTH.—E. K. WALSH, City Clerk.

This city is the county seat of Scioto County.

Table with columns: LOANS—When Due., REFUNDING BONDS—When Due., CITY BONDS—When Due., SEWER BONDS—When Due., WATER WORKS—When Due., STREET IMPROVEMENT BONDS—When Due., DITCH AND ROAD BONDS—When Due.

PREBLE COUNTY.—OSCAR A. GALE, Aud'r.

Eaton is the county seat.

Table with columns: LOANS—When Due., DITCH & ROAD BONDS—When Due., BRIDGE AND BUILDING BONDS—When Due., ROAD IMPROVEMENT—When Due., COUNTY BONDS—When Due., DITCH AND ROAD BONDS—When Due.

INTEREST is payable at County Treasurer's office.

PUTNAM COUNTY.—LOUIS N. WELDE, Aud.

County seat is Ottawa.

Table with columns: LOANS—When Due., ROAD IMPROVEMENT—When Due., BRIDGE BONDS—When Due., JAIL BONDS—When Due., DITCH IMPROVEMENT—When Due., FUNDING BONDS—When Due.

RAVENNA.—Ravenna is situated in Portage County.

Table with columns: LOANS—When Due., STREET IMPROVEMENT—When Due., PARK IMPROVEMENT BONDS—When Due., WATER WORKS CONSTRUC. B'Ds—When Due., DITCH AND ROAD BONDS—When Due.

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.

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.

County seat is Chillicothe. [\$38,000 bonds were sold Apr 2.]

Table with columns: LOANS—When Due., COUNTY BONDS—When Due., STREET IMPROVEMENT—When Due., WATER WORKS—When Due., DITCH AND ROAD BONDS—When Due.

SALEM.—{ J. D. FOUNTAIN, Mayor. { GEO. HOLMES, Clerk.

This city is in Columbiana County. The Salem Railroad bonds have been declared unconstitutional but are included in the total debt. A decree has been entered in the U. S. Court for the sale of this road at a price not less than \$125,000—the amount of bonds issued by the city to build the road. See V. 72, p. 401.

Table with columns: LOANS—When Due., SEWER BONDS—When Due., STREET IMPROVEMENT—When Due., WATER WORKS—When Due., SCHOOL BONDS—When Due., REFUNDING BONDS—When Due., SEWER BONDS—When Due.

INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.—{ JOHN J. MÖLTER, Mayor-elect. { A. W. MILLER, Clerk.

This city is situated in Erle County on Sandusky Bay.

Table with columns: LOANS—When Due., REFUNDING BONDS—When Due., DOCK IMPROVEMENT BONDS—When Due., WATER WORKS—When Due., SEWER BONDS—When Due.

Table with columns: LOANS—When Due., REFUNDING BONDS—When Due., STREET PAVING BONDS—When Due., WATER BONDS—When Due., SEWER BONDS—When Due., SANITARY BONDS—When Due., STREET PAVING BONDS—When Due., REFUNDING WATER BONDS—When Due.

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.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Total bonded debt, Sinking funds, Net debt, Water debt (includ'd above).

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Table with columns: Years—, Real Est., Personal., Total., Tax rate.

POPULATION—In 1900 the population was 19,664; in 1890 it was 18,471; in 1880 it was 15,838; in 1870, 13,000.

SANDUSKY COUNTY.—J. H. SAMUEL.

County seat is Fremont.

Table with columns: LOANS—When Due., DEFICIENCY BONDS—When Due., DITCH IMPROVEMENT BONDS—When Due., JAIL BONDS—When Due., Interest paid by County Treasurer.

SCIOTO COUNTY.—M. H. SHUMWAY, Auditor.

County seat is Portsmouth.

Table with columns: LOANS—When Due., REFUNDING BONDS—When Due., ELECTRIC LIGHT BONDS—When Due., SEWER BONDS—When Due., Tax valuation, personal, Total valuation, Assessment about 2/3 actual value, State & co. tax (per M.), Population 1899 (est.), Population 1890 was, Population in 1900 was.

INTEREST is payable at the Fourth National Bank of New York.

SHELBY.—R. P. BRICKER, Clerk.

This village is in Richland County.

Table with columns: LOANS—When Due., STREET IMPROVEMENT BONDS—When Due., ELECTRIC LIGHT BONDS—When Due., SEWER BONDS—When Due., WATER BONDS—When Due., REFUNDING BONDS—When Due., SCHOOL DISTRICT BONDS—When Due.

SIDNEY.—BEN. B. AMANN, Treasurer.

This city is in Shelby County.

Table with columns: LOANS—When Due., WATER & STR., 6s, Total debt Mar. 1, 1900., Tax valuation 1900., Tax rate per \$1,000 1900., Population in 1890 was, Population in 1900 was.

SPRINGFIELD.—R. N. SANTZ, Clerk.

This city is in Clark County.

Table with columns: LOANS—When Due., BRIDGE BONDS—When Due., MARKET HOUSE & CITY BLD'G—When Due., PARK IMPROVEMENT BONDS—When Due., WATER BONDS—When Due., STREET PAVING ASSES. BONDS—When Due., STREET PAVING ASSES. BONDS—When Due.

STREET IMP'T (City's share)—  
 5s, M&S, \$30,000. Sept. 1, 1901 to '06  
 SEWER ASSESSMENT BONDS—  
 6s, ....., \$2,614 87 ..... 1901  
 6s, ....., 2,344 88 ..... 1902  
 6s, ....., 906 88 ..... 1903  
 6s, ....., 906 89 ..... 1904  
 6s, ....., 560 76 ..... 1905

Total debt Mar. 2, 1901 \$756,186  
 Tot. water debt (incl'd). 330,000  
 Tax valuation 1900 ..... 17,894,095  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000) 1900. \$23.10  
 Population 1900 (Census) .. 38,253  
 Population in 1890 was ..... 31,895

INTEREST is payable at Springfield and New York.

SPRINGFIELD SCHOOL DISTRICT.—O. H. MILLER, Clerk.

LOANS—  
 BUILDINGS AND SITES—  
 5s, A&O, \$7,000. Apr. 22, 1902  
 5s, A&O, 8,000. Apr. 22, 1903  
 5s, A&O, 8,000. Apr. 22, 1904  
 5s, J&D, 11,000. June 8, 1905  
 5s, J&D, 11,000. June 8, 1906  
 5s, J&D, 11,000. June 8, 1907  
 5s, M&S, 11,000. Mar. 1, 1908  
 5s, M&S, 11,000. Mar. 1, 1909  
 5s, ....., 15,000. June, '02 to '04

FLOATING DEBT—  
 5s, M&S, \$12,000. Mar. 1, 1910  
 5s, A&O, 10,000. Mar. 12, 1911  
 Interest payable at New York.  
 Bond. debt Feb. 22, 1901 \$125,000  
 Floating debt about ..... 45,000  
 Total debt Feb. 22, 1901 170,000  
 Tax valuation 1900 ..... 18,344,099  
 Assessment about 3/5 actual value.  
 Total tax (per \$1,000) 1900. \$23.10

STARK COUNTY.—W. M. REED, Auditor.

County seat is Canton.

LOANS—  
 BRIDGE BONDS—  
 4s, J&D, \$28,500. June 20, 1901  
 (\$9,500 each J&D) to June 20, '02.  
 COURT-HOUSE BONDS—  
 5s, ....., \$100,000. .... 1904-1913  
 REFUNDING BONDS—  
 5s, ....., \$95,000. .... 1903-1912  
 GENERAL FUND BONDS—  
 5s, ....., \$25,000. .... 1902-1913  
 POOR RELIEF BONDS—  
 5s, ....., \$5,000. .... March, 1902

INFIRMARY BONDS—  
 5s, ....., \$12,000. .... 1901  
 WORK HOUSE BONDS—  
 5s, F&A, \$20,000. .... Aug. 1, 1901  
 Total debt Mar. 1, 1901. \$290,500  
 Sinking fund ..... 32,175  
 Tax valuation 1900 ..... 41,686,630  
 Assessment is 1/2 actual value.  
 State & co. tax (per M.) 1900. \$8.90  
 Population in 1890 was ..... 84,170  
 Population in 1900 was ..... 94,747

INTEREST on court house and refunding bonds is payable in New York; on all others in Canton.

STEBENVILLE.—GEO. P. McCracken, Cl'k.

This city is in Jefferson County.

LOANS—  
 Library bonds 4s, '03-'17. \$15,000  
 Various 5s ..... 12,000  
 Water 5s ..... 150,000  
 Total debt March 1, 1900. 162,000  
 Floating debt ..... 19,431  
 Total debt March 1, 1900. 181,431

Sinking fund ..... \$1,801  
 Net debt March 1, 1900. 179,630  
 Tax valuation 1900 ..... 5,632,240  
 Assessment about 1/3 actual value.  
 Total tax (per \$1,000) 1900. \$27.20  
 Population in 1890 was ..... 13,394  
 Population in 1900 was ..... 14,349

TIFFIN.—J. B. EHRENFRIED, Clerk.

This city is in Seneca County.

LOANS—  
 EXTENDING INDEBTEDNESS—  
 6s, ....., \$150,500. .... 1897 to 1907  
 6s, M&S, 9,500. .... Mar. 1, 1908  
 6s, M&S, 25,000. .... Sept. 1, 1903  
 STREET IMP'T BONDS.—  
 6s, ....., \*\$240,400. .... 1897-1907  
 6s, ....., 11,500. .... 1899-1905  
 4 1/2s, M&S, 1,200. .... Sept., 1901  
 4 1/2s, M&S, 6,800. .... Sept., 1901-'04  
 REFUNDING BONDS—  
 6s, ....., \$45,600. .... 1901-1906  
 4 1/2s, M&S, 40,000. .... Mar. 1, 1909  
 4s, M&S, 80,000. .... Sept. 1, 1919  
 4s, M&S, 54,000. .... Sept. 1, 1915  
 4s, M&S, 10,700. .... Mar. 1, 1911

LOANS—  
 NATURAL GAS—  
 6s, ....., \$121,200. .... 1901-1906  
 SEWER BONDS—  
 6s, ....., \$30,155. .... 1897-1907  
 Floating debt ..... \$9,400  
 Total debt Mar. 1, 1901. 701,750  
 Sinking fund assets ..... 11,750  
 Net debt Mar. 1, 1901. 690,000  
 Tax valuation 1900 ..... 3,991,990  
 Total tax (per \$1,000) 1900. \$38.40  
 Population in 1890 was ..... 10,801  
 Population in 1900 was ..... 10,989  
 School District Bonds—  
 6s, ....., \$35,000. .... Sept. 1, 1904

The street improvement bonds (marked thus \*) and sewer bonds are payable by special assessment.

TOLEDO.—GEO. U. ROULET, Auditor.

Toledo is situated in Lucas County.

LOANS—  
 BRIDGE BONDS—  
 5s, J&J, \$19,000. Jan. 2, 1911  
 Subject to call after Jan. 2, 1901  
 4 1/2s, M&N, \$21,000. May 1, 1908  
 4 1/2s, J&D, 10,000. June 30, 1908  
 4 1/2s, M&S, 15,000. Sep. 10, 1911  
 4 1/2s, A&O, 32,000. Oct. 1, 1913  
 4 1/2s, J&D, 43,000. Dec. 1, 1914  
 4s, F&A, 200,000. Feb. 1, 1925  
 FIRE DEPARTMENT—  
 4 1/2s, J&J, \$30,000. July 1, 1912  
 4 1/2s, M&S, 30,000. Sept. 1, 1912  
 4s, J&J, 50,000. July 1, 1908  
 GENERAL FUND DEFICIENCY—  
 4 1/2s, A&O, \$40,000. Oct. 10, 1903  
 GENERAL FUND REFUNDING—  
 5s, A&O, \$92,000. Oct. 1, 1901  
 5s, A&O, 100,000. Apr. 1, 1905  
 4 1/2s, M&N, 70,000. May 1, 1908  
 4 1/2s, M&N, 90,000. Nov. 1, 1911  
 4 1/2s, M&N, 60,000. May 26, 1911  
 4 1/2s, J&J, 110,000. July 1, 1912  
 4 1/2s, M&N, 69,000. May 15, 1914  
 4s, A&O, 190,000. Apr. 30, 1906  
 4s, J&D, 57,000. Dec. 1, 1906  
 4s, J&J, 70,000. July 1, 1917  
 4s, J&J, 190,000. July 1, 1919  
 3s, J&D, 15,000. Dec. 1, 1919  
 CEMETERY BONDS—  
 3 1/2s, ....., \$30,000. .... Oct., 1930  
 (Subject to call Oct., 1910)  
 BOULEVARD BONDS—  
 3 1/2s, M&N, \$75,000. May 1, 1920  
 3 1/2s, M&S, 75,000. Mar. 1, 1921  
 STREET INTERSECTION—  
 5s, M&N, \$100,000. May 1, 1911  
 5s, M&N, 91,850. Nov. 2, 1911  
 5s, J&J, 93,000. Jan. 20, 1912  
 5s, M&N, 75,000. Nov. 1, 1913  
 4 1/2s, M&S, 30,422. Sept. 4, 1910  
 4 1/2s, M&S, 25,000. Sept. 1, 1912  
 4 1/2s, J&J, 20,000. Jan. 15, 1913  
 4 1/2s, M&S, 50,000. Mar. 1, 1914  
 4 1/2s, M&N, 10,000. May 1, 1915  
 4 1/2s, ....., 6,000. Dec. 1, 1906  
 4 1/2s, J&J, 10,500. Jan. 1, 1907  
 4 1/2s, J&D, 2,900. June 1, 1907  
 4 1/2s, M&S, 5,000. Sept. 1, 1907  
 4s, M&S 36,800. Mar. 1, 1909

STREET AND SEWER IMPROVEMENT—  
 4 1/2s, ....., \$5,346. .... May 29, 1907  
 4s, ....., 9,600. .... Mar. 1, 1908  
 4s, ....., 19,500. .... Oct. 10, 1908  
 REF'D'G TOL. & WOODV'E RY.—  
 3 1/2s, M&N, \$432,000. May 4, 1930  
 WATER WORKS REFUNDING—  
 5s, J&D, \$497,000. June 1, 1903  
 4 1/2s, M&S, 500,000. Sept. 20, '14  
 PARK BONDS—  
 4s, J&J, \$200,000. J'ly 1, '22 '44  
 4s, J&J, 400,000. July 1, 1942  
 3 1/2s, J&D, 100,000. June 1, 1930  
 3 1/2s, M&S, 75,000. Mar. 1, 1921  
 REFUNDING PARK BONDS.  
 3 1/2s, ....., \$150,000. June 1, 1929  
 (Subject to call after June 1, 1924.)  
 REFUNDING BRIDGE BONDS—  
 4s, ....., \$250,000. Apr. 1, 1929  
 (Subject to call after Apr. 1, 1919.)  
 SANITARY BONDS—  
 4 1/2s, M&S, \$10,000. Sept. 1, 1901  
 NATURAL GAS—  
 4 1/2s, A&O, \$100,000. Oct. 1, 1904  
 4 1/2s, A&O, 150,000. Oct. 1, 1909  
 4 1/2s, A&O, 150,000. Oct. 1, 1914  
 4 1/2s, J&J, 100,000. July 1, 1917  
 4 1/2s, M&N, 75,000. May 10, 1919  
 4 1/2s, A&O, 175,000. Oct. 1, 1919  
 NATURAL GAS JUDGMENTS—  
 4 1/2s, A&O, \$300,000. Oct. 2, 1903  
 UNIVERSITY BONDS—  
 4s, ....., \$20,000. .... Aug. 31, 1908  
 IMPROVEMENT DEFICIENCY—  
 4 1/2s, A&O, \$70,000. Apr. 20, 1914  
 MEMORIAL HALL—  
 5s, A&O, \$40,000. Apr. 1, 1905  
 REFUNDING UNIVERSITY BONDS—  
 5s, M&N, \$20,000. Nov. 16, 1905  
 MARKET, PATROL AND DREDGING  
 5s, M&S, \$7,000. Mar. 1, 1906  
 4 1/2s, M&N, 10,000. May 15, 1911  
 4 1/2s, J&J, 8,000. July 15, 1912  
 School District Bonds—  
 4 1/2s, ....., \$38,000. .... 1904 to 1909  
 4 1/2s, ....., 177,000. .... 1907 to 1916  
 4s, ....., 180,000. .... 1923 to 1929  
 4s, ....., 125,000. .... 1921 to 1926  
 Bonded debt of School  
 District Oct. 1, 1900 ... \$570,000

INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers' & Traders' National Bank, New York City—except—

ing the general fund refunding issue of May 15 and Dec. 1, 1884, and the Memorial Hall and University bonds, which are payable at the office of the Trustees of the Sinking Fund, Toledo, O.

BONDED DEBT, ETC.—The city debt has been as follows:

	Jan. 1, 1900.	Jan. 1, '99.	Jan. 1, '98.
Total bonded debt.....	\$6,414,149	\$6,387,946	\$6,496,827
Sinking funds.....	672,574	607,814	517,000
Net debt.....	\$5,741,775	\$5,780,132	\$5,979,827
Water debt (included above)....	\$1,057,000	\$1,090,000	.....
Spec. assess't debt (included)...	\$383,230	\$375,827	.....

The sinking fund is invested in city bonds.

CITY PROPERTY.—The city owns its water works, the original cost of which was \$1,000,000.

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

Years.	Real Estate.	Personal.	Total.	Tax Rate.
1900 .....	\$39,840,370	\$13,605,390	\$53,445,760	\$32.60
1899 .....	38,968,940	12,811,466	51,780,406	33.00
1898 .....	38,409,750	12,488,920	50,898,670	33.20
1897 .....	37,530,070	12,116,210	49,646,280	29.80
1896 .....	.....	.....	47,583,050	31.20
1895 .....	35,396,600	10,767,430	46,164,030	29.00
1894 .....	34,764,240	10,691,000	45,455,240	28.60

The actual valuation in 1898 was estimated at \$175,000,000.

POPULATION.—In 1900 the population was 131,822, a gain of 61.88% over that for 1890, 81,434; in 1880 it was 50,137; in 1870 it was 31,584.

TORONTO.—{ E. E. FRANCY, Mayor.  
D. O. AULI, City Clerk.

This village is in Jefferson County.

LOANS—  
 WATER WORKS—  
 5s, ....., \$16,000. .... Jan. 18, 1910  
 5s, ....., 18,000. .... Jan. 18, 1920  
 5s, ....., 10,000. .... Sept. 8, 1910  
 5s, ....., 15,000. .... Sept. 8, 1920  
 REFUNDING WATER BONDS—  
 4s, J&J, \$16,000. .... Jan. 1, 1920

Total debt Apr. 1, 1901. \$77,000  
 Total valuation 1899. 792,000  
 Assessment is 1/2 actual value.  
 Total tax (per \$1,000) '99. \$29.00  
 Population in 1890 was ..... 2,536  
 Population in 1900 was ..... 3,526

INTEREST on the water-works bonds is payable at New York.

TAX FREE.—All bonds are exempt from taxation.

TROY.—{ JOHN W. MORRIS, Mayor.  
N. K. STALEY, City Clerk.

Troy is the county seat of Miami County.

LOANS—  
 5s, M&S, \$1,500. .... Sept. 1, 1901  
 5s, M&S, 6,000. .... Sept. 1, 1908  
 4s, M&S, 8,000. .... Mar. 1, 1911  
 CITY HALL REFUNDING—  
 5s, M&S, \$6,000. .... 1906-1911  
 5s, M&S, 3,000. .... 1912-1914  
 5s, M&S, 3,000. .... 1915-1916  
 (\$1,000 each March 1 and Sept. 1.)  
 IMPROVEMENT BONDS—  
 6s, M&S, \$6,000. .... Mar., 1922  
 5s, M&S, 31,000. .... 1917-1921  
 5s, M&S, 10,000. .... 1923-1924  
 5s, M&S, 15,000. .... Mar. 1, 1905  
 4 1/2s, A&O, 10,000. .... Apr. 1, 1908  
 4 1/2s, ....., 15,000. .... 1908  
 5s, M&S, 10,000. .... 1901-1910  
 ELECTRIC LIGHT BONDS—  
 4 1/2s, J&J, \$18,000. .... Jan. 1, 1918  
 5s, M&S, 2,000. .... Mar. 1, 1903  
 REFUNDING BONDS—  
 5s, M&S, \$6,000. .... Mar. 1, 1910  
 (\$1,000 due M&S,) to Sept. 1, 1912

REAL ESTATE REFUNDING—  
 5s, M&S, \$5,000. .... 1901-1905  
 BRIDGE BONDS—  
 5s, M&S, \$1,500. .... Sept. 1, 1910  
 WATER BONDS.  
 6s, M&S, \$70,000. .... Sept. 1, 1901  
 (\$4,000 due yearly) to Sept., 1913  
 5s, M&S, \$4,000. .... 1911-1914  
 5s, M&S, 6,000. .... 1910-1912  
 Total debt Feb. 22, 1901. \$233,500  
 Floating debt ..... 9,516  
 Total debt Feb. 22, 1901. 245,016  
 Sinking fund ..... 5,824  
 Interest payable at Troy.  
 Water debt (included).... 82,000  
 Tax valuation 1900. .... 2,833,878  
 Assessment is 1/4 actual value.  
 Total tax (per \$1,000) 1901. \$31.00  
 Population in 1890 was ..... 4,494  
 Population in 1900 was ..... 5,881  
 School District Bonds—  
 5s & 6s ....., \$109,000. .... 1900 to '13

TRUMBULL CO.—L. W. SANFORD, Treasurer.

Warren is the County seat.

LOANS—  
 COUNTY BONDS—  
 4s, A&O, \$164,000. .... 1900-1920  
 Bonded debt Jan. 1, 1900. \$164,000  
 Assessed val'tion, real. 11,219,750

Assessed valuation, per. \$8,535,668  
 Total valuation 1900. .... 19,755,418  
 State & co. tax (per M.) '99. \$8.00  
 Population in 1890 was ..... 42,373  
 Population in 1900 was ..... 46,591

UHRICHSVILLE.—R. W. WALTON, Clerk.

This village is in Tuscarawas County.

LOANS—  
 Fire and imp'm't bds., 6s. \$13,000  
 C. L. & W. RR. bonds, 6s. 13,500  
 Pav and sewer bds., 5s & 6s. 42,480  
 Refunding bonds, 5s ..... 35,000  
 Bond. debt Mar. 1, 1900. 103,980  
 Total valuation 1900. .... 846,750

Assessment about 1/2 actual value.  
 Tax rate (per \$1,000) 1900. \$40.00  
 Population in 1890 was ..... 3,842  
 Population in 1900 was ..... 4,582  
 School District Bonds—  
 6s, ....., \$8,000. .... 1900 to 1907  
 4s, ....., 20,000. .... 1900 to 1919

UPPER SANDUSKY.—{ T. P. SYLVAN, Mayor.  
O. A. HALBEDEL, Clerk.

Upper Sandusky is in Wyandot County.

LOANS—  
 REFUNDING BONDS—  
 6s, A&O, \$8,000. .... Apr. 1, 1902  
 6s, A&O, 6,000. .... Apr. 1, 1903  
 6s, A&O, 8,000. .... Apr. 1, 1904  
 6s, A&O, 7,000. .... Apr. 1, 1905  
 6s, A&O, 6,000. .... Apr. 1, 1906  
 6s, A&O, 8,000. .... Apr. 1, 1907

Total debt Apr. 1, 1900. \$53,000  
 Sinking fund assets ..... 3,815  
 Net debt Apr. 1, 1900. .... 49,185  
 Total valuation 1900. .... 1,283,650  
 Assessment about 2-5 actual value.  
 Total tax (per \$1,000) 1900. \$33.20  
 Population in 1890 was ..... 3,572  
 Population in 1900 was ..... 3,355

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.—{ JAMES B. SMITH, Mayor.  
H. C. REDRUP, Village Clerk.

County seat of Van Wert County.

LOANS—  
 CITY HALL BONDS—  
 5s, J&D, \$7,000. .... June, 1901  
 (\$2,000 due yearly) to June, 1904  
 CURBING BONDS, SPCL. IMP.—  
 5s, J&J, \$930. .... July, 1901-03  
 5s, ....., 1,800. .... July, 1901-04  
 STREET-IMPROVEMENT BONDS—  
 4 1/2s, M&S, \$44,000. .... May, '01 '10  
 (\$5,200 due yearly.)  
 MACADAMIZING BONDS, SPCL. IMP.—  
 6s, M&S, \$1,125. .... Sept. 25, 1901-05  
 5s, J&D, 1,380. .... June, 1901-03  
 5s, A&O, 4,050. .... Oct. 10, 1901-03  
 5s, J&J, 560. .... July 1, 1901-04  
 5s, ....., 2,040. .... Oct., 1901-03  
 PAVING BONDS, SPCL. IMP.—  
 6s, M&S, \$2,150. .... Sept. 25, 1901-02  
 5s, J&D, 7,500. .... June, 1901-03  
 5s, F&A, 11,100. .... 1901-1905  
 (\$2,220 annually on Aug. 14.)

PAVING Bds., SPCL. IMP.—(Con.)  
 5s, F&A, \$2,080. .... 1901-1913  
 (\$160 annually on Aug. 14.)  
 REFUNDING BONDS—  
 4 1/2s, J&J, \$7,000. .... July 1, 1907  
 4s, J&D, 10,000. .... Dec. 1, 1910  
 4s, J&D, 9,000. .... Dec. 1, 1915  
 WATER BONDS—  
 5s, A&O, \$50,000. .... Apr. 1, 1921  
 Subject to call after Apr. 1, 1911  
 5s, A&O, \$70,000. .... Apr. 1, 1941  
 Subject to call after Apr. 1, 1911  
 5s, J&D, \$5,000. .... June, 1905  
 4 1/2s, M&S, 5,000. .... March, 1910  
 Bond. debt Mar. 3, 1901. \$244,290  
 Tax valuation 1900. .... 1,868,440  
 Total tax (per \$1,000) 1900. 37.60  
 Assessment about 1/2 actual value.  
 Population in 1890 was ..... 5,512  
 Population in 1900 was ..... 6,422

INTEREST on \$5,000 of water bonds due 1910 is payable at the First National Bank, New York; all other interest by Village Treasurer.

WAPAKONETA.—JOSEPH MYERS, Clerk.

This village is in Auglaize County

Table with columns: LOANS—, When Due., and details of various bonds including Electric-Light Bonds, Street Improvement Bonds, and Water Works Bonds.

WARREN CO.—{GEO. W. SMITH, Auditor. {JOHN A. THOMPSON, Treas.

County seat is Lebanon.

Table with columns: LOANS—, When Due., and details of bonds including Bridge Bonds, State & Co. tax, and Tax Free information.

WASHINGTON C. H.—{J. BLACKMORE, Mayor. {H. L. ROBINSON, Clerk.

This city is the county seat of Fayette County.

Table with columns: LOANS—, When Due., and details of bonds including Extending City Debt, Street Imp., and School District Bonds.

WASHINGTON CO.—C. C. CHAMBERLAIN, Auditor.

Marietta is the county seat.

Table with columns: Bond, debt, assessed valuation, and population statistics for Washington County.

WELLSTON.—T. P. WANGLER, Clerk.

This city is in Jackson County.

Table with columns: LOANS—, When Due., and details of bonds including Water Works Improv't Bds., Street Imp., and School District Bonds.

WELLSVILLE.—{T. R. ANDREWS, Treasurer. {J. W. McQUEEN, Clerk.

This city is in Columbiana County.

Table with columns: LOANS—, When Due., and details of bonds including Cemetery Bonds, Floating Debt Redemption, and Water Works Extension.

INTEREST on the bonds is payable at the office of the City Treas.

WILLIAMS CO.—HOWARD FRIEND, Auditor.

County seat is Bryan.

Table with columns: LOANS—, When Due., and details of Court House Bonds and Tax valuation.

WOOD COUNTY.—BERT C. HARDING, Auditor.

County seat is Bowling Green.

Table with columns: LOANS—, When Due., and details of Court House, Jail, and Road Bonds.

WOOSTER.—{R. J. SMITH, Mayor. {WESTON T. PECKINPAUGH, Clerk.

This city is the county seat of Wayne County.

Table with columns: LOANS—, When Due., and details of City Hall Bonds, Refunding Bonds, and Special Assessment Bonds.

XENIA.—{C. W. LINKHART, Mayor. {C. F. LOGAN, Clerk.

This city is in Greene County.

Table with columns: LOANS—, When Due., and details of Freshet Bonds, Sewer Bonds, and School District Bonds.

YOUNGSTOWN.—{FRANK BROWN, Mayor. {WM. I. DAVIES, City Clerk.

Youngstown is in Mahoning County.

Table with columns: LOANS—, When Due., and details of Fire Department, Main Sewer, and Water Bonds.

INTEREST on the water-works bonds of 1901 is payable at the National Park Bank, New York City; on all other bonds at the office of the City Treasurer.

YOUNGSTOWN SCHOOL DISTRICT.—W. N. ASHBAUGH, Clerk.

Table with columns: LOANS—, When Due., and details of assessed valuation and school tax.

ZANESVILLE.—C. N. BAINTEK, City Clerk.

This city is the capital of Muskingum County.

Table with columns: LOANS—, When Due., and details of Cemetery Bonds, Refunding Bonds, and Water Works Bonds.

INTEREST is paid at Nassau Bank, N. Y. C. or at Treasurer's office

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil 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 the population from the Census of 1900.

Table with columns: Place, Total Debt, Interest Rate, Assessed Valuation, Tax Rate, and Population in 1900.

Place—	Total Debt.	Interest Rate.	Assessed Valuation.	Tax Rate.	Population in 1900
E. Cleve. (V.), Cuyaho. Co.	\$210,000	4 & 4 1/2	\$1,192,985	\$35.50	2,757
E. Cleve. S. D., Cuyaho'a Co.	40,000	5	.....	.....	.....
E. Pales. (V.), Columb. Co.	30,500	5 & 6	482,890	32.20	2,493
Eaton (V.), Preble Co.	52,000	6	1,800,784	16.30	3,155
Elmw. Pl. (V.), Hamil. Co.	101,024	5-6	665,660	28.80	2,532
Erie County	30,000	4 1/2 & 5	15,071,410	.....	37,650
Fern Bank (V.), Hamil. Co.	19,660	6	124,680	28.00	310
Franklin (V.), Warren Co.	62,000	5	986,862	28.50	2,724
Geneva S. D., Ashta'la Co.	31,000	4	.....	15.00	.....
Gibsonb. (V.), Sand'ky Co.	39,500	6	282,000	55.80	1,791
Glendale (V.), Hamil. Co.	24,000	4 1/2	781,500	31.90	1,545
Glendale Sch. Dist., Ham. C.	25,000	4 1/2	.....	.....	.....
Hartwell (V.), Hamilt. Co.	70,475	5	1,023,090	32.60	1,833
Hartw'll S. D., H'milton Co.	28,200	5	.....	.....	.....
Hicksville (V.), Dedance Co.	44,000	5	437,621	46.90	2,520
Highland Co.	65,000	5 & 6	11,516,229	.....	30,982
Hillsboro (V.), High'l'd Co.	85,500	5 & 6	1,679,238	32.70	4,535
Hillsb'ro S. D., High'l'd Co.	34,000	5	.....	21.70	.....
Home City (V.), Hamil. Co.	56,500	5	375,750	26.50	868
Huron (V.) Erie Co.	15,000	6	419,960	35.00	1,708
Jackson Tp., Crawford Co.	33,500	6	237,400	15.60	3,670
Lebanon, Warren Co.	77,538	5	1,509,161	27.30	2,867
Leetonia (V.), Col'umb'na Co.	33,500	5 & 6	676,430	30.60	2,744
Lisbon (V.), Columb'na Co.	80,050	5 & 6	94,200	36.60	3,330
Loudon Twp., Seneca Co.	20,000	4	857,600	15.40	7,350
Madison Tp., Richland Co.	31,000	6	1,421,640	18.50	20,221
Marion U. S. D., Marion Co.	82,000	5	.....	18.00	.....
Martin's F'y (V.), Belm't Co.	226,000	4 to 6	2,332,571	27.80	7,760
Martin's F'y S. D., B'lm't Co.	71,300	5 & 6	.....	18.80	.....
Maumee (V.), Lucas Co.	77,000	5	410,860	34.20	1,856
McConnellsv., Morgan Co.	55,200	4-5-6	812,477	31.30	1,825
Mechansb. S. D., Ch'mp. Co.	24,750	5	.....	.....	.....
Medina (V.), Medina Co.	28,500	5	972,330	27.60	2,232
Monroe (V.), Huron Co.	33,500	5 & 6	423,703	31.80	1,211
Montgom. Tp., Ashland Co.	25,000	5	830,820	21.80	5,324
Montp'r (V.), Williams Co.	33,000	6	299,790	35.00	1,869
Napoleon (V.), Henry Co.	134,500	4-5-6	786,520	48.20	3,639
Newmerst. (V.), T'scar Co.	37,000	6	601,460	31.60	2,659
New Richm. (V.), Clerm. Co.	30,000	4	317,240	37.20	1,916
No. Baltim. (V.), Wood Co.	104,500	6	903,330	38.00	3,561
Oak Harbor (V.), Ottawa Co.	30,000	5 & 6	316,913	29.20	1,631
Orrville (V.), Wayne Co.	60,000	5 & 6	256,648	26.00	1,901
Oxford (V.), Butler Co.	57,000	4 1/2-6	668,510	30.20	2,009
Painesv. S. D., Lake Co.	45,500	4 1/2-5	.....	.....	.....
Painesv. Vill'ge, Lake Co.	166,000	4-5-6	2,641,210	28.00	5,624
Pike Co.	60,500	5 & 6	3,753,788	.....	18,172
Piqua S. S. D., Miami Co.	114,000	5 & 6	.....	17.80	.....
Pleasant Hill Sch. Dist., Miami C.	26,000	5 & 6	.....	19.90	.....
Pleasant (Tp.), Putnam Co.	35,000	6	688,239	21.85	3,401
Pleasant Ridge (V.), Ham. Co.	112,379	5	447,340	.....	953
Polk (Twp.), Crawford Co.	35,000	6	513,580	16.60	1,151
Pultney Twp., Belmont Co.	120,000	5	921,736	19.80	13,833
Reading (V.), Hamilton Co.	67,500	5	722,250	.....	3,076
Ridge Twp., Van Wert Co.	100,600	5	476,870	27.70	1,565
Riley (T'w'p), Putnam Co.	33,000	5 1/2 & 6	658,089	26.35	1,801
Ripley (Vil.), Brown Co.	54,130	5	787,902	32.20	2,248
Sabina (Vil.), Clinton Co.	40,000	4 1/2	378,577	3.80	1,481
St. Clair Sch. Dist., Fr'nkl. C.	25,000	6	819,250	20.00	.....
St. Mary's S. D., Augl. Co.	32,500	6	.....	27.80	.....
St. Mary's Vill'ge, Aug. Co.	172,970	5 & 6	1,073,382	40.00	5,359
Salem S. D., Columb. Co.	63,000	5 & 6	2,624,550	31.60	7,582
Salinev. (V.), Columb'na Co.	39,800	6	329,600	39.20	2,353
Sharon Tp., Richland Co.	45,000	5 & 6	675,540	13.40	5,551
Shelby County	107,650	6	11,884,750	.....	24,625
Tippecanoe (V.), Miami Co.	30,000	6	650,981	32.10	1,700
Urbana City, Champ'n Co.	272,000	4 1/2-5-6	3,477,403	28.20	6,808
Urbana S. D., Champ'n Co.	38,000	5	.....	16.40	.....
Van Buren (Tp.), Putnam Co.	40,000	6	616,372	23.00	3,687
Van Wert County	68,000	5	9,533,150	.....	30,394
Vinton County	25,000	6	3,398,257	.....	15,330
Warren (Tp.), Belmont Co.	23,000	4 1/2	734,695	17.25	5,891
Warren City S. D., Trum. Co.	108,600	4-5	.....	18.10	.....
Wauseon (Vil.), Fulton Co.	61,500	4 & 6	498,440	38.40	2,148
Wayne County	37,850	4-5-6	21,155,512	.....	37,870
Wellington (V.), Lorain Co.	30,000	4	748,317	29.40	2,094
W. Liberty S. D., Logan Co.	19,800	4	.....	25.60	.....
Willoughby (V.), Lake Co.	31,500	5	631,470	27.50	1,753
Wilmington (C.), Clinton Co.	43,000	5	1,755,176	31.70	3,613
Wint'n Pl'ce (V.), Hami'n Co.	41,300	5	579,570	28.20	1,219
Wyandot County	111,500	6	11,613,640	.....	21,125
Wyoming (V.), Hamil. Co.	77,951	5 & 6	1,186,840	30.00	1,450

(V.) Village; (C.) City, (T'p) Township.

# 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., 1905)	-	Wm. T. Durbin
Secretary of State (term expires Jan., 1903)	-	Union B. Hunt
Auditor (term expires Jan., 1903)	-	W. H. Hart
Treasurer (term expires Feb., 1903)	-	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 per cent bonds; the details of the State's outstanding obligations are as follows:

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. O.	Payable.	When Due.	Outstand'g.	
School fund refunding.....	3	J & D	June 18, 1909	Optional after June 18, 1899	\$2,930,000
Stock certificates.....	int.	ceased	past due		3,470
Do do.....	int.	ceased	past due		2,145

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.	Outstand'g.	
Temporary loan (refunding).	3 1/2	A & O	Apr. 1, 1915	Optional after Apr. 1, 1910	\$585,000
Do do (refunding)..	3 1/2	M & N	May 1, 1915	Optional after May 1, 1910.	500,000

**DOMESTIC DEBT—NON-NEGOTIABLE.**  
 Held by Purdue University.. 5 Q.—J. .... \$340,000  
 Held by Indiana University.. 5 M & N ..... 144,000

**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.—			
	Jan. 10, '01.	Mar. 1, 1900.	Mar. 1, '99.	Mar. 1, '98.
Foreign debt.....	\$1,020,615	\$4,520,615	\$4,916,615	\$5,510,000
Domestic debt.....	484,000	484,000	484,000	484,000
Total debt.....	\$4,504,615	\$5,004,615	\$5,400,615	\$5,994,000
Int. on foreign debt..	\$125,875	\$140,875	\$152,725	\$170,725
Int. on domestic debt.	24,200	24,200	24,200	24,200
Total annual int..	\$150,075	\$165,075	\$176,925	\$194,925

**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.....	\$1,342,831,161	\$0.90	1885....	793,526,079	\$1.20
1898....	1,311,503,008	0.90	1880.....	\$728,944,231	1.20
1897....	1,295,965,046	0.90	1875.....	897,739,783	1.50
1896....	1,292,641,237	0.90	1870.....	662,283,178	1.50
1895....	1,286,050,531	0.90	1865.....	567,381,553	2.00
1894....	1,295,106,415	1.00	1860.....	455,011,378	1.50
1893....	1,302,310,250	1.00	1855.....	301,858,474	2.00
1891....	1,255,256,038	1.20	1850.....	138,362,085	2.50
1889....	843,483,466	1.20			

The total tax rate (per \$1,000) for 1899 was \$2.9623, including Benevolent Institution tax \$0.50, school tax \$1.10, State debt sinking fund tax \$0.30, and Educational Institution tax \$0.1623, in addition to the general fund tax of \$0.90 as given above.

**DEBT LIMITATION.**—In the present Constitution of Indiana, which went into effect November 1, 1851, superseding the Constitution adopted in 1816, there are explicit provisions limiting the power of both the State and its municipalities to contract debt.

**FIRST, as to the State,** Section 5 of article 10 provides that no debt except to meet casual deficits in revenue, to pay interest, to repel invasion &c. can be contracted. The section in full is subjoined.

**CREATION OF DEBT FORBIDDEN.**—No law shall authorize any debt to be contracted on behalf of the State except in the following cases: To meet casual deficits in the revenue; to pay interest on the State debt; to repel invasion, suppress insurrection, or, if hostilities be threatened, provide for the public defense.

In the sixth section of the same article the last clause prohibits the assumption by the State of the debts of any municipality or corporation. The clause referred to reads as follows.

Nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

**SECOND, as to municipalities,** the provision contained in the Constitution seems to be equally clear and emphatic, and, as will be found, fixes the limit at 2 per cent of the valuation. It is article 13 of that instrument which relates to this subject, and we give the article in full below.

**LIMITED—EXCESS VOID.**—No political or municipal corporation in this State shall ever become indebted in any manner or for any purpose to an amount in the aggregate exceeding two per centum on the valuation of the taxable property within such corporation, to be ascertained by the last assessment for State and County taxes previous to the incurring of such indebtedness; and all bonds or obligations in excess of such amount given by such corporation shall be void; *Provided,* That in time of war, foreign invasion, or other great public calamity, on petition of a majority of the property owners in number and value, within the limits of such corporation, the public authorities in their discretion may incur obligations necessary for the public protection and defense to such an amount as may be requested in such petition.

It should be said in connection with the above that several laws have been enacted since the foregoing constitutional limit was adopted (March 14 1881), and bonds have been issued by counties thereunder beyond the 2 per cent limit, for the construction of "free gravel, stone or other macadamized roads." Several such laws were passed at the 1899 session of the Legislature. But 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. (See editorial in STATE AND CITY SUPPLEMENT for October, 1899, page 3.)

**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.

**BILL LEGALIZING GRAVEL ROAD BONDS.**—The Legislature in 1901 passed a bill (House bill No. 8) legalizing all bonds, sold or unsold, issued under an act of the Legislature, approved March 3, 1893, as amended by Acts approved March 7, 1895, and Feb. 24, 1899. All acts and orders of the Board of County Commissioners passed under these laws are by this new law legalized and made valid.

**POPULATION OF STATE.**—The population of Indiana has been as follows in the years named.

1900.....2,514,462	1860.....1,350,428	1820.....147,178
1890.....2,192,404	1850.....988,416	1810.....24,520
1880.....1,978,301	1840.....685,866	1800.....5,641
1870.....1,680,637	1830.....343,031	

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. Between 1890 and 1900 it was 14.8 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.

<b>LOANS—</b>	<i>When Due.</i>	Gravel ponds (addit'l). \$114,881
<b>GRAVEL ROAD BONDS—</b>		Total valuation 1900.. \$10,178,435
4 1/2s, J&J, \$36,611.....	1901-1920	Total tax rate (per M.) 1900. \$9.70
4 1/2s, M&N, 43,217 75 .....	1901-20	Population in 1890 was.... 20,181
Bonded debt Jan. 1, 1901..	\$40,000	Population in 1900 was.... 22,232
Floating debt.....	41,417	

INTEREST on the redemption bonds is payable at New York.

**ALEXANDRIA.**—This city is in Madison County.  
Total debt Mar. 1, 1901.. \$91,500 | Tax rate (per M.) 1900..... \$29.10  
Tax valuation 1900..... 2,000,000 | Population in 1890 was..... 715  
Real valuation..... 4,000,000 | Population in 1900 was..... 7,221

**ALLEN COUNTY.**—WM. MEYER, Jr., Audit'r.  
County seat is Fort Wayne.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real.... \$34,431,980
<b>COURT HOUSE BONDS.</b>		Tax valuation, person'l. 8,714,135
4s, ....., \$525,000.....	1906-'35	Total valuation 1900.. \$43,146,115
<b>COURT H'SE &amp; POWER STA'N BDS.</b>		Assessment abt. 60% actual value.
3 1/2s, M&N, \$200,000. Nov. 1, 1919		State & Co. tax (per M.) 1900. \$7.70
Bond. debt Feb. 23, 1901. \$725,000		Population in 1890 was.... 66,689
Sinking fund .....	19,943	Population in 1900 was.... 77,270

INTEREST is payable in New York City.

**ANDERSON.**—{ M. M. DUNLAP, Mayor.  
FRANK G. EPPLY, City Clerk.  
This city is the county seat of Madison County.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING WATER BONDS—</b>
<b>FUNDING BONDS—1893—</b>		5s, J&J, \$9,000..... July 1, 1917
6s, semi-an., \$26,000. Feb. 14, 1913		5s, J&J, \$5,000..... July 1, 1917
6s, semi-an., 24,000. Nov. 15, 1901-'08		5s, ....., 60,000..... Aug. 1, 1918
(\$3,000 due yearly.)		Total debt Mar. 1, 1901 \$155,500
5s, M&N \$4,000..... May 1, 1917		Tax valuation 1900..... 8,050,080
<b>SCHOOL BONDS—1890—</b>		Actual valuation..... 24,000,000
4s, semi-an., \$20,500. Aug. 1, 1920		City tax rate (per M.), 1900. \$11.60
<b>REFUNDING WATER BONDS—</b>		Population in 1890 was.... 10,741
4 1/2s, ....., \$7,000..... July 1, 1919		Population in 1900 was.... 20,107

INTEREST is payable at Fourth National Bank of New York City

**BARTHOLOMEW CO.**—SAMUEL W. FITCH,  
Auditor. County seat is Columbus.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1900.. \$16,043,924
<b>BRIDGE FUNDING BONDS—</b>		Assessment about actual value.
5s, M&N, \$25,000..... 1901 to 1905		County tax rate (p. \$1,000) \$10.30
\$5,000 due yearly.		Population in 1890 was.... 23,867
Total debt Jan. 1, '99 .....	\$41,000	Population in 1900 was.... 24,594
Gravel road bonds (add'l)..	44,979	

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.**—JOHN H. STEWART, Treas.  
County seat is Hartford City.

<b>LOANS.</b>	<i>When Due.</i>	Bonded debt Mar., 1901 \$144,656
<b>ROAD BONDS</b>		Total valuation 1900... 8,062,660
4 1/2s, M&N, \$25,656 80 .. 1901-20		Assessment is 3/4 actual value.
<b>COURT HOUSE BONDS.</b>		State & Co. tax (per M) 1900. \$6.50
5s, J&J, \$60,000..... 1903 to 1907		Population in 1890 was.... 10,461
(Part due yearly.)		Population in 1900 was.... 17,213
5s, A&O, \$59,000..... 1907 to 1913		
(Part due yearly.)		

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		<b>REFUND'G WATER W'KS—(Con.)—</b>
<b>LOANS—</b>	<i>When Due.</i>	..s, M&S, \$6,000..... Sept. 1, 1906
<b>SCHOOL HOUSE—</b>		Bond. debt Mar. 22, 1901. \$86,500
6s, M&N, \$10,000..... Nov. 1, 1901		Floating debt..... 27,000
6s, M&N, 15,000..... 1910-1915		Total debt Mar. 22, 1901. 113,500
6s, M&N, 8,000..... Nov. 1, 1917		Water debt (included)... 42,000
6s, M&N, 4,500..... Nov. 1, 1918		Tax valuation, real..... 1,900,129
6s, ....., 4,000 .....	1910	Tax valuation, personal. 871,140
<b>REFUNDING SCHOOL.</b>		Total valuation 1900... 2,771,269
4s, J&J, \$3,000..... July 1, 1915		Assessm't about 7/10 actual value.
<b>WATER-WORKS—</b>		Tax rate (per \$1,000), 1900. \$27.36
6s, J&J, \$4,000..... July 1, 1904		Population in 1890 was.... 5,905
6s, M&N, 25,000..... 1905-1910		Population in 1900 was.... 7,786
4s, J&J, 3,000..... Jan. 1, 1906		
<b>REFUNDING WATER WORKS—</b>		
6s, J&J, \$4,000..... July 1, 1905		

TAX FREE.—All bonds are exempt from taxation since 1893.

**CLARK CO.**—G. W. BADGER, Auditor.

County seat is Jeffersonville.		Tax valuation personal \$4,618,139
<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1900.. 12,780,229
<b>FUNDING BONDS—</b>		Assessment about 3/4 actual value.
5s, J & D, \$80,000.... 1901 to 1908		State & Co. tax (per M.) 1900. \$6.90
(\$10,000 due yearly on June 1)		Population in 1890 was.... 30,259
Interest is payable in New York.		Population in 1900 was.... 31,835
Total debt Jan. 1, 1901. \$80,000		
Tax valuation, real..... 8,162,090		

**CLAY CO.**—SAMUEL M. STIGLER, Auditor.

County seat is Brazil.		Total valuation 1900. \$12,196,090
<b>LOANS—</b>	<i>When Due.</i>	Assessment about 1/2 of actual value
<b>GRAVEL ROAD BONDS—</b>		State & Co. tax (per M.) '99. \$7.166
Gravel road bonds..... \$267,442		Population in 1890 was.... 30,536
Ditch bonds. .... 16,200		Population in 1900 was.... 34,285
Funding bonds..... 20,000		
Total debt Feb. 25, 1901. 342,142		

INTEREST is payable at the Third Nat. Bank, New York.

**COLUMBUS.**—This city is in Bartholomew County.

<b>LOANS.</b>	<i>When Due.</i>	Sinking fund..... \$4,082
<b>FUNDING BONDS—</b>		Net debt June 1, 1900 . 64,569
5s, J&J, \$8,000..... Sept. 3, 1915		Tax valuation, real..... 2,795,365
<b>REFUNDING BONDS—</b>		Tax valuation, person'l 1,923,764
4s, ....., \$44,000..... Jan. 1, 1909		Total valuation 1899.. 4,719,129
<b>WATER-WORKS BONDS—</b>		Assessment about 1/3 actual value.
5s, J&J, \$15,000..... Sept. 3, 1915		City tax 1899..... \$8.50
Bonded debt June 1, 1900.. \$67,000		Population in 1890 was.... 6,719
Floating debt..... 1,651		Population in 1900 was.... 8,130
Total debt June 1, 1900. .. 68,651		

All bonds are subject to call after 10 years from date of issue.

**CRAWFORDSVILLE.**—N. B. WANGH, Treas.

This city is in Montgomery County.		Total debt Feb. 1, 1901... \$65,000
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real..... 2,429,435
<b>GENERAL CITY BONDS—</b>		Tax valuation, person'l.. 1,627,130
5s, semi-an., \$20,000..... 20 years		Total valuation 1900... 4,056,565
<b>ELECTRIC-LIGHT BONDS—</b>		Assessment about 3/4 actual value.
4 1/2s, semi-an., \$15,000..... 10-20s		Tax rate (per \$1,000) 1900. \$21.00
4s, semi-an., 20,000..... 10-20s		Population in 1890 was.... 6,089
Bonded debt Feb. 1, 1901. \$55,000		Population in 1900 was.... 6,449
Floating debt .....	10,000	

**DAVISS COUNTY.**—ROBERT RUSSELL, Aud.

County seat is Washington. \$10,000 of the debt given below was paid off Apr. 15, 1900.

<b>LOANS—</b>	<i>When Due.</i>	Assessed val'n 1900.. \$11,288,065
4 3/4s, ....., \$10,000. Oct 4, 1901-'02		State & Co. tax (per M.), 1900. \$5.48
5s, ....., 5,000. Apr. 15, 1902		Population in 1890 was.... 26,227
5s, ....., 10,000. Apr. 15, 1903		Population in 1900 was.... 29,914
Total debt Jan. 1, 1901. \$25,000		

**DEARBORN CO.**—C. M. BEINKAMP, Auditor.

County seat is Lawrenceburgh		Total valuation 1900.. \$8,311,320
<b>LOANS—</b>	<i>When Due.</i>	Actual valuation (est.) 14,000,000
<b>FUNDING BONDS—</b>		State & Co. tax (per M.) 1900 \$7.20
Bonds of '95, \$30,000. Nov. 1, 1915		Population in 1890 was.... 23,364
Tot. bond. debt Mar. 1, 1901. \$30,000		Population in 1900 was.... 22,194
Tax valuation, real .....	\$4,580,180	
Tax valuation, person'l 3,731,140		

**DECATUR.**—W. H. NIBLICK, Chairman Fin. Com.

This city is in Adams County.		Assessed valuat'n, real. \$844,670
<b>LOANS—</b>	<i>When Due.</i>	Assessed val'n, pers'l.. 684,410
<b>STREET IMPT. BONDS—</b>		Total valuation 1898.. 1,529,086
6s, Dec., \$9,100..... 1901-1907		Tax rate (per \$1,000) '99.. \$19.60
(\$1,300 on May 1.)		Real valuation..... \$5,000,000
Tot. gen. debt Jan. 1, '99.. \$20,000		Population in 1890 was.... 3,142
Water debt (additional)... 46,000		Population in 1880 was.... 1,905
Elec.-Light Plant (add'l).. 13,000		Population in 1900 was.... 4,142
School debt (additional).. 21,000		

**DECATUR CO.**—GEO. P. SHOEMAKER, Treas.

County seat is Greensburgh.		County debt Jan. 1, 1901.. \$38,000
<b>LOANS—</b>	<i>When Due.</i>	Floating debt (additional). 20,119
<b>GRAVEL ROAD BONDS—</b>		Gravel road debt (addit'l). 100,177
4s, M&N, \$56,800..... 1901-1920		Total valuation 1900.. \$11,732,970
4s, M&N, 24,337..... 1901-1908		Assessment is 3/4 actual value.
4 1/2s, M&N, 19,040..... 1901-1920		State & Co. tax (per M.), '99. \$6.866
4 1/2s, M&N, 63,680. M&N, 1902-'21		Population in 1890 was.... 19,227
<b>COURT HOUSE BONDS—</b>		Population in 1900 was.... 19,518
5s, ....., \$35,500..... 1910		

**DELAWARE CO.**—CHAS. F. KOONTZ, Treas.

County seat is Muncie.		Sinking fund..... \$8,000
<b>LOANS—</b>	<i>When Due.</i>	Net debt Mar. 1, 1901... 126,000
<b>BRIDGE BONDS—</b>		Tax valuation, real.... 14,710,670
6s, A&O, \$25,000..... Oct. 1, 1913		Tax valuation, person'l 9,114,030
<b>COURT HOUSE BONDS—</b>		Total valuation 1900.. 23,824,720
5s, M&N, \$109,000. May 15, 1901-'08		Assess. about 2/3 of actual value.
(\$12,000 due yearly, 1901-'03; \$15,000, '04-'07, and \$13,000 in '08.)		State & Co. tax (per M.) 1900. \$5.80
Interest is payable in New York.		Population in 1890 was.... 30,131
Bonded debt Mar. 1, 1901 \$134,000		Population in 1900 was.... 49,624

INTEREST is payable at the National City Bank, New York City.

**DELPHI.**—{ H. KERLIN, Mayor.  
JAS. M. RAMEY, Treasurer.  
This city is in Carroll County.

**LOANS—** When Due. Water debt (additional). \$15,000  
**RAILROAD BONDS—** Tax valuation, real.... 696,025  
 7s, g. A&O, \$22,000 g. April 1, 1908 Tax valuation, personal. 531,300  
**SCHOOL BONDS—** Total valuation 1900....1,227,325  
 5s, M&N, \$10,000 g...Nov. 1, 1907 Assessm't is about 3/4 actual value.  
**WATER BONDS—** Total tax per \$1,000 1900..\$27.30  
 7s, g. J&J, \$15,000 g...July 1, 1911 Population in 1890 was.....1,923  
 Subject to call on 60 days' notice. Population in 1900 was.....2,135  
 Bond. debt Mar. 1, 1901. \$32,000

**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.

**ELKHART.**— { PORTER TURNER, Mayor.  
 { P. P. ABEL, Treasurer.  
 This city is in Elkhart County.

**LOANS.** When Due. Bond. debt Feb. 23, 1901. \$76,000  
**FUNDING BONDS—** City has no floating debt.  
 5s, M&N, \$6,000.....1901-1903 Tax valuation, real....\$4,011,895  
 5s, M&S. 20,000.....1903-1907 Tax valuation, personal 1,672,235  
 (\$4,000 due yearly on Sept. 1) Total valuation, 1900.. 5,684,130  
 4 1/2s, J&D, \$25,000....Dec. 1, 1915 Assessment about 5/8 actual value.  
**SCHOOL BONDS—** Total tax (per \$1,000) 1900.\$26.40  
 5s, J&J, \$10,000.....1901-1905 Population in 1890 was... 11,360  
 (\$2,000 due yearly on July 1) Population in 1900 was.....15,184  
 4s, A&O, \$15,000....Oct. 1, 1919

**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.—**PETER D. BERKEY, Auditor.  
 County seat is Goshen.

**LOANS—** When Due. Bonded debt Jan. 1, 1901 \$70,000  
**COUNTY BONDS—** Floating debt..... 37,653  
 4 1/2s, \$20,000....Feb. 1, 1902 Tax valuation 1900....22,244,515  
 (\$10,000 due y'rly) to Feb. 1, 1903 St. & Co. tax (per M) 1900...\$7.90  
**FUNDING BONDS—** Real valuation (est'd). 50,000,000  
 5s, M&S, \$50,000....Mar. 1, 1904 Population in 1890 was....39,201  
 (\$5,000 due y'rly) to Mar. 1, 1913 Population in 1900 was....45,052

**INTEREST** on funding bonds is payable at County Treasurer's office.

**ELWOOD.—**WILLIAM A. HUPP, Treasurer.  
 This city is in Madison County.

Bond. debt Dec. 1, 1900. \$97,500 Assessed valuat'n, per l\$1,442,775  
 Floating debt..... 48,935 Total valuation 1900.. 4,091,495  
 Total debt Dec. 1, 1900. 146,435 Assessment about 2/3 actual value.  
 Sinking fund assets.... 18,279 Tax rate (per \$1,000) 1900.\$28.10  
 Net debt Dec. 1, 1900... 128,156 Population in 1890 was.....2,284  
 Assessed valuation, real. 2,648,720 Population in 1900 was.....12,950

**EVANSVILLE.**— { WM M. AKIN, JR., Mayor.  
 { ANDREW C. RICHARDT, Comp.  
 Evansville is the County seat of Vanderburgh County.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Series A.....	5	J & J	Jan. 1, 1912	\$648,000
Do. B.....	4 1/2	J & J	Jan. 1, 1912	326,000
Do. C.....	4	J & J	July 1, 1912	694,000
Water bonds.....	6	J & J	July 1, 1912	400,000
Refunding school bonds.....	5	J & D	1907	50,000
Old bonded debt.....	7	.....	.....	1,000
do do.....	6	.....	.....	36,000

**INTEREST** is payable by Winslow, Lanier & Co., New York.

**TOTAL DEBT, ETC.—**The total bonded debt August 26, 1900, 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 and the sinking fund amounts to \$11,500.

**ASSESSED VALUATION** (total) in 1900 was \$25,370,060, including \$18,574,210 for real estate and \$6,795,850 for personal property; the city tax rate (per \$1,000) was \$12.00.

**TAX-RECEIVABLE COUPONS.**—All issues of Evansville city bonds carry tax-receivable coupons.

**POPULATION.**—The population in 1900 was 59,007; in 1890 it was 50,756; in 1880, 29,280.

**FLOYD CO.—**THOMAS HANLON, Auditor.  
 County seat is New Albany.

Bonded debt June 1, 1900. \$75,000 Net debt June 1, 1900. ...\$90,951  
 Floating debt..... 24,240 Total valuation 1900....11,882,305  
 Total debt June 1, 1900.... 99,240 Population in 1890 was.... 29,458  
 Sinking funds..... 8,289 Population in 1900 was.....30,118

**FORT WAYNE.**— { HENRY P. SCHERER, Mayor.  
 { HENRY C. BERGHOFF, Compt'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.

**LOANS—** When Due. REF'D'G WATER BONDS—(Con.)—  
**REFUNDING RAILROAD BONDS—** 3 1/2s, M&N, \$30,000 May 15, 1909  
 4 1/2s, A&O, \$299,000 Oct. 10, 1913 3 1/2s, M&N, 40,000 May, 1902-'09  
**REFUNDING WATER BONDS—** WATER WORKS—  
 3 1/2s, M&N, \$240,000 May 15, 1919 6s, J&J, \$15,800..July 10, 1914

**INTEREST** is payable in New York—on 4 1/2% funding bonds at the Third National Bank; on all other bonds at U. S. Mortgage & Trust Co.

**TOTAL DEBT, SINKING FUNDS, ETC.—**The subjoined statement shows municipal debt on dates named.

	Jan. 1, 1901.	Jan 1, '00.	Jan. 1, '99.	July 1, '98
Total bonded debt.....	\$629,800	\$634,800	\$669,800	\$673,800
Sinking funds.....	11,628	6,599	29,763	32,700
Net debt.....	\$618,172	\$628,201	\$640,037	\$641,100
Water debt (included above).....	.....	.....	\$286,000	\$281,800

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:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax Rate per \$1,000.
1900.....	\$18,269,885	\$5,714,655	\$23,984,540	\$21.70
1899.....	17,817,130	6,609,265	24,426,395	21.70
1898.....	17,830,775	5,008,585	22,839,360	21.10
1897.....	17,709,520	4,873,605	22,583,125	20.30
1895.....	17,459,060	5,316,880	22,775,940	18.70
1890.....	15,890,460	3,739,080	19,629,540	23.40
1880.....	11,408,600	2,041,475	13,450,075	.....

The tax rate for 1899 included county tax, \$5.30; city tax, \$9.40; school tax, \$3.40; township tax of .80c. and State tax of \$2.80.

**POPULATION.**—In 1900 (Census) was 45,115; in 1890 it was 35,393; in 1880 it was 26,880; in 1870 it was 17,718.

**FRANKFORT.—**OTTO WOLF, Clerk.  
 This city is in Clinton County.

**LOANS—** When Due. Total debt Mar. 1, 1901.... \$80,000  
**ELECTRIC LIGHT BONDS—** Tax valuation, real.... 2,360,585  
 4s, J&D, \$25,000 Jan. 15, 1906-'10 Tax valuation, person'l. 1,768,515  
**HIGH SCHOOL BONDS—** Total valuation 1900... 4,129,100  
 5s, A&O, \$33,000....Oct., 1901-'11 City tax (per \$1,000) 1900..\$11.00  
**SEWERAGE BONDS—** Population in 1890 was....5,919  
 4 1/2s, A&O, \$22,000....Oct. 1, 1909 Population in 1900 was.....7,100  
**INTEREST** is payable at the First Nat. Bank, New York City.

**FULTON COUNTY.—**R. S. LOWRY, Auditor.  
 Rochester is the county seat.

Court-house bonds, 5s.... \$89,500 Total valuation 1900...\$7,325,560  
 Refunding bonds, 5s.... 35,000 State & co. tax (per M.) 1900..\$7.39  
 Bonded debt Jan. 1, 1901 124,500 Population 1890.....16,746  
 Sinking fund..... 10,000 Population 1900 was.....17,453

**GOSHEN.—**GEO. A. BECK, City Clerk.  
 This city is in Elkhart County.

Bonded debt Sept. 1, '99. \$54,000 Assessment about 3/4 actual value.  
 Floating debt..... 36,107 City tax (per \$1,000) '99...\$10.00  
 Total debt Sept. 1, 1899. 90,107 Population in 1890 was.... 6,033  
 Assessed valuation '99..3,479,000 Population in 1900 was.....7,810

**GRANT COUNTY.—**County seat is Marion. An issue of \$100,000 boulevard bonds was sold March 28, 1901.

Tot. gen. debt Mar. 12, 1901. \$50,000 State & Co. tax (per M) '99..\$8.00  
 Gravel r'd bonds (addit'l) 74,000 Population 1890 was.....31,493  
 Tax valuation 1900....23,125,000 Population 1900 was.....54,693

**GREENE COUNTY.—**C. C. BALLARD, Treas.  
 County seat is Bloomfield.

**LOANS—** When Due. GRAVEL ROAD BONDS—  
**ASSESSMENT BONDS—** 4-5-6s, \$258,460.....  
 6s, J&J, \$11,400....Jan. 1, '02-04 4 1/2s, ... 32,000..... to 1919  
 6s, J&D, 3,000....Dec. 15, '01-03 6s, J&J, 36,000....Jan., 1904-'12  
 6s, J&J, 4,650....Jan. 21, '02-04 Gross debt Sept. 20, 1899. \$74,000  
 6s, J&D. 12,500....Dec. 13, '98-03 (Gravel road bonds not included.)  
**COUNTY BONDS—** Total valuation 1900...10,455,930  
 6s, M&S, \$20,000....Sept. 15, 1905 State & Co. tax (per M.) '99..\$7.30  
 (Subject to call after ten years.) Population 1890 was.....24,379  
 Population 1900 was.....28,530

**INTEREST** is payable at the Continental Nat. Bank, New York City

**GREENFIELD.—**S. A. CURRY, City Treasurer.  
 This city is in Hancock County.

Net debt Feb. 23, 1901... \$66,000 Tax rate (per M.) 1900....\$23.10  
 Water debt (included).... 33,000 Population in 1890 was.....3,100  
 Tax valuation 1900.....2,000,000 Population in 1900 was.....4,489

**HAMILTON COUNTY.—**SAMUEL CRAIG, Treasurer.—County seat is Noblesville.

**LOANS—** When Due. Bonded debt Feb. 22, 1901. \$87,000  
**FUNDING BONDS—** Total valuation 1900..\$17,096,410  
 6s, Aug., \$20,000....Aug. 26, 1903 Assessment is about 2/3 actual val.  
 5s, Jan., 20,000....Jan. 2, 1906 Av. tax rate (per M.) 1900..\$12.61  
 5s, ....., 35,000....Aug. 6, 1912 Population in 1890 was....26,123  
**GRAVEL ROAD BONDS—** Population in 1900 was.....29,914  
 5s, A&O, \$12,000.... 1902 to 1905  
 (Subject to call after 1901.)

**INTEREST** on \$40,000 funding bonds is payable at New York; 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 1900 was....12,376

**HARRISON CO.—**County seat is Corydon.

**LOANS—** When Due. Sinking fund..... \$4,000  
**GRAVEL ROAD BONDS—** Net debt Jan. 1, 1901.... 32,512  
 5s, Nov., \$7,512....1901 to 1909 Total valuation 1900... 5,659,005  
**FUNDING BONDS—** Assessment is 2/3 actual value.  
 5s, M&N, \$7,000....Sept. 26, 1903 State & Co. tax (per M) 1900..\$8.40  
**REFUNDING BONDS—** Population 1890 was.....20,786  
 4s, M&N, \$22,000....1901 to 1911 Population 1900 was..... 21,702  
 Bonded debt Jan. 1, 1901. \$36,512

**HOWARD COUNTY.—**JOHN A. MORRISON, Treasurer.—County seat is Kokomo.

**LOANS—** When Due. Total valuation 1900..\$14,906,530  
 4 1/2s, M&N, 20,000.....1901-20 Assessment is 4-5 actual value.  
**GRAVEL ROAD BONDS—** State & Co. tax (per M) '99..\$6.00  
 4 1/2s, M&N, \$25,720.... Population in 1890 was....26,186  
 Bonded debt 1900..... \$78,640 Population in 1900 was....28,575

**HUNTINGTON.—**This city is in Huntington County.  
 Net debt Jan. 1, 1901.....\$35,900 Population in 1890 was....7,328  
 Tax valuation, 1900....4,000,000 Population in 1900 was.....9,491  
 Real valuation..... 15,000,000

**HUNTINGTON CO.—**{ WM. T. WARNSLEY, Aud.  
 { GEO. STEPHAN, Treasurer.  
 County seat is Huntington.

Bonded debt Mar. 1, 1901. \$25,000 Assessment 1/2 to 3/4 of actual value.  
 Sinking fund Mar. 1, 1901. 2,000 State & Co. tax (per M.) 1900..\$7.70  
 Total valuation 1900..\$15,595,455 Population 1890 was.....27,644  
 Population in 1900 was....28,901

**INDIANAPOLIS.—**{ THOMAS TAGGART, Mayor.  
 { E. M. JOHNSON, Comptroller.  
 Indianapolis is the county seat of Marion County.

**LOANS—** When Due. REFUNDING BONDS—(Con.)  
**FIRE DEPT. & HOSPITAL BONDS—** 4s, J&J, \$600,000...Mar. 1, 1924  
 3 1/2s, J&J, \$140,000...Jan., 1902-11 4s, J&D, 300,000....June 30, 1924  
 3 1/2s, J&J, 3,000....Jan. 1, 1912 3 1/2s, J&J, 110,000....Jan. 1, 1909  
**BRIDGE BONDS—** ANNEXED DIST. BONDS—  
 3 1/2s, J&J, \$150,000...Jan., '05-'14 BRIGHTWOOD WATER B'ds—  
**FUNDING BONDS—** 6s, F&A, \$4,000.. Feb. 15, 1905  
 4s, J&J, \$45,000....Jan. 1, 1910 6s, F&A, 10,000..Feb., 1910 & '15  
**IMPROVEMENTS—** HOUGHVILLE SCHOOL B'ds—  
 4s, J&J, \$20,000....Jan. 1, 1902 6s & 5s, \$13,800..... 1901-1915  
 (\$10,000 due y'rly) to Jan. 1, 1903 Mt. JACKSON SCHOOL B'ds—  
**PARK IMPROVEMENT BONDS—** 6s, M&S, \$500.....(\$100 y'rly)  
 4s, J&J, \$350,000....Jan. 1, 1927 WEST INDIANAPOLIS SCHOOL  
**STATION HOUSE BONDS—** BONDS—  
 4s, J&J, \$150,000....Jan. 1, 1927 6s, J&J, \$30,000.....1901-1912  
**REFUNDING BONDS—** FUNDING BONDS—  
 4s, J&J, \$200,000...July 1, 1915 6s, ....., \$43,000.....1902-1917  
 4s, J&J, 109,500...Jan. 26, 1924

PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and \$1,000 INTEREST is payable by Winslow, Lanier & Co., New York.

Table with columns: Years, Jan. 1, 1901, Jan. 1, '99, Jan. 1, '98, Jan. 1, 1897. Rows: Total funded debt, Debt assu. by annex'n, Total liabilities.

The city had no sinking fund on Jan. 1, 1901. Under House Bill No. 572, however, approved March 9, 1901, the city is permitted to levy a tax of two cents on each \$100 of taxable property for the purpose of establishing a sinking fund.

CITY PROPERTY.—The value of city property on Jan. 1, 1900 was \$2,027,861 60.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

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

POPULATION.—In 1900 the population was 169,164; in 1890 it was 105,436; in 1880, 75,056; in 1870, 48,244. Territory of city substantially increased between 1890 and 1900.

INDIANAPOLIS SCHOOL DISTRICT.—{ FRANK L. REISSNER, Sec. Bd. of School Com. This district includes the whole of the city of Indianapolis and reports the same assessed valuation. The issuance of the \$100,000 funding bonds was resisted in the courts, it being claimed that the debt of city and school district should be added together in computing debt limit. The courts ruled, however, that the school city and the civil city are independent corporations.—V. 71, p. 45.

Table with columns: LOANS—When Due, COUPON NOTES—(Continued)—When Due, TRUST FUND—When Due.

JACKSON CO.—J. D. DURMENT, Auditor. County seat is Brownstown.

Table with columns: LOANS—When Due, BRIDGE FUNDING BONDS—When Due, GRAVEL ROAD BONDS—When Due.

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.

Table with columns: LOANS—When Due, COUNTY BONDS—When Due, ROAD BONDS—When Due, JAIL BONDS—When Due.

JEFFERSONVILLE.—{ THOS. B. RADER, Mayor. { WALTER B. HASSAN, Clk. 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.

Table with columns: LOANS—When Due, REFUNDING CITY BONDS—When Due, ROAD BONDS—When Due, Floating debt, Total debt, Tax valuation, Personal, Total valuation, Assessed valuation, State & Co. tax, Population in 1890, Population in 1900.

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.—{ JAMES D. WILLIAMS, Auditor. { CHAS. A. WEISSERT, Treasurer. County seat is Vincennes.

Table with columns: LOANS—When Due, ROAD BONDS—When Due, DRAINAGE BONDS—When Due, GENERAL PURPOSES—When Due.

INTEREST on \$35,000 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.

Table with columns: LOANS—When Due, BUILDING BONDS—When Due, FUNDING BONDS—When Due, REFUNDING BONDS—When Due, SCHOOL BONDS—When Due.

LAFAYETTE.—{ NOAH JUSTICE, Mayor. { FRANK DU TEIL, Treasurer. This city is the county seat of Tippecanoe County.

Table with columns: LOANS—When Due, REFUNDING WATER BONDS—When Due, WATER BONDS (REFUNDING)—When Due, WATER-WORKS BONDS—When Due.

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.

Table with columns: LOANS—When Due, SCHOOL BONDS—When Due, WATER BONDS (REFUNDING)—When Due, WATER-WORKS BONDS—When Due.

LA PORTE CO.—FRANCIS H. DORAN, Auditor. County seat is La Porte.

Table with columns: LOANS—When Due, COURT HOUSE BONDS—When Due, TRUST FUND—When Due.

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.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, AGRICULTURAL BONDS—When Due, REFUNDING BONDS—When Due.

INTEREST is payable by Winslow, Lanier & Co., N. Y.

LOGANSPORT.—A. D. FANSLER, Clerk. This city is in Cass County.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, School bonds, Pratt charitable fund, Bond. debt.

MADISON.—{ ELLISON D. MCGUIRE, Mayor. { GEORGE F. HARPER, City Clerk. Madison is the county seat of Jefferson County.

Table with columns: LOANS—When Due, FUNDING "D"—When Due, REFUNDING BONDS, "E"—When Due, WATERWORKS FUNDING BONDS—When Due.

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.

MADISON CO.—OTIS P. CRIM, Auditor. County seat is Anderson.

Table with columns: LOANS—When Due, COUNTY BONDS—When Due, GRAVEL ROAD BONDS—When Due.

INTEREST is payable in Anderson.

TAX FREE.—Bonds are all exempt from taxation.

MARION.—This city is in Grant County.

Table with columns: LOANS—Amount, IMPROVEMENT BONDS—When Due, School 6s, Water-works 5s and 6s.

MARION COUNTY.—HARRY B. SMITH, Auditor. County seat is Indianapolis.

Table with columns: LOANS—When Due, COUNTY BONDS—When Due, REFUNDING BONDS—When Due.

MICHIGAN CITY.— { M. T. KRUEGER, Mayor. CHAS. H. MILLER, Treasurer.

Table with columns for LOANS, SCHOOL BONDS, STREET BONDS, and financial details like 'When Due', 'Total valuation', and 'Population'.

MONROE CO.—JOHN P. HARRELL, Treasurer. County seat is Bloomington.

Table with columns for LOANS, BUILDING AND REFUNDING, ROAD BONDS, and financial details.

MORGAN COUNTY.—J. S. WHITAKER, Aud. County seat is Martinsville.

Table with columns for LOANS, BRIDGE BONDS, and financial details.

MT. VERNON.—FRANK SMITH, City Clerk. This city is the county seat of Posey County.

Table with columns for LOANS, FUNDING, and financial details.

MUNCIE.— { J. H. BARTON, Treasurer F. W. CLEVENGER, Clerk.

Table with columns for LOANS, GENERAL CITY DEBT, and financial details.

NEW ALBANY.— { EDWARD CRUMBO, Mayor. T. M. McCULLOCH, Clerk.

Table with columns for LOANS, FUNDING BONDS, REFUNDING AIR LINE RR. BONDS, and financial details.

\* 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.

TAX-RECEIVABLE COUPONS.—All issues of New Albany bonds carry tax-receivable coupons.

PERRY COUNTY.— { JOHN CONWAY, Treasurer. A. P. FENN, Auditor.

Table with columns for FUNDING BONDS and financial details.

PERU.— { ANDREW WEY, Treasurer. JESSE HORAN, Clerk.

Table with columns for LOANS, REFUNDED DEBT BONDS, ROAD BONDS, SCHOOL CITY BONDS, and financial details.

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.—HENRY F. BLACK, Treasurer. County seat is Valparaiso.

Table with columns for LOANS, GRAVEL ROAD & CO. BONDS, and financial details.

\* Not properly county debt.

PORTLAND.—E. R. STANTON.

Table with columns for financial details like 'This city is the county seat of Jay County', 'Bonded debt', 'Total valuation', and 'Population'.

PULASKI COUNTY.—County seat is Winamac.

Table with columns for LOANS, COURT HOUSE BONDS, and financial details.

RICHMOND.— { WM. G. NEEDHAM, Treas. GEO. J. KNOLLENBERG, Clerk.

Table with columns for LOANS, CITY BONDS, IMPROVEMENT BONDS, PARK BONDS, and financial details.

ST. JOSEPH CO.—JOHN M. BROWN, Auditor. South Bend is the county seat.

Table with columns for LOANS, COURT HOUSE BONDS, BRIDGE BONDS, and financial details.

SOUTH BEND.—W. A. RUTHERFORD, Treas. This city is the county seat of St. Joseph County.

Table with columns for LOANS, GENERAL PURPOSES, WATER BONDS, STREET AND SEWER BONDS, and financial details.

SPENCER COUNTY.—J. G. RIMSTIDT, Aud'r. County seat is Rockport.

Table with columns for FUNDING BONDS and financial details.

SULLIVAN COUNTY.—W. W. HOWARD. County seat is Sullivan.

Table with columns for financial details like 'Gravel road bonds', 'Ditch and levee', 'Bonded debt', and 'Population'.

TERRE HAUTE.—W. K. HAMILTON, Compt'r. This city is the county seat of Vigo County.

Table with columns for LOANS, FUNDING BONDS, REFUNDING BONDS, SEWER BONDS, STREET IMPROVEMENT BONDS, and financial details.

TIPPECANOE CO.—G. A. JAMISON, Auditor. County seat is Lafayette.

Table with columns for LOANS, COURT HOUSE REFUND. BONDS, and financial details.

TIPTON COUNTY.—E. PERRY, Auditor. County seat is Tipton.

Table with columns for LOANS, COURT HOUSE BONDS, and financial details.

INTEREST is payable at the Third National Bank, New York.

UNION CO.—County seat is Liberty.

Table with columns: LOANS—, REFUNDING BONDS—, Total valuation 1900., Assessment is 60 p. e. actual value., State & Co. tax (per M) 1900., Population in 1890 was., Population in 1900 was.

VANDERBURGH CO.—L. H. LEGLER, Aud.

Table with columns: LOANS—, COURT HOUSE BONDS—, FUNDING BONDS—, REFUNDING BONDS—, Tax valuation, real., Tax valuation, person'l., Total valuation, 1899., Assessment about 3/4 actual value., State tax (per \$1,000) 1900., County tax (per \$1,000) 1900., Av'ge school tax (per \$1,000), Population 1890 was., Population 1900 was.

VIGO COUNTY.—County seat is Terre Haute.

Table with columns: LOANS—, FUNDING BOND—, COURT HOUSE (Ser. A, B & C)—, REFUNDING BONDS—, Tot. bond. debt Mar. 1, '01., Total valuation 1900., State & Co. tax (per M) 1900., Population in 1890 was., Population in 1900 (est.).

VINCENNES.—CHAS. LAUGEL, Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, CITY HALL BONDS—, SCHOOL BONDS—, Total debt Feb. 1, 1900., Sinking fund assets., Net debt Feb. 1, 1900., Assessed valuat'n, real., Assessed valuation, per'l., Total valuation 1899., Assessment about 2/3 actual value., City tax rate (per M.) 1899., Population in 1900 was., Population in 1890 was.

WARRICK CO.—C. P. McCLARY, Treasurer.

Table with columns: ROCK ROAD BONDS—, State tax (per \$1,000) 1900., County tax (per \$1,000) 1900., Population 1890 was., Population 1900 was.

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

Table with columns: LOANS—, STREET, SHOP, ETC.—, REFUNDING BONDS—, SCHOOL BONDS—, Total debt Feb. 23, 1900., Tax valuation, real., Tax valuation, pers'l., Total valuation 1900., Total tax (per \$1,000) 1900., Population 1890., Population in 1900 was.

WAYNE CO.—ALEX. S. REID, Auditor.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, Bonded debt Jan., 1901., Sinking fund., Net debt Jan. 1, 1901., Tax valuation, real., Tax valuation, pers'l., Total valuation 1900., Assessment about actual value., State & Co. tax (per M) 1900., Population in 1890 was., Population in 1900 was.

WELLS CO.—WM. A. MARSH, Auditor.

Table with columns: LOANS—, FUNDING BONDS—, Bonded debt Jan. 1, 1901., Assessed valuat'n 1900., Population in 1900 was., Population in 1890 was.

WEST INDIANAPOLIS.—Marion County.

This city has been annexed to Indianapolis and debt assumed by it.

WHITLEY CO.—W. A. BALL, Dep. Treasurer.

Table with columns: LOANS—, FUNDING BONDS—, Tax valuation, pers'l., Total valuation 1900., State & Co. tax (per M.) 1900., Population in 1890 was., Population in 1900 was.

ADDITIONAL STATEMENTS.

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

Table with columns: Counties—, Bonded Debt., Float'g Debt., Gravel Road Bonds., Val-uation., State & Co. Tax Rate., Popu-lation 1900.

Table with columns: Counties—, Bonded Debt., Float'g Debt., Gravel Road Bonds., Val-uation., State & Co. Tax Rate., Popu-lation 1900.

Table with columns: Cities, Townships, Etc., Bonded Debt., Float'g Debt., Valuation., Tax Rate., Popu'n 1900.

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. 1905) - Richard Yates
Sec. of State (term ends 2d Mon. Jan. 1905) - James A. Rose
Treasurer (term ends 2d Mon. Jan. 1903) Moses O. Williamson
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 April 1, 1901, no bonded debt, except \$18,500 bonds which have ceased to draw interest, but have not yet been surrendered for payment.

EQUALIZED VALUATION.—The total equalized valuation has been as follows in the years named. The tax rate for 1900 was \$5.00.

Table with columns: Years., Equalized Val., Years., Equalized Val., Years., Equalized Val.

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 de-

profits and failures of revenue, the aggregate which can be created is very properly raised to \$250,000. But with that exception and with the further exception for the purpose of repelling invasion etc. no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two restrictions as to interest and notice of election are only found in the 1870 Constitution. The sections which cover these matters are as follows; we omit the first portion of Section 18, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 18. \* \* \* \* \* Provided, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate \$250,000, and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election. The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue; which law providing for the payment of such interest by such tax, shall be irrevocable until such debt be paid; And provided further, that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

SECTION 20. The State shall never pay, assume or become responsible for the debts or liabilities of, or in any manner give, loan, or extend its credit to or in aid of any public or other corporation, association or individual.

Nothing needs to be added in explanation of the foregoing. The provisions seem to be explicit and to guard most wisely the creation of State debt.

SECOND, municipal indebtedness is regulated only in the Constitution of 1870. In that instrument the subject is dealt with in all its phases. First is a provision in Article 8, Section 3, forbidding the General Assembly and every municipality from making any appropriation in aid of any sectarian purpose. Second is a "separate section" forbidding any such municipality from becoming a subscriber to the stock of any railroad, &c., or to loan its credit. Third is the broad and general provision Section 12, Article 9, which limits the indebtedness of all municipalities to 5 per cent "on the value of the taxable property therein," &c. We give these sections below:

ARTICLE 8, Section 3. Neither the General Assembly nor any county, city, town, township, school district, or other public corporation, shall ever make any appropriation, or pay from any public fund whatever, anything in aid of any church or sectarian purpose, or to help support or sustain any school, academy, seminary, college, university, or other literary or scientific institution controlled by any church or sectarian denomination whatever; nor shall any grant or donation of land, money or other personal property ever be made by the State, or any such public corporation, to any church or for any sectarian purpose.

ARTICLE 9, Section 12. No county, city, township, school district or other municipal corporation shall be allowed to become indebted in any manner or for any purpose, to an amount, including existing 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. Recently an attempt was made to limit "any county, city, township, school district or municipal corporation" in counties containing 125,000 or more inhabitants to 2½ per cent of the assessed value, but Jan. 12, 1900, the State Supreme Court ruled that this was an arbitrary and unnatural classification of municipalities which could not be sustained. See Vol. 70, page 242.

IMPROVEMENT BONDS.—There is a kind of improvement bond authorized in some cases which is made a special lien on the land benefited 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 installments 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 installments.

POPULATION OF STATE.—The population of Illinois has been reported as follows in the years named.

Table with 3 columns: Year, Population, Year, Population, Year, Population. Rows: 1900-1870.

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.

Table with 3 columns: Description, When Due, Amount. Rows: Loans, Refunding Bonds, Funding Bonds.

ALTON.—ANTHONY W. YOUNG, Mayor. OTTO J. GOSSRAU, Comptroller. This city is in Madison County.

Table with 3 columns: Description, When Due, Amount. Rows: Loans, Refunding Bonds.

AMBOY.—A. J. TOMPKINS, Supervisor. This township is in Lee County. The bonds described are registered with the State Auditor.

Table with 3 columns: Description, When Due, Amount. Rows: Loans, Refunding Bonds.

AURORA.—Aurora is in Kane County.

Table with 3 columns: Description, When Due, Amount. Rows: Loans, Street Bonds, Water Bonds.

INTEREST on water bonds is payable at First Nat. Bank, New York. TAX EXEMPT.—All bonds are free from taxation.

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."

AURORA SCHOOL DISTRICT No. 4.—

Table with 3 columns: Description, When Due, Amount. Rows: Loans, School Bonds.

BEARDSTOWN.—W. G. SMITH, Clerk. This city is situated in Cass County.

Table with 3 columns: Description, When Due, Amount. Rows: Loans, Refunding Bonds, Water Bonds.

INTEREST on the refunding bonds is payable by the State Treasurer; on the water bonds at the First National Bank of Beardstown.

BELLEVILLE.—F. W. PREDERER, Comptroller. This city is in St. Clair County.

Table with 3 columns: Description, When Due, Amount. Rows: Loans, Refunding Bonds.

TAX FREE.—All of the bonds issued by this city are tax exempt.

BELLEVILLE SCHOOL DISTRICT No. 4.—H. D. UPDIKE, Secretary Board of Education.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, and amounts/dates.

BIG LAKE SPECIAL DRAINAGE DISTRICT.—This district is in Jackson County.

Table with columns: LOANS—, When Due., and amounts/dates.

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.

Table with columns: LOANS—, When Due., FUNDING BONDS—(Con.)—, and amounts/dates.

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.—MILLARD LLOYD, Treasurer Board of Education.

Table with columns: LOANS—, When Due., and amounts/dates.

BRIMFIELD.—CHAS. L. DUNGAN.

This township is in Peoria County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., FUNDING BONDS—, and amounts/dates.

INTEREST is payable by the State Treasurer, Springfield.

CAIRO.—J. S. REARDEN, Comptroller.

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

The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after adding due coupons and interest on them to date of compromise.

Table with columns: LOANS—, When Due., and amounts/dates.

INTEREST on reg. bonds is paid by State Treasurer, Springfield.

CHAMPAIGN.—C. A. DRYER, Clerk.

This city is in Champaign County.

Table with columns: LOANS—, When Due., and amounts/dates.

INTEREST is payable by the State Treasurer, Springfield.

CHARLESTON.—J. K. RARDIN, Sup. of Town.

This city is in Coles County and is part of the town of Charleston. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., and amounts/dates.

INTEREST is payable by the State Treasurer, Springfield.

CHICAGO.—{ CARTER H. HARRISON, Mayor. WILLIAM D. KERFOOT, Comptroller.

This city is in Cook County. Besides the issues below some new issues were in contemplation, the matter hinging on the interpretation to be given to the new assessment law.

Table with columns: LOANS—, When Due., and amounts/dates.

INTEREST.—Interest on all bonds is payable in Chicago.

Table with columns: LOANS—, When Due., and amounts/dates.

\* 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.—

Table with columns: Jan. 1, 1901, Jan. 1, 1900, Jan. 1, 1899, Jan. 1, 1898.

Net debt....\$14,247,019 \$14,529,042 \$15,104,636 \$15,449,415

The floating debt on Jan. 1, 1901, was \$5,111,194. Judgments amounting to \$3,033,681, and water certificates aggregating \$4,300,000, were also standing against the city.

CITY PROPERTY.—The city owns buildings and real estate of the value of \$69,585,345, including water works which cost \$29,238,499, and an electric-light system.

EQUALIZED VALUATION AND TAX RATE.—

Table with columns: Years, Real Estate, Per. Property, Total Val., City Tax Rate.

\* Includes valuation of railroad property, which for 1899 was \$13,650,820. † Assessed valuation. ‡ Valuation on a new basis, beginning with 1899, see page 95.

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 on Dec. 31 of the years named appears from the following: (Parts of six townships annexed since 1890.)

Table with columns: Year, Population, Valuation, City tax raised, Bonded debt.

\* Includes both city and school tax raised.

CHICAGO SANITARY DISTRICT.—{ R. M. BLOUNT, Treas. A. R. PORTER, Clerk.

This district was organized in 1889 and it includes practically the city of Chicago and the greater part of the towns of Lyons and Cicero.

Table with columns: LOANS—, When Due., and amounts/dates.

LINCOLN PARK BONDS.—Located in towns, North Chicago and Lake View.

Table with columns: LOANS—, When Due., and amounts/dates.

SOUTH PARK BONDS.—EDWARD G. SHUMWAY, Sec'y.

Table with columns: LOANS—, When Due., and amounts/dates.

WEST CHICAGO PARK BONDS —

Table with columns: LOANS—, When Due., and amounts/dates.

WEST CHICAGO TOWN BONDS.—

Table with columns: LOANS—, When Due., and amounts/dates.

COOK CO.—{ J. C. IRWIN, President Board of Comm'ss'ers. SAMUEL B. RAYMOND, Treasurer.

Table with columns: LOANS—, When Due., and amounts/dates.

INTEREST.—Interest on all bonds is payable in Chicago.

CRAWFORD CO.—CHAS. O. HARPER, Clerk.

County seat is Robinson. The bonds are all registered with the State Auditor.

Table with columns: LOANS, REFUNDING BONDS, When Due, Assess, valuat'n 1900, Population in 1890, Population in 1900.

DANVILLE.—{ M. B. BAILEY, Mayor. R. E. LLOYD, Clerk.

This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

Table with columns: LOANS, BRIDGE AND PARK BONDS, SEWER BONDS, When Due, Total debt, Total valuation, Assessment, Total tax, Population in 1890, Population in 1900.

INTEREST on the 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.—{ GEORGE A. STADLER, Mayor. H. F. ROBBINS, Comptroller.

Decatur is the county seat of Macon County.

Table with columns: LOANS, REFUNDING BONDS, WATER WORKS BONDS, When Due, Sinking fund, Net debt, Total valuation, Total tax, Population in 1890, Population in 1900.

INTEREST on 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.

Table with columns: LOANS, REFUNDING BRIDGE BONDS, WATER WORKS BONDS, When Due, Tax valuation, Total tax, Population in 1890, Population in 1900.

DRUMMER.—AMOS BALL, Assessor.

This township, including Gibson City, is in Ford County.

Table with columns: LOANS, REFUNDING BRIDGE BONDS, WATER WORKS BONDS, When Due, Total valuation, Assessment, Population in 1890, Population in 1900.

EAST LINCOLN.—This township is in Logan County. The bonds described are registered with the State Auditor.

Table with columns: LOANS, REFUNDING BONDS, When Due, Bonded debt, Population in 1890, Population in 1900.

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.

Table with columns: LOANS, RAILROAD AID BONDS, When Due, No legal bonded debt, Population in 1890, Population in 1900.

EAST ST. LOUIS.—This city is in St. Clair County.

Table with columns: LOANS, REFUNDING BONDS, Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g.

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.—In 1900 (Census) was 29,655; in 1890 it was 15,169; in 1880, 9,185.

EAST ST. LOUIS SCHOOL DISTRICT.—

Table with columns: St. Clair County, Total debt, Tax valuation, Real valuation.

ELGIN.—WM. F. SYLLA, Clerk.

This city is in Cook and Kane Counties.

Table with columns: LOANS, WATER WORKS BONDS, When Due, Total valuation, Assessment, Total tax, Population in 1890, Population in 1900.

ELGIN SCHOOL DISTRICT.—H. L. Given, Treas.

Table with columns: LOANS, SCHOOL BONDS, When Due, Tax valuation, Total valuation, Assessment, School tax, Population in 1890, Population in 1900.

ELMWOOD.—This township is in Peoria County. The bonds described are registered with the State Auditor.

Table with columns: LOANS, FUNDING BONDS, When Due, Bonded debt, Equalized valuat'n, Total tax, Population in 1890, Population in 1900.

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.—{ A. L. CURREY, Comptroller. J. W. ATKINS, Chief Clerk.

Evanston is in Cook County.

Table with columns: LOANS, PUBLIC IMPROVEMENT BONDS, REFUNDING BONDS, JUDGMENT BONDS, When Due, Bonded debt, Floating debt, Total debt, Sinking fund assets, Tax valuation, Tax valuation, personal, Total valuation, Tax rate, Population in 1900.

EVANSTON SCHOOL DIST. No. 1—Homer H. Kingsley, Superintendent.

Table with columns: LOANS, REFUNDING BONDS, When Due, Bonded debt, Total valuation, School tax.

FORD COUNTY.—W. B. FLORA, Clerk.

County seat is Paxton. Bonds are registered with the State Auditor.

Table with columns: LOANS, FUNDING BONDS, When Due, Total debt, Total valuation, State & Co. tax, Population in 1890, Population in 1900.

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 the Belleville & Eldorado RR. bonds null and void, and they are not included in total below.

Table with columns: LOANS, BELLEVILLE & ELDERADO RR., FUNDING BONDS, When Due, Total debt, Floating debt, Assessed valuat'n, Assessment, State & Co. tax, Population in 1896, Population in 1900.

FREEPORT.—{ ALBERT BAUMGARTEN, Mayor. GEO. H. TANDY, Clerk.

Freeport is in Stephenson County.

Table with columns: LOANS, CITY HALL BONDS, REFUNDING BONDS, When Due, Total debt, Tax valuation, Tax valuation, personal, Total valuation, Assessment, Total tax, Population in 1890, Population in 1900.

TAX FREE—All of the city's bonds are exempt from taxation.

GALENA.—{ JAMES B. GINN, Mayor. JOHN B. FRENCH, Clerk.

This city is in Jo Daviess County.

Table with columns: LOANS, REFUNDING BONDS, ELECTRIC LIGHT BONDS, When Due, Total debt, Assessed valuation, Population in 1890, Population in 1900.

GALESBURG.—A. W. TRUEDSON, Clerk.

This city is in Knox County.

Table with columns: LOANS, WATER BONDS, ELECTRIC LIGHT, When Due, Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Assessment, Total tax, Population in 1890, Population in 1900.

GALLATIN CO.—JOHN MCKELLIGOTT, Clerk.

County seat is Shawneetown. The bonds below described are registered with the State Auditor.

Table with columns: LOANS, REFUNDING BONDS, When Due, Bonded debt, Interest is payable in New York, Assessed val'at'n, State & Co. tax, Population in 1890, Population in 1900.

GREEN RIVER SPECIAL DRAINAGE DISTRICT.—WM. WILSON, County Clerk.—

This district is in Bureau County.

Table with columns: LOANS, GREEN RIV'R DRAIN. DIST. BDS., When Due, UNION DRAIN. DIST. BONDS.

GROSSDALE.—JOHN HARRISON, Clerk.

This village is in Cook County. Bonds to the amount of \$57,000, issued in 1895 for street improvements, have been declared valid by the Supreme Court.

Table with columns: Total debt, Floating debt, Assessed valuation, Population in 1900.

JACKSONVILLE.—SAM'L B. STEWART, Clerk.

This city is in Morgan County.

Table with columns: LOANS, FUNDING BONDS, REFUNDING BONDS, When Due, Total debt, Floating debt, Total valuation, Total tax, Population in 1890, Population in 1900.

INTEREST is payable at State Treasury in New York City and at the City Treasury.

JASPER COUNTY.—H. K. POWELL, Clerk.

County seat is Newton. The bonds described below are registered with the State Auditor.

Table with columns: LOANS—, FUNDING BONDS—, INTEREST. Includes details for bonded debt Mar. 1, 1901, assessed valuation 1900, and population in 1890 and 1900.

JEFFERSON COUNTY.—

County seat is Mount Vernon. The \$57,000 funding bonds are registered with the State Auditor, the \$25,000 bonds with the County Treasurer.

Table with columns: LOANS—, FUNDING BONDS—, INTEREST. Includes details for bonded debt Feb. 1, 1901, assessed valuation 1900, and population in 1890 and 1900.

JOLIET.— { W. H. CLARE, Treasurer. W. F. McMASTERS, Clerk.

This city is in Will County.

Table with columns: LOANS—, IMPROVEMENT BONDS—, REFUNDING BONDS—, WATER BONDS—, INTEREST. Includes details for tax valuation, assessed valuation, and population.

KANKAKEE CO.—J. S. GARRETT, Treasurer.

County seat is Kankakee.

Table with columns: LOANS—, FUNDING BONDS—, INTEREST. Includes details for assessment about 20% actual value, state & co. tax, and population.

KANKAKEE SCHOOL DISTRICT.—

JOHN F. LUETH, Treasurer.

Table with columns: LOANS—, INTEREST. Includes details for total debt Jan. 1, 1899, tax valuation 1898, and real valuation.

LINCOLN.— { WM. O. JONES, Mayor. DONALD DANKEN, Clerk.

This city is in Logan County.

Table with columns: LOANS—, REFUNDING BONDS—, INTEREST. Includes details for tax valuation, assessed valuation, and population.

MACOMB.— { T. B. SWITZER, Mayor. V. CHANDLER, Treasurer.

This city is the county seat of McDonough County.

Table with columns: LOAN—, INTEREST. Includes details for total debt Apr. 1, 1901, total valuation 1900, and population.

MACON CO.—J. M. DODD, County Clerk.

County seat is Decatur.

Table with columns: LOANS—, COURT HOUSE BONDS—, INTEREST. Includes details for total debt Feb. 10, 1901, assessed valuation, and population.

MACOUPIN CO.—O. C. HARTLEY, Clerk.

County seat is Carlinville. The bonds below described are registered with the State Auditor.

Table with columns: REFUNDING BONDS—, INTEREST. Includes details for assessment about 1/5 actual value, state & co. tax, and population.

MATTOON CITY.—W. T. AVEY, Comptroller.

This city is in Coles County.

Table with columns: LOANS—, REFUNDING BONDS—, RAILROAD AID BONDS—, INTEREST. Includes details for assessed valuation, total tax, and population.

MATTOON TOWNSHIP.—VAL. SCHLICHER, Supervisor.

This township is in Coles County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING BONDS—, INTEREST. Includes details for bonded debt Mar. 1, 1901, assessed valuation, and population.

MELROSE PARK.—G. F. GEHOKE, President.

Melrose Park is in Cook County.

Table with columns: WATER DEBT APRIL 1, 1900, ASSESSED VALUATION 1899. Includes details for assessment about 10% actual value, tax rate, and population.

MOLINE.—CHAS. G. CARLSON, Clerk.

This city is in Rock Island County.

Table with columns: LOANS—, BRIDGE BONDS—, STREET IMPROVEMENT—, WATER WORKS EXTENSION—, WATER WORKS—, INTEREST. Includes details for assessed valuation, state tax, and population.

INTEREST on \$3,000 bridge bonds is payable in New York City. on all other bonds in Moline. TAX FREE.—All bonds of this city are exempt from taxation.

MORGAN CO.— { HENRY J. RODGERS, Treasurer. FRANK J. HEINL, Clerk.

County seat is Jacksonville. The bonds below described are registered with the State Auditor.

Table with columns: LOANS—, REFUNDING COURT HOUSE—, INTEREST. Includes details for assessed valuation 1900, state tax, and population.

MOUNT VERNON.—FRANK E. PATTON, Treas.

This city is the county seat of Jefferson County.

Table with columns: LOANS—, REFUNDING BONDS—, WATER BONDS—, LIGHT BONDS—, INTEREST. Includes details for assessed valuation, state tax, and population.

OREGON.—FRANK E. THAYER, Clerk.

This township is in Ogle County.

Table with columns: LOANS—, REFUNDING BONDS—, INTEREST. Includes details for tax valuation, personal, total valuation, and population.

PANA.—(City.)—T. J. SMITH, City Clerk.

This city is in Christian County.

Table with columns: LOANS—, REF'D'G WATER WORKS BONDS—, INTEREST. Includes details for total valuation, total tax, and population.

PANA.—(Township.)—This township is in Christian Co.

The bonds below described are registered with the State Auditor.

Table with columns: LOANS—, REFUNDING BONDS—, INTEREST. Includes details for total debt Apr. 1, 1901, tax valuation, and population.

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.

Table with columns: LOANS—, RR. AID (Township) BONDS—, WATER (CITY) BONDS—, INTEREST. Includes details for sinking fund, net debt, and population.

INTEREST is payable by National Park Bank, N. Y. City.

PEKIN.—This city is in Tazewell County. The bonds described below are registered with the State Auditor.

Table with columns: LOANS—, REFUNDING BONDS—, INTEREST. Includes details for assessed valuation, total tax, and population.

PEORIA.— { HENRY W. LYNCH, Mayor. JAMES R. CONWAY, Comptroller.

This city is in Peoria County.

Table with columns: LOANS—, COUNTY BONDS—, PEORIA & ROCK IS. RY. BONDS—, SCHOOL BONDS—, WATERWORKS BONDS—, INTEREST. Includes details for bonded debt, floating debt, and population.

INTEREST—Interest on refunding school bonds is payable in Peoria; on all other bonds at the Mercantile National Bank, New York.

WATER WORKS.—The water works bonds, \$245,000, were assumed by the Peoria Water Co. when the city water works was sold to them. The city holds first mortgage on the new works for the payment of them, which would make the city's net bonded debt \$219,500 January 1st, 1901.

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.

<b>LOANS—</b>	<i>When Due.</i>	Ass'd valuation, real \$12,995,356
<b>ALMS HOUSE BONDS—</b>		Ass'd valuation, pers'l. 4,463,330
4 1/2s, July, \$40,000.....	July 2, 1903	Ass'd valuation, rail'ds. 1,637,698
Bonded debt Jan. 1, 1901..	\$40,000	Total valuation 1900...19,096,384
Floating debt.....	182,500	Assessment about 1/5 actual value.
Total debt Sept. 1, 1900....	200,500	State and co. tax (per M.) '00..\$15'00
County has no sinking fund.		Population in 1890 was... 70,378
		Population in 1900 was... 88,608

INTEREST is payable at Am. Ex. Nat. Bank, New York City.

**PERRY COUNTY.—J. G. TAFFER, Clerk.**

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 and has declared the \$100,000 B. & S. S. railroad-aid bonds invalid.

At the November (1899) election, a proposition to issue bonds to refund the Chester & Tamaroa bonds together with accrued interest, amounting in all to about \$190,000, was voted upon and defeated. Since then the county has been mandamus'd to pay indebtedness to the amount of about \$162,000 as follows. All interest due and accrued up to June 1, 1900, and 10% of principal to be paid in 1900. Interest and 15% of the remaining principal in 1901; interest and 20% of principal then remaining in 1902; interest and 25% outstanding principal in 1903; interest and 30% principal in 1904; interest and 50% principal in 1905, and the remaining amount due in 1906. In accordance with the above order 10 per cent of the judgments and accrued interest have been paid, and the county is now paying the 1901 instalment. There is now (March 1 1901) due on judgments about \$125,000 and the accrued interest thereon brings the aggregate up to about \$155,000 or \$160,000. Refunding bonds to the amount of \$150,000 were voted upon at the November, 1900, election, but were defeated. The question will probably be again voted upon in the near future.

<b>LOANS—</b>	<i>When Due.</i>	Tot. debt Mar. 1, 1901, abt. \$155,000
<b>RAILROAD AID BONDS (ILLEGAL)—</b>		Equalized valuation, 1900, 2,131,717
7s, J&J, \$100,000.....		Assessment about 1/5 actual value.
<b>CHESTER &amp; TAMAROA AID BONDS.</b>		Population, 1890..... 17,529
....., \$100,000.....		Population, 1900 was..... 19,830

**PIKE COUNTY.—County seat is Pittsfield. County has no bonded debt.**

Floating debt Mar. 1, 1901..	\$57,000	Population in 1890 was.... 31,000
Tax valuation, 1900....	\$3,912,118	Population in 1900 was.... 31,595
State & Co. tax (per M) 1900..	\$12'50	

**PRAIRIE TOWNSHIP.—WM. FREDE, Clerk.**

This township is in Shelby Co. and includes the town of Stewardson.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuation, real, \$336,521
5s, ....., \$50,000.....	Sept 1, 1917	Assessed valuation, per'l. 43,032
(Subject to call after Sept. 1, 1907).		Total valuation 1897.... 379,553
6s, ....., \$9,000.....	1903	Population in 1890 was..... 2,267
(Now subject to call).		Population in 1900 was..... 2,096
Bonded debt Apr. 1, 1901..	\$59,000	

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. An issue of Cairo & Vincennes RR. bonds amounting to \$29,000 and interest has been in litigation for some years. The bonds were first declared void by the United States District Court, but the decision was reversed on a rehearing of the case. The funding bonds below were issued in 1900 to retire these bonds.

<b>LOANS—</b>	<i>When Due.</i>	Ass'd valuation 1900...\$1,098,890
<b>FUNDING BONDS—</b>		St. & co. tax (per M.) 1900..\$12'50
4s, M&N, \$42,000....	Nov. 1, 1920	Population in 1890 was.... 11,355
Bonded debt Mar. 1, 1901..	\$42,000	Population in 1900 was.... 14,554

INTEREST is payable by the State Treasurer, Springfield.

**QUINCY.—{ JOHN A. STEINBACH, Mayor.  
L. J. HARRIS, Comptroller.**

Quincy is in Adams County. The bonds given below are all registered with the State Treasurer.

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.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>REFUNDING BONDS—</b>		4s, ....., \$300,000..	July 1, 1909
5s, Sep. 1, \$35,400..	Sept. 1, 1902	(Due yearly on July 1—\$40,000 in	
4 1/2s, July 1, 150,000..	July 1, 1906	1909, \$20,000 from 1911 to 1916,	
4 1/2s, July 1, 184,000..	July 1, 1908	\$60,000 in 1917 and \$80,000 in	
4 1/2s, July 1, 115,000..	July 1, 1910	1918.)	
4s, July 1, 1,000..	July 1, 1917		
4 1/2s, ....., 314,000..	1911 to 1911		
(\$50,000 yearly to 1916, inclusive,			
\$14,000 in 1917.)			

a \$1,000 each; b \$100, \$500 and \$1,000 each.

INTEREST on all bonds is paid either at the State Treasury in Springfield or at the American Exchange National Bank of New York.

TOTAL DEBT.—The subjoined shows Quincy's total debt, &c.

	Feb. 22, 1901.	Mar. 10, 1900.	Aug. 11, '99.	Feb. 6, '99.
Total funded debt.....	\$1,099,400	\$1,136,900	\$1,199,400	\$1,234,400
Sinking funds.....	28,000	50,000	62,500	50,000

Net debt.....\$1,071,400 \$1,081,900 \$1,136,900 \$1,184,400

ASSESSED VALUATION.—The city's assessed valuation ("about 20 per cent of actual value") and tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Ass. Val.	Tax Rate.
1900.....	\$3,104,637	\$1,507,551	\$4,612,188	\$77'95
1899.....	3,070,162	1,550,191	4,620,353	77'20
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 1900 (Census) was 36,252; in 1890 it was 31,494; in 1880, 27,268.

**ROCKFORD.—{ F. F. WORMWOOD, Treasurer.  
H. C. SCOVILL, Clerk.**

This city is in Winnebago County.

<b>LOANS—</b>	<i>When Due.</i>	<b>CITY BONDS—(Con.)—</b>
<b>CITY BONDS—</b>		4 1/2s, ....., \$36,200.....
5s, ....., \$13,000.....	Nov. 1, 1901	4 1/2s, M&S, 43,900.....
5s, ....., 12,000.....	Nov. 1, 1902	4 1/2s, ....., 17,000.....
5s, ....., 10,000.....	Nov. 1, 1903	4 1/2s, ....., 28,500.....
5s, ....., 20,600.....	June 1, 1903-4	REFUNDING BONDS—
4 1/2s, ....., 27,700.....	July 1, 1905	4s, F&A, \$3,000.....

<b>REFUNDING BONDS.—(Con.)—</b>		Equal'd valuation, real \$3,527,841
4s, s. an., \$12,000..	Sept. 15, 1910	do do personal..1,738,963
4 1/2s, ....., 40,000..	Feb. 1, 1909	Total valuation 1900....5,266,804
4s, ....., 11,900..	Sept. 16, 1911	Assessment 1/5 actual value.
4s, J&J, 14,000..	July 1, 1907	Tax rate (per \$1,000) 1900..\$60'75
Interest payable by City Treasurer.		Population in 1890 was.... 23,584
Bonded debt Mar. 1, 1901..	\$291,800	Population, 1900 (Census)..31,051
Water debt (included)...	93,600	

**ROCK ISLAND.—{ K. T. ANDERSON, Treasurer.  
H. C. SCHAFFER, City Clerk.**

In Rock Island County.

<b>LOANS—</b>	<i>Interest—</i>	<i>Principal—</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
Refunding bonds.....	4 1/2 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 .....	Dec. 1, 1901-'04 20,000
Water certificates.....	5 J&J,	Jan. 1, 1903 1,000
do do .....	5 J&J,	Jan. 1, 1904-'16 39,000
Municipal bonds.....	6 Aug.	Aug., 1901 5,000

INTEREST is payable at the office of the City Clerk, except on the refunding 4 1/2s, which is payable at the office of the State Treasurer, and the water 5s at the office of Winslow, Lanier & Co.

TOTAL BONDED DEBT on Mar. 23, 1901, was \$260,000; water debt, included, \$85,000. 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) 1899, \$79'00. Assessed valuation is 1/5 actual value.

POPULATION.—The population in 1900 was 19,493; in 1890 it was 13,634; in 1880 was 11,659. School census 1891, 15,211.

**ROCK ISLAND SCHOOL DISTRICT.—R. A. DONALDSON, Clerk.**

Bonded debt Aug. 20, 1900..	\$65,000	Assessed valuat'n, per'l. \$635,102
Floating debt.....	6,000	Total valuation 1899....2,347,127
Total debt Aug. 20, 1900..	71,000	School tax 1899.....\$3 55
Assessed valuation, real..	1,712,025	

**ROCK ISLAND COUNTY.—PLEASANT F. COX, Treasurer.—County seat is Rock Island.**

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund.....	\$1,500
<b>COURT HOUSE BONDS—</b>		Net debt Mar. 1, 1901....	138,500
5s, M&S, \$75,000..	*Mar. 1, 1902-'07	Ass'd valuation 1900....	7,346,780
Interest payable in Chicago.		Assessment 1/5 of actual value.	
Bonded debt Mar. 1, 1901..	\$75,000	State & co. tax (per M) 1900..	\$17'50
Floating debt.....	65,000	Population in 1890 was....	41,917
Total debt Mar. 1, 1901..	140,000	Populat'n in 1900 was....	55,249

\* Twelve thousand dollars of the county's bonds are payable in 1902, \$13,000 in 1903 and so on alternately until paid.

PRINCIPAL AND INTEREST are payable at the First National Bank of Chicago, Ill.

**SALINE COUNTY.—P. J. WALKER, Treas.**

County seat is Harrisburg. The bonds are all registered with the State Auditor. Of the bonds below \$16,000 issued in 1872 have been canceled.

<b>LOANS—</b>	<i>Interest—</i>	<i>Principal—</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
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
*Subject to call.		
Belleville & Eldorado R. R....	6 .....	..... 25,000

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT Jan. 1, 1900, 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 1900 was \$1,412,761; total tax rate (per \$1,000) 1898, \$29'40.

POPULATION in 1890 was 19,342; in 1900 it was 21,685.

**SANGAMON CO.—CHARLES E. OPEL, Clerk.**

County seat is Springfield.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Mar. 1, 1901..	\$102,000
<b>FUNDING BONDS—</b>		Total valuation 1900....	14,386,168
\$5, an., \$75,000.....	July 1, 1902	Assessment about 1/5 actual value,	
(\$15,000 due y'rly) to July 1, 1906		State & co. tax (per M.) '99..	\$13'76
<b>REFUNDING BONDS—</b>		Population in 1890 was....	61,195
4s, J&J, \$27,000.....	July 1, 1901	Population in 1900 was.....	71,593
Interest is payable in Springfield.			

INTEREST is payable by the State Treasurer, Springfield.

**SANTA ANNA.—J. F. CASE, Clerk.**

This township (P. O. Farmer City) is in Dewitt County.

<b>LOANS—</b>	<i>When Due.</i>	6s, July 1, \$7,000.....	July 1, 1906
<b>RAILROAD AID BONDS—</b>		Total debt Sept. 15, 1898..	\$43,000
6s, July 1, \$15,000.....	1901-1903	Assessed valuation 1897..	368,628
(\$5,000 due yearly on July 1.)		Population in 1890 was....	2,181
6s, July 1, \$12,000..	July 1, 1904-5	Population in 1900 was.....	2,427

INTEREST is payable by the State Treasurer, Springfield.

**SCHUYLER CO.—ISAAC LEWIS, Clerk.**

County seat is Rushville. Bonds are registered with State Auditor.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valu't'n, 1900..	\$2,190,194
<b>JAIL BONDS—</b>		State tax (per \$1,000) 1900..	\$5'00
5s, A & O, \$12,000....	Apr., 1904-'06	County tax (per \$1,000) 1900..	7'50
<b>FUNDING BONDS—</b>		Population in 1890 was....	16,013
5s, J&J, \$40,000..	July 1, 1903 & '08	Population in 1900 was...	16,129
Bonded debt Mar. 1, 1901..	\$40,000		

INTEREST on funding bonds is payable at National Park Bank, New York City, and on the jail bonds in Rushville.

**SEVEN HICKORY.—This township is in Coles Co.**

<b>LOANS—</b>	<i>When Due.</i>	Ass'd valuation, pers'al..	\$319,270
<b>FUNDING BONDS—</b>		Total valuation 1900.....	734,932
6s, July 10, \$55,000..	July 10, 1904	Total tax (per \$1,000) 1900..	\$20'00
Total debt Oct. 1, 1900....	\$55,000	Population in 1890 was....	1,456
Assessed valuation, real..	415,662	Population in 1900 was.....	1,501

INTEREST is payable at the First National Bank Chicago, Ill.

**SHAWNEETOWN.—W. A. HOWELL, Clerk.**

This city is in Gallatin County. The bonds are registered with the State Auditor.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, 1901..	\$37,000
<b>REFUNDING BONDS—</b>		Assessed valuation 1898..	186,020
5s, J&J, \$37,000.....	July 1, 1918	Population in 1900 was.....	1,698
(Subject to call after July 1, 1903.)			

INTEREST is payable at the Amer. Exch. Nat. Bank, New York.

**SNY ISLAND LEVEE DRAINAGE DISTRICT.**—Situated in Adams, Pike and Calhoun Cos.

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, which Court has denied a rehearing. See CHRONICLE, V. 64, p. 343; V. 69, p. 1192 and V. 70, p. 494. The case is now, however, in the Supreme Court of the United States, a writ of certiorari having been granted by that Court.—V. 71, p. 957.

**SPRINGFIELD.**—{ LOREN E. WHEELER, Mayor.  
WM. H. CONKLING, Comptroller.

This city is in Sangamon County. All the 5s are Registered with the State Auditor. No further indebtedness of any description will be incurred by this city until the valuation exceeds \$18,000,000, or the present debt is largely reduced by payment.

LOANS—	When Due.	5s, Sept. 1,	\$3,100..Sept. 1, 1904
REFUNDING—		5s, Sept. 1,	128,000..Sept. 1, 1905
5s, Sept. 1,	\$294,600..Sept. 1, 1901	5s, Sept. 1,	75,000..Sept. 1, 1906
5s, Sept. 1,	17,700..Sept. 1, 1902	5s, Sept. 1,	17,000..Sept. 1, 1907
5s, Sept. 1,	155,800..Sept. 1, 1903	3½s, Sept. 1,	207,400..Sept. 1, 1920

INTEREST on the refunding bonds is paid at the State Treasury in Springfield; on the school bonds at the City Treasury.

TOTAL DEBT—Mar. 1, 1901. Mar., 1900. Mar., 1899. Mar., 1898.  
Total bonded debt.... \$898,700 \$899,100 \$902,350 \$902,350  
On March 1, 1901, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to \$135,568 65.

CITY PROPERTY.—The estimated value of city property on March 1, 1901, was \$1,632,050.

EQUALIZED 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.
1901.....	\$3,877,671	\$1,716,426	\$5,594,097	.....
1900.....	4,682,712	1,759,601	6,442,313	.....
1899.....	4,529,208	1,987,615	6,516,863	\$60.02
1898.....	3,671,224	1,087,727	4,758,951	69.66
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 1900 (Census) was 34,159; in 1890 was 24,963.

**TAZEWELL CO.**—GEO. W. CROSS, Treasurer.

County seat is Pekin. The bonds below described are registered with the State Auditor.

LOANS.	When Due.	Bonded debt Mar. 1, 1901.	\$194,000
REFUNDING RR. BONDS—		Assessed valuation 1900.	6,563,850
4s, July, \$194,000	..... July 1, 1910	St. & Co. tax (per M.) 1900.	\$13.00
Subject to call \$20,000 yearly after July 1, 1901.)		Population in 1890 was	..... 29,556
Interest payable in New York City.		Population in 1900 was	..... 33,221

**URBANA.**—{ F. E. EUBELING, Supervisor.  
F. A. INGALLS, Clerk.

This township is situated in Champaign County.

Total debt Mar. 1, 1901....	\$45,000	Tax rate (per \$1,000) 1900.	\$90.00
Tax valuation 1900.....	856,107	Population in 1890 was.....	4,488
Assessment about 1/5 actual value.		Population in 1900 was.....	6,948

**WASHINGTON CO.**—H. C. PEECK, Treas.

County seat is Nashville. The bonds below described are registered with the State Auditor.

LOANS—	When Due.	Total valuation 1900....	\$2,399,656
RAILROAD BONDS—		State & Co. tax (per M.) 1900.	\$12.50
6s, Mar., \$60,000.....	Mar. 1, 1902	Population in 1890 was.....	19,262
(\$10,000 due yearly) to Mar. 1, 1905		Population in 1900 was.....	19,526
Total debt Mar. 1, 1901..	\$60,000		

**WHITE CO.**—W. A. RAGLIN, Treasurer.

County seat is Carmi. The bonds are all registered with the State Auditor.

The Cairo & Vincennes Railroad bonds have been in litigation for some time, but the matter has been compromised by the county agreeing to pay \$16,500 in three annual instalments, to be accepted in full for both principal and overdue interest.

LOANS—	When Due.	Total debt Jan 1, 1901....	\$275,800
CAIRO & VINCENNES RR.—		Sinking fund.....	19,500
8s, J&J, \$17,500.....	1892	Net debt Jan. 1, 1901.....	256,300
FUNDING BONDS—		Assessed valuat'n, 1901.	2,252,000
4½s, J&J, \$252,000.	July, 1901-18	St. & Co. tax (per M.) 1900.	\$12.50
Bonded debt Jan. 1, 1901.	\$252,000	Population in 1890 was.....	25,005
Floating debt.....	23,800	Population in 1900 was.....	25,386

INTEREST is payable by State Treasurer.

**WHITESIDE COUNTY SCHOOL DISTRICT NO. 21.**—A. R. HENDRICKS, Treas.

LOAN—	When Due.	Bonded debt Mar. 1, 1901..	\$40,000
4½s, \$40,000.....	1902 to 1909	Assessed valuation '99....	2,036,914
(\$5,000 annually.)		School tax.....	\$3.50

**WINDSOR.**—A. A. RICKETS, Mayor.

This township is in Shelby County.

LOANS.	When Due.	Assessed valuation, real..	\$214,196
REFUNDING BONDS—		Assessed val., personal ..	53,011
5s, .....	1899-1918	Total valuation 1897.....	267,207
Bonded debt Aug. 15, '98.	\$63,000	Population in 1890 was.....	1,926
Sinking fund.....	11,000	Population in 1900 was.....	1,808

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 1900.

Place.	Bonds Registered.	Interest Rate.	Maturity.	Population.
Arcola Twp., Douglass Co.....	\$100,000	10	Past due.	3,440
Aurora Twp., Kane Co.....	48,000	10	Various.	27,566
Bourbon Twp., Douglass Co.....	35,000	10	.....	1,942
Bowdre Twp., Douglass Co.....	30,000	10	.....	1,760
Bushnell Twp., McDonough Co.....	30,000	5	1918	2,865

Place.	Bonds Registered.	Interest Rate.	Maturity.	Population.
Capital Twp., Sangamon Co....	\$66,000	4	1900 & 1911	34,159
Coneord Twp., Iroquois Co.....	25,000	10	Past due.	1,176
Delavan Twp., Tazewell Co.....	38,000	5 & 5½	1900-1910	2,312
Elwood Twp., Vermillion Co....	30,000	5¼	July 1, 1902	2,646
Embarras Twp., Edgar Co.....	25,000	10	.....	2,022
Essex Twp., Stark Co.....	27,500	6	Var. to 1909	1,188
Ganeer Twp., Kankakee Co....	27,500	5 & 6	Var. to 1916	1,564
Johnson County.....	33,500	8	Past due.	15,667
Kendall County.....	45,000	10	Various.	11,467
Lowe Twp., Moultrie Co.....	30,000	10	Past due.	1,534
Marshall Twp., Clark Co.....	26,000	6	Optional.	3,166
Monroe County.....	100,000	4½	†1897-1913	13,847
Oquawka (V.) Henderson Co....	32,356	6	Past due.	1,010
Osceola Twp., Stark Co.....	40,000	6	Var. to 1909	1,663
Oswego Twp., Kendall Co.....	50,000	10	Various.	1,532
Robinson Twp., Crawford Co....	30,000	6	Sept. 1, 1904	3,428
Shelbyville Twp., Shelby Co....	25,000	6	Apr. 1, 1900	4,304
Union Co.....	50,000	8	Past due.	22,610
Wabash Co.....	35,000	6	Var. to 1901	12,583

INDEBTEDNESS OF OTHER PLACES.

	Bonded debt.	Float'g Debt.	Assessed valuation, per M.	Tax Rate	Population.
Aroma Twp., Kankakee Co.	\$18,000	\$1,000	\$233,268	\$47.50	1,142
Blue Island, Cook Co.....	25,000	.....	507,000	.....	6,114
Blue Ridge Twp., Piatt Co..	25,000	.....	363,814	.....	2,023
Canton Sch. D., Fulton Co..	24,000	3,000	1,084,000	25.00	.....
Champaign Twp., Champaign County.....	74,500	.....	1,640,884	7.43	9,966
Clinton County.....	17,000	.....	2,119,262	11.70	19,824
De Kalb, De Kalb County.	27,500	.....	1,329,968	76.20	5,904
Effingham City, Effing. Co.	24,000	.....	.....	.....	3,774
Freeport Sch. Dist.....	46,500	.....	2,279,000	.....	.....
Gibson City, Ford Co.....	7,800	2,500	.....	47.50	2,054
Goose Creek Twp., Piatt Co.	30,000	.....	.....	.....	1,577
Hamilton County.....	255,000	.....	1,217,748	.....	20,197
Inlet Swamp Drain. Dist., Lee Co.....	\$49,500	.....	.....	.....	.....
Kane County.....	60,000	.....	13,205,493	12.50	78,792
Kansas Twp., Edgar Co....	28,500	.....	435,733	52.50	1,999
Lacey Levee & Dr. Dist., Fulton Co.....	\$46,000	.....	.....	.....	.....
Lee County.....	90,000	.....	9,568,578	.....	29,894
Litchfield City, Montgom'y County.....	31,000	2,000	469,000	21.11	5,918
Little Beaver Drain. Dist., Ir. and Kan. Co's .....	\$43,500	.....	.....	.....	.....
Meredosia Lev. Dist., Rock Isl. and Whiteside Co's..	\$27,600	.....	.....	.....	.....
Momence Tp., Kankakee Co.	36,000	.....	204,760	.....	2,077
Mt. Morris Twp., Ogle Co..	32,400	.....	487,084	46.00	1,914
Mt. Vernon Twp., Jeff Co..	15,000	.....	.....	87.30	7,262
Onargo, Douglas and Danforth Twp., S.D. No. 1, Iroq. Co.....	\$50,000	.....	.....	.....	.....
Peoria Twp., Peoria Co....	148,000	.....	9,353,906	56.40	57,578
Pontiac Twp., Livingston Co.	48,500	.....	903,077	78.40	7,048
Richland Twp., Shelby Co.	30,000	.....	281,597	.....	1,350
Rushville (City) Schuyler Co	14,000	.....	329,491	.....	2,292
Streator Sch. Dist. No. 6....	44,000	.....	1,280,000	51.90	.....
Wade Twp., Jasper Co....	22,000	.....	420,632	58.76	4,283
Warsaw (City), Hancock Co.	23,000	.....	271,461	.....	2,335
Waverly, Morgan Co.....	23,000	.....	150,817	.....	2,731
Whitehall (City), Greene Co.	13,200	.....	264,699	.....	*2,030
Wild Cat Spec. Drain. Dist. Champaign Co.....	\$25,000	.....	.....	.....	.....
Williamson Co.....	80,000	.....	1,777,192	7.50	27,726

§ Bonds are issued under the Drainage Act, and assessments are made for their payment on the lands benefited.  
† Subject to call at an earlier date.

**State of Michigan.**

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act Jan. 11, 1805)	-	June 30, 1805
Admitted as a State (Act June 15, 1836)	-	Jan. 26, 1837
Total Area of State (square miles)	-	58,915
State Capital	-	Lansing
Governor (term expires Jan., 1903)	-	Aaron T. Bliss
Secretary of State (term ex's Jan., 1903)	-	Fred. M. Warner
Treasurer (term expires Jan., 1903)	-	Daniel McCoy
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 Jan. 1, 1901, consisted of \$434,800 war loan bonds of 1898. The \$19,000 of "past-due part-paid \$5,000,000 loan bonds" which were adjustable at \$578.57 per \$1,000, amounting to \$10,992.83, have never been presented for payment and bear no interest. These latter bonds not having been presented for payment prior to May 31, 1900, were forfeited to the State as per notice given to the holders at that time. The "Trust fund debt" on July 1, 1900, amounted to \$6,273,144 94. The term "Trust Fund Debt" is, however, a misnomer. In explanation it should be said that the United States Government set aside certain lands in the State of Michigan for educational purposes, and under the Michigan statutes the money received from the sale of these lands is used to pay the general expenses of the State; the law provides, however, that a certain specified rate of interest must be annually figured on the total amount accumulated from said sales and be paid over to the educational institutions specified. The amount of interest to be so paid is raised by taxation. The sinking fund applicable to the retirement of the war bonds on Jan. 1, 1901, amounted to \$175,825 09.

LOANS.		Interest		Principal	
		P. et. Payable.	When Due.	Outstanding.	
War loan.....	1898	3½ M & N	May 1, 1908	\$183,000	
		Subject to call after May 1, 1903			
do do .....	1898	3 M & N	May 1, 1908	251,800	
		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 .....	1¼ per cent
In cities larger than 6,000 but not over 9,000.....	1½ per cent
In cities larger than 9,000 but not over 14,000.....	1¾ per cent
In cities having more population than 14,000.....	2 per cent

**SECTION 2698** provides that the council may also raise in each street district not exceeding one fourth of one per cent.

**SECTION 2699** provides that in addition to above the council may raise by special assessment in sewer and in special assessment districts for improving streets and constructing sewers (chargeable on lands in district according to frontage or benefits) not exceeding in one year 5 per cent.

**SECTION 2700** provides that a tax of not more than two dollars per year may be levied upon each lot or premises drained by a private sewer or drain leading into a public sewer or drain.

**SECTION 2701** provides that the council may also raise such further sum, not exceeding three mills on the dollar of assessed valuation, as may be necessary to provide an interest and sinking fund to pay funded debt.

**Loans, When allowed and amount indicated.**

**SECTION 2,709.** Provides that no public work shall be contracted or commenced until a tax shall have been levied to pay cost.

**SECTION 2,710.** Instead of levying a tax for whole amount authorized by this act in any year for the general and street district funds, the council may raise part by tax and part by loan—the aggregate of both not exceeding amount for which tax might have been levied in the year.

**SECTION 2,711.** Council also authorized to raise moneys by loan in anticipation of receipts from special assessments.

**SECTION 2,712.** If any greater amount is required for erecting public buildings, or for purchase of ground for same, or for other public improvements or purposes than can be raised by the council under the foregoing provisions, such amount may be raised by tax or loan or partly by tax and partly by loan if authorized by a majority vote of the electors voting upon the question at an annual city election. The amount that may be so raised in any year shall not exceed two per cent of assessed valuation.

**SECTION 2,713.** The proposition to raise such additional amount must be submitted by an ordinance distinctly stating the purpose of proposed expenditure, the amount proposed, and whether to be raised by tax or loan. Such ordinance shall be passed, published in one newspaper of city, and copies posted in five most public places in each ward of city, at least two weeks before the election—vote shall be by ballot.

**SECTION 2,717.** No loans made exceeding amounts prescribed in this act. For loans lawfully made bonds of the city may be issued bearing a legal rate of interest. Record to be kept by city clerk. When deemed necessary by council new bonds may be issued in place of former bonds falling due. Each bond shall show upon its face the class of indebtedness to which it belongs and from what fund payable.

The foregoing provisions apply to cities. The law relating to villages with reference to the same subject is so nearly of a like character as not to need reciting.

**POPULATION OF STATE.**—The population of Michigan has been as follows in the years named:

1900.....	2,420,982	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. From 1890 to 1900 the increase was 327,093, or 15.6 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.—JAMES STANLEY, Mayor-elect.

Albion is in Calhoun County.		
<b>LOANS—</b>	<i>When Due.</i>	<b>Total debt Mar. 1, 1901..</b> \$81,000
<b>IMPROVEMENT BONDS—</b>		Water debt included..... 55,000
.....	\$12,000.....1901 to 1906	Assessed valuation 1901.2,800,000
	(\$2,000 due yearly.)	Assessment about ¾ actual value.
<b>WATER BONDS—</b>		Tax rate (per \$1,000) 1900.\$17.20
5s, J&J, \$50,000.....	July 1, 1919	Population in 1900 was.....4,519
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.		
<b>LOANS—</b>	<i>When Due.</i>	<b>Bonded debt Mar. 1, 1900</b> \$46,468
<b>SEWER BONDS—</b>		Assessed valuat'n 1900.10,016,891
5s, .....	\$16,000.....Dec. 1, 1901	Assessment about ¾ actual value.
	(\$2,000 yearly.) to Dec. 1, 1908	Tax rate (per M) 1900.....14.25
<b>PAVEMENT BONDS—</b>		Population in 1890 was..... 9,431
5s, \$24,869.....	.....1901-1904	Population in 1900 was.....14,509

**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.		
<b>LOANS—</b>	<i>When Due.</i>	<b>WATER WORKS BONDS—</b>
<b>SEWER BONDS—</b>		5s, M&S, \$30,000.....Sept. 1, 1915
5s, M&N, \$10,000.....	Nov. 1, 1907	(\$10,000 due y'ly) to Sept. 1, 1917
5s, A&O, 10,000.....	Oct. 16, 1908	4½s, F&A, \$50,000.....Sept. 1, 1901
5s, M&S, 10,000.....	Sept. 1, 1909	(\$10,000 due y'ly) to Sept. 1, 1905
5s, .....	10,000..... Oct. 11, 1910	Total debt Sept. 1, 1900. \$190,000
4s, .....	10,000.....Sept. 1, 1911	Water debt (included)..... 110,000
3½s, .....	10,000.....Sept. 1, 1913	Tax valuation, real.....6,509,585
3½s, M&S, 10,000.....	Mar. 1, 1914	Tax valuation, personal.4,724,905
<b>PAVING BONDS—</b>		Total valuation 1900.....11,234,490
4s, M&S, \$36,000.....	1918 to 1920	Assessment about ½ actual value.
	(\$10,000 annually on Sept. 1.)	City tax (per \$1,000) 1900.....\$9.00
4s, M&S, \$10,000.....	Sept. 1, 1906	Population in 1900 was.....18,563
		Population in 1890 was.....13,197

**INTEREST** on the 4½ per cent water bonds is payable in Detroit and on the 5 per cent water bonds at the National Park Bank, New York; on sewer bonds in New York.

#### BAY CITY.—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.

<b>LOANS—</b>	<i>When Due.</i>	<b>WATER WORKS BONDS (Con.)—</b>
<b>CITY HALL BONDS—</b>		8s, A&O, \$20,000.....Apr 15, 1913
5s, M&N, \$25,000.....	May 1, 1909	5s, M&N, 25,000.....May 1, 1906
4s, J&D, 25,000.....	June 1, 1907	5s, M&N, 25,000.....May 1, 1911
4s, J&D, 25,000.....	June 1, 1912	5s, M&N, 12,500.....May 1, 1917
4s, J&D, 25,000.....	June 1, 1922	5s, M&N, 12,500.....May 1, 1918
4s, J&J, 25,000.....	July 1, 1925	4s, A&O, 20,000.....Oct. 1, 1925
4s, J&J, 25,000.....	July 1, 1930	4s, A&O, 20,000.....Oct. 1, 1921
4s, .....	35,000..... July 1, 1928	4s, .....
<b>BRIDGE BONDS—</b>		20,000.....Oct. 15, 1927
5s, M&S, \$25,000.....	Sept. 1, 1920	<b>REFUNDING WATER BONDS—</b>
4s, J&J, 48,000.....	July 1, 1904 to 1919	4s, Oct., \$18,000..... Oct. 1, 1928
	(\$12,000 every five years) 1919	4s, Mar., 20,000.....Mar. 1, 1930
<b>LOCAL IMPROVEMENT BONDS—</b>		4s, Mar., 20,000..... Mar. 1, 1931
5s, .....	\$20,000.....1901 to 1902	Bond. debt Jan. 1, 1901. \$729,000
	(\$10,000 annually on July 1.)	Water debt (included). 352,000
5s, June, \$49,500.....	June 1, 1901	Assessed valuation, real.8,291,505
	(\$16,500 due y'ly) to June 1, 1903	Assessed valuat'n, pers'l.2,953,553
4s, .....	\$49,500.....July 1, 1902-'04	Total valuation 1900.....11,245,058
<b>WATER WORKS BONDS—</b>		Assessm't about 70% actual value
8s, M&S, \$40,000.....	Mar. 1, 1902	Val. of city prop'ty 1900.1,464,594
	(\$20,000 due yea'ly to Mar. 1, 1903	Tax rate (per M) 1899.....25.47
8s, F&A, \$19,000.....	Feb. 16, 1904	Population in 1890 was.....27,839
8s, F&A, 30,000.....	Feb. 16, 1905 to 1912	Population in 1900 was.....27,628
	(\$10,000 due yea'ly) Feb.16,1912	

**INTEREST** on the 8 per cent water bonds is payable at the City Treasury; on all other bonds at New York City.

**TAX FREE.**—All bonds issued by this city are exempt from taxation.

**BAY CO.**— { W. D. RICHARDSON, Deputy Clerk.  
                  { CHAS. J. SMITH, Treasurer.

County seat is Bay City.

LOANS—	When Due.	Total debt Feb. 23, 1901	\$410,000
BRIDGE BONDS—		Tax valuation, real.....	18,299,143
....., \$75,000.....	1903	Tax valuation, personal.....	4,669,267
....., 60,000.....	1906	Total valuation 1900.....	22,968,410
COUNTY BONDS—		Assessment about 2/3 actual value.	
5s, J&D, \$38,000.....	Dec. 15, 1907	State & Co. tax (per M) '99.	6.02
5s, J&D, 38,000.....	Dec. 15, 1908	Population in 1890 was.....	56,412
5s, J&D, 39,000.....	Dec. 15, 1909	Population in 1900 was.....	62,378
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 Oct. 1, 1900.....	\$34,000
BRIDGE BONDS—		Water debt included.....	30,000
5s, F&A 15, \$15,000.....	Aug. 15, 1904	Tax valuation, real.....	958,035
5 1/2s, M&S, 15,000.....	Sept. 1, 1907	do personal.....	381,215
RAILROAD BONDS—		Total valuation 1900.....	1,339,250
5s, Feb. 1, \$15,000.....	Feb., 1908	Real ass'd abt. 2/3 & pers'l 1/3 value.	
EXP. & IMP. BONDS—		Total tax per \$1,000 '99.	42.50
5s, ....., \$9,000.....		Population in 1900 was.....	4,686
		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.**— { D. C. PELTON, Mayor.  
                  { GEORGE N. CASE, Clerk.

This city is in Cheboygan County.

LOANS—	When Due.	Total debt Oct. 1, 1900..	\$98,000
SCHOOL BONDS—		Water debt included.....	61,000
....., \$30,000.....		Tax valuation, real.....	1,067,660
WATER WORKS BONDS—		Tax valuation, personal.....	550,136
5s, A&O, \$6,000.....	Oct. 1, 1902	Total valuation 1900.....	1,617,796
5s, A&O, 6,500.....	Oct. 1, 1906	Actual valuation (est.).....	2,800,000
5s, J&D, 7,000.....	1908	Population in 1890 was.....	6,235
5s, Aug. 1, 33,000.....	July 2, 1914	Population in 1900 was.....	6,489
5s, ....., 4,000.....	1901&1903		

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.

ROAD BONDS—		Bond. debt, Mar. 1, 1900.	\$175,000
....., \$100,000.....	June 15, 1910	Assessed valuation '00.10,259,122	
REFUNDING BONDS—		State & Co. tax (per M) '99.\$10.94	
....., \$35,000.....	Apr. 15, 1904	Population in 1890 was.....	12,019
5s, J&D, \$40,000.....	June 1, 1912	Population in 1900 was.....	21,338

**COLDWATER.**—P. H. SWEENEY, Clerk.

This city is in Branch County.

LOANS—	When Due.	Bonded debt Mar. 1, 1901..	\$74,000
ELECTRIC LIGHT BONDS		Water debt, included.....	70,000
5s, F&A, \$3,000.....	Aug. 1, 1901	Valuation, real.....	2,130,470
SCHOOL BONDS—		Valuation, personal.....	1,599,240
5s, May 1, \$1,500.....	Mar. 1, 1902	Total valuation 1900..	3,729,710
WATER BONDS—		Total tax (per \$1,000) 1900..	\$19.07
5s, A&O, \$70,000.....	Oct. 1, 1901	City tax proper.....	8.50
(\$7,000 due yearly) to Oct. 1, 1910		School tax.....	5.30
		Population in 1890 was.....	5,247
		Population in 1900 was.....	6,216

**DETROIT.**— { WILLIAM C. MAYBURY, Mayor.  
                  { FRANCIS A. BLADES, Comptroller.

Detroit is situated in Wayne County.

LOANS—	When Due.	SCHOOL BONDS—	
BOULEVARD IMP. BONDS—		4sg, A&O, \$450,000.....	Apr. 2, 1924
4s, J&J, \$200,000.....	July 1, 1921	4sg, F&A, 150,000.....	Feb. 1, 1925
4s, M&S, 200,000.....	Sept. 1, 1922	3 1/2s, J&J, 156,000.....	July 1, 1929
4sg, M&N, 100,000.....	Nov. 1, 1923	3 1/2s, J&J, 250,000.....	July 2, 1930
PARK AND BOULEVARD BONDS—		PUBLIC SEWERS—	
4s, M&S, \$100,000.....	Sept. 1, 1921	4s, J&D, \$200,000.....	June 1, 1918
4s, J&J, 105,000.....	July 15, 1922	4s, A&O 260,000.....	Oct. 1, 1919
4sg, F&A, 25,000.....	Aug 1, 1924	4s, J&J, 240,000.....	July 1, 1920
PARK IMPROVEMENT BONDS—		4s, A&O, 500,000.....	Apr. 1, 1922
4s, M&S, \$100,000.....	Mar. 1, 1920	4sg, M&S, 150,000.....	Mar. 3, 1924
4s, A&O, 100,000.....	Apr. 1, 1921	4sg, J&J, 100,000.....	July 2, 1924
4s, F&A, 100,000.....	Aug. 1, 1922	4sg, F&A, 160,000.....	Feb. 1, 1925
4sg, J&J, \$100,000.....	Jan. 9, 1924	4s, M&S, 90,000.....	Mar. 2, 1926
3 1/2s, M&S, 150,000.....	Mar. 1, 1930	3 1/2s, A&O, 100,000.....	Oct. 1, 1906
PUBLIC IMPROVEMENT BONDS—		WATER BONDS issued by Commissioners on city's credit—	
3 1/2s, J&J, \$100,000.....	Jan. 1, 1918	7s, F&A, \$50,000.....	Aug. 1, 1902
3 1/2s, F&A, 30,000.....	Feb. 1, 1911	7s, F&A, 50,000.....	Aug. 1, 1903
3 1/2s, J&D, 100,000.....	Dec. 1, 1916	7s, F&A, 41,000.....	Feb. 1, 1904
3 1/2s, J&D, 270,000.....	Dec. 31, 1916	7s, F&A, 244,000.....	Aug. 1, 1904
4s, J&J, 50,000.....	July 1, 1926	7s, J&D, 149,000.....	June 1, 1905
PUBLIC BUILDING BONDS—		6s, J&D, 199,000.....	June 1, 1906
4s, A&O, \$38,000.....	Apr. 1, 1929	4s, J&J, 100,000.....	Jan. 10, 1925
PUBLIC LIGHTING BONDS—		REFUNDING WATER BONDS—	
4sg, J&J, \$600,000.....	Jan. 2, 1924	3 1/2s, g, F&A, \$200,000.....	Feb. 1, 1930
4s, J&J 50,000.....	July 1, 1926		

INTEREST is payable in New York City at the current official bank or at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, Etc.—

	Jan. 1, '01.	July 1, '00.	July 1, '99.	July 1, '98.
General bonded debt.	\$5,324,000	\$5,074,000	\$4,868,000	\$4,830,000
Sinking funds.....	1,657,032	1,609,810	1,571,598	1,483,144
Net general debt.	\$3,656,968	\$3,464,190	\$3,296,402	\$3,346,856
Net special debt.....	410,303	260,447	320,763	298,042
Total net debt.....	\$4,077,336	\$3,724,637	\$3,617,165	\$3,644,898
Water debt (add'l'l).....	\$1,033,000	\$1,033,000	\$1,033,000	\$1,033,000
Water sinking fund.....	69,813			
Net water debt.....	\$963,157	\$1,033,000	\$1,033,000	\$1,033,000
Total net debt.....	\$4,637,794	\$4,650,165	\$4,677,898	

The sinking fund consists of cash and city bonds.

Month and Year.	Gross Debt.	Sinking Fund.	Net Debt.
1900, July 1.....	\$5,074,000	\$1,609,810	\$3,464,190
1899, July 1.....	4,868,000	1,571,598	3,296,402
1898, July 1.....	4,830,000	1,483,144	3,346,856
1897, July 1.....	4,837,000	1,347,277	3,489,723
1896, July 1.....	4,915,000	1,376,516	3,538,483
1895, July 1.....	4,825,000	1,223,203	3,601,796
1890, July 1.....	1,634,500	745,274	889,225
1880, July 1.....	1,360,400	528,627	831,772
1875, Feb. 1.....	1,081,900	121,285	960,614
1870, April 1.....	704,233	37,252	667,030

CITY PROPERTY.—The city owns property free from all encumbrance which was valued on July 1, 1900, at \$21,891,337 10.

ASSESSED VALUATION.—The city's assessed valuation (about 3/4 actual value) and tax rate have been as follows in the years named:

Years.	Real.	Personal.	Total.	Tax Rate per \$1,000.
1900..	\$174,165,440	\$70,206,110	\$244,371,550	\$15.40*
1899..	171,343,730	45,627,270	216,971,000	16.33*
1898..	169,087,260	38,549,600	207,636,860	15.99*
1897..	165,836,780	40,989,090	206,825,870	17.68*
1895..	162,554,510	47,031,820	209,586,330	15.70
1890..	123,391,610	38,436,960	161,828,570	15.73
1885..	87,536,645	28,713,300	116,249,945	10.77
1880..	64,556,085	19,867,705	84,363,790	11.83

\* Average. The tax rate includes that for city, school, police and highway.

DEBT LIMIT—The charter limit of bonded debt is 2% of asses. val. POPULATION.—In 1900 (Census) was 285,704; in 1890 it was 205,876; in 1880 it was 116,340; in 1870 it was 79,577.

**ESCANABA.**—M. FILLIAN, Treasurer.

The city of Escanaba is in Delta County.

LOANS—	When Due.	Park 5s.....	\$20,000
SCHOOL BONDS—		Light 6s & 7s.....	48,000
5s, ann., \$21,000.....	July 1, 1920	Bond. debt, Mar. 23, 1901.	134,000
5s, J&J, 15,000.....	1909, '14 & '19	Tax valuation 1900.....	2,316,628
Sewer 5s.....	\$20,000	Population in 1900 was.....	9,549
Street 5s & 6s.....	10,000	Population in 1890 was.....	6,808

**GLADSTONE.**—D. C. McINTYRE, Clerk.

This city is in Delta County.

LOANS—	When Due.	Bonded debt Jan. 1, 1901 <th>\$79,000</th>	\$79,000
REFUNDING BONDS—		Water debt (included).....	38,000
4 1/2s, ....., \$35,000.....	May 1, 1919	Assessed valuation 1900.....	357,110
Water 6s, 3,000.....		Assessment about 1/2 actual value.	
School 5s, 15,000.....	20-year	Tax rate (per \$1,000) 1900..	\$84.00
Elec. light 6s, 7,000.....	20-year	Population in 1890 was.....	1,337
Judgment 6s, 14,000.....	20-year	Population in 1900 was.....	3,380
Other issues 5,000.....			

**GRAND HAVEN.**—Wm. GLERUM, Clerk.

This city is in Ottawa County.

LOANS—	When Due.	WATER BONDS—(Con.)—	
ELECTRIC LIGHT BONDS—		5s, A&O, \$1,508.54.....	Apr. 1, 1904
5s, ....., \$10,000.....	Oct. 14, 1906-'10	5s, ....., 3,000.....	July 15, 1906
PARK BONDS—		Total debt Apr. 1, 1901..	\$60,508
4 1/2s, J&D, \$20,000.....	June 15, '20-'24	Sinking fund.....	15,000
4 1/2s, J&D, 2,000.....	June 15, 1925	Total valuation 1901.....	1,511,125
RAILROAD AID BONDS—		Assessment abt. 1/2 actual value.	
5s, A&O, \$17,000.....	June 1, 1905	Total tax (per \$1,000) 1901..	\$26.70
WATER BONDS—		Population in 1890 was.....	5,023
5s, J&J, \$3,000.....	Jan. 1, 1902	Population in 1900 was.....	4,743
5s, J&J, 4,000.....	Jan. 1, 1903		

INTEREST on the railroad bonds is payable at New York; on \$1,508 of the water bonds at Grand Haven and on the remaining water bonds at New York.

**GRAND RAPIDS.**— { LEO A. CARO, Comptroller.  
                  { ISAAC F. LAMOREAUX, Clerk.

The city of Grand Rapids is in Kent County.

LOANS—	When Due.	LOANS—	When Due.
CITY HALL BONDS—		STREET IMPROVEMENT—	
5s, J&J, \$150,000.....	July 1, 1904	5s, M&N, \$50,000.....	May 1, 1901
FUNDING BONDS—		5s, M&N, 120,000.....	May 1, 1901
4s, M&N, \$150,000.....	May 1, 1905	(\$40,000 due yearly) to May 1, 1903	
MARKET SITE BONDS—		4s, M&N, \$160,000.....	May, '01 to '04
4s, M&N, \$75,000.....	May 2, 1916	4s, M&N, 100,000.....	May, '01 to '05
SCHOOL BONDS—		WATER BONDS—	
5s, J&D, \$10,000.....	June 1, 1903	5s, M&S, \$150,000.....	Sept. 1, 1908
5s, A&O, 9,000.....	Oct. 1, 1901	5s, M&N, 80,000.....	May 1, 1909
5s, A&O, 9,000.....	Oct. 1, 1904	4 1/2s, J&J, 300,000.....	Jan. 1, 1912
4 1/2s, J&D, 25,000.....	June 1, 1906	4 1/2s, A&O, 225,000.....	Oct. 1, 1913
4 1/2s, J&D, 25,000.....	June 1, 1908	4s, J&D, 100,000.....	June 1, 1915
4 1/2s, J&D, 23,000.....	June 1, 1909	Bonded debt Feb. 23, '01..	\$2,041,000
4 1/2s, J&D, 12,000.....	June 1, 1910	Sinking fund.....	151,175
4 1/2s, A&O, 55,000.....	Oct. 1, 1911	Assessed val'n, real.....	27,788,950
4 1/2s, J&D, 28,000.....	June 1, 1912	Assessed val., personal.....	15,475,071
4s, M&S, 10,000.....	Sept. 1, 1902	Total valuation 1901.....	43,264,021
4s, M&N, 21,000.....	Nov. 20, 1905	Assessment about 1/2 actual value.	
4s, F&A, 21,000.....	Feb. 4, 1907	Tax rate (per M.) 1901.....	\$20.40
4s, J&D, 8,000.....	June 2, 1910	Population 1890 (Census).....	60,278
ELECTRIC LIGHT BONDS—		(Parts of several townships annexed since 1890.)	
4s, M&N, \$125,000.....	May 2, 1917	Population 1900 (Census).....	87,565

INTEREST on the water, city hall, electric-light and funding bonds is payable at New York; on other bonds at Grand Rapids.

TAX FREE.—All bonds of this city are exempt from taxation.

**HIGHLAND PARK.**—J. WILLIAM BRENKERT, Clerk.—This village is in Wayne County.

Water bonds.....	\$22,500	Floating debt (add'l'l).....	\$3,000
Electric-light bonds.....	2,500	Assess'd valuation 1900.....	2,128,000
Sewer bonds.....	60,000	Village tax (per \$1,000) 1900..	\$7.50
Bonded debt Mar. 26, 1900.....	105,000	Population in 1900 was.....	427

**HOLLAND.**— { WILLIAM BRUSH, Mayor.  
                  { WM. O. VAN EYCK, City Clerk.

This city is in Ottawa County.

SEWER BONDS—		WATER BONDS—(Con.)—	
4s, Feb., \$1			

**IRONWOOD.**—This city is in Gogeblo County.  
 City has no bonded debt.  
 Floating debt Mar. 1, '01. \$54,010  
 Assessed value on real. 5,576,945  
 Assessed valuation per. 1,396,734

Total valuation 1900..	\$6,973,679
Tax rate (per M) 1900.....	\$18.88
Population in 1890 was.....	7,745
Population in 1900 was.....	9,703

**ISHPEMING.**—This city is in Marquette County.  
 Bond. debt Mar. 15, 1901..\$118,500  
 Ass'd valuation 1900.....8,599,632  
 Tax rate (per \$1,000) 1900..\$11.78  
 Population in 1900 was.....13,255

Population in 1890 was.....	11,197
<i>School District Bonds—</i>	
4s, J&J, \$30,000.....	July, 1906-'11

**JACKSON.**—W. J. CALDWELL, Recorder.  
 This city is the capital of Jackson County.

NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
Public building bonds.....	5	M & 8	Nov. 15, 1907	\$65,000
Paving bonds.....	4½	July 15	{ July 15, 1901-'03 } \$2,600 yearly.	7,800
do do .....	4½	J & J	July 15, 1913	8,500
Water works bonds, &c.....	5	M & 8	Sept. 1, 1904	75,000
Water extension, 1892.....	5	J & J	1908-1911	70,000
do do 1898.....	4½	J & J	July 15, 1914	10,000
do do 1900.....	..	J & J	July 15, 1915	25,000
Water ext'n and connect'n.	5	M & 8	Sept. 1, 1912	20,000
Refunding water bonds....	5	M & 8	{ 1901 to 1904 } \$10,000 on Sept. 1.	30,000
Intersection bonds.....	5	.....	Sept. 1901-2-3	15,000

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, 1901, was \$328,500, of which water debt was \$225,000. Special assessment debt (additional), \$7,800.

TAX VALUATION in 1900 of real estate was \$8,092,235; of personal property, \$3,827,780; total, \$11,175,015. Property is assessed at about one-third of its actual value. The total tax per \$1,000 for 1900 is \$23.40, of which \$13.20 was for city purposes.

POPULATION.—The population in 1900 was \$25,180; in 1890 it was 20,798; in 1880 was 16,105; in 1870 was 11,447.

**LANSING.**—{ JAMES F. HAMMELL, Mayor.  
 CHARLES A. GILKEY, Treasurer.

Lansing, the capital of Michigan, is in Ingham County.

LOANS—	When Due.	LOANS	When Due.
<i>BRIDGE BONDS—</i>			
5s, J&D, \$10,000.....	July 1, 1903	5s, Oct., \$10,000.....	1901
5s, J&D, 15,000.....	July 1, 1908	4½s, Jan., 10,000.....	Jan. 15, 1903
5s, M&S, 25,000.....	1906-1914	4½s, Jan., 20,000.....	Jan. 15, 1905
Optional after 1906.			
4s, J&J, \$25,000.....	1911-1915	<i>SCHOOL BONDS—</i>	
<i>CITY HALL—</i>			
5s, M&S, \$75,000.....	1909 1914	<i>WATER WORKS BONDS—</i>	
Optional after 1906.			
4s, J&J, \$50,000.....	1910-1916	4½s, J&J, \$25,000.....	May 1, 1905
<i>ELECTRIC-LIGHT BONDS</i>			
5s, J&D, \$60,000.....	July 1, 1913	4½s, J&J, 25,000.....	May 1, 1910
(\$20,000 ev'y 5 yrs.) to July 1, 1923			

INTEREST on the water bonds due in 1920 and \$5,000 electric bonds due in 1913 is payable at Lansing; on all other bonds at N. Y.

TOTAL DEBT, ETC.—The total bonded debt on Mar. 1, 1901, was \$425,000, of which water debt was \$125,000.

ASSESSED VALUATION in 1900 of real estate was \$6,333,692; personal property, \$1,627,110; total, \$7,960,802; total tax rate (per \$1,000), \$23.76. Property is assessed at about ¾ of its actual value.

POPULATION.—The population in 1900 was 16,485; in 1890 it was 13,102; in 1880 was 8,319; in 1870 was 8,319.

**LUDINGTON.**—THOS. THOMPSON, Clerk.

This city is in Mason County.

WATER BONDS—	When Due.	Refunding 4s, \$8,000.....	1901-1904
4s, Oct., \$100,000.....	1909-1928	do 4s, 1,500.....	1901-1902
4s, Oct., 10,000.....	1904-1908	Bonded debt Nov. 1, 1900..	\$161,200
Street 4s, 23,000.....	May, '14-'25	Sinking fund.....	5,000
(\$2,000 due yearly to 1924.)			
Funding 5s, \$10,000.....	1905-1914	Assessed valuation 1900..	2,867,082
Emergency 4s, 800.....	June, 1901	Total tax rate (per M) 1900..	\$30.00
Judgment 4s, 4,000.....	1901-1904	Population in 1890 was.....	7,517
do 4s, 1,000.....	1903 1904	Population in 1900 was.....	7,166

**MANISTEE.**—WM. PFEIFFER, City Clerk

This city is the county seat of Manistee County.

LOANS—	When Due.	Ass'd valuation 1900..	\$8,191,361
5s, .....	\$64,000.....	Assessment about ½ actual value.	
<i>WATER BONDS—</i>			
4s, .....	\$120,000.....	Tax rate (per \$1,000) 1900..	\$17.41
Bonded debt Mar., 1901	\$188,000	Population in 1890 was.....	12,812
Population in 1900 was.....14,260			

**MARQUETTE.**—{ JOHN D. MANGUM, Mayor-elect.  
 FRANKLIN E. BAY, Comptroller.

This city is in Marquette County.

LOANS—	When Due.	REFUNDING BONDS—	
<i>GENERAL EXPENSE BONDS—</i>			
4s, J&J, \$10,000.....	Jan. 1, 1911	4s, J&J, \$5,000.....	July 1, 1903
<i>CITY HALL BONDS—</i>			
5s, F&A, \$30,000.....	Aug. 15, 1903	4s, J&J, 20,000.....	Jan. 1, 1910
<i>ELECTRIC LIGHTING—</i>			
5s, J&J, \$10,000.....	July 1, 1901	4s, J&J, 20,000.....	July 1, 1910
5s, M&S 25,000.....	Sept. 1, 1912	<i>REFUNDING SCHOOL BONDS—</i>	
5s, F&A, 10,000.....	Aug. 1, 1913	4s, M&S, \$30,000.....	Sept. 1, 1909
<i>WATER WORKS—</i>			
5s, J&J, \$25,000.....	July 1, 1901	<i>REFUNDING WATER BONDS—</i>	
4s, J&J, \$20,500.....Jan. 1, 1910			
4s, A&O, 36,000.....Apr. 1, 1916			
4s, M&S, 25,000.....Mar. 1, 1921			

INTEREST is payable at Marquette.  
 TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1901, was \$255,500, of which water debt was \$80,500; sinking fund, \$10,000; net debt, \$245,500. The city has no floating debt.

ASSESSED VALUATION in 1900 of real estate was \$2,645,990; personal property, \$740,560; total, \$3,386,550; total city tax rate (per \$1,000), \$20.31. Property is assessed at one-half of its actual value.

POPULATION in 1900 was 10,058; in 1890 9,093; in 1880 was 4,690.

**MENOMINEE.**—{ FRANK ERDLITZ, Mayor.  
 J. H. WALTON, City Clerk

This city is in Menominee County.

LOANS—	When Due.	GENERAL IMPROVEMENT—	
<i>SEWER BONDS—</i>			
6s, M&N, \$43,000.....	May 1, 1901	6s, M&N, \$12,000.....	May 1, 1901
(\$1,000 due yearly) to May 1, 1912			
6s, M&N, \$10,000.....May 1, '12&'13			

REFUNDING BONDS.  
 5s, A&O, \$47,500.....Apr. 1, 1914  
 Bonded debt Mar., 1901..\$112,500  
 Sinking fund..... 5,000  
 Tax valuation 1900.....6,090,648

Assessment is 2½ actual value.	
Total tax (per \$1,000) 1900..	\$25.24
Population in 1890 was.....	10,630
Population in 1900 was.....	12,818

INTEREST is payable at the office of N. W. Harris & Co., New York

**MENOMINEE SCHOOL DISTRICT.**—This school district is co extensive with the city, and has a separate debt.

LOANS—	When Due.	Total debt Mar. 1, 1900.	\$55,000
<i>SCHOOL BONDS—</i>			
6s, Mar. 1, \$5,000.....	Mar. 1, 1902	Tax valuation 1899.....	2,460,777
6s, Apr. 1, 45,000.....	Apr. 1, 1903	School tax (per \$1,000) '99..	\$18.30
(\$5,000 due yearly) to Apr. 1, 1911			
Assessment 2½ actual value.			

INTEREST on the school bonds is payable in Menominee.

**MENOMINEE CO.**—{ CHAS. C. HANSEN, Treasurer.  
 FRED S. NORCROSS, Clerk.

County seat is Menominee.

LOANS—	When Due.	Tax valuation, real.....	\$6,807,220
<i>COUNTY BONDS, 1894 5—</i>			
5s, ann., \$40,000.....	1902-1909	Tax valuation, pers'l.....	3,778,072
(\$5,000 due yearly on April 1.)			
5s, Apr., \$10,000.....	Apr. 1, 1905	Total valuation 1900.....	10,585,292
Interest payable by County Treas. (Part of county detached in 1891.)			
Total debt Mar. 1, 1901.....	\$50,000	Population in 1890 was.....	33,639
Population in 1900 was.....27,046			

**MUNISING.**—This village is in Alger County.

WATER WORKS BONDS—		Assessed valuation, per. .	\$184,000
5s, M&N, \$30,000.....	1907 to 1917	Total valuation in 1897..	499,600
(\$10,000 every 5th year.)			
Assessed valuation real ..	\$315,600	Assessment, ½ actual value.	
Population in 1900 was.....2,014			

**MUSKEGON.**—P. P. MISNER, Recorder.

This city is in a county of the same name.

NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
Bridge .....	5	J & J	1910	\$8,500
Contingent fund bonds ...	5	J & J	1907	10,000
do do .....	5	J & J	1908	4,000
Interest and sink. fund bds.	5	J & J	1909	10,000
do do .....	5	J & J	1910	6,000
Loan extension bonds.....	..	J & J	.....	10,000
Public parks.....	5 g.	J & J	July 1, 1926	100,000
do .....	5	J & J	1905	5,000
Sewer Extension.....	5	J & J	{ 1905 to 1910 } \$5,000 yearly.	30,000
Street improvement bonds.	4	J & J	1923	84,000
Water works.....	5	J & J	1903	10,000
do 1890.....	5	J & J	{ 1901 to 1925 } \$10,000 yearly.	250,000
do.....	5	.....	.....	10,000
do.....	4	.....	.....	10,000

INTEREST on 8% water bonds is payable at Fourth Nat. Bank, N. Y. City, on the 1893 issue of park bonds at Western Nat. Bank, N. Y. City; on the street bonds at N. W. Harris & Co., Chicago, and on all other bonds at Bank of the Republic, N. Y. City.

TOTAL DEBT, ETC.—The bonded debt on Mar. 1, 1901, was \$547,500, including the water debt of \$290,000; floating debt \$32,790; making a total debt of \$580,290.

ASSESSED VALUATION in 1900 of real estate, \$3,799,500; personal property, \$2,715,295; total, \$6,514,795. Total tax (per \$1,000) for 1900 was \$31.60. Assessment is about 40 p. c. of the actual value.

POPULATION.—The population in 1900 was 20,818; in 1890 it was 22,702; in 1880 it was 11,262.

**OWOSSO.**—{ SEAVERY D. EMERY, Mayor-elect.  
 FRED. EDWARDS, Clerk.

This city is in Shiawassee County.

LOANS—	When Due.	BRIDGE BONDS—	
<i>REFUNDING BONDS—</i>			
4s, J&J, \$10,000.....	Jan. 2, 1911	4s, semi-an., \$15,000.....	1909-1913
4s, .....	5,000.....	<i>SEWER BONDS—</i>	
<i>IMPROVEMENT BONDS—</i>			
.....	7,000.....	4s, semi-an., \$1,000.....	1904
<i>WATER-WORKS BONDS—</i>			
.....	\$15,000.....	<i>GENERAL FUND BONDS—</i>	
.....	20,000.....	4s, J&D, \$15,500.....	1905
.....	20,000.....	Bond. debt Mar. 1, 1901..	\$176,500
<i>REFUNDING WATER BONDS—</i>			
4s, .....	\$40,000.....	Assessed valuation, real..	2,470,150
<i>PAVING BONDS—</i>			
4s, semi-an., \$21,000.....	1901-1903	Assessed valuation, per'l..	1,275,755
4s, May, \$12,000.....	1901 to 1904	Total valuation 1900.....	3,745,905
Tax rate (per \$1,000) 1900..\$19.40			
Population in 1890 was..... 6,564			
Population in 1900 was.....8,696			
<i>School District Bonds—</i>			
J. C. Shattuck, Secretary.			
4s, J&J, \$20,000.....July, 1907-'16			

**PETOSKEY.**—JAMES E. NILES, Clerk.

This city is in Emmet County.

LOANS—	When Due.	LOANS—	When Due.
<i>WATER BONDS—</i>			
5s, Oct., \$15,000.....	Oct. 1, 1912	<i>JUDGMENT BONDS—</i>	
(Optional after Oct. 1, 1902.)			
5s, June, \$12,000.....	June 1, 1914	6s, Apr., \$2,000.....	Apr. 9, 1902
<i>CITY HALL BONDS—</i>			
4s, Mar., \$16,000.....	Mar. 1, 1928	4s, F&A, \$20,000 ..	Aug. 1, 1930
(Optional after June 1, 1909.)			
<i>BRIDGE BONDS—</i>			
4s, Mar., \$16,000.....	Mar. 1, 1928	5s, June, \$9,000.....	June 1, 1916
(Optional after Mar. 1, 1918.)			
<i>IMPROVEMENT BONDS—</i>			
5s, June, \$8,000.....	June 1, 1914	(Optional after June 1, 1911.)	
Boned debt Feb. 22, '01..\$120,000			
Sinking fund..... 1,843			
Net debt Feb. 22, 1901.....118,157			
Water debt (included)..... 43,000			
Assessed valuat'n 1900..3,000,000			
Assessment about ½ actual value.			
Tax rate (per \$1,000) 1900..\$12.90			
Population in 1890 was.....2,872			
Population in 1900 was.....5,285			

**PONTIAC.**—DR. HARRY C. GILLOT, Mayor-elect.

This city is in Oakland County.

LOANS—	When Due.	Total debt Mar. 1, 1900..	\$140,000	
<i>SEWER BONDS—</i>				
5s, M&S, \$25,000.....	Sept. 2, 1915	Total valuation 1900..	4,900,000	
<i>WATER BONDS—</i>				
4½s, var. \$90,000.....	Yearly	Assessment about 3-5 actual value		
\$5,000 each year until paid.				
<i>PAVING BONDS—</i>				
5s, .....	\$25,000.....	Total tax (per \$1,000) 1900..	\$16.42	
Int. pay'le in N. Y. City and Pontiac.				
Population in 1890 was.....6,200				
Population in 1900 was.....9,769				
<i>School District Bonds—</i>				
5s, .....				\$12,000 .. 1900 to 1911
(\$1,000 due yearly)				

PORT HURON.—{ FRED P. MOORE, Mayor. E. A. CADY, Comptroller. City of Port Huron is in St. Clair County.

Table with columns: LOANS—, Am'l Outstand'g, Sewer bonds, Sidewalk assessment, Water bonds, Total debt Mar. 1, 1901, Total valuation, 1900, Assessment about 1/2 actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, (Some outlying districts annexed since 1890), Population in 1900 was.

INTEREST MATURITY.—Bonds mature from 1901 to 1927 inclusive, and bear interest as follows: \$25,000 at 6 per cent, \$290,903 at 5 per cent, \$186,380 at 4 per cent, \$9,000 at 3 1/2 per cent and \$9,000 at 3 per cent.

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: LOANS—, When Due., CITY HALL, WATER BONDS—EAST TAX. DIS.—, LOANS—, When Due., WATER BONDS—WEST TAX. DIS.—, SEWERS—EASTERN TAX. DIST.—, SEWERS—WEST TAX. DIST.—, STREET IMP.—EAST TAX DIST.—, STREET BDS.—WEST TAX. DIS.—.

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).

Table with columns: 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 Feb. 14, 1901, they amounted to \$338,658.

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 1900 the assessed valuation was \$18,998,000. Total tax rate (per \$1,000) 1900 was \$20.93. In 1899 the assessed valuation was \$15,019,925.

POPULATION.—In 1900 (Census) was 42,345; in 1890 it was 46,322; in 1880 it was 29,541.

SAGINAW CO.—{ R. CROFOOT, Clerk. WASHBURN HORNING, Treas'r. County seat is Saginaw.

Table with columns: LOANS—, When Due., RIVER IMPROVEMENT—, TAX VALUATION, PERSONAL, TOTAL VALUATION, 1899, Prop'y ass'd at about 2/3 actual val., State and co. tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1900 was.

ST. JOHNS.—{ HENRY PALMER, President. M. McDONALD, Clerk. This village is in Clinton County.

Table with columns: LOANS—, When Due., ELECTRIC-LIGHT PLANT—, SEWER BONDS—, WATER-WORKS BONDS—, Total debt Mar. 1, 1901, Water debt (included), Tax valuation, real, Tax valuation, personal, Total valuation, 1900, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1900 was.

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 sewer bonds due from 1901 to 1905, at the Liberty National Bank, New York.

SAULT STE. MARIE.—J. A. LAWRIE, Engineer.—This city is in Chippewa County.

Table with columns: LOANS—, When Due., GENERAL STREET IMPROVEMENT—, PAVING BONDS—, REFUNDING BONDS—, WATER BONDS—, WATER BONDS—(Con.)—, IMPROVEMENT BONDS—, BRIDGE BONDS—, SCHOOL DISTRICT BONDS—, TAX FREE.—All the bonds of this city are exempt from taxation.

TRAVERSE CITY.—A. W. RICKERD, Clerk.

Table with columns: LOANS—, When Due., BUILDING BONDS—, REFUNDING BONDS—, PARK BONDS—, IMPROVEMENT BONDS—, WATER BONDS—, WATER BONDS—(Con.)—.

WAYNE CO.—{ WM. H. MCGREGOR, Clerk. CHAS. A. BUHRER, Treasurer. County seat is Detroit.

Table with columns: LOANS—, When Due., COUNTY BONDS—, SINKING FUND, NET DEBT, TOTAL VALUATION, 1900, Assessment is 3/4 actual value, State & Co. tax (per M) '99, Population in 1900 was, Population in 1890 was.

WEST BAY CITY.—{ PETER LIND, Mayor. A. J. BOTHE, Treasurer. This city is in Bay County.

Table with columns: LOANS—, When Due., SEWER BONDS—, STREET BONDS—, BRIDGE BONDS—, SCHOOL BONDS—, ELECTRIC-LIGHT BONDS—, REFUNDING BONDS—, WATER BONDS—.

YPSILANTI.—{ O. E. THOMPSON, Mayor-elect. JAS. MCGREGOR, City Clerk. A city in Washtenaw County.

Table with columns: LOANS—, When Due., WATER WORKS BONDS—1889—, Assessment about 3/4 actual value, Av. city tax (per \$1,000), Population in 1900 was, Population in 1890 was, School District No. 4—, 4s, ann., \$17,000—1901-1910.

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 1900.

Table with columns: City, Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population.

## Debts and Resources

OF THE

## STATES, CITIES AND TOWNS

IN THE

## WESTERN STATES.

## INDEX FOR THE WESTERN STATES, CITIES, &amp;C.

WISCONSIN—State, Cities, &c.....Pages 106 to 110	MONTANA—State, Cities, &c.....Pages 136 to 137
MINNESOTA—State, Cities, &c. .... Pages 110 to 114	WYOMING—State, Cities, &c..... Pages 137 to 138
IOWA—State, Cities, &c..... Pages 114 to 117	IDAHO—State, Cities, &c..... Pages 138 to 140
MISSOURI—State, Cities, &c..... Pages 117 to 122	COLORADO—State, Cities, &c.....Pages 140 to 142
NORTH DAKOTA—State, Cities, &c.....Pages 122 to 124	UTAH—State, Cities, &c.....Page 142 to 143
SOUTH DAKOTA—State, Cities, &c.....Pages 124 to 125	NEW MEXICO—Cities, &c.....Page 143 to 144
NEBRASKA—State, Cities, &c..... Pages 126 to 128	ARIZONA—Cities, &c..... Page 144 to 145
KANSAS—State, Cities, &c.....Pages 128 to 136	OKLAHOMA—Cities, &c.....Page 145

## 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, Jan. 1903), R. M. La Follette  
 Secretary of State (1st Mon. Jan. 1903), - W. H. Froehlich  
 Treasurer (1st Monday Jan. 1903) - - - 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. Evidence 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 streetsn 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 6 columns: Year, Real Estate, Personal Property, Total Valuation, State Tax Rate, Taxes Raised. Rows for years 1900-1880.

POPULATION of Wisconsin has been as follows:

Table with 3 columns: Year, Population, State Tax Rate. Rows for years 1900-1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WISCONSIN.

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

APPLETON.—M. K. GOCHNAUER, City Clerk.

The city is the county seat of Outagamie County.

Table with 3 columns: Bond Description, When Due, Assessed valuation, real. Rows for Bridge Bonds, Public Buildings & St. Bond, and Population.

INTEREST is payable in Appleton. Bonds are tax exempt.

ASHLAND.—THOMAS BARDON, Mayor. FINLEY WHARTON, Clerk.

County seat of Ashland County.

Table with 3 columns: Bond Description, When Due, Amount. Rows for Loans, City Bonds, Refunding Bonds, Paving Bonds, Improvement Bonds, and Judgment Bonds.

\* \$120,000 of these bonds were authorized, of which \$110,900 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.

ASHLAND CO.—THEO. R. YANKEE, Clerk.

County seat is Ashland. \$25,000 of railroad bonds will be refunded when due; balance paid from cash on hand.

Table with 3 columns: Bond Description, Amount, When Due. Rows for Loans, Railroad Aid Bonds, Jail and Poor-House Bonds, and School Bonds.

BARABOO.—E. L. LUCKOW, Mayor. J. S. WORTHMAN, Clerk.

This city is in Sauk County.

Table with 4 columns: Bond Description, Amount, When Due, and another When Due. Rows for Loans, Bridge Bonds, City Hall Bonds, and School Bonds.

BAYFIELD CO.—JNO. FROSITH, Co. Clerk.

Washburn is the County seat.

Table with 3 columns: Bond Description, When Due, Amount. Rows for Loans, Railroad-Aid Bonds, and Tax valuation.

INTEREST payable at Ill. Trust & Savings Bank, Chicago.

BROWN CO.—ANDREW REIS, Treasurer.

County seat is Green Bay. \$10,000 4 per cent asylum bonds have been authorized to bear date July 1, 1901

Table with 3 columns: Bond Description, Amount, When Due. Rows for Loans, Railroad Bonds, and Tax valuation.

BURLINGTON UNION SCHOOL DISTRICT.—M. G. PRASCH, Treasurer. C. A. JONES, Clerk.

This district is in Racine County.

Table with 3 columns: Bond Description, When Due, Amount. Rows for Loans, School Bonds, and Tax valuation.

INTEREST is payable at the Chase National Bank, New York.

CHIPPEWA CO.—County seat is Chippewa Falls.

Table with 3 columns: Bond Description, When Due, Amount. Rows for Loans, County Bonds, and Certificates of Ind'tedness.

INTEREST on all bonds is payable in New York City.

CHIPPEWA FALLS.—W. J. McDONALD, City Clerk. This city is the county seat of Chippewa County.

Table with 3 columns: Bond Description, When Due, Amount. Rows for Loans, Extended Bonds, and Refunding Bonds.

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

County seat is Sturgeon Bay.

Table with 3 columns: Bond Description, When Due, Amount. Rows for Loans, Refunding Railroad Bonds, and Tax valuation.

EAU CLAIRE.—WILLIAM ROWE, Mayor. T. P. COCHRANE, City Clerk.

Eau Claire is in Eau Claire County.

Table with 3 columns: Bond Description, When Due, Amount. Rows for Loans, Bridges, and Refunding Bonds.

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.

Table with 3 columns: Bond Description, When Due, Amount. Rows for Loans, Park Bonds, Refunding R.R. Aid, and School Bonds.

GREEN BAY.—SIMON J. MURPHY, Mayor. W. L. KERR, City Clerk.

Green Bay is in Brown County.

Table with 4 columns: Bond Description, Amount, When Due, and another When Due. Rows for Loans, Bridge Bonds, Railroad Aid Bonds, and School Bonds.

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.**— {GEO. P. DELONG, Mayor.  
 {M. HERRICK, City Clerk.  
 This city is the county seat of St. Croix County.  
**LOANS—** When Due. Total debt Feb. 1, 1900.. \$38,000  
**CITY HALL BONDS—** Tax valuation 1899..... 996,713  
 4s, Feb. 1, \$4,000....1902 to 1909 Assessment is 3/4 of actual value.  
 (\$500 yearly Feb. 1.) Tax rate (per \$1,000)'99. \$21 00  
**HIGH SCHOOL—** Population 1890 was.....2,885  
 4 1/2s, Feb., \$10,000..Feb. 1900-1902 Population in 1900 was.... 3,259  
**WATER WORKS—** Interest payable in Hudson.  
 4 1/2s, Feb., \$24,000..Feb. 1, 1907-'08

**IRON COUNTY.**—County seat is Hurley.  
**LOANS—** When Due. Bonded debt Apr. 1, 1901 \$73,329  
**COUNTY BONDS—** Tax valuation, real.....1,619,867  
 5s, J&J, \$43,329..... Tax valuation, personal. 225,513  
**JAIL BONDS—** Total valuation 1900 .. 1,845,380  
 5s, Jan., \$30,000..... 19 years. Population in 1900 was.....6,616  
 (Part due yearly on Jan. 20.)

INTEREST on the county bonds is payable at Ashland; on the jail bonds at New York.

**JANESVILLE.**— {VICTOR P. RICHARDSON, Mayor.  
 {JAS. A. FATHERS, Treasurer.  
 Janesville is situated in Rock County.  
**LOANS—** When Due. Tax valuation, real....\$3,415,605  
**HIGH SCHOOL BUILDING—** Tax valuation, pers'l... 1,169,834  
 5s, Nov. 1, \$42,000... 1900-1912 Total valuation 1900... 4,585,439  
 (Part due yearly on Nov. 1.) Assessment is 1/2 actual value.  
**STREET IMPROVEMENT BONDS—** Total tax (per \$1,000) 1900.\$23.70  
 6s, Nov. 1, \$1,259..Jan. 23, 1905 Population in 1890 was....10,836  
 Total debt Jan. 1, 1901.. \$43,259 Population in 1900 was....13,185

INTEREST is payable at the office of the City Treasurer.

**KENOSHA.**— {JAMES GORMAN, Mayor.  
 {GUS JACOB, Clerk.  
 Kenosha is situated in Kenosha County.  
**LOANS—** When Due. Tax valuation, personal \$361,817  
**REFUNDING RAILROAD AID—** Total equaliz'd val. 1900 1,811,418  
 3 1/2s, J&J, \$170,000...July 1, 1919 Assessment 1/4 to 1/5 actual value.  
 (Subject to call after 1909.) Total tax (per \$1,000)1900.\$50.00  
 Total debt Jan. 1, 1901... \$170,000 Population in 1890 was.....6,532  
 Tax valuation, real..... 1,449,601 Population in 1900 was....11,606

INTEREST is payable at the First National Bank, Milwaukee, and in Kenosha.

**LA CROSSE.**— {W. A. ANDERSON, Mayor.  
 {L. W. GOSNELL, Clerk.

La Crosse is in La Crosse County.  
**LOANS—** When Due. **STREET BONDS—**  
**SCHOOL BONDS—** 3 1/2s, M&S, \$25,000 .Sept. 1, 1919  
 5s, J&D, \$18,000 ....June 15, 1911 Subject to call after 1909.  
 Optional after June 15, 1901 **REFUNDING BONDS—**  
 5s, J&D, \$10,000....June 1, 1912 4s, J&J, \$25,000.....July 1, 1918  
 Optional after June 1, 1902 Subject to call after 1908.  
 5s, J&D, \$20,000....June 1, 1913 3 1/2s, A&O., \$52,000...Oct. 1, 1919  
 Optional after June 1, 1903 3 1/2s, J&J, 42,000 ..Jan. 15, 1920  
 5s, M&N, \$12,500. ...May 1, 1914 **SEWER, WATER & SCHOOL B'DS—**  
 Optional after May 1, 1904 5s, J&J, \$60,000.....July 1, 1915  
 5s, M&N, \$20,000.....May 1, 1915 Optional after July 1, 1905  
 Optional after May 1, 1905 **BRIDGE BONDS—**  
 3 1/2s, J&J, \$20,000....July 1, 1919 5s, J&J, \$43,000.....Jan. 15, 1910  
 Optional after July 1, 1909 Optional after Jan. 15, 1900  
 3 1/2s, J&D, \$20,000. June 15, 1920 **CITY HALL BONDS—**  
 3 1/2s, M&S, \$20,000..Mar. 15, 1921 5s, M&S, \$40,000.....Mar. 16, 1911  
 Optional after Mar. 15, 1911 Optional after Mar. 16, 1901  
**WATER BONDS—** **SEWER BONDS—**  
 5s, J&D, \$25,000....Dec. 1, 1911 3 1/2s, J&J, \$10,000..July 15, 1919  
 Optional after Dec. 1, 1901 Optional after July 15, 1909.  
 5s, J&D, \$25,000....Dec. 30, 1912 Bonded debt Sept. 1, 00. \$546,500  
 Optional after Dec. 30, 1902 Sinking fund..... 115,535  
 5s, J&D, \$75,000....June 1, 1915 Net debt Sept. 1, 1900.. 430,965  
 Optional after June 1, 1905 Assessed valuat'n, real. 9,828,617  
 5s, J&J, \$10,000. ....Oct. 1, 1916 Assessed val., personal 2,461,589  
 Optional after Oct. 1, 1906 Total valuation 1899...12,290,206  
 3 1/2s, J&J, \$15,000..July 15, 1919 Tax rate (per \$1,000) 1899.\$22.50  
 Optional after July 15, 1909 Population 1890. ....25,090  
 3s, J&J, \$22,000....July 15, 1916 Population 1900 (Census)..28,895  
 Optional after July 15, 1899

INTEREST on all recent issues is paid in La Crosse; on the water 5s (due 1915) in New York at State Trust Company.

**LIMIT OF INDEBTEDNESS.**—The limit of indebtedness prescribed by the Constitution of the State of Wisconsin is 5 per cent of the total valuation, or \$614,510, leaving a margin Jan. 1, 1900, of \$171,604.

**LA CROSSE CO.**— county seat is La Crosse.

**LOANS—** Amount. Tax valuation, person'l.\$3,696,784  
 Bonded debt Jan. 1, 1901..\$40,000 Total valuation 1900...16,436,771  
 County has no floating debt. Population in 1890 was....38,801  
 Tax valuation, real....\$12,739,987 Population in 1900 was....42,997

**MADISON.**— {MATTHEW J. HOVEN, Mayor.  
 {O. S. NORSMAN, Clerk.  
 Madison is situated in Dane County.

**LOANS—** When Due. **LOANS—** When Due  
**SPECIAL IMPROVEMENT BONDS—** **REFUNDING BONDS OF 1900—**  
 6s, Apr. 1, \$88,100....Apr. 1, 1902 4s, A&O, \$81,000. Apr., 1902 to '10  
 (\$9,800 due yearly) to Apr., 1910 Interest is payable at City Treas'y  
**STREET REPAIR BONDS—** Bonded debt Jan. 1, 1901 \$316,900  
 4 1/2s, Jan. 1, \$15,000..Jan. 1, 1913 Board of Education debt 53,000  
 Subject to call after Jan. 1, 1903 Total debt Jan. 1, 1901.. 369,900  
 4 1/2s, Jan. \$15,000....Jan. 1, 1917 Water debt (included) ... 13,000  
 Subject to call after 1907. Tax valuation, real ... \$6,736,780  
**SEWER BONDS—** Tax valuation, personal 1,763,129  
 4s, July 1, \$37,000....July 1, 1918 Total valuation 1900....8,499,909  
 Subject to call after 1908. Assessment about 1/2 actual value.  
 3 1/2s, Apr. 1, \$40,000..Apr. 1, 1919 Total tax (per \$1,000) 1900.\$21.00  
 Subject to call after 1909. Population in 1890 was....13,426  
**WATER BONDS—** Population in 1900 was....19,164  
 5s, A&O, \$8,000.....Apr. 1, 1902  
 Subject to call at any time.

The city's debt must not exceed 5 per cent of the assessed valuation.  
**TAX-RECEIVABLE COUPONS.**—The water bonds carry tax-receivable coupons.

**MANITOWOC.**— {WILLIAM RAHR, Mayor.  
 {ARTHUR REICHERT, Clerk.  
 Manitowoc is in Manitowoc County.  
**LOANS—** When Due. **DRAINAGE BONDS—**  
**BRIDGE BONDS—** 4s, J&J, \$8,000....1907-'09-'11-'13  
 5s, Nov., \$20,000....Nov. 1, 1901 (\$2,000 due Jan. 2, in years named)  
 (\$5,000 due yearly) to 1904

**LOANS—** When Due. Tax valuation, real....\$4,177,140  
**HARBOR BONDS—** Tax valuation, person'l. 1,295,975  
 4 1/2s, .... \$15,000....Jan. 15, 1906 Total valuation 1900...5,473,115  
**REFUNDING BONDS—** Assessment from 3/4 actual value.  
 5s, Nov., \$35,000....Nov. 1, 1902 Total tax (per \$1,000) 1901.\$21.00  
 4s, J&J, 7,000....Jan. 2, 1907 Population in 1890 was.... 7,710  
 Total debt Feb. 25, 1901. \$55,000 Population in 1900 was....11,786

**MANITOWOC CO.**—A. H. ZANDER, Co. Clerk.  
 County seat is Manitowoc.

**LOANS** When Due. Total valuation 1900.\$11,571,115  
**REFUNDING BONDS—** Assessment about 2/3 actual value.  
 4s, J&J, \$60,000..July 1, 1900-'05 State & Co. tax (per M) '99....\$8.00  
 Bond. debt Jan. 1, 1901. \$60,000 Population in 1890 was....37,831  
 Tax valuation, real.... 9,866,136 Population in 1900 was.... 42,261  
 Tax valuat'n personal... 1,704,979

INTEREST is payable at State Treasurer's Office, Madison.

**MARATHON CO.**—ANTON MEHL, Treasurer.  
 County seat is Wausau. As the \$4,000 due yearly on bonds mentioned below will be paid by the asylum, the county is practically without debt.

**LOANS—** When Due. Tax valuation, real, ....\$4,868,103  
**ASYLUM BONDS—** Total valuation pers'l.. 1,476,374  
 5s, J&D, \$72,000..June '01 to '18 Total valuation 1900... 6,344,477  
 (\$4,000 due yearly) Assessment about 1/2 actual value.  
 Interest payable in Wausau. Population in 1890 was....30,369  
 Total debt Feb. 25, 1901.. \$72,000 Population in 1900 was.... 43,256

**MARINETTE.**— {J. E. UTKLE, Mayor.  
 {J. K. SETRIGHT, Treasurer.

This city is in Marinette County.  
**LOANS** When Due. **SEWER BONDS—**  
**BRIDGE BONDS—** 5s, Aug., \$32,500....Aug. 1, 1901  
 6s, Oct., \$11,000..Oct. 1, 1904 (\$2,500 due y'rly) to Aug. 1, 1916  
 5s, March, 4,000...Mch. 1, 1902 5s, ....., \$7,000, ... 1901 to 1914  
 (\$2,000 due y'rly) to Mch. 1, 1903 (\$500 due yearly.)  
**SCHOOL BONDS—** Bonded debt Mar. 1, 1901. \$118,000  
 5s, Feb., \$2,000.....Feb. 1, 1902 Tax valuation, real.... 2,607,679  
 6s, ....., 14,000....Aug. 1, 1914 Tax valuation, pers'l... 1,329,296  
**REFUNDING BONDS—** Total valuation 1900...3,936,975  
 6s, ....., \$43,500... 1901 to 1917 Assessment 60% actual value.  
 (\$2,500 due yearly.) Total tax (per \$1,000) '99...\$35.00  
 Population in 1890 was....11,523  
 Population in 1900 was....16,195

INTEREST on the bridge and sewer bonds is payable in New York; on the school bonds in Milwaukee.

**TAX FREE.**—All bonds of this city are exempt from taxation.

**MILWAUKEE.**— {DAVID S. ROSE, Mayor.  
 {JOHN R. WOLF, Comptroller.

This city is situated in Milwaukee County.  
**LOANS—** When Due. **PARK BONDS—(Con.)—**  
**BATH BONDS—'88-'93—** 5s, J&J, \$65,000...July 1, 1901 to  
 5s, J&J, \$13,000...July 1, 1901 to (\$5,000 called y'rly) July 1, 1913  
 (\$1,000 called y'rly) July 1, 1913 5s, J&J, \$70,000 ..July 1, 1901 to  
 4s, J&J, \$9,750....July 1, 1901 to (\$5,000 called y'rly) July 1, 1914  
 (\$1,250 called y'rly) July 1, 1908 5s, J&J, \$75,000...July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1915  
**BRIDGE BONDS—** 4s, J&J, \$10,000...July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1902 5s, J&J, \$96,000....July 1, 1901 to  
 4s, J&J, \$12,250...July 1, 1901 to (\$6,000 called y'rly) July 1, 1916  
 (\$3,750 called y'rly) July 1, 1903 5s, J&J, \$85,000...July 1, 1901 to  
 4s, J&J, \$20,000...Jan. 1, 1902 to (\$5,000 called y'rly) July 1, 1917  
 (\$2,500 called y'rly) Jan. 1, 1910 **REFUNDING BONDS—**  
 5s, J&J, \$50,000...July 1, 1901 to (\$5,000 called y'rly) July 1, 1911  
 5s, J&J, \$120,000...July 1, 1901 to (\$5,000 called y'rly) July 1, 1916  
 (\$10,000 cal'd y'rly) July 1, 1912 5s, J&J, \$60,000...July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1912 5s, J&J, \$162,500...July 1, 1901 to  
 (\$3,000 called y'rly) July 1, 1913 (\$12,500 due y'rly) July 1, 1913  
 5s, J&J, \$56,250...Jan. 1, 1902 to 5s, J&J, \$24,500...July 1, 1901 to  
 (\$3,750 called y'rly) Jan. 1, 1916 (\$1,750 called y'rly) July 1, 1914  
 3 1/2s, J&J, \$150,000..July 1, 1901 to 5s, J&J, \$70,000...Jan. 1, 1902 to  
 (\$7,500 called y'rly) July 1, 1920 (\$5,000 called y'rly) Jan. 1, 1915  
**CITY HALL BONDS—** 5s, J&J, \$112,500..July 1, 1901 to  
 4s, M&S, \$24,000...Mar. 1, 1902 to (\$7,500 called y'rly) July 1, 1915  
 (\$3,000 called y'rly) Mar. 1, 1910 5s, J&J, \$176,500..July 1, 1901 to  
 5s, J&J, \$110,000...July 1, 1901 to (\$11,000 called y'rly) July 1, 1916  
 (\$10,000 called y'rly) July 1, 1911 5s, J&J, \$119,000...July 1, 1901 to  
 5s, J&J, \$120,000...July 1, 1901 to (\$7,000 called y'rly) July 1, 1917  
 (\$10,000 called y'rly) July 1, 1912 4s, J&J, \$80,000..July 1, 1901 to  
 5s, J&J, \$140,000...July 1, 1901 to (\$10,000 called y'rly) July 1, 1907  
 (\$10,000 called y'rly) July 1, 1914 4s, J&J, \$112,500...July 1, 1901 to  
 5s, J&J, \$225,000...July 1, 1901 to (\$12,500 called y'rly) July 1, 1909  
 (\$15,000 called y'rly) July 1, 1915 4s, J&J, \$110,000...July 1, 1901 to  
 (\$10,000 called y'rly) July 1, 1911 **FIRE DEPARTMENT BONDS—**  
 5s, J&J, \$32,500 ..July 1, 1901 to  
 (\$2,500 called y'rly) July 1, 1913  
 3 1/2s, J&J, \$47,500..Jan. 1, 1902; to  
 (\$2,500 called y'rly) Jan. 1, 1920  
**FLUSHING TUNNEL—**  
 5s, J&J, \$102,000...July 1, 1901 to  
 (\$6,000 called y'rly) July 1, 1917  
 3 1/2s, J&J, \$50,000 July 1, 1901 to  
 (\$2,500 called y'rly) July 1, 1920  
**GENERAL CITY BONDS, 1871-'86—**  
 4s, J&J, \$36,500 ..July 1, 1901  
 (\$7,500 called y'rly) July 1, 1905  
 4s, J&J, \$43,500...July 1, 1901 to  
 (\$7,500 called y'rly) July 1, 1905  
**HOSPITAL BONDS—**  
 5s, J&J, \$32,500...July 1, 1901 to  
 (\$2,500 called y'rly) July 1, 1913  
**LIBRARY BONDS—**  
 4s, J&J, \$24,000...Jan. 1, 1902 to  
 (\$3,000 called y'rly) Jan. 1, 1910  
**LIBRARY & MUSEUM BONDS—**  
 5s, J&J, \$55,000...July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1911  
 5s, J&J, \$90,000...July 1, 1901 to  
 (\$7,500 called y'rly) July 1, 1912  
 5s, J&J, \$105,000...July 1, 1901 to  
 (\$7,500 called y'rly) July 1, 1914  
 5s, J&J, \$170,000...July 1, 1901 to  
 (\$10,000 called y'rly) July 1, 1917  
 5s, J&J, \$102,000...July 1, 1901 to  
 (\$6,000 called y'rly) July 1, 1917  
**MIL RIVER DAM BONDS—**  
 4s, J&J, \$22,500 ..July 1, 1901 to  
 (\$2,500 called y'rly) July 1, 1909  
**PARK BONDS—**  
 4s, J&J, \$50,000...July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1910  
 5s, J&J, \$83,000...July 1, 1901 to  
 (\$8,000 called y'rly) July 1, 1911  
 5s, J&J, \$40,500...July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1912

**LOANS—** *When Due.*  
**VIADUCT BONDS** (Con.)—  
 5s, J&J, \$70,000... July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1914  
**WATER BONDS—**  
 7s, J&J, \$94,000... Jan. 1, 1902  
 5s, J&J, 81,250... July 1, 1901 to  
 (\$6,250 due yearly) July 1, 1913  
 5s, J&J, \$30,000... July 1, 1901 to  
 (\$2,500 called y'rly) July 1, 1912  
 5s, J&J, \$70,000... July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1914  
 5s, J & J, \$80,000... July 1, 1901 to  
 (\$5,000 called y'rly) July 1, 1916

**WATER BONDS—(Con.)—**  
 4s, J&J, \$24,500... July 1, 1901 to  
 (\$7,500 called y'rly) July 1, 1903  
 4s, J&J, \$63,000... Jan. 1, 1902 to  
 (\$12,500 called y'rly) Jan. 1, 1906  
 4s, J&J, \$76,000... Jan. 1, 1902 to  
 (\$12,500 called y'rly) Jan. 1, 1907  
 4s, J&J, \$200,000... Jan. 1, 1902 to  
 (\$25,000 called y'rly) Jan. 1, 1910  
 4s, J&J, \$45,000... Jan. 1, 1902 to  
 (\$5,000 called y'rly) Jan. 1, 1910  
 4s, J&J, \$22,500... July 1, 1901 to  
 (\$7,500 called y'rly) July 1, 1903  
 4s, J&J, \$30,500... July 1, 1901 to  
 (\$7,500 called y'rly) July 1, 1904

**RACINE.**— {MICHAEL HIGGINS, Mayor.  
 {HENRY J. SCHROFF, City Clerk.  
 Racine is situated in Racine County.

**LOANS—** *When Due.*  
**ADJUSTMENT BONDS—**  
 5s, Apr., \$93,000... Apr. 1, 1912  
**GENERAL IMPROVEMENT**  
 5s, M&N, \$25,000... May 1, 1914  
 5s, ....., 40,000 ... 1916  
 Optional after 10 years from date.  
**SCHOOL HOUSE—**  
 5s, ....., \$12,000... 1901  
 5s, ....., 22,000... 1901 to 1917  
 (\$1,000 yearly on Sept. 1).  
 5s, J&J, \$7,000... Jan. 1, 1914  
 4s, F&A, 15,000... Aug. 1, 1910  
 4s, J&D, 50,000 ... June 1, 1913  
 4s, July 1, 32,000... Mch. 1,  
 1901, to Mch. 1, 1919  
 \$1,000 yearly, 1901 to 1909; \$2,  
 000 yearly, 1910 to 1918; \$5,000  
 Mch. 1, 1919.  
 3<sup>1</sup>/<sub>2</sub>s, July 1, \$17,000... July 1, 1919  
 5s, ....., \$17,000 ... 1916  
 Optional after 10 years from date.

**LOANS—** *When Due.*  
**PAYING BONDS—**  
 5s, M&N, \$25,000... May 1, 1914  
 Optional after 10 years from date.  
 5s, ....., \$20,000 ... 1916  
 4s, ....., 50,000... Mar. 1, '02 to '21  
 \$3,000 yearly to 1911, \$2,000  
 yearly 1912 to 1921—all unpaid  
 bonds being optional after Mar.  
 1, 1911.  
**SEWER BONDS—**  
 5s, Apr., \$4,000... Apr. 1, 1903  
 Optional after 5 years from date.  
 Interest is payable at Racine.  
 Total debt Feb. 19, 1901... \$379,500  
 Sinking fund ... 46,850  
 Net debt Feb. 19, 1901... 332,650  
 Total valuation 1900... 10,766,570  
 Assessm't abt. 65 p.c., actual value.  
 City tax (per \$1,000), '99... \$17.25  
 Total tax (per M.) '99. .... 25.683  
 Population in 1890 was... 21,014  
 Population in 1900 was... 29,102

**PAR VALUE OF BONDS.**—The bonds are mostly for \$1,000 each.  
**INTEREST** is payable in New York and Milwaukee.

**TOTAL DEBT, SINKING FUNDS, ETC.—**

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, '99.	Jan. 1, '98.
Total bonded debt...	\$6,114,000	\$6,060,750	\$6,266,000	\$6,728,000
Sinking funds.....	556,550	574,237	565,850	520,250
Net debt.....	\$5,557,450	\$5,486,513	\$5,700,150	\$6,207,750
Water debt (included).	\$944,250	\$1,123,000	\$1,298,750	\$1,474,500

**SINKING FUND.**—The sinking fund receives yearly a sum equal to 5 per cent of the original issue of bonds, and it is required by law that this amount of the debt shall be annually retired.

**CITY PROPERTY.**—The city owns its water works, and receives from water rates a larger sum yearly than the total interest charges on its debt. The total valuation of corporate property on January 1, 1900, was \$20,620,237.

**ASSESSED VALUATION.**—The city's assessed valuation (about one-half cash value) and tax rate have been:

Years.	Real Estate.	Personal Property.	To'l Assessed Valuation.	Tax Rate
1900.....	\$127,984,780	\$30,190,093	\$158,174,873	\$23.14
1899.....	124,703,830	27,268,073	151,971,903	22.07
1898.....	122,258,668	24,970,760	147,229,428	23.02
1897.....	121,156,090	23,527,326	144,683,425	23.12
1896.....	119,441,715	24,329,904	143,771,619	23.69
1895.....	118,184,040	24,365,973	142,550,013	20.45
1890.....	85,603,020	19,381,033	105,484,055	21.50
1880.....	42,699,447	14,158,406	56,857,853	.....

**POPULATION.**—In 1900 (Census) was 285,315; in 1890 it was 204,468; in 1880 it was 115,702; in 1870 it was 71,440.

**MILWAUKEE CO.**—H. F. SCHULTZ, Treas.  
 County seat is Milwaukee.

**LOANS—** *When Due.*  
 5s, M&S, \$100,000... Sept. 1, 1903  
 5s, J&J, 75,000... July 1, 1907  
 5s, M&N, 50,000... Nov. 1, 1909  
 Bonded debt Mar. 1, 1901... \$225,000

County has no floating debt.  
 Tax valuation 1900... \$171,267,067  
 Total tax (per \$1,000) '98... \$10.99  
 Population in 1890 was... 236,101  
 Population in 1900 was... 330,017

**INTEREST** is payable at the office of the County Treasurer.

**NEENAH.**— {GUS KALFAHS, Mayor.  
 {S. M. SYKES, City Clerk.

This city is in Winnebago County.  
**LOANS—** *When Due.*  
**WATER WORKS BONDS—**  
 5s, J&J, \$60,000... 1903-'08 '13  
 Total debt Feb. 24, 1900. 60,000  
 Tax valuation, real... \$1,442,201  
 Tax valuation, personal. 383,329

Tot. equalz'd valu't'n '99 \$1,825,530  
 Assessm't is about 1/2 actual value.  
 Total tax (per \$1,000), '99 \$33.00  
 Population in 1890 was... 5,083  
 Population in 1900 was... 5,954

**INTEREST** on water bonds is payable at New York.  
**TAX FREE.**—All bonds issued by this city are exempt from taxation.

**OCONOMOWOC.**—OTTO C. PETERS, Clerk.  
 This city is in Waukesha County.

**LOANS—** *When Due.*  
**WATER WORKS BONDS—**  
 4s, Feb. 1, \$42,000... Feb. 1, 1905-19  
 (For maturities see V. 68, p. 1238.)  
**ELECTRIC LIGHT BONDS—**  
 4s, Feb. 1, \$32,000... Feb. 1902-17  
 Bonded debt Feb. 1, 1900. \$76,000

Assessed valuat'n, real. \$1,101,810  
 Ass'd valuation, per'l.. 550,415  
 Total valuation 1899.. 1,652,225  
 Assessment about 1/2 actual value.  
 Tax rate (per \$1,000) 1899. \$16.87  
 Population in 1890 was... 2,729  
 Population in 1900 was... 2,880

**OSHKOSH.**— JOHN MULVA, Mayor.  
 DAN WITZEL, Clerk.

Oshkosh is situated in Winnebago County.  
**LOANS—** *When Due.*  
**BRIDGE BONDS—**  
 4s, June, \$50,000... 1902-11  
 (\$5,000 due yearly.)  
**CITY HALL BONDS—**  
 5s, Feb. 15, \$12,000... 1902 to 1907  
 (\$2,000 due yearly in Feb.)  
**FUNDING BONDS—**  
 4s, A&O, \$91,000... Aug. 1, 1918  
**IMPROVEMENT BONDS—**  
 ....., \$7,754.....

**LOANS—** *When Due.*  
**LIBRARY BONDS—**  
 4s, ....., \$50,000... 1918  
**PARK BONDS—**  
 ....., \$42,000.....  
**SCHOOL BONDS—**  
 4<sup>1</sup>/<sub>2</sub>s, Sept., \$8,000.....  
 4s, A&O, 15,000... Aug. 1, 1918  
 4s, ....., 36,000.....  
**REFUNDING BONDS—**  
 4s, ....., \$75,000... 1918

**INTEREST** 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** October 1, 1899, was \$354,754; floating debt, \$21,500; total debt, \$376,254.

**ASSESSED VALUATION** in 1900 was \$9,549,023; total tax rate (per \$1,000), in 1899 \$28.50. Assessed valuation in 1898 was \$9,279,993.

**POPULATION** in 1900 (Census) was 28,284; in 1890 was 22,836.

**OUTAGAMIE CO.**—County seat is Appleton.

**LOANS—** *Amount.*  
**COUNTY BONDS—**  
 5s, A&O, \$45,000... 1902-1910  
 (\$5,000 due yearly on April 1).  
 Interest is payable by Co. Treas'r.  
 Total debt Jan. 1, 1900.. \$60,000  
 Tax valuation, real... 9,686,747

Tax valuation, person'l. \$1,650,075  
 Total valuation 1900.. 11,336,822  
 Assessment about 1/4 actual value.  
 Total tax (per \$1,000) '98. \$13.529  
 Population in 1890 was... 38,690  
 Population in 1900 was... 46,247

**PORTAGE CO.**—CHAS. A. LANE, Co. Clerk.  
 County seat is Stevens Point.

**LOANS—** *When Due.*  
**BUILDING RAILROAD—**  
 5s, Jan., \$100,000... Jan. 1, 1912  
 Interest on the 4s payable at the  
 Nat. Exchange Bank, Milwaukee;  
 on the 5s by the County Treasurer.  
 Total debt Oct. 1, 1900... \$195,000

Tax valuation, real... \$4,537,849  
 Tax valuation, person'l 1,046,700  
 Total valuation 1900... 5,584,549  
 Real valuation about... 10,000,000  
 State & Co. tax (per M) 1900. \$11.00  
 Population in 1890 was... 24,798  
 Population in 1900 was... 29,483

**RACINE COUNTY.**—C. BELL, Co. Clerk.  
 County seat is Racine.

**LOANS—** *When Due.*  
**ASYLUM AND JAIL BONDS—**  
 5s, F&A, \$42,000... \$5,000 yearly.  
 Int. is payable at County Treasury  
 Total debt Feb. 15, 1901 .. \$42,000

Tax valuation, real... \$15,384,381  
 Tax valuat'n, person'l.. 3,402,337  
 Total valuation 1900... 18,786,708  
 Population in 1890 was... 36,268  
 Population in 1900 was... 45,644

**REEDSBURG.**— {PETER BYRNE, Mayor.  
 {A. H. CLARK, Clerk.

This city is in Sauk County.  
**LOANS—** *When due.*  
**WATER AND ELECTRIC LIGHT—**  
 5s, J & J., \$24,000... Jan. 1, 1902-10  
 \$2,000 due yearly, 1901-04, and  
 \$3,000 yearly, 1905 to 1910.  
 Total debt Jan. 1, 1900... \$28,000

Tax valuation 1899 ..... \$781,308  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000), 1899. \$24.95  
 Population in 1890 was... 1,737  
 Population in 1900 was... 2,225

**RHINELANDER.**— {E. P. BRENNAN, Mayor.  
 {WM. W. CARR, Clerk.

Rhineland is the county seat of Oneida County.  
**LOANS—** *When Due.*  
**FUNDING BONDS—**  
 5s, A&O, \$21,000... Feb. 1, 1902  
 (\$3,000 due yearly to Feb. 1, 1908)  
 Bonded debt Mar. 1, 1901 \$21,000  
 Tax valuation real... 945,780

Tax valuation, person'l. \$837,028  
 Total valuation 1900... 1,782,808  
 Total tax (per \$1,000) '99.. \$30.60  
 Population in 1890 was... 2,658  
 Population in 1900 was... 4,998

**INTEREST** is payable at Chemical National Bank, New York City.

**RIVER FALLS.**—ALLEN P. WELD, Clerk.  
 This city is in Pierce and St Croix counties.

**LOANS—** *When Due.*  
**ELECTRIC-LIGHT BONDS—**  
 4s, J&J, \$7,500 ... Jan. 1, 1902, to  
 (\$500 due yearly) Jan. 1, 1916  
**WATER BONDS—**  
 5s, semi-an., \$25,000... May 1, 1914  
 Bonded debt Jan. 1, 1901. \$32,500  
 Sinking fund..... 5,500

Net debt Jan. 1, 1901 ... \$27,000  
 Assessed valuation, real. 455,075  
 Assessed valuation, per'l. 125,419  
 Total valuation 1900... 580,499  
 Assessment abt. 60% actual value.  
 Tax rate (per \$1,000) 1900. \$25.95  
 Population in 1890 was... 1,783  
 Population in 1900 was... 2,008

**INTEREST** on water bonds is payable at Minnesota Loan & Trust Co., Minneapolis; on electric-light bonds at office of City Treasurer.

**SOUTH MILWAUKEE.**—This place is in Milwaukee County.

**LOANS—** *Amt. Outstand'g.*  
 School bonds..... \$15,000  
 Sewer bonds..... 15,000  
 Water bonds..... 40,000  
 Total debt Feb. 20, 1901.. 70,000  
 Sinking fund..... 14,000

Net debt Feb. 20, 1901.. \$56,000  
 Tax valuation 1900..... 1,172,092  
 Real valuation (about)... 5,000,000  
 Total tax (per M) 1900 ... \$30.00  
 Population in 1900 was... 3,392

**SUPERIOR.**—  
 This city 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—** *Special Assessment Loans—*  
**HARBOR IMPROVEMENTS—**  
 6s, F&A, \$50,000... Aug. 1, 1910  
 6s, J&D, \$54,119... 1900-1902  
 (Part due yearly.)  
 6s, J&D, \$8,311... 1900-1903  
 (Part due yearly June 1.)  
 6s, J&D, \$37,720... 1899-1904  
 (Part due yearly on Dec. 1.)  
 6s, J&D, \$390... 1900-1905  
 (Part due yearly on June 1.)  
 6s, J&D, \$8,224... 1899-1907  
 (Part due yearly.)  
**STREET IMPROVEMENT BONDS—**  
 6s, 5s, ....., \$703,288... 1908  
**SEWER IMPROVEMENT BONDS—**  
 6s, M&N, 50,000... Nov. 1, 1911  
 6s, 5s, ....., \$101,963... 1908

**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 January 1, 1901, was \$1,613,418; sinking funds, \$235,699; net debt, \$1,377,719.

**ASSESSED VALUATION.**—The city's assessed valuation (about 1/3 of actual value) and tax rate have been as follows in the years named:

	Assessed Valuation.		Total.	Tax rate, per \$1,000
	Real.	Personal.		
1900.....	\$10,721,743	\$1,165,576	\$11,887,319	\$41.80
1899.....	9,496,214	1,107,936	10,604,150	46.50
1898.....	.....	.....	10,380,430	49.00
1896.....	11,763,503	781,626	12,545,129	32.70
1895.....	.....	.....	17,122,495	29.60
1894.....	18,384,044	1,295,058	19,679,102	20.70
1890.....	22,794,915	687,560	23,482,475	20.00

**POPULATION** in 1900 (Census) was 31,091; in 1890 it was 11,983. Part of Superior town was annexed in the decade.

**WAUKESHA.**—WALTER HARTSHORNE, Compt.  
 This city is the county seat of Waukesha County.

LOANS—	When Due.	Bond. debt Jan. 1, 1900.	\$87,650
SEWER BONDS—		Sinking fund.....	1,000
5s, J&J, \$1,000.....	1901	Net debt Jan. 1, 1900....	86,650
5s, Feb., \$30,000.....	1910	Assessed valuation, real.....	2,569,260
PUBLIC BUILDING BONDS—		Assessed valuation, pers'l.....	683,288
5s, J&J, \$10,000.....	1902 to 1911	Total valuation 1900.....	3,252,548
SCHOOL BONDS—		Assessment about 1/2 actual value.	
5s, Feb., \$10,150.....	1900 to 1904	Tax rate (per \$1,000) 1900.....	\$23.00
4s, J&J, \$1,500.....	1901 to 1918	Population in 1900 was.....	7,419
STREET IMP. BONDS—		Population 1890 (Census).....	6,321
6s, M&S, \$8,613 96.....	March '99-'08		

INTEREST payable at office City Treasurer.

**WAUSAU.—V. A. ALDERSON, Mayor.**

This city is situated in Marathon County.

LOANS—	When Due.	Bonded debt Feb. 25, 1901.	\$145,000
REFUND'G MUNICIPAL BONDS—		Sinking fund.....	7,500
5s, M&S, \$25,000.....	Sept. 18, 1906	Water debt (included).....	90,000
(\$5,000 due y'rly) to Sept. 18, 1910		Tax valuation, real.....	2,436,035
SCHOOL HOUSE BONDS—		Tax valuation, personal.....	1,094,758
5s, M&S, \$25,000.....	Sept. 18, 1901	Total equal val. 1900.....	3,530,793
(\$5,000 due y'rly) to Sept. 18, 1905		Assessment is 2/3 actual value.	
SEWER BONDS—		Total tax (per \$1,000) 1900.....	\$36.06
5s, A&O, \$5,000.....	1901 to 1902	Population in 1890 was.....	9,253
(\$2,500 payable yearly on Oct. 15.)		Population in 1900 was.....	12,354
WATER WORKS BONDS—			
5s, A&O, \$90,000.....	Apr. 1, 1905		

**WINNEBAGO CO.—M. J. ROUNDS, Treas.**

Oshkosh is the county seat.

LOANS—	When Due.	Sinking fund.....	\$6,500
ASYLUM BONDS—		Net debt Mar. 1, 1900....	78,000
4 1/2s, Mar. 15, \$63,000.....	Mar. 15, 1904	Tax valuation, real.....	15,382,318
JAIL NOTES—		Tax valuation, pers'l.....	4,109,165
3s, Apr. 1, \$15,000.....	Apr. 1, '02-'04	Total valuation 1900.....	19,491,483
Bonded debt Mar. 1, 1900.....		Assessment abt. 3-5 actual value.	
Floating debt (notes).....		Population in 1890 was.....	50,097
Total debt.....		Population in 1900 was.....	58,225

Bonds are exempt from taxes. Interest is payable in New York City.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding all counties in Wisconsin and of other civil divisions 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 1900. Valuation figures are for 1900.

Counties—	Bonded debt.	Total debt.	Assessed valuation.	Population.
Dunn.....	\$.....	\$36,350	\$4,149,319	35,043
Eau Claire.....	20,000	20,000	9,755,329	31,692
Green Lake.....	30,000	30,000	4,735,351	15,797
Iowa.....	30,000	30,000	14,188,541	23,114
Monroe.....	57,000	57,000	3,610,268	28,103
Oneda.....	22,000	22,000	3,872,435	8,875
Polk.....	25,000	25,000	2,485,599	17,801
Price.....	53,000	53,000	1,305,187	9,106
Richland.....	30,000	30,000	3,637,977	19,483
Rock.....	90,000	90,000	20,160,086	51,203
St. Croix.....	75,000	75,000	6,019,929	26,830
Sawyer.....	50,000	50,000	1,031,623	3,593
Trempealeau.....	74,000	74,000	3,643,593	23,114
Vernon.....	30,890	30,890	3,915,129	28,351
Washburn.....	41,610	47,610	598,829	5,521
Washington.....	50,625	64,725	11,774,482	23,589
Cities, Towns, &c.—				
De Pere, Brown County..	33,500	33,500	840,534	4,038
Oconto (City), Oconto Co.	45,500	45,500	989,762	5,646
Sheboygan (City), Sheboygan Co.	238,000	7,000	11,890,936	22,962

**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 1903)	-	S. R. Van Sant
Secretary of State (1st Monday Jan. 1903)	-	P. E. Hanson
Treasurer (1st Monday Jan. 1903)	-	J. H. Block
Auditor (1st Monday Jan. 1903)	-	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:

LOANS.—	Interest.	Principal.
NAME AND PURPOSE.	Rate. Payable. When Due.	Outstand'g.
State funding bonds.....	3 1/2 J & J July 1, 1921	\$1,209,000
Subject to call at any time (limit, \$150,000 yearly.)		
Certificates of indebtedness... 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, 1903	50,000
do do .... 3	J & J July 1, 1905	100,000
do do .... 3	J & J July 1, 1906	100,000
do do .... 3	J & J July 1, 1907	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 January 1, 1901, the total bonded debt of the State was \$1,209,000. On Feb. 1, 1901, there were \$399,000 State bonds held in various Minnesota State funds.

**TAXABLE VALUATION.**—The taxable valuation, total tax levied and the rate of State tax have been as follows for the years named.

Year.	Taxable Valuation.			*Total Taxes Levied.	State Tax p. \$1,000.
	Real.	Personal.	Total.		
1900.....	\$490,537,617	\$120,441,641	\$610,979,258	.....	.....
1899....	492,275,174	92,808,154	585,083,328	\$14,539,285	\$1.80
1898....	489,803,334	89,448,796	579,252,130	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	13,595,948	1.80
1895....	556,135,887	85,114,394	641,250,281	14,770,861	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

\*The total taxes levied in the above table includes the amounts raised not only for State purposes, but also all taxes raised by the various minor divisions of the State. The tax rate, however, is for State purposes, and besides the tax of \$1.80, as given above, for 1899 there was 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, which will be found in the STATE AND CITY SUPPLEMENT for October, 1899, and in previous numbers of that publication.

**POPULATION OF STATE.**—The population of Minnesota has been as follows in the years named:

1900.....	1,751,394	1880.....	780,773	1860.....	172,023
1890.....	1,301,826	1870.....	439,706	1850.....	6,077

\*This is the average of taxes per \$1,000 for all purposes, including amounts raised by municipalities as well as by the State and County.

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.—

Albert Lea is situated in Freeborn County. The debt as below given includes the debt of the township and the school districts.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Sept. 1, 1900, Tax valuation, and Population in 1890.

AUSTIN.—T. M. FOSTER, Recorder.

This city is the county seat of Mower County

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Mar. 1, 1901, Tax valuation, and Population in 1900.

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.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Feb. 1, 1901, Tax valuation, and Population in 1900.

INTEREST on the 7 per cent bonds is payable by the Corbin Bank and Co., New York City; on all other loans at the County Treasury.

BRainerd.—{ J. H. KOOP, Mayor. H. W. LINNEMAN, Treasurer.

Brainerd is in Crow Wing County.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Oct., 1900, Tax valuation, and Population in 1900.

INTEREST on the bridge and sewer bonds is payable in Brainerd, on the electric light and jail bonds in New York City.

BRainerd SCHOOL DISTRICT.—JOHN F. HURLEY, Treasurer.

Table with 2 columns: Description of debt and Assessment. Includes Total debt Aug. 1, 1900, Tax valuation 1897, and School tax.

CLAY COUNTY.—JOHN EID, Auditor.

County seat is Moorhead.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Mar. 1, 1901, Tax valuation, and Population in 1900.

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.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Feb. 23, 1901, Tax valuation, and Population in 1900.

INTEREST is payable at the Hanover Nat. Bank, N. Y. City.

CROW WING CO.—County seat is Brainerd.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt (last returns), Floating debt, and Population in 1900.

DULUTH.—{ T. W. HUGO, Mayor. H. W. HEADLE, Clerk.

This city is in St. Louis County.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Mar. 1, 1901, Tax valuation, and Population in 1900.

Table with 2 columns: LOANS—When Due. Includes Refunding Bonds (Con.), Village Sewer Bonds, Fond du Lac Bonds, and New Duluth Bonds.

INTEREST on the 6 p. c. funding bonds of 1901 is payable at the Chase National Bank, N. Y.; on the Duluth Gas & Water Co. bonds at the Central Trust Co, New York; on the West Duluth bonds at the National Park Bank, N. Y.; on all other bonds at American Exchange National Bank, N. Y.

TOTAL DEBT, ETC.—The subjoined statement shows Duluth's total bonded and total floating debt on each of the dates named.

Table with 5 columns: Date (Jan. 1, 1901, Feb. 17, '00, Aug. 1, '99, Apr. 1, '98), Total bonded debt, Floating debt, and Tax rate.

\* Includes \$104,573 of special assessment certificates.

† Not including water debt, which amounted Jan. 1, 1901, to \$2,356,000.

The city had a sinking fund on Jan. 1, 1901, of \$53,089. 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:

Table with 5 columns: Years, Real Estate, Personal Property, Assessed Valuation, and Tax Rate.

POPULATION.—In 1900 (Census) was 52,969; in 1890 it was 33,115; in 1880 it was 838. Several outlying sections were annexed since 1890.

DULUTH SCHOOL DISTRICT.—C. A. BRONSON, Clerk Board of Education.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Jan. 1, 1901, Tax valuation, and School tax rate.

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.—H. D. CHASE, Mayor.

Faribault is in Rice County.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt April 1, '99, Tax valuation, and Population in 1900.

FERGUS FALLS.—G. A. ERICSON, City Clk.

Fergus Falls is in Otter Tail County.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Feb. 1, 1901, Tax valuation, and Population in 1900.

HASTINGS.—{ E. E. TUTTLE, Mayor. N. B. GERGEN, Treasurer.

Hastings is in Dakota County.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Mch. 1, 1900, Tax valuation, and Population in 1900.

INTEREST on the refunding bonds of 1914 is payable in Hastings; on all other bonds in New York City.

HENNEPIN CO.—DAVID C. BELL, Treasurer.

County seat is Minneapolis.

Table with 2 columns: Description of debt and Assessment. Includes Bonded debt Mar. 1, 1901, Tax valuation, and Population in 1900.

TAX FREE.—All bonds are tax exempt, INTEREST is payable at the National Park Bank in New York City.

\* This is the average of taxes per \$1,000 for all purposes, including amounts raised by municipalities as well as by the State and County.

LAKE CO.—JOHN OLSON, Auditor.

County seat is Two Harbors.
COUNTY SEAT—When Due.
COUNT HOUSE AND JAIL BONDS—
5s, July, \$1,500.....1902
ROAD AND BRIDGE BONDS—
6s, Mar., \$10,000.....Mar. 15, 1907
6s, Apr., 10,000.....Apr. 1, 1908
6s, ....., \$20,000.....1912 to 1916
(\$4,000 due yearly on July 12.)
Total debt Jan. 1, 1901... \$41,500
INTEREST on the 6s due in 1907 is payable in Minneapolis; on the 6s due 1912 to 1916 at the National Park Bank, New York City; on others in St. Paul.
TAX FREE.—All bonds of this county are exempt from taxation.

MANKATO.—{ F. M. CURRIER, Mayor.
{ C. P. WILLIAMS, Treasurer.

Mankato is situated in Blue Earth County.
LOANS—When Due.
BRIDGE BONDS—
5s, M&S, \$7,000.....Mar. 1, 1910
PARK BONDS—
6s, M&S, \$15,000.....Sept. 1, 1907
RAILROAD AID BONDS—
5s, J&J, \$3,500.....Jan. 1, 1907
REFUNDING BONDS—
5s, M&N, \$67,000.....Nov. 1, 1914
4s, J&J, 12,000.....Jan. 1, 1920
3 1/2s, F&A, \$15,000.....Aug. 1, 1919
3 1/2s, A&O, 8,000.....Oct. 1, 1919
SEWER BONDS—
5s, M&S, \$10,000.....Sept. 1, 1907
WATER BONDS—
5s, M&N, \$20,000.....May 1, 1908
INTEREST is payable in New York City and Mankato.

MINNEAPOLIS.—{ DR. A. A. AMES, Mayor.
{ JOSHUA ROGERS, Comptroller.

Minneapolis is situated in Hennepin County.
LOANS—When Due.
BRIDGE BONDS—
8s, M&N, \$50,000.....May 1, 1905
4 1/2s, A&O, 76,000.....Apr. 1, 1912
Subject to call after April, 1902
4s, J&J, \$110,000.....July 1, 1915
4s, F&A, 390,000.....Feb. 15, 1917
4s, M&S, 30,000.....Mar. 15, 1919
CITY HALL, etc.—
4 1/2s, J&J, \$250,000.....July 1, 1917
4 1/2s, J&J, 250,000.....July 1, 1921
4 1/2s, J&J, 50,000.....Jan. 1, 1922
4s, J&J, 200,000.....Jan. 1, 1920
COURT-HOUSE CERTIFICATES OF INDEBTEDNESS—
4s, J&J, \$125,000.....Jan. 1, '02-'04
\$50,000, 1902; \$50,000, 1903; and \$25,000, Jan. 1, 1904.
4s, J&J, \$16,000.....Jan. 1, 1905
4s, J&J, 160,000.....Jan. 1906 1913
4s, J&J, 10,000.....Jan. 1, 1914
LIBRARY FUND—
4 1/2s, J&D, \$60,000.....Dec. 1, 1915
4s, J&D, 40,000.....Dec. 15, 1916
PARKS—
4 1/2s, J&J, \$200,000.....July 1, 1913
4 1/2s, J&J, 100,000.....Jan. 1, 1914
4 1/2s, J&J, 223,000.....July 1, 1914
4s, M&N, 100,000.....May 1, 1919
4s, M&N, 65,000.....Nov. 1, 1919
4s, A&O, 40,000.....Apr. 30, 1922
4s, J&J, 20,000.....Jan. 1, 1924
SCHOOLS—
4s, J&J, \$80,000.....July 1, 1915
4s, A&O, 50,000.....Oct. 15, 1917
4s, M&N, 125,000.....May 15, 1919
4s, A&O, 75,000.....Oct. 15, 1919
4s, J&J, 50,000.....Jan. 15, 1920
4s, J&J, 100,000.....July 1, 1925
4s, J&J, 100,000.....July 1, 1926
4s, J&J, 200,000.....Jan. 1, 1927
3 1/2s, J&J, 200,000.....Jan. 1, 1929
SEWERS—
7s, J&J, \$25,000.....July 1, 1902
4 1/2s, J&J, 50,000.....July 1, 1906
4s, J&J, 90,000.....Aug. 1, 1918
CITY HOSPITAL—
4s, J&J, \$25,000.....July 1, 1922
4s, J&J, 75,000.....July 1, 1923
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: Bonded debt, Sinking funds, Net debt, Water debt (incl.), and columns for years 1901, 1900, '99, '98.

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 1900 \$123,111. 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 1900 were \$237,779; current expenses for water works, \$200,446.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation (property being assessed about 1/2 of its actual value) tax rate and bonded debt have been as follows on December 31 of the years given:

Table with columns: Years, Tax Valuation, Tax Rate, Total Bonded Debt.

In 1900 the valuation of real estate was \$78,668,250, and of personal property \$20,823,804. The tax rate in 1900 was \$27.40 and included city tax, \$14.90; State tax, \$3.83; county tax \$3.17 and school tax \$5.50. POPULATION.—In 1900 (Census), 202,718; in 1890 it was 164,738; in 1880 it was 46,887; in 1870 it was 13,066.

MOORHEAD.—GEO. L. HALL, City Recorder.

County seat of Clay County.
Bonded debt Mch., 1900..\$138,000
Floating debt..... 36,065
Total debt..... 174,065
Cash on hand..... 5,553
Net debt March 1, 1900.. 168,512
Tax valuation, real.....\$5,835,693
Tax valuation, personal 1,645,164
Total valuation 1900... 7,480,857
Real valuation.....20,000,000
Av'ge tax in county 1899...\*\$31.59
Population in 1890 was.....34,232
Population in 1900 was.....45,375

OTTER TAIL CO.—STEVE BUTLER, Treasurer.

County seat is Fergus Falls. Bonds are exempt from taxation.
LOANS—When Due.
JAIL BONDS—
6s, M&N, \$30,000.....May 1, 1905
REFUNDING BONDS—
5s, J&J, \$180,000.....July 1, 1904
Interest payable in New York.
Total debt Mar. 1, 1901..\$210,000

POLK COUNTY.—JOHN PETERSON, Auditor.

County seat is Crookston. This county was divided in 1896, a portion being taken to form Red Lake County. Part of the debt will be assumed by the new county (see CHRONICLE V. 71, p. 980), but up to date (March 1, 1901.) all interest has been paid by Polk 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 1/2s, 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
4 1/2s, ....., 40,500.....Aug. 1, 1910
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
6s, Sept., \$3,000.....Sept. 1, 1917
Bond. debt Mar. 1, 1901. \$244,000
Sinking fund..... 30,722
Net debt Mar. 1, 1901... 213,279
Ditch bonds (included)... 155,500
Ditch bonds s. f. (inc.)... 15,264
Tax valuation, real.....5,322,554
Tax valuation, personal 1,490,888
Total valuation 1900....6,813,442
Assessment about 1/3 actual value.
State & Co. tax (per M.) 1900 \$10.00
Av'ge tax in county 1899...\*\$38.83
Population in 1890 was.....30,192
Population in 1900 was....35,429

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, 1901....\$65,000
Sinking fund..... 18,529
Net debt Jan. 1, 1901.... 46,470
Tax valuation, real.....\$2,233,030
Tax valuation, personal 455,004
Total valuation 1900... 2,688,034
Assessment is 1/4 actual value.
State & Co. tax (per M) 1900 \$13.33
Av'ge tax in county 1899...\*\$26.38
Population in 1890 was.....10,032
Population in 1900 was....12,577

RAMSEY CO.—W. R. JOHNSON, 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 1/2s, F&A, \$75,000.....Aug. 1, 1917
COURT HOUSE AND CITY HALL—
5s, J&J, \$50,000.....Jan. 1, 1915
4 1/2s, J&J, 100,000.....Jan. 4, 1916
4 1/2s, M&N, 200,000.....May 2, 1917
4 1/2s, J&J, 150,000.....July 2, 1918
FUNDING FLOATING DEBT—
4 1/2s, M&N, \$75,000.....May 2, 1907
4s, M&S, 50,000.....Mar. 1, 1905
JAIL BONDS—
3 1/2s, J&D, \$100,000.....Dec. 1, 1920
3 1/2s, J&D, 50,000.....Dec. 15, 1920
LOANS—When Due.
REFUNDING BONDS—
3 1/2s, M&S, \$50,000.....Sept. 2, 1908
3 1/2s, 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—
.....\$2,460..... Past due.
Total debt Apr. 1, 1901..\$965,460

INTEREST is mostly payable in New York at the Nat. Park Bank

ASSESSED VALUATION in 1900 of real estate was \$72,525,707; personal property, \$15,992,556; total, equalized, \$88,618,263. The tax rate per \$1,000 in 1899 was: State tax, \$2.93; county tax, \$3.37. The average tax in county in 1900 was \$22.40.

POPULATION in 1900 was 170,554; in 1890 it was 139,796; in 1880 it was 45,890.

RED WING.—{ E. N. BLODGETT, Mayor.
{ 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, \$5,000.....July 1, 1901
R. W. & IOWA RY. BONDS—
4s, Jan. 1, \$18,000.....Jan. 1, 1909
REFUNDING BONDS—
4s, J&J, \$5,000..... July 1, 1918
4s, ....., 5,000.....1920
WATER WORKS—
5s, J&J, \$80,000.....July 1, 1902
(\$5,000 due yearly) to July 1, 1917
Interest payable at Red Wing.
Total debt Sept. 1, 1900..\$173,000
Tax valuation, real.....1,405,945
Tax valuation, personal. 551,861
Total valuation 1899....1,957,806
Assessment about 1/2 actual value.
City tax (per \$1,000) 1899...\$21.25
Population in 1900 was.....7,525
Population in 1890 was.....6,294

The city's assets on Sept. 1, 1900, amounted to \$299,250, including the water-works, valued at \$110,000, and stock in the Red Wing & Trenton Transit Co., valued at \$25,000.

REDWOOD CO.—W. P. TENNEY, Treasurer.

County seat is Redwood Falls.
LOANS—When Due.
JAIL BONDS—
5s, J&J, \$8,000.....1901 to 1908
REFUNDING RAILROAD BONDS—
4s, J&J, \$26,000.....1901-1908
(\$3,000 yearly to 1904 inc., \$4,000 to 1907 inc. and \$5.00 908.)
Int. is payable at St. Pa nn.
Total debt Jan. 1, 1901.. \$34,000
Assessed valuation, real 5,456,889
Assessed valuation, pers'l 879,621
Total valuation 1900....6,336,510
Assessment is 1/2 actual value.
State & co. tax (per M) 1900 \$8.00
Av'ge tax in county 1899...\$21.52
Population in 1900 was.....17,261
Population in 1890 was.....9,386

\*This is the average of taxes per \$1,000 for all purposes, including amounts raised by municipalities as well as by the State and County.

ROCK COUNTY.—County seat is Luverne.

Table with columns: LOANS—, COURT HOUSE AND JAIL BONDS—, When Due., Net debt Feb. 1, 1900., Assessed valuation, real., Assessed valuation, pers., Total valuation 1900., Assessment is 1/3 actual value., State tax (per \$1,000) 1899., County tax (per \$1,000) 1899., Aver. tax in County, 1899., Population in 1890 was., Population in 1900 was.

INTEREST on the 4 1/2 per cent bonds is payable at St. Paul; on the refunding bonds at the office of the County Treasurer, Luverne; on all others at New York.

ST. CLOUD.—{ J. A. McDONALD, Mayor. J. M. ROSENBERGER, Treasurer

This city is located in Benton, Stearns and Sherburne counties.

Table with columns: LOANS—, BRIDGE BONDS—, FUNDING BONDS—, WATER POWER BONDS—, When Due., RIGHT OF WAY BONDS—, 6s, July, \$15,000., Bonded debt Mar., 1900., Assessed valuation '99., Assessment abt. 40% actual value., Tax rate (per \$1,000) 1899., Population in 1890 was., Population in 1900 was.

FREE OF TAX.—Bonds of this city are tax exempt.

ST. JAMES.—{ W. P. REMPEL, Mayor. M. J. ARMSTRONG, Treasurer.

Table with columns: This village is in Watonwan County., Bonded debt Feb. 23, 1901., The village has no floating debt., Total valuation 1900., Total tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

ST. LOUIS CO.—L. H. WHIPPLE, Treasurer.

Table with columns: County seat is Duluth., LOANS—, RAILROAD AID BONDS—, REFUNDING—, ROAD AND BRIDGE BONDS—, When Due., Bonded debt Feb. 23, 1901., Floating debt., Total debt., Sinking fund., Net debt Feb. 23, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment fr. 40 to 60% act. value., State and co. tax (per M.) '00., Aver. tax in County, 1899., Population in 1890 was., Population in 1900 was.

INTEREST is payable in New York at American Exchange National Bank and at the Farmers' Loan & Trust Co.

ST. PAUL.—{ R. A. SMITH, Mayor. J. J. McCARDY, Comptroller.

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, principal and interest.

Large table with columns: LOANS—, ABUTMENTS—, ALMS AND WORK HOUSE—, BOARD OF EDUCATION—, COUNCIL APPROPRIATIONS—, FIRE DEPARTMENT—, HOSPITAL—, LEVEE—, LAKE COMO BONDS—, PARKS—, RAILROAD AID—, REFUNDING BONDS—, STREETS—, When Due., LOANS—, COURT HOUSE AND CITY HALL—, BRIDGE BONDS—, SEWERAGE—, WATER—, When Due., Total debt Feb. 1, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Aver. tax in County, 1899., Population in 1890 was., Population in 1900 was.

TAX LEVY CERTIFICATES (See CHRONICLE, V. 63, p. 847).

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

PAR VALUE.—The bonds are all, or nearly all, for \$1,000 each.

INTEREST on all bonds of this city is payable at the Hanover National Bank, New York.

TOTAL DEBT, ETC.—

Table with columns: Jan. 1, 1901., Jan. 1, 1900., Total bonded debt (including water bonds), Tax levy certificates of indebtedness., Total city debt., Less sinking funds., Net debt., Water debt included in the above total.

CITY PROPERTY.—The water works owned by St. Paul are self-sustaining and cost \$6,478,751. The water debt is to be met by the Board of Water Commissioners, who, according to the city charter, "shall establish such water rates as will at all times insure to the city a sufficient income to pay interest and to provide a fund to pay principal upon all the bonds, etc., issued for water purposes." The real estate held by the city is valued (in 1901) at \$10,671,096, and personal property at \$401,258.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation, said to be about 60 per cent of actual value, &c., have been:

Table with columns: Years., Assessed Valuation. Real. Personal. Total. Tax Rate per \$1,000. Total City Bonds. Dec. 31.

All the valuation figures are as reported after deducting exemptions.

POPULATION.—In 1900 (Census) 163,065; in 1890 it was 133,156; in 1880 it was 41,473; in 1870 it was 20,030.

ST. PETER.—{ JOSEPH MASON, Mayor. HENRY N. BENSON, City Clerk.

Table with columns: A city in Nicollet County., LOANS—, REFUNDING BONDS—, IMPROVEMENT BONDS—(Con.)—, When Due., Bonded debt Mar. 1, 1901., City has no floating debt., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Total tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

INTEREST on the improvement bonds is payable at the City Clerk's office; on other bonds at the Chase National Bank, New York City.

SOUTH ST. PAUL.—C. W. CLARK, Recorder.

South St. Paul is situated in Dakota County. The \$75,000 of bridge bonds recently in litigation have been declared valid by the United States Court of Appeals.

Table with columns: LOANS—, BRIDGE BONDS—, CITY HALL BONDS—, IMPROVEMENT BONDS—, EDUCATIONAL BONDS—, When Due., FIRE DEPARTMENT BONDS—, GENERAL BONDS—, Bonded debt Mar. 1, 1901., City has no floating debt., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Aver. tax in County, 1899., Population in 1890 was., Population in 1900 was.

INTEREST is payable by the Amer. Exchange Nat. Bank, N. Y. City.

STEVENS CO.—N. R. SPURR, Auditor.

Table with columns: County seat is Morris., LOANS—, L. F. & D. Ry. bonds., Court-house bonds., Seed-grain bonds., Warrant, etc., Total debt Jan. 1, 1900., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Aver. tax in County, 1899., Population in 1890 was., Population in 1900 was.

STILLWATER.—J. H. WARD, Clerk.

Table with columns: This city is situated in Washington County., LOANS—, CURRENT FUND BONDS, 1882—, REFUNDING BONDS, 1891—, PERMANENT IMPROVEMENT—, When Due., Bonded debt Mar. 1, 1901., Sinking fund., Net debt Mar. 1, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment is 3-5 actual value., Tot. tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

INTEREST is payable at Fifth Avenue Bank, New York.

TODD COUNTY.—County seat is Long Prairie.

Table with columns: LOANS—, COURT HOUSE—, When Due., Total valuation 1900., Assessment about 2/3 actual value., State & Co. tax (per M.) '00., Aver. tax in County, 1899., Population in 1890 was., Population in 1900 was.

INTEREST on the bonds is payable at National Park Bank, N. Y.

TRACY.—W. O. MUSSER, City Treasurer.

Table with columns: Tracy is in Lyon County., Bonded debt Feb. 1, 1901., Sinking fund., Net debt Feb. 1, 1901., Tax valuation 1900., Assessment about 2/5 actual value., Total tax (per \$1,000) 1900., Population in 1900 was., Population in 1890 was.

WADENA.—A. MURRAY, Treasurer.

County seat of Wadena County. \*This is the average of taxes per \$1,000 for all purposes, including amounts raised by municipalities as well as by the State and County.

LOANS—		When Due.	Total debt Feb. 1, 1901..	\$29,000
WATER-WORKS BONDS—			Tax valuation, real.....	227,637
5½s	.....	\$12,000.....1917	Tax valuation, personal.....	142,161
		(Optional after 1900.)	Total valuation 1900.....	369,793
ELECTRIC-LIGHT BONDS—			Assessment about ½ actual value	
4s	.....	\$8,000.....1917	Total tax (per \$1,000) 1900	\$33.40
		(Optional after 1900.)	Population in 1890 was.....	895
Bonded debt Feb. 1, 1901.		\$20,000	Population in 1900 was.....	1,520
Floating debt.....		9,000		

**WINNEBAGO CITY—E. C. MOULTON, Township Clerk.** This township is in Faribault county.

LOANS—		When Due.	Assessed valuation, real..	\$546,398
REFUNDING RR. AID BONDS—			Assessed valuation, per'l.....	114,044
5s	.....	\$25,000.....Jan., 1921	Total valuation 1900.....	660,442
5s	.....	10,000.....July, 1918	Assessment about ½ actual value.	
4½s	.....	13,000.....Dec. 31, 1925	Tax rate (per \$1,000) 1900..	\$4.40
Bonded debt Feb. 25, 1901.		\$48,000	Population in 1890 was.....	486
			Population in 1900 was.....	2,250

**WINONA.**— { E. K. TARBELL, Mayor.  
 { PAUL KEMP, City Recorder.  
 This city is the county seat of Winona County.

LOANS—		When Due.	WATER-WORKS BONDS—	
FERRY ROAD & BRIDGE BONDS—			5s, J&J, \$60,000.....	July 1, 1902
5s	J&J, \$23,500.....	Jan. 1, 1903	5s, J&J, 25,000.....	July 1, 1919
HIGH WAGON BRIDGE—			(Payable \$5,000 yearly.)	to 1923
5s	Jan. 1, \$100,000..	Jan. 1, 1919	4½, J&J, \$40,000..	July 1, '04 to '11
		(Payable \$10,000 yearly.)	(Payable \$5,000 yearly.)	
SEWER BONDS—			Bonded debt Feb. 23, '01.	\$399,500
5s	J&J, \$19,000..	July 1, 1917-'18	Water debt (included)...	125,000
3½s	J&J, 32,000....	July, 1916-28	School bonds (additional)	87,000
(\$3,000 due y'ly 1912 to 1916 and 1924 to 1927, and \$5,000 July 1, 1928.)			Tax valuation, real.....	5,083,000
WINONA S. W. RY.—			Tax valuation, personal..	1,536,301
5s	J&J, \$100,000..	Jan. 1, '08 to '17	Total valuation 1900.....	6,619,301
		(Payable \$10,000 yearly.)	Assessment about 40 p. c. actual.	
			Total tax (per \$1,000) 1900.	\$30.80
			Population in 1890 was.....	18,208
			Population in 1900 was.....	19,714

INTEREST is payable at the Park National Bank, New York City.

**WINONA COUNTY.**— { BEN. KALMES, Treas.  
 { HERMAN WEIBEL, Aud'r.  
 County seat is Winona.

LOANS—		When Due.	Assessed valuation, pers.	\$2,236,752
COURT HOUSE BONDS—			Total valuation 1900.....	11,919,775
5s	J&J, \$10,000.....	July 1, 1901	State & Co. tax (per M.) 1900.	\$8.56
		(\$5,000 due yearly) to July 1, 1902	Average tax in county '09.	*26.19
4½s	J&J, \$10,000....	July 1, 1903	Population in 1900 was.....	35,686
Total debt Feb. 1, 1901.		\$20,000	Population in 1890 was.....	33,797
Assessed valuation, real.		9,683,023		

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 1900.
Blue Earth (C) Faribault Co.	\$36,000		\$769,085	.....	2,900
Blue Earth Co	35,000	\$9,192	11,259,627	\$9.30	32,263
Fairmont (C), Martin Co.	8,000		409,144	46.78	3,040
Grand Rapids (V), Itasca Co.	19,000	10,000	229,677	49.20	1,428
Le Sueur (C), Le Sueur Co.	40,000		379,596	37.00	1,937
Little Falls (C), Morrison Co.	25,000	12,000	1,099,580	.....	5,774
Luverne (V), Rock Co.	52,500		629,451	.....	2,223
Mille Laes Co.	66,280		1,338,761	.....	8,066
Morrison County.	120,000		3,696,042	34.00	22,891
New Ulm (C), Brown Co.	44,000	3,000	991,149	34.00	5,403
New Ulm Sch. District.	20,000		994,000	.....	.....
Ortonville (C), Bigstone Co.	19,000	13,000	225,000	.....	1,247
Pipestone (V), Pipestone Co.	25,000		463,000	43.20	2,536
Pipestone School District.	40,000			.....	.....
Redwood Falls (C), Redwood Co	30,000		400,080	32.31	1,661
Rechester (C), Olmstead Co.	20,000		1,800,000	30.00	6,843
Wells (V), Faribault Co.	30,000	4,500	408,430	30.00	2,017
Wheaton (V), Traverse Co	14,500	3,847	151,903	38.00	1,132
Willmar, Kandiyohi Co.	50,000	3,000	694,015	52.10	3,409

(C) City. (V) Village.

## 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. 1902) - - - - - Leslie M. Shaw  
 Secretary of State (1st Monday Jan. 1903) - - - W. B. Martin  
 Treasurer (1st Monday Jan. 1903) - - - G. S. Gilbertson  
 Auditor (1st Monday Jan. 1903) - - - 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 \$10,937. On July 1, 1900, there were no warrants outstanding and the State had cash on hand amounting to \$981,471 97 and a claim on the United States Government for war expenses amounting to \$55,226 69.

\*This is the average of taxes per \$1,000 for all purposes, including amounts raised by municipalities as well as by the State and County

**EQUALIZED VALUATION.**—The equalized assessed valuation has been as follows in the years named:—

	Lands.	Personal Property.	Railroads.	Telephone & Telh. Cos.	Total.
	\$	\$	\$	\$	\$
1900..	393,250,888	98,903,739	46,194,727	1,324,337	539,673,691
1899..	391,944,989	90,229,004	44,736,070	1,028,845	527,682,750
1898..	411,556,521	88,084,467	44,606,794	931,938	545,179,720
1897..	414,223,421	95,509,523	44,494,024	834,306	555,061,274
1896..	413,970,588	96,765,721	44,532,125	706,315	555,984,549
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	560,643,346
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 1900 was \$2.80; this includes general State tax, \$2.60, and special tax, 20 cents, for educational purposes.

**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 Legislature, however, has fixed a lower limit, as stated below.]

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 same limit. The Legislature of 1900 passed a bill (approved April 6, 1900), fixing the limit of indebtedness of counties or other political or municipal corporations at only 1¼ per cent of the actual value of property in cities or towns as returned by the last tax list. This change was made because, under a revision of the Revenue Law which went into effect in 1898, property is now appraised for taxation on a much higher basis than formerly. We present this bill in full.

**SECTION 1.**—That Section thirteen hundred and six (1306) of the Code be and is hereby repealed, and the following enacted in lieu thereof.

**SEC. 2.**—“No county or other political or municipal corporation, including cities acting under special charters, shall be allowed to become indebted, in any manner or for any purpose, to an amount in the aggregate exceeding one and one-fourth per centum on the actual value of the property within such county or corporation, to be ascertained by the last State and county tax list previous to the incurring of such indebtedness.”

**SEC. 3.**—This Act being deemed of immediate importance shall be in force from and after its publication in the Des Moines “Register” and the Des Moines “Leader,” newspapers published in Des Moines, Iowa.

**POPULATION OF STATE.**—The population of Iowa has been as follows in the years named:

1900.....	2,231,853	1870.....	1,194,020	1850.....	192,214
1890.....	1,911,896	1860.....	674,913	1840.....	43,112
1880.....	1,624,615				

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.

REFUNDING BONDS— *When Due.* Total debt Mar. 15, 1901. \$43,000  
 4s, A&O, \$10,000.....Aug. 1, 1910 Tax valuation 1900.....1,089,446  
 Bonds optional 5 years from date. Real valuation (est.).....3,250,000  
 INTEREST is payable in Boone and at the First Nat. Bank of Chicago.

BURLINGTON.—H. C. MARQUART, Mayor.

Burlington is in Des Moines County.

LOANS—	<i>When Due.</i>	LOANS—	<i>When Due.</i>
REFUNDING BONDS—		BURL. WATER CO. 1ST MORTGAGE	
5s, A&O, \$100,000.....Oct. 1, 1901		BONDS, INTEREST ASSUMED—	
(\$20,000 due yearly) to Oct. 1, 1905		6s, M&N, \$160,000.....Nov. 1, 1902	
5s, A&O, \$33,000.....Oct. 1, 1907			
4s, M&N, 50,000.....June 1, 1906			
Subject to call after 1901.			

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

BONDED DEBT on April 1, 1901, was \$193,000; floating debt, \$80,000; total debt, \$273,000; sinking fund, \$17,000; net debt, \$256,000. The water bonds are not included in the total funded debt, as they are the obligations of a private company. The city, however, in return for use of water agrees to pay the interest on these bonds directly to the bondholder, and to pay \$2,000 yearly to a sinking fund for their redemption.

ASSESSED VALUATION in 1900 was \$3,736,700; in 1898 of real estate was \$2,913,261; personal property, \$966,838; total, \$3,880,099; total tax rate (per \$1,000) in 1899 was \$70.40, including State tax, \$2.90, county tax, \$8.00; city tax, \$37.00; school tax, \$22.50. In the water district, which includes about one-half the city, the water tax (per \$1,000) is \$50.00. Property is assessed at "about 25 per cent of its actual value."

POPULATION in 1900 was 23,201; in 1890 was 22,565; in 1880 it was 19,450.

BURLINGTON INDEPENDENT SCHOOL DISTRICT.—

W. W. TURPIN, Secretary.

SCHOOL BONDS—	<i>When Due.</i>	Bonded debt Feb. 15, '01	\$50,000
4½s, M&N, \$15,000.....July 1, 1907		Tax valuation, real.....	2,666,083
Subject to call at any time.		Tax valuation, personal.....	1,067,863
4s, M&N, \$35,000.....Sept. 30, 1907		Total valuation 1899.....	3,733,946
Subject to call after 1902.		School tax (per \$1,000) '99	\$22.50

CASS COUNTY.—T. W. BROWN, Treasurer.

County seat is Atlantic.

LOANS—	<i>When Due.</i>	Tax valuation, real.....	\$4,251,221
REFORMATORY BONDS—		Tax valuation, personal.....	1,038,270
3½s, A&O, \$7,000.....1911		Total valuation 1900.....	5,289,491
REFUNDING BONDS—		State and Co. tax (p. M.) '00	\$14.05
4s, J&J, \$45,000.....Feb. 8, 1920		Assessment about ¼ actual value.	
Interest payable at Atlantic.		Population in 1890 was.....	19,645
Bonded debt Jan. 1, 1901. \$45,000		Population in 1900 was.....	21,274

CEDAR FALLS INDEP'D'T SCHOOL DISTRICT.—W. N. HOSTROP, Treasurer.

LOANS—	<i>When Due.</i>	Total debt Feb. 20, 1901.	\$35,000
SCHOOL BUILDING BONDS—		Tax valuation 1900.....	800,000
4s, M&N, \$30,000.....1910		School tax (per M.) 1900.....	\$2.50
Optional after 1905.			

CEDAR RAPIDS.—

{ J. M. REDMOND, Mayor.  
 { T. DEVENDORF, Treasurer.

Cedar Rapids is in Linn County. \$100,000 of 5 per cent 10-year sewer bonds have been authorized, to be issued as needed.

LOANS—	<i>When Due.</i>	Total debt July 1, 1900..	\$309,000
REFUNDING BONDS—		Sinking fund.....	6,500
4s, J&J, \$100,000.....July 1, 1916		Net debt July 1, 1900.....	302,500
Redeemable in 1915.		Tax valuation 1900.....	3,924,016
FUNDING BONDS—		Assessm't abt. ¼ appraised value.	
4s, A&O, \$201,000.....1901 to 1919		City & Co. tax (per M.) 1900	\$78.00
\$10,000 yearly on June 1, 1901, to 1918; \$21,000 June 1, 1919.		Population in 1890 was.....	18,020
		Population 1900 (Census).....	25,656

INTEREST on \$100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City; on the funding bonds at the First National Bank, Chicago.

CEDAR RAPIDS SCHOOL DISTRICT.—E. M. Scott, Treas.

LOANS—	<i>When Due.</i>	3½s, J&D, \$45,000.....June 1, 1910	
REFUNDING BONDS—		Subject to call after June 1, 1905.	
4½s, J&J, \$5,000.....July 1, 1905		Bond. debt Mar. 1, 1901.	\$133,000
4s, J&J, 73,000.....July 5, 1908		Tax valuation 1900.....	4,000,000
Subject to call after 1903.		Assessment about ¼ actual value.	
3½s, M&N, \$10,000.....May 1, 1909		School tax (per \$1,000) '00..	\$27.00
Subject to call after May 1, 1904			

INTEREST is payable at the Treasurer's office.

CERRO GORDO CO.—S. B. DUFFIELD, Aud'r.

Mason City is the county seat.

LOANS—	<i>When Due.</i>	Tax valuat'n, personal..	\$848,333
COURT HOUSE BONDS—		Tax valuat'n, railroads..	499,092
3½s, A&O, \$75,000.....Apr. 1, 1910		Total valuation 1900.....	5,296,196
Subject to call after Apr. 1, 1905		County tax (per M.) 1900.....	\$6.00
Bonded debt Apr. 1, '01. \$75,000		Population in 1890 was.....	14,864
Tax valuation, real.....		Population in 1900 was.....	20,672
3,948,771			

INTEREST is payable at the office of the County Treasurer.

CHARLES CITY.—

{ W. S. PROUTY, Mayor.  
 { J. A. CASE, Treasurer.

Charles City is in Floyd County.

LOANS—	<i>When Due.</i>	Tax valuation, real & RR.	\$442,576
REFUNDING WATER BONDS—		Tax valuation, personal.....	283,684
4s, J&J, \$19,000.....July 1, 1918		Total valuation 1900.....	726,260
(Subject to call after 1903.)		Assessment about ¼ actual value.	
WATER BONDS—		Total tax (per \$1,000) 1900	\$53.80
5s, A&O, \$10,000.....1907		Population in 1890 was.....	2,802
Interest payable in Charles City.		Population in 1900 was.....	4,227
Bonded debt Feb. 15, 1901. \$29,000		School District Bonds—	
Sewerage warrants.....		4s, A&O, \$33,000.....1905-1910	
3,000			
Total debt Feb. 15, 1901..			32,000

CLAY COUNTY.—W. M. BARNES, Auditor.

Spencer is the county seat.

LOANS—	<i>When Due.</i>	Tax valuation, real....	\$2,658,149
COURT-HOUSE LOAN—		Tax valuat'n, personal.	583,051
4s, J&S, \$50,000.....July, 1905 to '10		Tax valuat'n, railroad..	286,505
(\$22,000 in 1905, \$5,000 in 1906,		Total valuation 1900...	3,531,005
\$6,000 in 1907, '08 and '09 and		Assessment abt. 25% actual value.	
\$5,000 in 1910).		Population 1890 (Census).....	9,309
Bonded debt Dec. 1, 1900. \$50,000		Population in 1900 (est.)...	13,000

INTEREST payable at Treasurer's office or at Hanover Nat. Bank New York City.

COUNCIL BLUFFS.—

{ VICTOR JENNINGS, Mayor  
 { F. L. EVANS, Auditor.

Council Bluffs is in Pottawattamie County.

Regular Bonded Debt.	INTERSECTION IMP., 10 20s—
FIRE BONDS—	6s, A&O, \$38,000.....1908
7s, J&J, \$8,000.....July 1, 1901	6s, A&O, 30,000.....1909
REFUNDING 1883—	6s, A&O, 33,500.....1910
6s, F&A, \$9,500.....Aug. 1, 1903	6s, A&O, 11,000.....1911
Subject to call at any time.	6s, A&O, 7,500.....1912
4½s, A&O, \$30,000 Oct. 1, 1918	6s, A&O, 4,000.....1913
Subject to call after 1903.	6s, A&O, 10,500.....1914
Special bonds (all 10-20s).	6s, A&O, 2,500.....1915
FUNDING BONDS—	INTERSECTION IMPROV.—(5-20s.)
4½s, M&S, \$200,000. Sept. '04 to '19	4½s, A&O, \$40,000.....1915
(\$13,000 in even and \$13,500 in	Special assessment bonds.
odd years.)	6s, A&O, \$3,300.....1903
	6s, A&O, 200.....1902 & 1904

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

TOTAL DEBT, ETC.—

	April 1,	March 1,	March 1,
	1900.	1899.	1898.
Total bonded debt under 5 p. c. limit.	\$261,400	\$61,400	\$101,400
Special bonds.....	177,500	223,000	233,000
Special assessment bonds.....	21,900	44,900	74,100

Bonded debt..... \$460,800 \$329,300 \$398,500

The special assessment bonds are secured by property certificates issued and held in trust for bondholders. A tax levy of \$5.00 (per \$1,000) is made each year for water purposes.

The sinking funds accumulated on the straight city bonds on April 1, 1900, amounted to \$15,930, and on the intersection improvement bonds to \$2,466.

ASSESSED VALUATION.—The city's assessed valuation has been as given 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 a new law all real estate is appraised at its supposed full cash value, of which, however, only 25 per cent constitutes the listed or assessed value.

Years.	Real Estate.	Personal Property.	Railroads.	Total.
1899.....	\$2,457,616	\$416,910	\$438,645	\$3,313,171
1898.....	.....	.....	.....	4,455,090
1897.....	.....	.....	.....	4,580,096
1896.....	.....	.....	.....	5,000,000
1894.....	.....	.....	.....	5,357,265
1890, (partly est.).....	4,475,159	1,007,432	433,006	5,915,597
1881.....	2,266,802	659,406	149,325	3,075,535

TAX LEVY.—The total tax for 1899 (per \$1,000) was \$80.75. In 1900 the city tax rate per \$1,000 was \$42.50.

POPULATION.—In 1900 (Census) was 25,802; in 1890, 21,474; in 1880, 18,063.

COUNCIL BLUFFS SCHOOL DISTRICT.—D. L. ROSS, Sec.

This district is co-extensive with Kane Township and the city of Council Bluffs.

LOANS—	<i>When Due.</i>	SCHOOL BUILDING BONDS—
FUNDING BONDS—		4s, J&J, \$67,000.....July 1, 1909
4½s, \$25,000.....Mar. 15, 1907		(Optional after July 1, 1904.)
4½s, 77,000.....June 1, 1907		Total debt Mar. 1, 1901..
REFUNDING BONDS—		Tax valuation 1900.....
4s, J&J, \$60,000.....July 2, 1910		3,493,734
Optional after July 2, 1905.		Real valuation (est.)..
		\$18,000,000

CRESTON.—Creston is situated in Union County.

LOANS—	<i>When Due.</i>	Bonded debt Mar. 20, 1900.	\$33,000
REFUNDING BONDS—		Floating debt.....	5,000
5s, F&A, \$17,000.....Apr. 1, 1917		Total debt Mar. 20, 1900..	43,000
Subject to call after Apr. 1, 1907		Tax valuation, real.....	60,000
4½s, F&A, \$12,000.....Aug. 1, 1917		Tax valuation, personal.	200,000
4½s, A&O, 9,000.....1908		Total valuation 1899.....	9,800,000
Subject to call after 1903.		Total tax (per \$1,000) 1899	\$86.00
SCHOOL BONDS—		Population in 1890 was.....	7,200
4½s, A&O, \$35,000.....		Population in 1900 was.....	7,752

INTEREST on the bonds is payable in Creston and in New York.

DAVENPORT.—

{ FRED. HEINZ, Mayor.  
 { A. J. SMITH, Clerk.

This city is in Scott County.

LOANS.	<i>When Due.</i>	Ass'd valuation, pers'l.	\$5,825,310
REFUNDING BONDS—		Total valuation 1900.....	14,396,585
4½s, F&A, \$275,000.....1909		City tax (per \$1,000) 1900.	\$15.75
IMPROV'T PAVING BONDS—		Population in 1890 was.....	26,872
6s, A&O, \$30,000.....1903		Population 1900 (Census).....	35,254
Bond. debt Feb. 26, '01. \$275,000		Davenport School District—	
Improvem't bonds (ad.) 30,000		4s, M&S, \$50,000.....Sept. 15, 1910	
Assessed val'tion, real. 8,571,275		(Subject to call 1905.)	

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.—H. F. GROSS, Treasurer.

Des Moines is situated in Polk County.

LOANS—	<i>When Due.</i>	LOANS—	<i>When Due.</i>
FUNDING BONDS—		REFUNDING BONDS—	
4s, J&J, \$323,000.....July 1, 1915		4s, F&A, \$45,000.....Aug. 1, 1908	
4s, M&N, 300,000.....May 1, 1916		Subject to call at any time.	
3½s, J&D, 60,000.....Dec. '05-'16			
4s, M&N, 35,000.....May 1, 1917			

INTEREST is payable at City Treasury.

BONDED DEBT on Mar. 1, 1901, was \$763,000; floating debt, \$32,760; total debt, \$795,760; cash in various funds, \$231,876.

ASSESSED VALUATION.—The total assessed valuation for 1900 was \$13,871,430 and the total tax rate (per \$1,000) 1900 was \$71.00.

POPULATION.—In 1900 (Census) was 62,139; in 1890 was 50,093; in 1880 was 22,408; in 1870 was 12,035.

**DUBUQUE.**—{ C. H. BERG, Mayor.  
F. B. HOFFMAN, Auditor.

Dubuque is situated in Dubuque County. Local banks have agreed to purchase \$545,000 4½% water bonds, providing their legality be established in the courts.—V. 70, p. 857. These bonds are included in the total of debt given below.

LOANS—	When Due.	Bond. debt Mar. 1. '01.
REFUNDING BONDS—		Improvement bonds (add'l) 125,184
6s, .....	\$15,400.....Feb. 1, 1902	Floating debt..... 173,432
6s, .....	1,545.....Feb. 1, 1904	Total debt Mar. 1, 1900..1,529,643
4s, .....	96,000.....Feb. 1, 1916	Appraised value 1901 23,907,583
4s, .....	105,000.....Apr. 1, 1916	Tax valuation, real.... 4,266,726
4s, .....	120,000.....Jan. 1, 1917	Tax valuation, person'l 1,710,159
4s, .....	240,000.....Feb. 1, 1917	Total tax valua'n 1901
4s, J&J, .....	34,132.....Jan. 1, 1919	(being ¼ of apprd val) 5,976,895
4s, .....	35,000.....Jan. 1, 1921	Tax rate (per M) 1900—
3½s, .....	13,250.....Feb. 1, 1902	City tax rate on tax value.\$44'00
STREET IMP. & PAV'G BONDS—		Do on appraised val. 11'00
5s, M&S, .....	\$125,184 85.....	Population in 1890 was....30,311
(Subject to call.)		Population, 1900 (Census)..36,297

Interest is payable by the City Treasurer and in New York.

**DUBUQUE CO.**—F. N. SCHROEDER, Treasurer.  
County seat is Dubuque.

LOANS—	When Due.	Total valuation 1900.
COURT HOUSE BONDS—		Assessment about ¼ actual value.
4s, J&J, .....	\$125,000.....Jan. 1, 1916	State & Co. tax (per M) 1900.\$15'00
Total debt Jan. 1, 1901.	\$125,000	Population in 1890 was....49,848
Ass'd valuation, real....	10,158,535	Population in 1900 was....56,403
Ass'd valuation, pers'l.	2,916,511	

**FORT DODGE.**—S. J. BENNETT, Mayor.  
This city is in Webster County.

LOANS—	When Due.	Total debt Feb. 1, 1901..
WATER WORKS BONDS—		\$52,000
5s, J&J, .....	\$16,000.....1914	Total valuation 1900....1,550,000
Subject to call 1904.		Assessment is ¼ actual value.
REFUNDING BONDS—		Total tax (per \$1,000) 1900.\$63'50
4s, M&S, .....	\$36,000.....Mar. 1, 1918	Population in 1890 was.... 4,871
Optional after 1908.		Population in 1900 was....12,162

**FORT MADISON.**—SAMUEL ATLEE, Mayor.  
County seat of Lee County.

LOANS—	When Due.	Total debt Mar. 1, 1901.
REFUNDING BONDS—		\$134,780
4½s, .....	\$120,000.....July 1, 1917	Assessed val'tion 1900..1,555,000
Subject to call after 1902.		Total tax (per M), 1900....\$50'50
Bond. debt Mch. 1, 1901.	\$120,000	Population in 1890 was....7,901
Floating debt.....	14,780	Population in 1900 was....9,278

**IOWA CITY.**—W. J. FREEMAN, Clerk.  
Iowa City is in Johnson County.

LOANS—	When Due.	Sewer Bonds—(Con.)
FUNDING BONDS—		6s, Apr., \$1,708 85...1899 to 1904
4½s, .....	\$5,000.....1901 to 1905	6s, Apr., 885 31...1899 to 1905
\$1,000 due yearly.		Interest payable in Iowa City.
4½s, .....	\$12,000.....1908-'09-'10	REFUNDING BONDS—
(\$4,000 due yearly.)		4½s, J&D, \$32,000..June 1, 1917
SPECIAL ASSESSMENT BONDS—		(Opt. \$1,000 each year on June 1.)
Paving Bonds.		Bonded debt Mar. 27, 1900. \$69,692
6s, Apr., .....	\$11,059. 1900 to 1905	Special ass't bonds (includ.) 25,692
6s, Apr., .....	6,592 90..1899 to 1904	Tax valuation 1899.....6,429,997
6s, Dec., .....	855 33. ....1903	Assessm't is 25 p.c. actual value.
6s, Jan., .....	1,619 63.....1904	Total tax (per \$1,000) 1899.\$58'80
Sewer Bonds.		Population 1890 was.....7,016
6s, Apr., .....	\$471 06....1900 to 1905	Population in 1900 was....7,987

TAX FREE.—All bonds issued by this city are exempt from taxation

**IOWA CITY INDEPENDENT SCHOOL DISTRICT—**

LOANS—	When Due.	Bond. debt July 2, 1900.
REFUNDING BONDS—		\$81,000
4s, J&J, .....	\$16,000.....1905	Assessed valuat'n 1900 1,723,736
(Subject to call \$3,000 yearly.)		Assessment 25% actual value.
SCHOOL-HOUSE BONDS—		School tax (per M) 1900....\$17'50
4s, J&J, .....	\$65,000.....July 2, 1910	
(Subject to call after July 2, 1905.)		

INTEREST payable First National Bank, Chicago.

**JEFFERSON CO.**—DAVID HOPKIRK, Co. Treas.

Fairfield is the county seat. \$15,000 8 per cent railroad-aid bonds issued by the county in 1854 and declared invalid by the Supreme Court have recently been returned to the county by the railroad company.

LOANS—	When Due.	Tax valuat'n, personal.
COURT-HOUSE BONDS—		\$765,973
6s, .....	\$16,500.....1901	Tax valuat'n, railroad. 550,942
POOR-HOUSE BONDS—		Total valuation 1900... 4,158,627
5½s, .....	\$13,500.....1902	Assessment about ¼ actual value.
Bonded debt Mar. 1, 1901	\$30,000	Population in 1890 was....15,184
Tax valuation, real.....	2,841,712	Population in 1900 was....17,437

**JOHNSON CO.**—A. R. CHENY, County Treas.

LOANS—	When Due.	Tax valuation, RR.....
COURT-HOUSE BONDS—		\$520,133
3½s, .....	\$100,000 part yrly Apr. 1	Tax valuation, per'l.... 1,332,382
(\$40,000 in 1904, \$10,000 in 1905, '06 & '07, \$15,000 in 1908 & '09.)		Total valuation 1899....7,459,752
Bonded debt Feb., 1900.	\$100,000	Assessment about ¼ actual value.
Tax valuation, real.....	5,607,237	State & Co. tax (per M) '99.\$13'00
		Population in 1890 was....23,082
		Population in 1900 was....24,817

**KEOKUK.**—

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 being reduced at the rate of \$4,500 per annum.

LOANS—	When Due.	City has no floating debt.
GRADUATED BONDS—		Tax valuation, real. \$3,651,810
5s, A. & O., .....	\$56,000...Part yearly	Tax valuation, per'l.... 997,774
REFUNDING BONDS:		Total valuation 1900... 4,649,584
5s, J. & J., .....	\$100,000...Jan. 1, 1906	City tax prop'r (per M) 1900.\$17'50
5s, J. & J., .....	100,000...July 1, 1914	Population in 1890 was.... 14,101
Bonded debt Mar. 1, 1901.	\$252,500	Population in 1900 was.... 14,641

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.**—{ JOHN MENZ, Treasurer.  
WM. F. KIEL, Deputy Treasurer.

LOANS—	When Due.	Tax valuation, real....
REFUND. COMPROMISE BONDS—		\$5,617,348
3½s, J&D, .....	\$550,000 Dec. 1, '01-'20	Tax valuation, pers'l... 1,274,650
(\$20,000 due yearly to 1905, \$25,000 yearly 1906 to 1910, \$30,000 yearly 1911 to 1915, \$35,000 yearly 1916 to 1920).		Tax valuation, RRs. ... 800,000
Bond. debt Mar. 1, 1901.	\$550,000	Total valuation 1900... 7,691,998
		Assessment about ¼ actual value.
		State & Co. tax (per M) 1900.\$20'00
		Population in 1890 was....37,715
		Population in 1900 was....39,719

**LYON COUNTY.**—OLAF OLSON, Treasurer.

LOANS—	When Due.	Assessed valuat'n, real.
REFUNDING BONDS—		\$3,385,056
4½s, M&N, .....	\$145,000. 1902 to 1910	Assessed valuat'n, per'l 399,224
(\$10,000 in 1902, '03, '04 and '05, \$20,000 in 1906, '07, '08 and '09 and \$25,000 in 1910)		Total valuation 1899.. 3,784,280
Bond. debt Nov. 14, 1900.	\$145,000	Assessment abt 25% actual value.
		State & Co. tax (per M) 1899.\$18'8
		Population in 1890 was. .. 18,680
		Population in 1900 was....13,165

**MARSHALLTOWN.**—{ F. G. PIERCE, Mayor.  
J. G. TROTTER, Clerk.

LOANS—	When Due.	Tax valuation, real....
REFUNDING BONDS—		\$1,226,594
4s, .....	\$34,000.....Jan. 1, 1920	Tax valuation, personal 425,513
WATER-WORKS REF'D'G BONDS—		Total valuation 1900.... 1,652,107
4½s, J&J, .....	\$37,000.....July 1, 1916	Assessment is ¼ actual value.
Total debt Jan. 1, 1900..	\$71,000	Total tax (per M.) 1900....\$66 00
Floating debt ....	1,200	Population 1890..... 8,914
		Population in 1900 was....11,544

INTEREST on all bonds is payable in Chicago, Ill.

**MASON CITY.**—GEO. W. BRETT, Mayor.

LOANS—	When Due.	Sinking fund.....
GEN. FUND AND WATER BONDS—		\$1,000
6s, A&O, .....	\$24,000.....June 1, 1905	Net debt Jan. 1, 1901.... 23,733
Subject to call.		Total valuation 1899...1,141,687
Total debt Jan. 1, 1901....	\$24,733	Population in 1890 was....4,007
		Population in 1900 was....6,746

INTEREST is payable at the Chemical National Bank, New York.

**MITCHELL CO.**—H. S. HOUG, Auditor.

LOANS—	When Due.	Total debt Jan. 1, 1901..
BRIDGE BONDS—		\$29,254
4s, M&N, .....	\$21,000...Nov. 1, 1908	Tax valuation 1900.....3,987,436
(Subject to call at any time)		Assessm't about 25% actual value.
Bonded debt Jan. 1, 1901.	\$21,000	State & Co. tax (per M) 1900.\$12'50
Floating debt .....	8 254	Population in 1890 was....13,299
		Population in 1900 was....14,916

INTEREST payable at office of County Treasurer.

**MONROE CO.**—A. C. PABST, Treasurer.

LOANS—	When Due.	Sinking fund.....
REFUNDING BONDS—		\$13,431
4s, M&S, .....	\$26,000.. Sept. 15, 1901	Net debt Jan. 1, 1901.... 37,787
to Sept. 15, 1907		Tax valuation 1900.....3,152,322
(\$2,000 in 1901 and \$4,000 yearly.)		Assessment about ¼ actual value.
Bonded debt Jan. 1, 1901.	\$36,000	State & co. tax (per M) 1900.\$16 60
Floating debt.....	15,218	Population in 1899 was....13,666
Total debt.....	51,218	Population in 1900 was....17,985

INTEREST is payable at office of County Treasurer.

**MUSCATINE.**—JACOB ASTHALTER, Treasurer.

LOANS—	When Due.	Tax valuation, real....
REFUNDING BONDS—		\$1,448,657
4½s, A&O, .....	\$262,500. Apr., 1902-'19	Tax valuation, personal. 561,172
(\$7,500 due semi-ann. Apr. 1 & Oct. 1)		Total valuation, 1900. 2,009,829
WATER BONDS—		Assessment ¼ actual value.
5s, J&D, .....	\$100,000... 1901 to 1920	Total tax (per \$1,000), '99..\$50'00
(\$2,500 due semi-ann. June & Dec.)		City tax (per \$1,000) 1900. 139'50
Interest is paid in New York.		Population in 1890 was....11,454
Bond. debt Mar. 1, 1901.	\$370,000	Population in 1900 was....14,073

**O'BRIEN COUNTY.**—L. T. ALDINGER, Treas.

LOANS—	When Due.	Tax val., pers'l & RR..
REFUNDING BONDS—		\$1,174,585
4s, M&S, .....	\$90,000....Sept. 15, 1913	Total valuation 1900...4,440,993
Subject to call.		Assessment about ¼ actual value.
Interest payable at County Treas.		State & Co. tax (per M) 1900.\$15'90
Total debt Jan. 1, 1901..	\$90,000	Population in 1890 was....13,060
Tax valuation, real.....	3,266,408	Population in 1900 was....16,985

TAX FREE.—The county's bonds are exempt from taxation.

**OTTUMWA.**—{ T. J. PHILLIPS, Mayor.  
W. A. STEVENS, Auditor.

LOANS—	When Due.	REFUNDING BONDS—(1897)—
FUNDING BONDS—1897—		4½s, .....
4½s, .....	\$35,000...Mch. 1, 1917	\$30,000....Mar. 1, 1917
Optional after 1912.		Optional after 1912.
.....	\$30,000.....	Bond. debt Aug. 1, 1900..\$141,000
RAILROAD AID BONDS—		Floating debt..... 1,200
4s, A&O, .....	\$6,000.....1901-1903	Total debt Aug. 1, 1900.. 142,200
(\$3,000 due yearly on Oct. 5.)		Tax valuation 1900....2,668,342
4s, F&A, .....	\$34,000....Feb. 10, 1906	Assessment about ¼ actual value.
		Total tax (per \$1,000) '99..\$65'00
		Population 1890..... 14,001
		Population 1900 was....18,197

OPTIONAL—All bonds are optional after five years from date.

INTEREST on the railway bonds is payable at Ottumwa; on the funding and refunding bonds at the First National Bank Chicago, Ill.

**POLK COUNTY.**—J. S. McQUISTON, Auditor.

LOANS—	When Due.	Net debt Oct. 1, 1900..
COURT-HOUSE BONDS—		\$283,000
3½s, .....	\$300,000...1905 to 1917	Assessed valuat'n, real.15,125,220
Bond. debt Oct. 1, 1900..\$300,000		Assessed valuat'n, per'l 4,544,190
Floating debt.....	2,000	Total valuation 1900..19,669,410
Total debt Oct. 1, 1900..	302,000	Assesment 25% actual value.
Sinking fund.....	19,000	Population 1890 (Census)..65,410
		Population in 1900 was....82,824

**POTTAWATTAMIE CO.**—WM. ARND, Treas.

County seat is Council Bluffs

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real...	\$8,735,817
<b>REFUNDING BONDS—</b>		Tax valuation, person'l.	1,897,589
4½s, M&N, \$30,000..	1901-'02-'03	Tax valuation, railr'ds.	1,409,497
		Total valuation 1900..	12,042,903
		Assessment about ¼ actual value.	
4½s, M&N, \$40,000.....	1904-'05	Total tax (per \$1,000) 1900.	\$15.50
		Population in 1890 was.....	47,430
		Population in 1900 was.....	54,336
Bonded debt Feb. 1, 1901..			
Sinking fund.....			
Net debt Feb. 1, 1901.....			

**RED OAK.—C. A. HOUGH, Treasurer.**

Red Oak is situated in Montgomery County.

<b>LOANS—</b>	<i>When Due.</i>	Assessment about ¼ actual value.	
<b>WATER WORKS BONDS—</b>		Total tax (per \$1,000).....	\$56.20
5s, J&J, \$14,000.....	Jan. 1, 1914	Population in 1890 was.....	3,321
		Population in 1900 was.....	4,355
		<b>School District Debt—</b>	
<b>REFUNDING BONDS—</b>		High School Bonds—	
4½s, J&D, \$16,000.....		4½s, .....	\$15,000.....1908
			\$5,000 optional any time.
			\$10,000 optional after 1903.
Total debt Feb. 25, 1901..			
Total valuation 1898.....			

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.

**SIOUX CITY.—A. H. BURTON, Mayor.**

Sioux City is situated in Woodbury County.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—Con.—</b>	
<b>REFUNDING BONDS—</b>		4½s, .....	\$159,900 .....Aug., 1920
5s, .....	\$95,000.....Oct. 1, 1917	<b>IMPROVEMENT BONDS—</b>	
	Subject to call after 1915.	6s, .....	\$11,100.....1907 to 1913
5s, .....	125,000.....Nov. 1, 1917	5s, .....	36,500.....Oct., 1917
	Subject to call after 1915.		Subject to call after 1907.
4½s, .....	375,000.....May 1, 1906	<b>FUNDING BONDS—</b>	
	(\$25,000 yearly) to 1920	4s, J&J, \$236,000.....	Jan. 1, 1919
4½s, .....	\$40,100.....Jan. 1, 1916		Subject to call after 1914.
	Subject to call after 1906.		

**ASSUMED INDEBTEDNESS (NOT CITY OBLIGATIONS.)**

<b>LIBRARY BONDS—</b>		<b>WATER BONDS—</b>	
6s, .....	\$47,000.....July 1, 1901	6s, .....	\$65,000.....May 1, 1904
	Subject to call \$20,000 yearly.		Subject to call in part.
<b>POLICE STATION MORTGAGE—</b>			
7s, .....	\$25,000.....May 1, 1902		

INTEREST is payable in New York City.

**TOTAL DEBT.**—The city's bonded debt on February 1, 1900, was \$1,077,600; floating debt, \$78,000; total debt, \$1,155,600; sinking fund and cash assets, \$68,000; net debt, \$1,087,600. This amount includes \$300,000 water debt, but not the \$137,000 of assumed indebtedness, which is not considered city debt.

**ASSESSED VALUATION** in 1899 of real estate was \$4,512,355; personal property, \$1,075,023; railroads, \$235,865; total, \$5,823,248. Property is assessed at 25 per cent of its actual value. In 1899 the total tax rate (per \$1,000) was \$67.50, which included State tax \$3.00, county tax \$11.50, city tax \$31.50, and school tax, \$21.50.

**POPULATION.**—In 1900 (Census) 33,111; in 1890 it was 37,806.

**SIOUX CITY INDEPENDENT SCHOOL DISTRICT.—**  
**R. M. DOTT, Secretary.**

<b>LOANS—</b>	<i>When Due.</i>	Total debt Sept. 1, 1900.	\$344,000
<b>REFUNDING BONDS—</b>		Tax valuation 1900.....	5,583,032
4s, J&J, \$344,000.....	Jan. 2, 1909	Assessment about ¼ actual value.	
	Subject to call after Jan. 2, 1904	School tax (per \$1,000) '99.	\$21.50

INTEREST is payable at Fourth National Bank, New York City.

**WAPELLO CO.—JOHN H. SPRY, Treasurer.**

County seat is Ottumwa.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt.....	5,000
<b>COURT HOUSE BONDS—</b>		Total debt Feb. 1, 1900..	119,000
5s, J&J, \$15,000.....	July 1, 1901	Tax valuation, real.....	4,120,171
		Tax valuation, personal.	676,525
<b>REFUNDING BONDS—</b>		Tax valuation, railroads.	949,809
4½s, A&O, \$40,000..	Oct., 1901-'02	Total valuation 1899.....	5,746,505
		Assessment about ¼ actual value.	
4½s, .....	\$20,000.....1904 to 1907	State & co. tax (per M.) 1899.	\$7.00
	(\$5,000 yearly on Oct. 1.)	Population in 1890 was.....	30,426
4½s, .....	\$14,000.....1908-1909	Population in 1900 was.....	35,426
	(\$7,000 yearly on Oct. 1.)		
Bonded debt Feb., 1900.			

**WATERLOO.—**  
J. W. KRAPPFEL, Mayor.  
H. C. SCHULTZ, City Clerk.

County seat of Black Hawk County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real.....	\$1,542,571
<b>FUNDING &amp; REFUNDING BONDS—</b>		Tax valuat'n, personal....	629,174
4½s, .....	\$58,000.....May 1, 1917	Total valuation, 1899.....	2,171,765
	Subject to call after 1902-'07-'12.	Assess't is about ¼ actual value.	
	Interest at Nat. Park Bank, N. Y. C.	Tot. tax (p. \$1,000), '99.....	\$46.30
Bonded debt Feb. 25, 1901		Population in 1900 was.....	6,674
Floating debt.....		Population in 1890 was....	12,580
Total debt Feb. 25, 1901			

**WEBSTER CITY.—**  
This city is the county seat of Hamilton County.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, 1901.	\$35,000
<b>ELECTRIC LIGHT BONDS—</b>		Tax valuation 1900.....	840,000
4s, J&J, \$7,000.....	Jan. 1, 1921	Assessment about ¼ actual value.	
	(Optional 1911.)	Tax rate (per \$1,000) 1900.	\$13.80
<b>CONSOL. AND FUNDING BONDS—</b>		Population 1890.....	2,829
6s, J&D, \$13,000.....		Population 1900 was.....	4,613
5s, M&N, 15,000.....	Nov. 1, 1912		
	Interest payable in N. Y. City.		

**WEBSTER CO.—J. A. LINDQUIST, Treasurer.**

County seat is Fort Dodge.

<b>LOANS.</b>	<i>When due.</i>	Asses'd val., RR, tel. etc.	\$812,805
<b>COURT HOUSE BONDS—</b>		Total valuation 1900.....	6,784,315
3½s, ann., \$50,000.....	1910	Assessment is ¼ actual value.	
Bonded debt Mar. 1, 1901..		State & Co. tax (per M), 1900.	\$14.00
		Population in 1890 was.....	21,582
		Population in 1900 was.....	31,757

**WOODBURY CO.—J. A. MAGOUN JR., Treas.**

County seat is Sioux City.

<b>LOANS—</b>	<i>When Due.</i>	<b>JUDGMENT BONDS—</b>	
<b>FUNDING BONDS—</b>		4s, M&N, \$54,000.....	May 1, 1905
5s, .....	\$13,000.....July 1, 1901		(Optional after May 1, 1901.)
4½s, J & D, 238,000.....	June 15, '05	4s, M&N, \$125,000.....	May 1, 1920
			(Optional after May 1, 1910.)
4½s, .....	\$65,000.....July 1, 1906	Bonded debt Jan. 1, 1901.	\$645,000
<b>REFUNDING BONDS—</b>		Tax valuation, real.....	8,372,172
3½s, .....	\$150,000.....May 1, 1914		

Tax valuat'n, personal.	\$1,991,346	State & Co. tax (per M), 1900.	\$18.00
Tax valuat'n, railroads.	598,251	Population 1890 was.....	55,632
Total valuation 1900..	10,961,769	Population 1900 was.....	54,610
Assessment is ¼ actual value.			

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 1900.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate	Popul'n 1900.
Clinton, Clinton Co...	\$73,575	.....	\$1,900,000	\$65.00	22,698
Clinton Sch. Dist.....	98,500	.....	.....	.....	.....
Emmet Co.....	20,000	\$22,000	2,377,231	15.30	9,936
Hamburg, Fremont Co	18,466	.....	218,963	50.00	2,079
Hampton Sch. Dist...	18,000	.....	371,102	75.75	.....
Knoxville Sch. Dist...	26,000	.....	820,625	21.00	.....
Marion Sch. Dist.....	26,500	.....	656,471	.....	.....
Sheldon Sch. Dist.....	24,000	.....	425,000	.....	.....

**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., 1905), - - - Alex. M. Dockery  
Sec'y of State (term expires Jan., 1905), - Sam. B. Cook  
Treasurer (term expires Jan., 1905), - - R. P. Williams  
Auditor (term expires Jan., 1905) - - - Albert O. Allen

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:

<b>LOANS—</b>	<i>When Due.</i>	<b>SEMINARY FUND:</b>	
3½s, J&J, \$1,887,000.	Jan. 1, 1908	6 p. c., Jan. 1, \$122,000..	1911
	Subject to call at any time.	5 p. c., J&J, 1,113,839.	1903-'45.
		Total.....	\$1,235,839
<b>SCHOOL FUND:</b>			
6 p. c., July 1, \$2,909,000..	1911		
5 p. c., semi-an., 249,000.	1903 '18		
Total.....			3,158,000

**PAR VALUE OF BONDS.**—The bonds are for \$1,000 each.  
INTEREST is payable at the Merchants' Laclde National Bank, St. Louis, Mo.

**TOTAL DEBT, Etc.**—The subjoined statement shows Missouri's total debt on dates named.

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
Total bonded debt.....	\$1,887,000	\$2,847,000	\$3,642,000
School & sem'ry certifi'cs	4,393,839	4,393,839	4,393,839
Total debt.....	\$6,280,839	\$7,240,839	\$8,035,839

Under a provision of the State Constitution at least \$250,000 of State indebtedness must be retired annually. The total debt, including accrued interest, &c., on Jan. 1, 1865, was \$36,094,908. The entire amount of school and seminary certificates is held by the State School and State Seminary funds.

**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 1900 to \$103,361,000, or of machinery, tools, merchandise, etc., as taxed on "merchants' and manufacturers' tax books," which amounted in 1900 to \$63,144,571.

Years.	Assessed Valuation	Tax Rate.	Years.	Assessed Valuation.	Tax Rate.
1900...	\$1,001,766,464.....	\$2.50	1890.....	\$805,668,844.....	3.00
1899....	993,025,441.....	2.50	1888.....	738,421,083.....	4.00
1898....	971,935,839.....	2.50	1885.....	684,446,002.....	4.00
1897....	976,754,152.....	2.50	1880.....	532,692,043.....	4.00
1896....	952,576,356.....	2.50	1875.....	556,444,456.....	4.50
1895....	938,202,003.....	2.50	1870.....	559,082,559.....	5.00
1894....	931,853,800.....	2.50	1865.....	262,354,932.....	.....
1893....	861,426,560.....	2.50	1863.....	198,602,216.....	.....
1892....	853,754,205.....	2.50	1860.....	296,552,806.....	.....
1891....	826,141,721.....	3.00			

**DEBT LIMITATION.**—Missouri has made provision in its Constitution restricting the creation of debt both on behalf of the State and of its municipalities.

FIRST, with respect to the State, the regulations are full and specific. They are found in article 4, sections 44, 45 and 46, which we subjoin.

ARTICLE 4, Section 44. (General Assembly not to contract debts except as herein.) The General Assembly shall have no power to contract or to authorize the contracting of any debt or liability on behalf of the State, or to issue bonds or other evidences of indebtedness thereof, except in the following cases:

First, in renewal of existing bonds, when they cannot be paid at maturity out of the sinking fund or other resources.

Second, on the occurring of an unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred, upon the recommendation of the Governor first had, shall not exceed the sum of two hundred and fifty thousand dollars for any one year, to be paid in not more than two years from and after its creation.

Third, on the occurring of any unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred or to be incurred shall exceed the sum of two hundred and fifty thousand dollars.

for any one year, the General Assembly may submit an act providing for the loan, or for the contracting of the liability, and containing a provision for levying a tax sufficient to pay the interest and principal when they become due (the latter in not more than thirteen years from the date of its creation), to the qualified voters of the State, and when the act so submitted shall have been ratified by a two-thirds majority, at an election held for that purpose, due publication having been made of the provisions of the act for at least three months before such election, the act thus ratified shall be irrevocable until the debt thereby incurred shall be paid, principal and interest.

**SECTION 45. (State's credit not to be loaned.)** The General Assembly shall have no power to give or to lend, or to authorize the giving or lending of the credit of the State in aid of or to any person, association or corporation, whether municipal or other, or to pledge the credit of the State in any manner whatsoever, for the payment of the liabilities, present or prospective, of any individual, association of individuals, municipal or other corporation whatsoever.

**SECTION 46. (Public money, grant of prohibited.)** The General Assembly shall have no power to make any grant, or to authorize the making of any grant of public money or thing of value to any individual, association of individuals, municipal or other corporation whatsoever. *Provided*, That this shall not be so construed as to prevent the grant of aid in a case of public calamity.

The foregoing sections cover all phases of State indebtedness and so restrict action as to put the State beyond the chance of future debt embarrassment.

**SECOND, with regard to cities and other municipalities, the provisions are in like manner full and wisely constructed. There are three—section 47 in article 4, section 6 in article 9 and section 12 in article 10. We give them complete below.**

**ARTICLE 4, 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.

1900.....	3,106,665	1860.....	1,182,012	1830.....	140,455
1890.....	2,679,184	1850.....	682,044	1820.....	66,557
1880.....	2,168,380	1840.....	383,702	1810.....	20,845
1870.....	1,721,295				

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 Merchants' LaClede National Bank has been appointed the State's fiscal agents in St. Louis.

#### ADAIR CO.—W. R. HOLLOWAY, Co. Clerk.

County seat is Kirksville.	
<b>LOANS—</b>	<i>When Due.</i>
COURT HOUSE & JAIL BONDS—	Net debt Jan. 1, 1901....
5s, \$50,000.....	1902
Interest payable by St. L. Nat. Bk.	Tax valuation 1900.....
Total debt Jan. 1, 1901..	\$50,000
Sinking fund.....	24,000
Bonds are free of tax and subject to call.	

#### 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 n.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....	\$2,290,780
REFUNDING BONDS—		Tax valua., pers'l & RR.	1,124,630
5s, Feb., \$287,500.....	July 1, 1912	Total valuation 1900...	3,415,410
Subject to call after July 1, 1902		Assessment is 1/2 actual value.	
Total debt Mar. 1, 1901..	\$287,500	Total tax (per M.) 1900	\$17.50
Sinking fund.....	23,732	Population 1890 was.....	14,973
Net debt Mar. 1, 1901 ..	263,768	Population 1900 was.....	16,556

INTEREST is payable in St. Louis at National Bank of Commerce.

#### BLOOMINGTON.—This township is in Buchanan Co.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt July, 1900.	\$28,000
REFUNDING BONDS—		Taxable wealth 1900....	4,000,000
5s, \$28,000.....	Oct. 15, 1915	Population in 1890 was.....	1,357
Subject to call.		Population in 1900 was.....	1,498

#### BLUE.—T. T. CRITTENDEN JR., County Clerk.

This township (containing Independence City) is in Jackson County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Apr. 1, 1901..	\$100,000
RR. AID \$1,000 BONDS—		Tax valuation 1900.....	5,790,575
7s, J&J, \$100,000.....	July 1, 1903	Population in 1890 was....	10,533
		Population in 1900 was....	11,731

INTEREST at Ninth National Bank, New York City.

#### BUCHANAN CO.—R. M. NASH, Clerk.

The county seat is St. Joseph.

<b>LOANS.</b>	<i>When due.</i>	Assessed valu'n, pers'l..	\$5,000,000
COMPROMISE R. R. BONDS—		Assessed val'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		Total valuation 1900...	29,800,000
American Exchange Nat. Bank.		Assessment is 1/2 actual value.	
Total debt Aug. 1, 1900.	\$354,300	State & Co. tax (per M.) 1900.	\$7.00
Sinking fund.....	95,000	Population in 1890 was....	70,100
Net debt Aug. 1, 1900..	259,300	Population in 1900 was.	121,838
Assessed valu'n, real...	20,000,000		

TAX FREE.—Bonds issued by this county are exempt from taxation.

#### BUTLER COUNTY.—G. C. ORCHARD, Clerk.

County seat is Poplar Bluff.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt.....	\$46,360
REFUNDING BONDS—		Total debt.....	80,040
4s, A&O, \$30,000.....	Apr. 1, 1920	Sinking fund.....	5,281
Bonds optional after 1910.		Net debt Jan. 1, 1901.....	74,759
<b>DRAINAGE BONDS—</b>		Tax valuation 1900.....	3,850,000
6s, May, \$3,408.....	1902-1920	Assessment about 2/3 actual value.	
(Part due yearly.)		State & Co. tax (per M) 1900.	\$8.50
Bonded debt Jan. 1, 1901..	\$30,000	Population in 1890 was....	10,164
Drainage debt.....	3,408	Population in 1900 was....	16,769

#### CALLAWAY CO.—W. P. ROBISON, Dep. Co.

Clerk.—The county seat is Fulton.

<b>LOANS.</b>	<i>When due.</i>	Ass. valua., pers'l & RR.	\$2,776,182
* REFUNDING RR. BONDS—		Total valuation 1900.....	6,841,381
4s, M&N, \$150,000.....	1917	Assessm't abt. 50 p. c. actual val.	
(\$100,000 subject to call after		State & Co. tax (per M) 1900.	\$12.50
1902; balance after 1904.)		Population in 1890 was....	25,131
Total debt Jan. 1, 1901..	\$150,000	Population in 1900 was....	25,984
Assessed valu'n, real....	4,065,200		

INTEREST on the 4s is payable at the Union Trust Co., St. Louis, Mo.

#### CALUMET.—This is a township in Pike County.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>	
REFUNDING BONDS—		3 1/2s, F&A, \$40,000	May 1, 1919
5s, Feb. \$8,500.....	Jan. 1, 1909	Subject to call May 1, 1904.	
Subject to call.		Total debt Sept. 14, 1900.	\$78,500
5s & 4s, \$30,000.....	Apr. 1, 1928	Assessed valuat'n 1900..	2,393,000
(Subject to call 1908.)		Population in 1890 was....	4,096
		Population in 1900 was....	3,800

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. Interest payable in New York.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1900.....	\$59,600
REFUNDING BONDS—		Tax rate (per \$1,000), 1899..	24.00
5s, Feb. 1, \$50,000.....	Nov. 19, 1917	Population in 1890 was....	1,713
Subject to call Nov. 19, 1907		Population in 1900 was....	1,728
Bonded debt Feb. 1, 1901	\$50,000		

#### CAPE GIRARDEAU—GEO. E. CHAPPELL, Clk.

This city is in Cape Girardeau County.

<b>LOANS—</b>	<i>When Due.</i>	Sink'g fund July 1, 1900.	\$7,700
FUNDING—		Tax valuation, real.....	850,000
5s, M&S, \$15,000.....	Feb. 1, 1910	Tax valuation, personal.	225,000
Subject to call in 1900 & 1905		Total valuation 1900.....	1,075,000
<b>NORMAL SCHOOL—</b>		Assessment is 1/3 actual value.	
8s, J&J, \$39,000.....	Jan. 1, 1905	Total tax (per \$1,000) 1900.	\$30.50
Subject to call.		Population in 1890 was....	4,297
Total debt July 1, 1900..	\$84,000	Population in 1900 was....	4,815

INTEREST on the funding bonds is payable at New York; on the Normal School bonds at St. Louis, Mo.

#### CAPE GIRARDEAU.—WM. PAAR, Co. Clerk.

This township, containing city of same name, is in Cape Girardeau County.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, 1901	\$132,000
COMPROMISE RR. BONDS:		Tax valuation 1900.....	1,433,135
5s, May, \$24,000.....	May 1, 1909	Assessment about 2-5 actual value.	
Subject to call.		Total tax per \$1,000 1900.	\$11.90
<b>REFUNDING BONDS—</b>		Population in 1890 was....	6,014
4 1/2s, \$108,000.....	April 2, 1920	Population in 1900 was....	6,551
Part payable in 1905, '10 & 1915.			

Interest on the compromise bonds is payable in St. Louis.

#### CARROLLTON.—W. A. KINSEY, Clerk.

This city is the county seat of Carroll County.

<b>LOANS—</b>	<i>When Due.</i>	Asses'd val., 1899 (abt.)	\$2,300,000
SEWER AND PAVING BONDS—		Total tax (per M.), 1899.....	17.50
4s, F&A, \$15,000.....	1902 to 1919	Population 1890 was.....	3,878
(\$2,500 due yearly on Feb. 1.)		Population 1900 was.....	3,854
Bonded debt July 1, 1900.	\$17,500		

#### CARTHAGE.—{ J. S. ROSS, Mayor. R. LUNDY, City Clerk.

This city is in Jasper County.

**LOANS—** *When Due.*  
**REFUNDING BONDS—**  
 4s, M&N, \$14,000... May 10, 1910  
 Opt'l, \$4,000 May 10, '03; \$1,500  
 yearly '04-'09, and \$1,000, '10.  
**REF'D'G COURT HOUSE BONDS—**  
 4s, F&A... 25,000... Aug. 1, 1911  
 (Optional, \$3,000 yearly after 1903  
 and \$10,000 after 1908.)  
**ELECTRIC LIGHT BONDS—**  
 5s, M&N, \$25,000... May 1, 1919  
 (\$10,000 optional after 1904, \$10,  
 000 after 1909 and \$5,000 after  
 1914.)

**COURT HOUSE BONDS—**  
 5s, F&A, \$4,500... Aug. 1, 1911  
 Subject to call at any time.  
 Interest is payable at St. Louis.  
 Bond. debt Mar. 1, 1901. \$68,500  
 Tax valuation, real... 1,635,380  
 Tax valuation, personal. 862,028  
 Total valuation 1900... 2,497,408  
 Assessment about 1/3 actual value.  
 Total tax (per \$1,000) 1900. \$32.00  
 Population in 1890 was... 7,981  
 Population in 1900 was... 9,416

**GALLATIN.—City in Daviess County.**

**LOANS—** *When Due.* Floating debt... \$1,036  
**WATER & LIGHT BONDS—** Total debt Mar. 1, 1901... 33,636  
 4 1/2s, J&D, \$25,000 Dec. 27, 1917 Assessed valuation 1897... 687,783  
 Optional after 1902 Population in 1890 was... 1,489  
 Bonded debt Mar. 1, 1901. \$32,600 Population in 1900 was... 1,780  
**INTEREST** is payable at the Boatmen's or Merchants' Laclède National Bank, St. Louis.

**GRAND RIVER.—Geo. A. DUNN, Co. Clerk.**

This township (including Harrisonville city) is in Cass County.  
**LOANS—** *When Due.* Valuation, etc.—  
**COMPROMISE BONDS—** Tax valuation 1900... \$950,833  
 5s, Feb. 1, \$150,000... Nov. 1, 1917 Assessment about 1/3 actual value.  
 Subject to call after Nov. 1, 1907 Tax rate (per \$1,000) 1900. \$25.00  
 Int. at Nat. Bank of Republic, N. Y. Population in 1890 was... 3,169  
 Bonded debt Feb. 1, 1901. \$150,000 Population in 1900 was... 3,373

**GREENE COUNTY.—H. INGRAM, Treasurer.**

County seat is Springfield.  
**LOANS—** *When Due.* Tax valuation, real... \$9,590,790  
**FUNDING BONDS—** Tax val., pers., RR., &c. 4,654,000  
 5s, May 1, \$278,000... 1902-1907 Total valuation 1900... 14,244,790  
 (Part due every 5 years on Aug. 1). Assessment about 1/2 actual value.  
 Bond. debt Sept. 1, 1900. \$278,000 State & Co. tax (per M) 1900. \$7.50  
 Sinking fund... 9,059 Population in 1890 was... 48,616  
 Net debt Sept. 1, 1900.. \$268,941 Population in 1900 was... 52,713  
**INTEREST** is payable at the Merchants' Laclède Nat. Bk, St. Louis.

**GRUNDY CO.—J. W. SCHOOLER, Co. Clerk.**

County seat is Trenton. It is expected that the entire debt will be paid off by July, 1901.  
 Bond. debt July 1, 1900... \$45,000 Assessment about 1/3 actual value.  
 Floating debt... 10,000 State & Co. tax (per M), 1900. \$7.50  
 Total debt July 1, 1900. 55,000 Population in 1890 was... 17,876  
 Sink. fd. & other assets. 48,500 Population in 1900 was... 17,832  
 Total valuation 1900... 5,783,000  
**INTEREST** is payable at the Nat. Bank of Commerce, N. Y. City.

**HANNIBAL.—C. F. SHEPHERD, Clerk.**

Hannibal is situated in Marion County. \$2,100 compromise bonds (included in total debt) were called for payment in 1893 but never presented.  
**LOANS—** *When Due.* Total debt Feb. 1, 1901.. \$51,098  
**SEWER BONDS—** Sinking fund... 13,168  
 5s, M&S, \$16,000... Mar. 1, 1910 Net debt Feb. 1, 1901... 37,930  
 Subject to call at any time. Tax valuation, real... 2,471,675  
 Interest is payable at Hannibal. Tax valuation, personal. 1,316,170  
**ELECTRIC LIGHT—** Total valuation 1900... 3,787,845  
 6s, April, \$5,000... Apr. 15, 1902 Assessment about 1/3 actual value.  
 (\$1,000 due yrly) to Apr. 15, 1906 Total tax (per \$1,000) 1900. \$24.50  
 5s, J&J, \$17,000... July 31, 1912 Population in 1890 was... 12,857  
 Subject to call at any time. Population in 1900 was... 12,780  
 4 1/2s, A&O, \$8,000... Oct. 1, 1917  
 Subject to call after 1907.

**HENRY CO.—J. C. DAVIS, County Clerk.**

The county seat is Clinton.  
**LOANS—** *When Due.* 4s, M&S, \$117,000... Oct. 1, 1917  
**COURT HOUSE BONDS—** Subject to call after 1907.  
 5s, M&S, \$12,000... Mar. 1, 1912 Total debt Mar. 1, 1901... \$518,000  
 Subject to call at any time. Sinking fund... 16,000  
**REFUNDING—** Net debt Mar. 1, 1901... 502,000  
 5s, Mar, \$105,000... Mar. 1, 1907 Tax valuation, 1900 (abt.) 8,000,000  
 Subject to call after 1902. Assessment is 1/3 actual value.  
 5s, Mar., \$104,000... Mar., 1907 State & Co. tax (per M.) 1900. \$10.20  
 4 1/2s, \$180,000... Sept. 1, 1915 Population in 1890 was... 28,235  
 Subject to call after Sept 1, 1905 Population in 1900 was... 28,054  
**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' Laclède National Bank, St. Louis; on others in New York at National Bank of Commerce.

**HIGGINSVILLE.—This city is in Lafayette County.**

**LOANS—** *When Due.* Assessed valuation, real. \$320,000  
**ELECTRIC-LIGHT BONDS—** Assessed valuation, per l. 230,000  
 6s, g. F&A, \$14,000. Aug. 15, 1913 Assessed valuation 1899 550,000  
**CITY-HALL BONDS—** Assessment about 2/5 actual value.  
 5s, J&J, \$9,000... Jan. 1, 1918 Total tax (per \$1,000) 1899... 25.75  
 (Optional after Jan. 3, 1903.) Population in 1890 was... 2,342  
 Bonded debt July 1, 1900... \$23,000 Population in 1900 was... 2,791

**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 \$110,000 is owned by the district.  
**LOANS—** *When Due.* Total debt Mar. 1, 1901.. \$37,000  
**BUILDING BONDS—** Sinking fund... \$2,500  
 4s, A&O, \$30,000... Apr. 1, 1918 Net debt Mar. 1, 1901... 34,500  
 Subject to call after Apr. 1, 1903 Assessed valuation 1900... 2,923,784  
 5s, \$7,000... 1902 Assessment about 2/5 actual value.  
 Subject to call. School tax (per \$1,000) 1900. \$9.00  
**INTEREST** is payable at Kansas City or at Independence, Mo.

**JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.**

County seat is Independence.  
**LOANS—** *When Due.* Total valuation 1900... \$94,760,888  
**COURT HOUSE BONDS—** Assessment about 2/5 actual value.  
 4s, J & J, \$200,000... Jan. 1, 1902 State & Co. tax (per M) 1900. \$6.40  
 (\$25,000 due yrly.) to Jan. 1, 1909 Population in 1890 was... 160,510  
 Interest payable at Independence. Population in 1880 was... 82,325  
 Total debt Mar. 1, 1901... \$200,000 Population in 1900 was... 195,193

**JEFFERSON CITY.—F. W. GOETZ, City Clerk.**

Jefferson City is situated in Cole County.  
**LOANS—** *When Due.* Bond. debt Jan. 1, 1901. \$76,500  
**REFUNDING BONDS—** Floating debt... 7,500  
 4 1/2s, J&J, \$54,000... July 1, 1907 Total debt... 84,000  
**SEWER BONDS—** Sinking fund... 4,000  
 5s, J&J, \$9,000... July 1, 1916 Net debt Jan. 1, 1901... 80,000  
 Subject to call after 1901. Tax valuation, real... 1,533,790  
 5s, \$7,500... July 1, 1917 Tax valuation, personal. 753,515  
 Subject to call after 1902. Total valuation 1900... 2,287,305  
**STREET IMPROVEMENT BONDS—** Assessment is 1/3 of actual value.  
 5s, \$6,000... July 1, 1918 Total tax (per M) 1900... \$21.50  
 Subject to call after 1903. Population in 1890 was... 6,742  
 Population in 1900 was... 9,664

**CASS COUNTY.—Geo. A. DUNN, Clerk.**

The county seat is Harrisonville.  
**LOANS—** *When Due.* Total valuation 1900... \$9,334,414  
**REFUNDING BONDS—** Assessment is 1/3 actual value.  
 4s, \$150,000... April 1, 1919 Total tax (per \$1,000) 1900. \$23.00  
 4s, Jan., 420,600... Jan. 1, 1913 Population in 1890 was... 23,130  
 Subject to call from '03 to '08. Population in 1900 was... 23,636  
 Bonded debt Feb. 1, 1901. \$570,600  
**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 (including Glasgow City) is in Howard County.  
**LOANS—** *When Due.* Bonded debt Feb. 1, 1901... \$36,000  
**REDEMPTION BONDS—** Tax valuation 1900... 1,167,000  
 5s, Feb. 1, \$11,000. Feb. 1, 1909-'19 Assessment about 1/3 actual value.  
 Subject to call at any time. Total tax (per M.) 1900... \$11.50  
**REFUNDING BONDS—** Population in 1890 was... 3,654  
 4s, F&A, \$25,000... Feb. 1, 1920 Population in 1900 was... 3,388  
 Subject to call after Feb. 1, 1905.

**INTEREST** on redemption bonds payable at National Bank of Commerce, New York; on the refunding bonds at the Miss. Valley Trust Co., St. Louis.

**CHILLICOTHE.—J. E. WATKINS, City Clerk.**

This city is in Livingston County.  
**LOANS—** *When Due.* Tax valuation 1899... \$1,419,105  
**REFUNDING BONDS—** Assessment is 1/3 actual value.  
 4s, J&J, \$30,000... 1905 to 1920 Total tax rate (per M.), '99. \$30.00  
 \$5,000 due Jan. 1, 1905, \$5,000 in Population in 1890 was... 5,717  
 1910, \$10,000 in 1915 and \$10, Population in 1900 was... 6,905  
 000 in 1920. **School District Bonds—**  
 Interest payable at City Treasury. 6s, \$25,000... Subject to call at any time.  
 Total debt July 1, 1900... \$30,000 School tax rate (per M.), '99. \$10.00

**CLARK CO.—Geo. E. McHUGH, Treasurer.**

The county seat is Kahoka.  
**LOANS—** *When Due.* Total debt Mar. 1, 1901... \$218,500  
**COMPROMISE RR. BONDS—** Tax valuation, real... 2,809,000  
 4 1/2s, Aug., \$61,000... Aug. 10, 1905 Tax valuation, personal. 916,000  
 (1/2 subject to call 1908; 1/2, 1913) Tax val'tion, RRs., etc. 724,000  
 5s, \$107,500... Total valuation 1900... 3,449,000  
 \$50,000 subj. to call Aug. 10, 1903 State & Co. tax (per M.) 1900. \$15.50  
 \$57,500 subj. to call Aug. 10, 1908 Population in 1890 was... 15,126  
 6s, Jan., \$50,000... Jan. 1, 1915 Population in 1900 was... 15,383  
 Subject to call Jan. 1, 1905 **INTEREST** on 6s is payable in New York at Nat. Bk. of Commerce.

**CLINTON COUNTY.—E. McWILLIAMS, Clerk.**

County seat is Plattsburg.  
**LOANS—** *When Due.* Total debt Mar. 1, 1901. \$44,000  
**RAILROAD AID BONDS—** Tax valuation 1900... 7,500,000  
 6s, July 8, \$19,000... July 8, 1905 Tax rate (per \$1,000) 1900... \$8.50  
 Subject to call at any time. Population in 1890 was... 17,138  
**REFUNDING BONDS—** Population in 1900 was... 17,363  
 4s, \$25,000... 1904 to 1909  
**INTEREST** on the 6s is payable at National Bank of Commerce, St. Louis; on the 4s at the First National Bank, Chicago.

**COLE COUNTY.—L. D. GORDON, Co. Treas.**

The county seat is Jefferson City.  
**LOANS.** *When due.* Interest payable at Jefferson City.  
**FUNDING BONDS—** Bonded debt Mar. 1, 1900. \$96,000  
 5s, Jan., \$11,000... Jan. 1, 1908 Sinking fund... 6,000  
 Subject to call after 1903. Net debt Mar. 1, 1900... 90,000  
**COURT HOUSE BONDS—** Assessed valuation 1900. 4,790,311  
 4s, J&D, \$60,000... June 1, 1916 Assessment about 1/4 actual value.  
 Optional after 1906. State & Co. tax (per M.) '99. \$9.00  
 Population in 1890 was... 17,231  
**REFUNDING BONDS—** Population in 1880 was... 15,515  
 4s, \$25,000... Jan. 1, 1918 Population in 1900 was... 20,578  
 Subject to call after 1908.

**DADE CO.—C. W. MONTGOMERY, Clerk.**

The county seat is Greenfield.  
**LOANS.** *When due.* Sinking fund... \$29,000  
**COMPROMISE RR. BONDS—** Net debt Feb. 1, 1901... 246,000  
 5s, Apr. 1, \$185,000... June 1, 1914 Tax valuation 1900... 4,109,238  
 Subject to call after June 1, 1904. State & Co. tax (per M.) '00. \$11.50  
 4s, Feb. 1, \$90,000... July 1, 1919 Population in 1890 was... 17,526  
 Subject to call July 1, 1909. Population in 1900 was... 18,125  
 Bonded debt Feb. 1, 1901 \$275,000

**INTEREST** is payable in St. Louis, Mo. On the 5s at the Merchants Laclède 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 has been arranged on the basis of a new issue of \$248,000 by the county and the building by the bondholders of the railroad from Eldon to Springfield.—V. 69, p. 1074.  
**LOANS—** *When Due.* Total valuation 1900... \$1,808,134  
**RAILROAD AID BONDS—** St., Co. & sch tax (per M) 1900. \$9.00  
 10s, J&J, \$81,000... Population in 1890 was... 12,647  
 7s, J&J, 148,000... Population in 1900 was... 13,903

JEFFERSON CITY SCHOOL DIST.—A. M. Hough, Sec'y.

LOANS— When Due. Total debt Mar. 1, 1901.. \$27,500
REFUNDING BONDS— Tax valuation 1900..... 2,040,095
5s, J&J, \$7,500..... July 1, 1908 Tax rate per \$1,000.....\$5.50
Subject to call.

INTEREST is payable in St. Louis at St. Louis Trust Company.

JOPLIN.— { J. H. SPENCER, Mayor.
E. C. H. SQUIRE, Clerk.

Joplin is in Jasper County. \$16,000 of the refunding bonds and \$3,000 of the electric-light bonds are owned by the city. Water debt of \$26,333 is included in the floating debt below.

LOANS - When Due. Tax valuat'n, personal. \$1,169,778
CURRENT REVENUE BONDS— Total valuation 1899.... 3,142,348
5s, F&A, \$5,000... Aug. 20, 1901 City tax rate (per M.) 1900. \$14.50
REFUNDING BONDS— Total tax (per M.) 1900.... 34.50
5s, J&D, \$30,000.... June 28, 1908 Population in 1890 was..... 9,943
Subject to call after 1903. Population in 1900 was.... 26,023
SEWER BONDS— Joplin School District —
6s, A&O, \$10,000..... 1913
Subject to call at any time. Optional after 1903
ELECTRIC LIGHT BONDS - 4s, J&D, \$20,000..... 1919
5s, \$30,000..... 1919 Optional after 1904
Subject to call after 1904 4s, J&J, \$10,000..... July 1, 1920
Bond. debt Mar. 1, 1901. \$84,500 Optional after 1910
Floating debt..... 56,333 4s, M&N, \$45,000.... May 1, 1921
Total debt..... 140,833 Optional after 1911
Sinking fund..... 22,500 REFUNDING BONDS—
Net debt Mar. 1, 1901... 118,333 4s, F&A, \$29,000.... Feb. 1, 1920
Tax valuation, real ..... 1,972,570 Subject to call Feb. 1, 1910.
School tax (per M.) 1900...\$12.50

KANSAS CITY.— { JAMES A. REED, 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 \$106,900. The park fund certificates are not considered a city debt, being payable by special assessment on property in the park district.

LOANS— When Due. Park Fund Certificates—(Con.)—
CITY HALL AND SEWER— 7s, \$247,892 Ser. D&E ..... 1918
4s, A&O, \$150,000.... Apr. 1, 1910 7s, 550,000 Ser. F. 1900 to 1919
4s, J&D, 150,000.... June 1, 1910 7s, 116,679 Ser. G..... 1920
SEWER BONDS— 7s, 703,688 Ser. H. .. 1921
4s, \$100,000.... Apr. 1, 1910 WESTPORT BONDS—
4s, \$100,000.... July 1, 1910 WATER-WORKS BONDS—
WATER WORKS— 5s, \$75,000..... July 1, 1916
4 1/2 s, g. J&J, \$3,062,000g. July 1, '15 BUILDING BONDS—
SPECIAL ASSESSMENT BONDS— 5s, \$20,000..... July 1, 1916
Park Fund Certificates - FUNDING BONDS—
7s, \$620,711 Ser. B&C. 1898 to '17 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.—

Table with columns: Item, Feb. 1, 1901, Aug. 1, '00, Aug. 1, '99, Aug. 15, '98. Rows: Total bonded debt, Sinking funds, Net debt.

The figures of total debt include the water debt, amounting in 1901 to \$3,062,000

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 AND TAX RATE.—

Table with columns: Year, Real Estate, Personal Property, Merchants, Banks, etc., Total, City Tax per \$1,000. Rows: 1900, 1899, 1898, 1897, 1896, 1895, 1890, 1885, 1880.

\* This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.

POPULATION.—In 1900 (Census) was 163,752; in 1890 it was 119,668; in 1880 it was 55,785; in 1870 it was 32,260.

KANSAS CITY SCHOOL DISTRICT—J. L. Norman, 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. Jackson Co. School District No. 3 and Westport School District are now part of Kansas City School District.

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, g., \$250,000 g. July 1, 1916
3 1/2 s, g., J&J, 400,000. July 1, '19
LIBRARY BONDS—
4s, g. J&J, \$200,000g. July 2, 1914
RENEWAL BONDS—
5s, \$50,000.... July 1, 1901
BUILDING BONDS, DIST. NO. 3—
5s, \$50,000.... July 1, 1909
(Subject to call.)
LOANS— When Due. Westport School District—
BUILDING BONDS—
6s, \$30,000.... July 1, 1915
5s, \$20,000.... July 1, 1916
RENEWAL BONDS—
6s, \$10,000.... July 1, 1910
5s, \$10,000.... Oct. 15, 1911
Total debt Mar. 1, 1901. \$1,705,400
Sinking fund..... 65,000
Net debt Mar. 1, 1900.. 1,640,000
Tax valuation 1900.... 74,000,000
Assessment abt. 2/3 actual valuat'n
School tax (per M.) 1901...\$10.00

INTEREST on the Kansas City District bonds is payable at the Ninth National Bank and Kountze Bros., New York; on the District No. 3 bonds at the U. S. National Bank, New York, and on the Westport District bonds by N. W. Harris & Co., New York & Chicago.

DISTRICT PROPERTY.—The value of property owned by the district (unencumbered) is \$2,500,000.

KAW TOWNSHIP.—T. T. CRITTENDEN, JR., County Clerk.—Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

LOANS.— When Due. Tax valuation, p'rson'l.. \$6,231,215
RAILROAD AID BONDS: Total valuation 1900. 63,023,349
7s J&J, \$150,000... May 20, 1903 Assessment 30% to 40% actual val.
Interest is payable in New York. Total tax (per M.) 1900... \$27.90
Total debt Apr. 1, 1900 \$150,000 Population in 1890 was... 132,716
Tax valuation, real.... 56,792,134 Population in 1900 was... 164,745

LACLEDE CO.—J. A. SHIELDS, Clerk.

County seat is Lebanon.

LOANS— When Due. Sinking fund (about) ... \$1,500
REDEMPTION BONDS— Net debt Mar. 1, 1901... 66,500
5s, ann., \$1,000..... June 30, 1908 Ass'd valuation, real... \$1,797,400
Subject to call. Ass'd val't'n, pers'l & RR. 1,148,969
REFUNDING BONDS— Total valuation 1900.... 2,946,369
4s, M&N, \$55,000.... Feb. 1, 1918 Assessment about 2/3 actual value.
Optional after Feb. 1, 1903. State & Co. tax (per M.) 1900. \$14.60
Bonded debt Mar. 1, 1901 \$56,000 Population in 1890 was.... 14,701
Floating debt (about).... 12,000 Population 1900 was ..... 16,523
Total debt..... 68,000

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.

LOANS.— When Due. Total debt Mar. 1, 1901.. \$540,000
REFUNDING BONDS— Tax valuation, 1900... \$10,919,100
3 1/2 s, J&J, \$540,000... Jan. 1, 1921 State & Co. tax (per M.) '99. \$11.00
(\$135,000 subject to call 1906; Population in 1890 was.... 30,184
\$135,000, 1911; \$135,000, 1916.) Population in 1900 was.... 31,679
INTEREST is payable in New York City at the Bank of America.

LEXINGTON.—F. THORNTON, Co. Clerk.

This township, including city of same name, is in Lafayette County

LOANS— When Due. LOANS— When Due.
REFUNDING BONDS— FUNDING BONDS—
3 1/2 s, F&A, \$37,500.... Aug. 1, 1919 6s, J&J, \$66,200..... July 1, 1910
Optional \$9,000 in 1904; \$9,000 Bond. debt Mar. 1, 1901. \$163,700
in 1909; \$9,000 in 1914. Tax valuation 1900.... 2,536,286
5s, F&A, \$8,000.... Aug. 1, 1910 Total tax (per M.) 1900.... \$18.50
Optional after Aug. 1, 1900. Population in 1890 was.... 7,968
3 1/2 s, F&A, \$52,000.... Aug. 1, 1920 Population in 1909 was... .. 7,561
\$13,000 in 1905, \$13,000 in 1910 and \$13,000 in 1915.

INTEREST on the 3 1/2 s is payable in St. Louis, Mo.; on the other bonds at the office of the County Treasurer.

LINCOLN CO.—B. H. WOMMACK, Clerk.

County seat is Troy.

LOANS— When Due. Total debt Mar. 1, 1901. \$234,000
REFUNDING BONDS (1888)— Sinking fund..... 22,448
5s, Feb., \$34,000... May 15, 1908 Net debt Mar. 1, 1901.... 211,552
(Subject to call at any time.) Tax valuation, real..... 3,773,220
5s, Feb., \$100,000... May 15, 1908 Tax val'n, pers'l, RR. & c. 1,111,380
(Subject to call May 15, 1903.) Total valuation 1900.... 4,884,600
4s, \$75,000..... 1919 St. & Co. tax (per M) 1900.. \$12.50
(Subject to call after 1914.) Population in 1890 was.... 18,346
4s, \$25,000..... 1919 Population in 1900 was.... 18,352
(Subject to call after 1909.)

INTEREST on 5% bonds is payable in New York by National Bank of Commerce. On the 4% bonds in St. Louis at the Union Trust Co.

LOUISIANA.—HARRY POUCHER, City Clerk.

This city is in Pike County.

LOANS— When Due. Total valuation 1900... \$1,185,571
REFUNDING BONDS OF 1889— Assessment is 2/3 actual value.
4s, \$75,000.... Apr. 1, 1919 State & co. tax (per M.) '99. \$15.00
\$25,000, optional 1909; \$25,000, City tax (per \$1,000)..... 15.00
optional 1914; \$25,000, due 1919. Population in 1890 was.... 5,090
5s, Jan., 50,000.... Mar. 1, 1909 Population in 1900 was ..... 5,131
Bonded debt July 1, 1900. \$125,000 School District Bonds—
Tax valuation, real..... 781,195 4s, \$5,500..... 1919
Tax valuat'n, per. & RR. 404,374 Subject to call after 1909.

All of the bonds are exempt from city tax.

INTEREST is payable at St. Louis.

MACON.—W. S. HERMAN, Mayor.

This city is the county seat of Macon County.

LOANS— When Due. Bond. debt July 1, 1900. \$58,500
CITY BONDS - Assessed valuation.... \$1,100,000
7s, Jan., \$7,000..... Optional Real valuation (est.).... 3,400,000
5s, M&N, 25,000.... May 1, 1906 Population in 1890 was.... 3,371
5s, M&N, 6,500.... May 8, 1911 Population in 1900 was ..... 4,068
4s, M&N, 20,000.... May 1, 1919

MACON COUNTY.—P. J. BURTON, Clerk.

County seat is Macon City. The bonds described below are all in litigation. A proposition for a settlement was made to the county in September, 1900. See Vol. 71, page 823.

LOANS— When Due. 6s, Sept., \$19,350.... Sept. 16, '72
M. & M. R. R. AID— Total bonds Mar. 1, 1901. \$311,900
10s, J&J, \$57,000.... Jan. 1, 1882 Tax valuation, 1900.... 10,433,178
8s, M&N, 175,000.... May 2, 1882 State, Co., tax (p. M.) 1900 \$8.00
7s, Feb., 14,000.... 1879-'80 Population in 1890 was.... 30,575
6s, \$29,500.... 1873 Population in 1900 was... 33,018
6s, Nov., 17,000.... Nov. 1, '72

MARION.—S. A. STUCKEY, Co. Clerk.

This township (containing Carthage City) is in Jasper County.

LOANS— When Due. Sinking fund..... \$25,035
FUNDING BONDS 1891— Net debt Mar. 1, 1901... 7,965
5s, M&N, \$33,000.... Nov. 2, 1911 Tax valuation 1900.... 3,120,000
\$16,500 subject to call after Nov. 2, '01. \$16,500 after Nov. 2, '06. Total tax (per \$1,000) '99 \$25.00
Population in 1890 was.... 9,323
Bonded debt Mar. 1, 1901 \$33,000 Population in 1900 was... 11,056

INTEREST is payable at the Nat. Bank of Commerce, New York.

MASON.—W. M. B. DRESCHER, Presiding Judge of Marion County.—This township is in Marion County.

LOANS— When Due. Total debt Apr. 1, 1901.. \$135,000
RAILROAD BONDS— Total valuation 1900.... 3,373,370
5s, April, \$8,000..... Part yearly Total tax (per M.) 1900 ... \$ 17.5
subject to call at any time. Population in 1890 was.... 13,720
REFUNDING BONDS 1893— Population in 1900 was.... 13,851
4s, Apr., \$125,000.... Jan., 1918
(\$40,000 optional 1903, and \$85,000 optional 1908.)
All bonds are payable at the Boatmen's Bank, St. Louis.

**MOBERLY.—L. L. WAYLAND, Clerk.**

Moberly is in Randolph County.

<b>LOANS.</b>	<i>When Due.</i>	Tax valuation, personal. \$377,530
<b>REFUNDING BONDS—</b>		Total valuation 1899....1,610,552
5s, J&J, \$75,000.....	July 1, 1905	Tax value is 1/2 of the actual value.
Floating debt.....	\$531	Tax rate (per \$1,000) 1899..\$22.50
Total debt Jan. 1, 1901..	72,025	Population in 1890 was.....8,215
Tax valuation, real.....	1,233,022	Population in 1900 was.....8,012

INTEREST is payable in St. Louis at Third Nat. Bank.

**MORGAN CO.—JOHN T. BEALE, Co. Clerk.**

County seat is Versailles.

<b>LOANS.</b>	<i>When Due.</i>	Tax valuation, real.....\$1,704,686
<b>RAILROAD BONDS—</b>		Tax val., per. and RRs.. 980,756
5s, M&N, \$116,500....	May 1, 1924	Total valuation 1900... 2,685,442
Subject to call.		Assessment is 3/4 actual value.
<b>REFUNDING BONDS—</b>		Total tax (per \$1,000) 1900.\$11.50
4s, A&O, \$8,000.....	Oct. 15, 1919	Population in 1890 was.....12,311
Subject to call 1901.		Population in 1900 was.....12,175
Total debt Jan. 1, 1901..	\$124,500	

**MT. PLEASANT.—This township is in Bates County.**

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1900....\$1,624,817
<b>REFUNDING BONDS—</b>		Population in 1890 was.....3,831
4 1/2s, June 1, \$140,000..	1902-1917	Population in 1900 was.....3,951
Bonded debt July 1, 1900..	140,000	

INTEREST is payable at State Bank, St. Louis.

**PETTIS CO.—R. H. GRAY, County Clerk.**

County seat is Sedalia.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$8,182,900
<b>REFUNDING, 1898—</b>		Tax valuation, personal 3,250,000
4s, ....., \$260,000....	May 1, 1918	Total valuation 1900...11,783,124
Optional 35,000 1903, \$100,000		Assessment is 1/2 actual value.
1903 and \$125,000 1913.		St. & Co. tax (per M) 1900....\$9.50
Total debt Jan. 1, 1901..	\$260,000	Population 1890 was.....31,151
Sinking fund.....	70,000	Population 1900 was.....32,438
Net debt Jan. 1, 1901..	190,000	

INTEREST is payable in St. Louis.

**PIERCE CITY.—This city is in Lawrence County.**

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1900.... \$421,640
<b>REFUNDING BONDS—</b>		Assessment about 2/5 actual value.
5s, M&S, \$15,000....	Sept. 15, 1917	Tax rate (per \$1,000) 1900.\$27.50
(Subject to call after 1907.)		Population in 1890 was.....2,511
Bonded debt Jan. 1, 1901..	\$15,000	Population in 1900 (est.)....2,151

INTEREST is payable at the National Bank of Commerce, St. Louis.

**PLATTE COUNTY.—J. C. HATTON, Treas.**

County seat is Platte City.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, pers'l...\$1,288,560
<b>REFUNDING BONDS—</b>		Total valuation 1899....4,790,810
5s, Jan. 1, \$42,400....	Oct. 1, 1908	Total valuation 1900....5,887,721
Subject to call at any time.		Assessment about 1/2 actual value.
Interest payable by County Treas.		State & Co. tax (per M.) '99..\$10.50
Bonded debt July 1, 1900	\$42,400	Population in 1890 was.....16,248
Tax valuation, real....	3,113,660	Population in 1900 was.....16,193

**PLEASANT HILL.—GEO. A. DUNN, Co. Clk.**

This township, containing city of same name, is in Cass County.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1900....\$609,525
<b>RAILROAD AID BONDS—</b>		Total tax (per M.) 1900.. \$25.00
5s, Jan., \$74,000....	Jan. 1, 1913	Population in 1890 was.....2,780
Subject to call before maturity.		Population in 1900 was.....2,505
Bonded debt Feb. 1, 1901..	\$74,000	

**POLK.—GEO. A. DUNN, County Clerk.**

Polk Township is in Cass County.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuation 1900.\$420,006
<b>RAILROAD AID BONDS—</b>		Assessment is 1/2 actual value.
5s, Jan., \$48,000....	Jan. 1, 1913	Tax rate (per \$1,000) 1900.\$25.00
Subject to call before maturity		Population in 1890 was.....1,267
Total debt Feb. 1, 1901....	\$48,000	Population in 1900 was.....1,333

OPTIONAL.—Thirteen thousand dollars of the township's bonds are subject to call each year on January 1, 1903 and 1908.

INTEREST is payable at the Franklin Bank, St. Louis, Mo.

**POPLAR BLUFF.—This city is in Butler County.**

<b>LOANS—</b>	<i>When Due.</i>	<b>WATER BONDS</b>
<b>BRIDGE AND SEWER BONDS—</b>		6s, A&O, \$20,000....
6s, F&A, \$2,500.....	Feb. 1, 1911	Optional after Apr. 2, 1904
Subject to call.		Total debt July 1, 1900... \$23,900
6s, A&O, \$1,400.....	1904	Total valuation 1897..... 783,804
Subject to call 1898.		Assessment is 1/2 actual value.
<b>SCHOOL BONDS—</b>		City tax (per \$1,000) '97....\$9.20
5s, ....., \$20,000.....	1918	Population in 1890 was.....2,187
Subject to call after 1903 and 1913		Population in 1900 was.....4,321

INTEREST on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff.

**PUTNAM CO.—R. TIMMONS, Treasurer.**

County seat is Unionville.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Feb. 1, 1900.... \$23,500
<b>RAILROAD BONDS—</b>		Total valuation 1900 ...4,072,828
4 1/2s, Oct., \$40,000....	Oct., 1917	Assessment about 2-5 actual value.
\$20,000 optional, 1907, and \$20,000, 1917.		State & Co. tax (per M.) '99..\$9.30
Total debt Feb. 1, 1900..	\$53,500	Population in 1890 was.....15,365
Sinking fund.....	30,000	Population in 1900 was.....16,688

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable in St. Louis at the Continental Nat. Bank.

**RALLS COUNTY.—J. S. BRISCOE, Clerk.**

County seat is New London.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$2,943,850
<b>REFUNDING BONDS—</b>		Tax valuation, person'l...1,015,513
5s, Feb., \$28,000....	Feb. 1, 1909	Tax val'n, RR. & merch. 572,764
Subject to call at any time.		Total valuation 1900....4,532,127
4s, Feb., \$300,000....	Feb. 1, 1918	Assessment about 40% actual val.
(\$75,000 opt. after 1903, \$125,000 opt. after 1908 and \$100,000 opt. after 1913.)		Total tax (per \$1,000) ....\$16.50
Total debt July 1, 1900..	\$328,000	Population in 1890 was.....12,294
		Population in 1900 was.....12,287

INTEREST on the 5s is payable at Boatman's Bank, St. Louis; on the 4s at the Mississippi Valley Trust Co., St. Louis.

**ST. CLAIR CO.—O. D. HOUSLEY, Treasurer.**

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid.

<b>TEBO &amp; NEOSHO R.R. AID BONDS—</b>	Assessed valuat'n 1900.\$4,002,276
10s, ....., \$231,000....	July 1, 1890
Bonds are for \$1,000 each.	
	Population in 1890 was....16,747
	Population in 1900 was....17,907

**ST. JOSEPH.—{ JOHN COMBE, Mayor**

St. Joseph is the county seat of Buchanan County. The city has no water debt but pays an annual rental for water purposes of \$24,000.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund.....	\$22,746
<b>FUNDING—</b>		Net debt Sept. 1, 1900..	1,057,850
6s, F&A, \$676,000....	Aug. 1, 1903	Tax valuation, real ..	15,568,140
<b>REFUNDING BONDS—</b>		Tax valuation, person'l	7,232,040
3 1/2s, F&A, \$390,000..	Feb. 1, 1921	Total valuation 1900...	22,800,180
Past-due bonds not presented.....		Assessment about 1/2 actual value.	
	\$5,600	Tax rate (per \$1,000) 1900.\$28.00	
Bonded debt Sept. 1, 1900..	1,073,950	Population 1890 (Census)...	52,324
Floating debt.....	6,646	Population 1900 (Census)...	102,979
Total debt Sept. 1, 1900	1,080,596		

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, 1900, was \$625,000

<b>LOANS—</b>	<i>When Due.</i>	<b>FUNDING BONDS—</b>
<b>BUILDING BONDS—</b>		4s, ....., \$45,000....
4s, A&O, \$187,000....	Apr. 2, 1914	Bond. debt Sept. 1, 1900
4s, J&D, 200,000....	June 1, 1920	\$578,500
Optional after June 1, 1910		Sinking fund.....
<b>RENEWAL REFUNDING BONDS—</b>		5,700
4s, M&S, \$96,500....	Mar. 1, 1918	Tax valuation, real.....
Subject to call, \$21,500 after Mar. 1, 1903; \$25,000, 1908, and \$25,000, 1913.		14,883,700
4s, J&J, 50,000....	July 1, 1919	Tax valuation, personal
Optional after 1909.		6,217,005
		Total valuation 1899..
		21,100,705
		School tax (per \$1,000) 1900..
		\$7.50

INTEREST on the building bonds of 1920 is payable at the National Bank of Commerce, New York.

**ST. LOUIS.—{ ROLLA WELLS, Mayor elect.**

The city and county were merged in 1877, the city assuming the county's debt. An amendment to the State Constitution voted at the November (1900) election permits St. Louis to issue \$5,000,000 bonds in aid of the exposition to be held in 1903. The securities will be 3 1/4 per cent 30-year gold bonds.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>GAS CO. JUDGMENT—</b>		<b>RENEWALS—(Con.)—</b>	
4s, g, J&D, \$950,000g.	June 1, 1905	3-65s, g, J&D, \$2,844,100g	J'e25,'07
<b>PURCHASE BLOCK 121—</b>		3-65s, g, M&N, 975,000g.	May 1, 1915
6s, A&O, \$245,000....	Apr. 10, 1906	3-50s, g, J&D, 593,000g.	June 1, 1918
<b>RENEWALS—</b>		3-50s, g, F&A, 275,000g.	A'g. 1, 1919
4s, g, A&O, \$1,559,000g.	Ap. 10, 1908	3-50s, g, J&D, 12,000g.	J'ne 2, 1920
4s, g, M&N, \$513,200g.	Nov. 2, 1911	3-50s, J&D, 675,000..	Dec. 1, 1909
4s, g, M&N, \$1,153,000g.	Nov. 1, 1912		
4s, g, A&O, \$257,000g.	Oct. 1, 1913	<b>ST. LOUIS COUNTY BONDS</b>	
4s, g, J&D, \$2,000,000g.	June 1, 1914	<b>ASSUMED.</b>	
4s, g, J&J, 1,985,000g.	July 1, 1918	<b>PARK PURPOSES—</b>	
		6s, g, A&O, \$1,900,000g.	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.

	April 8, 1901.	Apr. 9, 1900.	April 10, 1899.
Total bonded debt.....	\$18,916,278	\$18,916,278	\$19,392,278
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. The sinking fund on April 8, 1901, was \$232,194 13.

**CITY PROPERTY.**—The city owns its water works, the revenue from which for water rates, permits, etc., for the fiscal year 1899-1900 was \$1,475,000 and net operating expenses and cost of collecting water rates were \$695,809. 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	
1900.....	\$380,542,073	\$9 00	\$12 80	\$12 80	\$18,916,278
1899.....	373,561,953	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 1900 (Census) was 575,238; in 1890 it 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.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, personal. \$816,880
<b>REFUNDING RR.—</b>		Total valuation 1900... \$2,508,685
5s, M&S, \$136,500....	1902-1912	Assessment is 1/2 actual value.
(\$44,125 due every 5 years.)		School & Co. tax (per M) 1900..\$7.50
Total debt Mar. 1, 1901..	\$136,500	Population in 1890 was.....11,249
Tax valuation, real.....	1,691,805	Population in 1900 was.....10,840

\* These figures do not include merchants' or railway valuations.

INTEREST is payable in St. Louis at the Continental National Bk

**SCOTLAND CO.—W. L. SCOTT, Co. Clerk.**

County seat is Memphis.

**LOANS—** When Due. State tax (per \$1,000) 1900 \$2.50  
**REFUNDING BONDS—** County tax (per \$1,000) 1900 6.00  
 4½, J&D, \$347,000... 1902 to 1917 Average school tax..... 4.10  
 Bonded debt, July 1, 1900 \$347,000 Population in 1890 was... 12,674  
 Tax valuation 1900..... 4,057,922 Population in 1900 was..... 13,232  
 Assessment about ¼ actual value.

**SEDALIA.**— { S. K. CRAWFORD, Mayor.  
 { C. E. BAKER, City Clerk.  
 Sedalia is in Pettis County.

**LOANS—** When Due. **REVENUE BONDS—**  
**PARK BONDS—** 6s, F&A, \$8,000..... Past due  
 4s, A&O, \$21,500.... April 1, 1918 6s, ..... 10,000..... Past due  
**REFUNDING—** **SEWER BONDS—**  
 4½, J&J, \$178,500.... July 1, 1927 7s, A&O, \$9,000 ..... Past due  
 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 bonded debt on Mar. 1, 1901, was \$252,000; floating debt, \$34,489; total, \$286,489; sinking fund, \$23,358; net debt Mar. 1, 1901, \$263,131.

**ASSESSED VALUATION** in 1900 of real estate was \$3,514,966; personal property, \$820,479; total, \$4,335,445; city tax (per \$1,000), 1900, \$10.00; State and County tax, \$9.50. Property is assessed at about 35 per cent of its actual value. The total valuation in 1899 was \$3,928,976.

**POPULATION.**—The population in 1900 was 15,231; in 1890 it was 14,068; in 1880 was 9,561; in 1870 was 4,560.

**SEDALIA SCHOOL DISTRICT.**—B. W. Zimmerman, Treasurer.—School property is valued (1900) at \$225,000.

**LOANS—** When Due. **REFUNDING BONDS—(Cont.)—**  
**BUILDING BONDS—** 4s, ..... \$17,000.... July 1, 1919  
 6s, ..... \$25,000..... 1905 (Optional \$3,000 yrly. 1901, 1903  
 (subject to call.) and 1905 and \$4,000 in 1902 &  
 4s, ..... \$8,000..... 1917 1904.)  
 4s, ..... 15,000..... 1918 Bond. debt Feb. 1, 1901. \$143,000  
 (subject to call.) Floating debt..... 10,000  
**FUNDING BONDS—** Total debt Feb 1, 1901.. 153,000  
 4s, J&J, \$25,000.... June 20, 1920 Cash and sinking fund . 3 000  
**REFUNDING BONDS—** Assessed val. 1900 (abt.) 5,000,000  
 4½s, ..... \$23,000.... Jan. 1, 1919 Assessment abt. 50% actual value.  
 4s, ..... 30,000.... July 1, 1919 School tax (per M) 1900... \$10.00

**SNI-A-BAR.**—F. THORNTON, County Clerk.  
 This township, including Odessa City, is in Lafayette Co.

**LOANS—** When Due. **BONDED DEBT** Mar. 1, 1901. \$33,000  
**REFUNDING BONDS—** Tax valuation 1900..... 802,300  
 5s, J&J, \$4,000.... Aug. 1, 1910 Total tax (per \$1,000) 1900. \$18.50  
 Subject to call at any time. Population in 1890 was..... 2,698  
 3½s, F&A, \$29,000.... Aug. 1, 1919 Population in 1900 was..... 2,996  
 (Optional, \$7,000 in 1904, \$7,000 in 1909, \$7,000 in 1914.)

**SPRINGFIELD.**—G. W. HACKNEY, Clerk.  
 Springfield is in Greene County.

**LOANS—** When Due. **BONDED DEBT** Feb. 1, 1901. \$156,000  
**SEWER BONDS—** Floating debt..... 18,230  
 4½s, M&N, \$50,000.... May 1, 1911 Total debt..... 174,230  
 Subject to call May 1, 1901 Sinking fund..... 49,692  
 4½s, J&J, \$50,000.... July 1, 1911 Net debt Feb. 1, 1901.... 124,537  
 Subject to call July 1, 1901 Tax valuation, real..... 6,179,490  
 4½s, A&O, \$31,000.... Oct. 1, 1911 Tax valuation, personal 1,700,026  
 Subject to call Oct. 1, 1901 Total valuation 1900.... 7,879,516  
**FUNDING—** Total tax (per \$1,000) 1900. \$24.00  
 4½s, ..... \$25,000.... June 15, 1905 Population in 1890 was.... 21,850  
 Interest is payable in New York. Population in 1900 was.... 23,267

**SULLIVAN CO.**—C. B. PFEIFFER, Clerk.  
 1899. County seat is Milan.  
 1898. **LOANS—** When Due. **NET DEBT** Feb. 1, 1901.... \$70,000  
 1897. **RR. REFUNDING BONDS—** Tax valuation, real.... 2,831,455  
 1896. 5s, Feb., \$5,000.... July 1, 1908 Tax valuation, personal 1,869,863  
 1895. (Subject to call at any time.) Total valuation 1900.... 4,701,318  
 1894. 4s, Feb., \$150,000.... Feb. 1, 1918 Assessment is ½ actual value.  
 Subject to call, \$50,000 1903, State & Co. tax (per M) 1900. \$6.50  
 \$50,000 1908, \$50,000 1913. Population in 1890 was.... 19,000  
 Total debt Feb. 1, 1901.. \$155,000 Population in 1900 was.... 20,282  
 Sinking funds..... 85,000

**INTEREST** on all bonds is payable in New York.

**TRENTON.**— { C. H. COOK, Mayor.  
 { J. P. WARD, City Clerk.

This city is in Grundy County. Bonds are tax exempt and subject to call.

**LOANS.** When due. **TAX VALUATION** personal.. \$397,565  
**RAILROAD AND IMPR. BONDS—** Total valuation, 1900.... 1,193,454  
 4½s, F&A, \$37,000.... Aug. 1, 1913 Assessment ½ actual value.  
 4½s, A&O, \$14,000.... Jan. 1, 1918 City tax (per \$1,000) 1900... \$9.00  
 Total debt Jan. 1, 1901.. \$52,000 Population in 1890 was..... 5,039  
 Sinking fund..... 2,335 Population in 1900 was..... 5,396  
 Tax valuation real..... 795,889

**INTEREST** on bonds is payable in New York and St. Louis.

**VERNON CO.**— { R. J. MCGOWAN, Co. Clerk.  
 { R. F. LANCASTER, Treasurer.

County seat is Nevada.  
**LOANS—** When Due. **TOTAL DEBT**..... \$190,000  
**REFUNDING BONDS—** Sinking fund..... 22,000  
 4½s, M&S, \$140,000.... 1908-1918 Net debt Feb. 1, 1901.... 168,000  
 (\$40,000 due Sept., 1908, and Assessed valuat'n 1900. 10,382,127  
 \$100,000 in Sept., 1918.) Assessment about ½ actual value.  
 Interest is payable in New York. State & co. tax (per M.) 1900. \$7.50  
 Bonded debt Feb. 1, 1901. \$140,000 Population in 1890 was .. 31,505  
 Floating debt..... 50,000 Population in 1900 was.... 31,619

**WARRENSBURG SCHOOL DIST.**—  
 This district is situated in Johnson County.

**LOANS—** When Due. **ASSESSED VALUATION** '99. \$1,727,915  
 4½s, ..... \$27,500..... 1918 Assessment about ¾ actual value.  
 (Subject to call 1908.) School tax (per \$1,000) '99 \$7.20  
 Bonded debt Mar. 1, 1900. \$9,500

**WASHINGTON.**—This township is in Franklin County.

**LOANS—** When Due. **TAX VALUATION** 1900..... \$700,000  
**FUNDING BONDS—** Assessment about ½ actual value.  
 4s, F&A, \$14,000.... Sept. 1, 1912 Tax rate (per M.) 1900. \$29.00  
 Subject to call at any time. Population in 1890 was..... 2,725  
 Total debt Mar. 1, 1901... \$14,000 Population in 1900 was..... 3,015

**WASHINGTON.**—F. THORNTON, Co. Clerk.  
 This township is in Lafayette County.

**LOANS—** When Due. **REFUNDING BONDS—(Con.)**  
**FUNDING BONDS—** 3½s, F&A, \$20,000.... Aug. 1, 1920  
 6s, J&J, \$30,000.... July 1, 1910 (Optional, \$5,000 in 1905, \$5,000  
 in 1910 and \$5,000 in 1915.)  
**REFUNDING BONDS—** Bonded debt Mar. 1, 1901 \$72,000  
 5s, F&A, \$8,000.... Aug. 1, 1910 Subject to call after Aug. 1, 1900  
 Subject to call after 1902.) Tax valuation, 1900.... 1,256,310  
 3½s, F&A, \$14,000.... Aug. 1, 1919 Total tax (per M) 1900..... \$18.60  
 (Opt'nal, \$3,500 in 1904, \$3,500 in Population in 1890 was..... 3,048  
 1909, \$3,500 in 1914.) Population in 1900 was..... 3,625

**WORTH CO.**—W. P. SPILLMAN, Clerk.

Grant City is the county seat.  
**LOANS—** When Due. **SINKING FUND**..... \$4,000  
**COURT-HOUSE & JAIL BONDS—** Net debt Jan. 1, 1901.... 31,000  
 5s, J&D, \$25,000.... Dec. 1, 1917 Assessed valuat'n 1900.. 2,966,503  
 (Subject to call after 1902.) Assessment about 40% actual val.  
 Bonded debt Jan. 1, 1901. \$25,000 State & Co. tax (per M.) 1900. \$7.50  
 Floating debt..... 10,000 Population in 1890 was..... 8,738  
 Total debt..... 35,000 Population in 1900 was..... 9,832

**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 1900.

Location.	Bonded Debt.		Assessed Valuation.		Rate of Population.	
	\$	%	\$	%	1890	1900
Albany (City), Gentry Co	19,000	6	\$650,617	6	2,025	2,025
Aurora (City), Lawrence Co	14,500	5&6	441,033	5&6	6,191	6,191
Austin Township, Cass Co	68,000	5	329,911	5	1,436	1,436
Bethany (City), Harrison Co	33,000	5,6,8	.....	5,6,8	2,093	2,093
Bolivar (City), Polk Co	12,000	5	459,273	5	1,869	1,869
Brookfield (City), Linn Co	50,500	5&6	1,044,326	5&6	5,484	5,484
Brunswick (City), Chariton Co	10,000	5	.....	5	1,403	1,403
Cameron (City), Clinton Co	17,000	5&6	650,000	5&6	2,979	2,979
Christian County	25,000	5	2,851,527	5	16,939	16,939
Clarksville (City), Pike Co	31,500	5	237,574	5	843	843
Clinton (City), Henry Co	18,000	5	1,418,530	5	5,061	5,061
Coldwater Township, Cass Co	21,000	5	358,928	5	1,098	1,098
Columbia (City), Boone Co	23,500	3-9&8&5	1,957,210	3-9&8&5	5,651	5,651
Dent County	15,000	6	2,080,761	6	12,986	12,986
De Soto (City), Jefferson Co	30,100	4½&6	.....	4½&6	5,611	5,611
Dexter (City), Stoddard Co	10,000	6	375,000	6	1,862	1,862
Delan Township, Cass Co	34,000	5	909,312	5	1,055	1,055
Everett Township, Cass Co	25,000	5	279,809	5	910	910
Fayette (City), Howard Co	11,000	4	.....	4	2,717	2,717
Fulton (City), Callaway Co	16,000	5	1,199,040	5	4,883	4,883
Harrisonville (City), Cass Co	12,000	5	526,538	5	1,844	1,844
Holden (City), Johnson Co	12,000	5	597,858	5	2,126	2,126
Independence (City), Jackson County	72,000	4	2,430,010	4	6,974	6,974
Jeddo Township, Knox Co	10,000	5	384,250	5	502	502
Kirkville (City), Adair Co	55,000	4&5	1,276,338	4&5	5,966	5,966
Kirkwood (City), St. Louis Co	15,000	4&4½	.....	4&4½	2,825	2,825
LaBelle Township, Lewis Co	30,000	4½&6	707,275	4½&6	2,636	2,636
Lamar (City), Barton Co	13,500	5	800,000	5	2,737	2,737
Lawrence County	50,000	4	6,035,716	4	31,662	31,662
Madison County	10,000	6	1,827,870	6	9,975	9,975
Malden (City), Dunklin Co	10,000	6	257,975	6	1,462	1,462
Memphis (City), Scotland Co	13,000	5	565,000	5	2,195	2,195
Milan (City), Sullivan Co	18,000	4½	410,526	4½	1,757	1,757
Mineral Township, Jasper Co	26,000	6	3,400,000	6	4,646	4,646
Mississippi County	25,000	5	2,770,128	5	11,837	11,837
Monett (City), Barry Co	18,300	5&7	.....	5&7	3,115	3,115
Mound City, Holt Co	14,000	6	350,500	6	1,681	1,681
Mount Vernon (City), Lawrence Co	19,000	5½&6	261,818	5½&6	1,206	1,206
Neosho (City), Newton Co	25,000	5	.....	5	2,725	2,725
Nevada (City), Vernon Co	31,000	5	1,750,000	5	7,461	7,461
Newton County	30,000	4	5,216,718	4	27,001	27,001
Oregon (City), Holt Co	28,000	5	474,960	5	1,032	1,032
Peno Township, Pike Co	18,000	5	671,570	5	1,990	1,990
Pierce Township, Lawrence Co	47,000	4	674,945	4	3,789	3,789
Plattsburg (City), Clinton Co	18,000	5	536,880	5	1,878	1,878
Princeton (City), Mercer Co	16,500	5	444,669	5	1,573	1,573
Richmond (City), Ray Co	45,000	5	.....	5	24,805	24,805
Ripley County	20,000	4	2,036,227	4	13,186	13,186
Salt Pond Township, Saline Co	29,000	4½	1,264,500	4½	2,585	2,585
Sarcoix Township, Jasper Co	31,000	6	890,000	6	3,335	3,335
Slater (City), Saline County	18,000	5&6	.....	5&6	2,502	2,502
Stanberry (City), Gentry Co	20,000	5&6	456,773	5&6	2,654	2,654
Unionville (City), Putnam County	18,000	5	.....	5	2,050	2,050
Van Buren Township, Jackson Co	37,000	4	552,553	4	2,032	2,032
Vernon Township, Clark Co	11,300	6	181,413	6	865	865
Warrensburg (City), Johnson County	47,500	4½&5	1,675,000	4½&5	4,724	4,724
Warrensburg Township, Johnson Co	90,000	4	2,182,440	4	6,251	6,251
Wright County	10,000	6	2,707,397	6	17,519	17,519

**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. 1903) - Frank White  
 Secretary of State (term ends 1st Tues. Jan. 1903) - E. F. Porter  
 Treasurer (term ends 1st Tues. Jan. 1903) - D. H. McMillan  
 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, J&J, 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 4s, M&N, 22,700.... May 1, 1919  
 4s, J&J, 50,000.... July 1, 1914

LOANS—	When Due.	Debt of State Inst'ns - Con.)
REVENUE BONDS—		INDUSTRIAL SCHOOL, ELLENDALE.
4 1/2s, A&O, \$150,000.	Apr. 25, 1905	....., \$15,000
Debt of State Institutions—		
INSANE HOSPITAL, JAMESTOWN—		SOLDIERS HOME, LISBON—
4s, .....	\$50,000. 1919	....., \$20,000.

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, 1900.	July 1, '99.	Jan. 1, '98.	Nov. 1, '95.
Bonded debt.....	\$845,300	\$845,300	\$845,300	\$845,807
Floating debt.....	161,093	141,000	90,000	130,000
Sinking fund.....				20,000

The bonded debt given above does not include the \$85,000 of bonds issued by State institutions.

ASSESSED VALUATION.—The State's assessed valuation (about 2/3 actual value) has been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	State tax per \$1,000.
1900.....	\$73,574,494	\$43,629,991*	\$117,204,485	4.50
1899.....	72,110,059	42,224,369*	114,334,428	4.50
1898.....	65,458,290	35,672,726*	101,131,016	4.30
1897.....	63,778,231	29,693,262*	93,471,493	4.30
1896.....	64,722,092	28,676,886*	93,398,978	4.50
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 1900 as given above includes railroad property to the amount of \$17,367,525; for 1899 it was \$17,004,958; 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 in 1900 was 319,146; in 1890 it was 182,719; in 1880, 36,909; in 1870, 14,131; in 1860, 4,837. The figures for 1860 and 1870 are 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.

REFUNDING BONDS—	When Due.	Total valuation 1900..	Assessment about 1/2 actual value.
4 1/2s, .....	\$20,000. 1920	\$4,845,622	
Bonded debt July 1, 1900.	\$53,500	County tax (per M.) '99.....	\$7.80
Cash in county funds.....	23,599	Population 1890 was.....	7,045
Tax valuation, real.....	3,323,961	Population in 1900 was ..	13,159
Tax valua., pers'l. & RR.	1,516,661		

**BISMARCK.**—Bismarek is situated in Burleigh County. The bonds issued by the city are all exempt from taxation.

LOANS—	When Due.	Floating debt .....	Total debt.....
FUNDING—		\$45,000	83,000
8s, M&N, \$9,000.....	May 1, 1901	Sinking fund.....	8,000
Interest payable in Bismarek.		Net debt July 1, 1900.....	75,000
SCHOOL—		Tax valuation 1899.....	2,500,000
4s, J&J, \$25,000.....	July 1, 1908	Total tax (per \$1,000)'99	\$35.50
4s, J&J, 4,000.....	July 1, 1909	Population 1890 was....	2,168
Interest payable in Bismarek.		Population in 1900 was.	3,319
Bonded debt July 1, 1900.	\$38,000		

**BURLEIGH CO.**—W. S. MOORHOUSE, Auditor. County seat is Bismarek.

LOANS—	When Due.	Net debt Jan. 1, 1901..... <th>Assessed val'tion, real..... </th>	Assessed val'tion, real.....
REFUNDING BONDS—		\$170,352	2,175,581
4s, .....	\$71,000. June 1, 1918	Assessed val'u'n, pers'n'l.	843,221
Bonded debt Jan. 1, 1901.	\$157,000	Total valuation 1900.....	3,018,802
Floating debt.....	25,010	State & co. tax (p'r M.) 1900.	\$19.60
Total debt.....	182,010	Population in 1890 was.....	4,247
Sinking fund.....	11,658	Population in 1900 was.....	6,031

TAX EXEMPT.—Bonds are free from taxation.

**CASS COUNTY.**—{D. C. ROSS, Treasurer. O. J. OLSON, Auditor. County seat is Fargo.

LOANS—	When Due.	Sinking funds .....	Assessed val'u'n, real.....
REFUNDING BONDS—		\$4,357	\$10,093,945
5s, .....	\$15,000. ....	Asses. valua., per. & RR.	4,143,152
DRAINAGE REF'D'G BONDS—		Total valuation, 1900.....	14,237,097
6s, F&A, \$24,000.....	Feb. 1, 1905	Assessment about 1/2 actual value.	
HOSPITAL & POOR FARM—		St. & Co. tax (per M.) 1900.....	\$8.90
5s, A&O, \$15,000....	Oct. 15, 1910	Population 1890 was.....	19,613
Bonded debt Sept. 1, 1900.	\$54,000	Population 1880 was.....	8,998
Floating debt .....	1,130	Population 1900 was.....	28,625

**EMMONS CO.**—EDWARD BRADDOCK, Auditor. County seat is Williamsport.

LOANS—	When Due.	Sinking fund.....	Tax valuation, real.....
REFUNDING BONDS—		\$9,200	823,541
7s, J&J, \$20,000.....	July 1, 1902	Tax valuation, personal ..	408,178
6s, M&S, 25,000.....	Sept. 1, 1907	Tax valuation, railroads ..	77,132
Int. paid by Chem. Nat'l B'k, N. Y., and Chase National Bank, N. Y.		Total valuation 1900.....	1,308,851
Bonded debt July 1, 1900.	\$45,000	Assessment about 1/2 actual value.	
Floating debt.....	7,000	St. & Co. tax (per M.) 1900.	\$20.00
Total debt July 1, 1900.....	52,000	Population 1890 was.....	1,971
		Population in 1900 was.....	4,349

TAX FREE.—All bonds of this county are exempt from taxation.

**FARGO**—N. C. MORGAN, Deputy Auditor. Fargo is situated in Cass County.

LOANS—	When Due.	Bonded debt Mar., 1901 <th>Floating debt .....</th>	Floating debt .....
BRIDGES—		\$235,000	40,000
Bridges, &c., .....	\$20,000. 1903	Total debt Mar. 1, 1901..	273,000
Funding, .....	9,000. 1904	Sinking fund.....	60,000
Refunding .....	34,000. 1901	Net debt Mar. 1, 1901 ..	213,000
Sewers, .....	25,000. 1913	Tax valuation real.....	2,026,000
do .....	8,000. 1902	Tax valuation, personal ..	711,000
Streets, .....	9,000. 1901	Total valuation 1900.....	2,737,000
Water, .....	9,000. 1901	Assessment about 1/2 actual value.	
Water, .....	10,000. 1906	Total tax (per \$1,000) 1900.	\$55.90
Water, .....	60,000. 1911	Population in 1890 was....	5,664
Water & sewer .....	30,000. 1915	Population in 1900 was.....	9,589

**GRAND FORKS**—{JOHN DINNIE, Mayor. F. A. BROWN, Auditor. This city is situated in Grand Forks County.

LOANS—	When Due.	SEWER BONDS—
BRIDGE BONDS—		6s, J&J, \$5,000.....
7s, Mar., \$50,000.....	Mar. 1, 1909	6s, J&J, 30,000.....
FILTRATION BONDS—		((\$3,000 due yearly) to 1911.
6s, M&S, \$40,000.....	Sept. 1, 1914	WATER WORKS—
FUNDING BONDS—		7s, June, \$15,000.....
6s, A&O, \$51,000.....	Oct. 1, 1910	7s, Nov., 18,000.....
REFUNDING BONDS—		
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 \$2,093,381. Assessment is about 25 per cent of actual value. Tax rate (\$1,000) in 1898 was \$53.50.

POPULATION in 1900 was 7,652; in 1890 it was 4,979; in 1880, 1,705.

**GRIGGS CO.**—IVER UDGARD, Treasurer. County seat is Cooperstown.

LOANS—	When Due.	Floating debt.....
REFDGO. COURT HOUSE & JAIL—		\$267
6s, M. & S, \$30,000.....	Mar. 1, 1904	Cash in county funds.....
REFUNDING WARRANTS—		40,404
6s, F&A, \$20,000.....	Feb. 10, 1903	Total valuation 1900 .....
Bonded debt Sept. 1, 1900.	\$50,000	2,360,137
INTEREST on the court house and jail refunding bonds is payable at the First National Bank, New York; on the refunding warrants at the First National Bank, St. Paul, Minn.		Assessment about 1/2 actual value.
		Population 1890 was.....
		2,817
		Population 1900 was.....
		4,744

**JAMESTOWN**—GEO. C. EAGER, Auditor. This city is situated in Stutsman County.

LOANS—	When Due.	Interest payable at Jamestown.
CITY BONDS—		Total debt Oct. 1, 1900.....
4s, .....	\$4,000. .... 1919	\$24,200
SCHOOL BONDS—		School debt (additional) ..
7s, July 1, \$47,000.....	May 25, 1907	47,000
SEWER BONDS (1894)—		Tax valuation 1899.....
7s, Semi-an., \$3,750....	1904-1914	935,373
(\$1,250 due every 5 years).		Assessment same as actual value.
ARTESIAN WELL BONDS—		Total tax rate (per M.) '99.
5s, Semi-an., \$7,500.....	1914	\$39.20
		Population in 1890 was.....
		2,296
		Population in 1900 was.....
		2,853

**KIDDER COUNTY.**—County seat is Steele.

LOANS—	When Due.	Assessed valuation, real
FUNDING BONDS—		\$717,140
6s, .....	\$6,000. ....	Asses. valua., per. & RR.
6s, J&J, 9,000.....	July 1, 1911	379,400
6s, J&D, 20,000.....	Dec. 15, 1914	Total valuation 1900.....
Bonded debt Sept. 1, 1900.	\$35,000	1,096,540
Cash in county funds .....	8,397	Assessment is 1/2 actual value.
INTEREST on bonds due in 1911 is payable at the Merchants' Exchange National Bank, St. Paul; on those due in 1914 at the Chase National Bank, New York.		St. & Co' tax (per M.) 1900..
		\$11.00
		Population in 1890 was....
		1,211
		Population in 1900 was.....
		1,754

**MANDAN.**—This city is the county seat of Morton county.

LOANS—	When Due.	Total debt Mar 1, 1901....
REFUNDING BONDS—		\$44,159
5s, g., .....	\$15,000. .... 1913	Sinking funds.....
5s, g., M&N, 8,000.....	May 1, 1914	891
Water-wks, 10,000....	Feb. 1, 1910	Net debt Mar 1, 1901.....
do 5,000....	Dec. 30, 1913	43,268
Bonded debt Mar 1, 1901.	\$38,000	Tax valuation 1900.....
Floating debt.....	6,159	484,219
		Assessment about 3/5 actual value.
		Tax rate (per M) 1900 .....
		\$15.60
		Population in 1890 was.....
		1,328
		Population in 1900 was.....
		1,658

**MORTON COUNTY.**—P. B. WICKHAM, Treas. County seat is Mandan.

LOANS—	When due.	Floating debt.....
REFUNDING BONDS—		\$40,817
5s, June, \$25,000.....	June 1, 1913	Total debt July 1, 1900..
COURT HOUSE BONDS—		100,817
7s, J&J, \$35,000.....	July 1, 1905	Cash in county funds.....
Interest payable in New York.		10,398
All issues exempt from taxation.		Assessed valuation 1900.
Bonded debt July 1, 1900.	\$60,000	3,686,106
		Assessment about 3/5 actual value.
		Average tax (per M.) '97.....
		\$33.30
		Population 1890 was.....
		4,728
		Population in 1900 was.....
		8,069

**NELSON CO.**—S. S. HELGELAND, Treasurer. County seat is Lakota.

LOANS—	When Due.	Assessed valuation, real
COUNTY BONDS—		\$1,776,410
7s, A&O, \$10,000.....	Apr. 1, 1904	Asses'd val., pers. & RR.
6s, J&J, 16,000.....	July 1, 1914	880,890
REFUNDING BONDS—		Total valuation 1900.....
6s, J&D, \$20,000.....	June 1, 1915	2,657,300
Bonded debt July 1, 1900.	\$46,000	Assessment is 3/4 actual value.
Cash in county funds.....	17,432	State & Co. tax (per M) 1900.
		\$13.70
		Population in 1890 was.....
		4,293
		Population in 1900 was.....
		7,316

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.**—EMIL S. EICH, Auditor. County seat is Devil's Lake.

LOANS—	When Due.	Assessed valuat'n, real.
FUNDING BONDS—		\$1,783,341
6 1/2s, M&S, \$18,000....	Sept. 1, 1902	Assessed valuation, pers.
6s, M&S, 5,000.....	Mar. 20, 1910	711,871
..... M&N, 18,000....	May 1, 1915	Assessed val'n railroads.
4 1/2s, M&S, 5,000....	Mar. 19, 1919	321,516
REFUNDING BONDS—		Total valuation 1900.....
4 1/2s, M&S, \$30,000....	Mar. 19, 1919	2,816,728
Bonded debt July 1, 1900.	\$76,000	Assessment about 3/5 actual value.
Cash in county funds.....	12,601	State & Co. tax (per M) '99
		\$17.60
		Population 1890 was.....
		4,418
		Population 1880 was.....
		281
		Population 1900 was.....
		9,198

INTEREST on the funding bonds is payable at St. Paul, Minn.; on other bonds at Devil's Lake.

**SARGENT COUNTY.**—W. S. BAKER, Audit. County seat is Forman

LOANS—	When Due.	Assessed valuat'n, real.
FUNDING—		\$1,222,281
6s, J&D, \$38,000.....	Dec. 1, 1915	Ass. valuat'n, pers. & RR.
Int. paid at Chase Nat'l B'k, N. Y.		1,092,142
Total debt Jan. 1, 1901..	\$39,249	Total valuation 1900.....
Sinking fund.....	3,473	2,314,423
Net debt Jan. 1, 1901.....	35,776	Assessment about 1/2 actual value.
		State & Co. tax (per M) 1900.
		\$15.20
		Population 1890 was.....
		5,076
		Population 1900 was.....
		6,039

STUTSMAN CO.—County seat is Jamestown.

Table with columns: LOANS—When due, ROAD AND BRIDGE BONDS—, COURT HOUSE AND JAIL BONDS—, Subject to call July 1, 1899, Interest payable in New York, Bonded debt July 1, 1900, Floating debt, Total debt July 1, 1900. Values range from \$35,040 to \$63,875.

TOWNER CO.—D. K. BRIGHTBILL, County Auditor.

Table with columns: LOANS—When due, Assessed valuation, real., Assessed val'n, per'l & RR, Total valuation 1900, Assessment abt. 50% actual value, State & Co. tax (per M) 1900, Population in 1890 was, Population in 1880 was, Population in 1900 was. Values range from \$4,300 to \$896,862.

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 1900.

Table with columns: Location, Cash in Treasury, Total Debt, Assessed Valuation 1900, Average Tax Rate 1899, Population 1900. Lists various counties like Benson, Bottineau, Cavalier, etc.

\* 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) - 77,650
State Capital, - Pierre
Governor (till Tues. aft. 1st Mon. Jan. 1903) Chas. N. Herreid
Sec'y of State (till Tues. aft. 1st Mon. Jan. 1903) - O. C. Berg
Treasurer (till Tues. aft. 1st Mon. Jan. 1903) - John Chamber

Legislature meets biennially in odd years on the Tuesday after the 1st Monday in January, and sessions are limited to 60 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 120.

Table with columns: LOANS—When Due, SETTLEMENT BONDS—, DEFICIENCY BONDS—, REFUNDING BONDS—, SOLDIERS' HOME BONDS—, REVENUE WARRANTS—. Values range from \$35,800 to \$107,500.

INTEREST on the Constitutional and Settlement bonds is payable at the Seaboard Nat. Bank in N. Y.; on the 3/2 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, 1901, \$613,300; sinking and other funds available for payment of debt, \$75,047; net debt Jan. 1, 1901, \$538,253. State has taxes due and unpaid to an amount estimated at \$600,000, which when collected will be available for the payment of bonded indebtedness as well as for current expenses.

Table with columns: Year, Valuation, Year, Valuation. Shows state valuation from 1890 to 1896, ranging from \$172,255,085 to \$121,751,151.

TAX RATE.—In 1900 the tax rate (per \$1,000) was \$2.40.

DEBT LIMITATION.—South Dakota has incorporated into its Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XIII., and are as follows.

SECTION 1. Neither the State nor any county, township or municipality shall loan or give its credit or make donation to or in aid of any individual, association or corporation, except for the necessary support

of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor pay or become responsible for the debt or liability of any individual, association or corporation; provided, that the State may assume or pay such debt or liability when incurred in time of war for the defense of the State. Nor shall the State engage in any work of internal improvement.

SEC. 2. For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in revenue, the State may contract debts never to exceed with previous debts in the aggregate \$100,000, and no greater indebtedness shall be incurred except for the purpose of repelling invasion, suppressing insurrection, or defending the State or the United States in war, and provision shall be made by law for the payment of the interest annually, and the principal when due, by tax levied for the purpose, or from other sources of revenue; which law providing for the payment of such interest and principal by such tax or otherwise shall be irrevocable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

SEC. 3. That the indebtedness of the State of South Dakota, limited by section 2 of this article, shall be in addition to the debt of the Territory of Dakota, assumed by and agreed to be paid by South Dakota.

SEC. 4. The debt of any county, city, town, school district, or other subdivision, shall never exceed five per centum upon the assessed value of the taxable property therein. In estimating the amount of indebtedness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of this Constitution shall be included.

SEC. 5. Any city, county, town, school district or any other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

POPULATION OF STATE.—The population of South Dakota has been reported as follows in the years named. The figures for 1900 include Indians and whites on Indian reservations, who in previous years were excluded from the enumeration. The aggregate of such persons in 1890 was 19,792, and should be added to the total for that year in making comparisons.

Table with columns: Year, Population. Values: 1900.401,570, 1890.328,808, 1880.98,268, 1870.\*14,181, 1860.\*4,837

\* This is the total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS

IN THE STATE OF SOUTH DAKOTA.

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

ABERDEEN.—{ J. E. ADAMS, Mayor. { J. A. SCHLUETER, City Auditor.

This city is situated in Brown County.

Table with columns: LOANS—When Due, CITY HALL BONDS—, FUNDING BONDS—, REFUNDING BONDS—, SEWER BONDS—, Bond. debt Mar. 1, 1901, Floating debt, Total debt, Cash on hand, &c., Net debt Mar. 1, 1901, Tax valuation, real & RR, Tax valuation, pers'l, Total valuation 1899, Assessment about 3/5 actual value, Total tax (per \$1,000) '99, Population 1890 was, Population in 1900 was. Values range from \$15,000 to \$76,000.

INTEREST is payable at the Chemical National Bank, New York.

BEADLE CO.—F. A. MUNSON, Auditor.

Huron is the county seat.

Table with columns: Bonded debt Jan. 1, 1901, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1901, Assessed valuation, real., Assessed valuation, RR., Asses. valuat'n, pers'l, Total valuation, 1900, Assessment about actual value, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was. Values range from \$41,000 to \$898,126.

BONHOMME CO.—JOSEPH ZITKA, Treasurer.

Tyndall is the county seat.

Table with columns: LOANS—When Due, 6s, A&O, \$52,400, Subject to call 1901, Bond. debt July 1, 1900, Floating debt, Total debt July 1, 1900, Cash in treasury, Assessed valuation, real., Asses. val'n, pers'l & RR, Total valuation 1900, Assessment abt. 40% actual value, Tax rate (State and county) (per \$1,000), Average tax rate in County, Population in 1890 was, Population in 1900 was. Values range from \$52,400 to \$1,186,132.

INTEREST is payable at the Portland National Bank.

CHAMBERLAIN.—GEO. F. PILGER, Auditor.

Chamberlain is in Brule County.

Table with columns: LOANS—When Due, ARTESIAN WELL AND BRIDGE—, 6s, J&J, \$8,500, FUNDING BONDS—, 6s, J&J, \$19,500, REFUNDING WATER BONDS—, 6s, M&S, \$15,000, 5s, 6,000, Total debt Jan. 1, 1900, Water debt (included), Tax valuation, real., Tax valuation, personal, Total valuation 1899, Assessment on real estate about actual value; on personal property from 50% to 85%, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was. Values range from \$8,500 to \$120,000.

INTEREST on \$5,000 of bridge bonds due July 15, 1911, is payable at Chamberlain; on the refunding water 5s at Chicago; on all other bonds at New York.

CUSTER COUNTY.—W. A. SMITH, Auditor.

County seat is Custer. As we go to press the county is offering for sale, April 2, \$20,000 of refunding bonds.

Table with columns: LOANS—When Due, FUNDING BONDS—, 6s, M&N, \$20,000, REFUNDING BONDS—, 6s, M&N, \$20,000, Subject to call after 1910, Interest payable at Custer, Bonded debt Aug. 1, 1900, Floating debt, Total debt, Sinking fund, Net debt Aug. 1, 1900, Tax valuation 1900, Assessment about 1/2 actual value, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was. Values range from \$20,000 to \$95,000.

DAVISON CO.—H. B. ANDERSON, Auditor.

County seat is Mitchell. LOANS— When Due. Tax val., pers'l and RR. \$975,530 REFUNDING BONDS— Total valuation 1900....2,545 141 6s, M&N, \$28,000.... Nov. 1, 1914 Assessment about 2/5 actual value. 6s, A&O, 20,000.... Oct. 1, 1915 State & Co. tax (per M.) 1900. \$7'10 Bonded debt Jan. 1, 1901. \$48,000 Population 1890 was.....5,449 Tax valuation, real.... 1,569,611 Population 1900 was.....7,483 INTEREST on the 7 per cent bonds and on the 6s of 1914 is payable at the County Treasurer's office; on the 6s of 1915, by N. W. Harris & Co., New York City. OPTIONAL—All bonds are subject to call ten years before maturity.

GRANT COUNTY—J. E. TRURAN, Auditor.

County seat is Millbank. LOANS— When Due. Net debt Jan. 1, 1901... \$91,000 REFUNDING BONDS— Tax valuation 1900....3,920,431 5 1/2s, \$94,000.... Apr. 6, 1916 Assessment about 1/2 actual value. Optional after Apr. 6, 1906. State & co. tax (per M.) '00..\$7'00 Bonded debt Jan., 1.'01. \$94,000 Population in 1890 was.....6,814 Sinking fund..... 3,000 Population in 1900 was..... 9 103

LAWRENCE CO.—Wm. A. ZINK, Auditor.

County seat is Deadwood. Bonds of this county have been in litigation, but an agreement was reached in 1900 with the holders of the bonds whereby part of the back interest will be paid semi-annually, all payments to be made within three years. REFUNDING BONDS— Tax valuat'n, personal.\$1,178,634 5s, ....., \$513,050.... July 1, 1919 Tax val., RR. & teleg.. 376,124 Subject to call July 1, 1909 Total valuation 1900.... 5,893,710 Bond. debt Jan. 1, 1901..\$545,050 Assessment about 1/4 actual value. Less Meade Co. proport'n 103,500 State & Co. tax (p. M.) 1900.\$20'00 Net debt Jan. 1, 1901.... 441,550 Population 1890 was.....11,673 Bonds are exempt from taxation. Population 1900 was.....17,897 Tax valuation, real....\$4,338,952

TAX FREE—Bonds of this county are exempt from taxation.

MARSHALL CO.—Geo. C. DUNTON, Treasurer.

County seat is Britton. LOANS— When Due. Sinking fund..... \$8,324 REFUNDING BONDS— Net debt July 1, 1900.... 51,465 6s, ....., \$9,000.... July 1, 1907 Total valuation 1900....1,885,586 5s, ....., 35,000 ....., 1920 Real valuation.....5,000,000 Bond. debt July 1, 1900. \$54,000 State & co. tax (per M) 1900.\$10'00 Floating debt..... 5,289 Population in 1890 was.....4,544 Total debt July 1, 1900.. 59,789 Population in 1900 was.....5,942

MEADE COUNTY.—W. A. McMICHAEL, A'd'r.

County seat is Sturgis. LOANS— When Due. Floating debt..... \$85,600 REFUNDING BONDS— Total debt..... 261,915 5s, M&N, \$107,500.... May 1, 1907 Sinking funds..... 6,032 Subject to call at any time. Net debt Mar. 1, 1901... 255,883 5s, ....., \$24,500.... 1919 Tax valuation 1900....1,917,900 Interest on 5s of 1909 is payable at Fourth National Bank, N. Y. State & Co. tax (per M.) '00.\$29'40 Bonded debt Mar. 1, 1901.\$132,000 Population 1900 was.....4,907 Judgment debt..... 44,315 Population 1890 was.....4,640

MILLBANK.—J. E. TRURAN, City Auditor.

This city is in Grant County. LOANS— When Due. Floating debt..... \$1,700 REFUNDING BONDS— Total debt Jan. 1, 1901... 24,700 5s, ....., \$10,000.... 1909 Assessed valuation 1900..218,054 (Subject to call after 1904.) Assessment about 1/3 actual value. 5s, ....., \$13,000.... 1914 Total tax (per \$1,000) 1900.\$47'00 (Subject to call after 1909.) Population in 1890 was.....1,207 Bonded debt Jan. 1, 1901.\$23,000 Population in 1900 was.....1,426

MINNEHAHA CO.—C. A. GRINDE, Auditor.

County seat is Sioux Falls. LOANS— When Due. Tax valuation, real....\$7,211 465 COURT HOUSE BONDS— Tax valuation, person'l. 1,620,085 4 1/2s, A&O, \$40,000.... Apl. 1, 1904 Tax val'tion, RRs., etc. 682,690 4 1/2s, A&O, 40,000.... Apl. 1, 1909 Total valuation 1900.... 9,514 240 Interest payable in New York. Assessment is 2/5 actual value. Total debt Jan. 1, 1901....\$80,728 State & Co. tax (per M.) '00..\$10'40 Sinking fund..... 15,288 Population 1890 was.....21,879 Net debt Jan. 1, 1901.... 65,440 Population 1900 was.....23,926 INTEREST on the court-house bonds is payable by Messrs. Farson, Leach & Co., New York City.

MITCHELL.—{ E. B. VAN ALSTINE, Mayor. H. R. KIBBEE, Treasurer.

Mitchell is situated in Davison County. LOANS— When Due. Interest payable at City Treasury. REFUNDING BONDS— Total debt Mar. 1, 1901.. \$59,500 4 1/2s, F&A, \$19,500.... Feb. 1, 1919 Water debt (included).... 40,000 Subject to call Feb. 1, 1909 Total valuation 1900.... 845,076 REFUNDING WATER BONDS— Real valuation.....2,500,000 4 1/2s, ....., \$40,000.... 1920 Total tax (per \$1,000) 1900 \$35'30 Due \$2,000 Apr. 1, 1905, and part yearly thereafter. Population in 1890 was.....2,217 Population in 1900 was.....4,055

PENNINGTON CO.—H. CROCKETT, Auditor.

County seat is Rapid City. LOANS— When Due. Sinking fund..... 1,769 REFUNDING BONDS— Net debt Jan. 1, 1901.... 189,843 7s, July, \$19,400.... July 1, 1903 Tax valuation, real....1,322 887 6s, M&S, 20,000.... Mar. 1, 1907 Tax valuat'n, per. & RR..1,343 645 Total valuation in 1900 2,666,532 Assessment is 3-5 actual value. 5s, ....., \$18,500.... July 5, 1909 State and Co. tax (per M) '00.\$27'40 Bonded debt Jan. 1, 1901.\$57,900 Population in 1890 was.....6,540 Floating debt.....133,712 Population in 1900 was.....5,610 Total debt Jan. 1, 1901....191,612

RAPID CITY.—A. W. GIRD, Auditor.

Rapid City is situated in Pennington County. The city owns property valued (March, 1900,) at \$130,000; City Hall, waterworks, etc. LOANS— When Due. Total debt Sept. 1, 1899.. \$143,000 REFUNDING WATER BONDS— Tax valuation, real.... 694,354 5s, M&S, \$51,000.... Sept. 18, 1919 Tax valuation, personal. 221,003 Subject to call Sept. 18, 1909 Tax valuation, railroads. 9,933 7s, J&J, \$40,000.... Aug. 1, 1906 Total valuation 1899.... 925,290 6s, M&N, 5,000.... May 1, 1911 Assessment 1/2 actual value. Bonded debt Sept. 1, 1899.\$96,000 Total tax (per \$1,000) '99..\$27'20 Water debt (included).... 51,000 Population 1890 was.....2,128 Floating debt..... 47,000 Population 1900 was.....1,342 INTEREST on the 6 per cent bonds is payable at the Hanover Bank, New York City; on others at Rapid City, S. D.

ROBERTS CO.—H. A. METCALF, Auditor.

Sisseton is the county seat. LOANS— Amount. Tax valuation, real....\$1,524,802 7% funding bonds.....\$20,000 Tax valuation, RR., &c. 175,985 6% refunding bonds..... 12,000 Tax valuat'n, personal. 1,072,825 Bonded debt Jan. 1, 1901. 32,000 Total valuation 1900.... 2,773,612 Floating debt..... 21,887 Assessment about 1/3 actual value. Total debt..... 53,887 State & co. tax (per M.) '00. \$9'00 Sinking fund..... 1,675 Population in 1890 was..... 1,997 Net debt Jan. 1, 1901..... 52,212 Population in 1900 was.....12,216

SIoux FALLS.—E. G. LEDYARD, Auditor.

Sioux Falls is situated in Minnehaha County. LOANS— When Due. Bonded debt Mar. 1, '01. \$321,000 BRIDGE BONDS— Floating debt..... 40,000 7s, Nov., \$12,000.... Nov. 1, 1903 Total debt Mar. 1, 1900.. 361,000 6s, July, 8,000.... July 1, 1906 Tax valuation, real....1,779,982 REFUNDING BONDS— Tax valuation, personal. 662,307 7s, July, 35,000.... July 2, 1903 Total valuation 1900....2,442,289 7s, Jan., 10,000.... Jan. 1, 1904 Assessment about 1/4 actual value. 7s, Aug., 17,500.... Aug. 1, 1905 Tot. tax rate (per \$1,000) '00.\$58'30 5s, J&J, 178,500.... Jan. 1, 1910 Population in 1900 was.....10,266 RAILROAD AID BONDS— Population in 1890 was.....10,177 7s, Mch., 60,000.... Mar. 9, 1907

INTEREST on 7 per cent funding bonds due in 1903 is payable at the City Treasurer's office; on the 5 per cent funding bonds at Seaboard National Bank, New York, and on all other bonds at the Chemical National Bank, New York.

WATERTOWN.—H. D. RICE, City Clerk.

This city is in Codington County. LOANS— When Due. Bonded debt Jan. 1, 1901. \$101,000 HIGH SCHOOL BONDS— Floating debt ....., 27,277 6s, J&J, \$30,000.... 1909 Total debt Jan. 1, 1901.. 128,277 CITY HALL BONDS— Tax valuation, real.... 775,000 6s, J&J, \$15,000.... 1909 Tax valuat'n, personal. 250,000 FUNDING BONDS— Total valuation 1900.... 1,025,000 3s, Dec. 1, \$56,000.... 1915 Total tax rate (per M.) '00. \$33'60 Subject to call after Oct. 1, 1900 Population in 1890 was.....2,672 Population in 1900 was.....3,352

INTEREST on funding bonds is payable in Watertown; on other bonds in Boston, Mass.

YANKTON.—{ JOHN HOLMAN, Mayor. A. D. RUSSEL, Clerk.

This city is the county seat of Yankton County. In addition to debt below the city guarantees the interest on \$21,000 bonds of the North Side Water Co., a corporation in this city.

LOANS— When Due. Bonded debt Mar. 1, 1901 \$142,000 REFUNDING BONDS— Sinking fund..... \$3,821 4s, ....., \$57,000.... 1919 Net debt Mar. 1, 1901.... 138,179 Optional after ten years. Assessed valuation, real.1,107,344 PARK BONDS— Assessed valuation, per- 6s, ....., \$6,000.... 1902 sonal..... 299,993 6s, ....., 31,000.... 1913 Total valuation 1900....1,407,337 WATER BONDS— Assessment about 1/3 actual value. 6s, ....., \$18,000.... 1903 Total tax (per \$1,000) 1900 \$31'90 SCHOOL BONDS— Population in 1890 was.....3,670 5s, ....., \$10,000.... 1912 Population in 1900 was.....4,125 5s, ....., 10,000.... 1917 5s, A&O. 10,000.... 1917 Optional after 10 years.

YANKTON CO.—EINER JOHNSON, Treasurer.

County seat is Yankton. LOANS— When Due. Net debt Jan. 1, 1901.... \$268,156 RAILROAD BONDS— Assessed valuation 1900.6,241,260 4s, M&N, \$200,000.. May, 1909 & '19 Assessment about 1/3 actual value. Total debt Jan. 1, 1901.. \$200,000 State & co. tax (per M.) '00.\$11'50 Floating debt..... 90,000 Population in 1890 was.....10,444 Total debt..... 290,000 Population in 1900 was.....12,649 Sinking fund..... 21,844

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, 1900, the assessed valuation for the year 1900, and the population in 1900 of all counties in South Dakota reporting a debt of \$10,000 or over, which are not included among the foregoing.

Table with columns: Counties, Borrowed Debt, Warrants Outstanding, Cash in Treasury, Assessed Val'n, Population 1900. Lists counties from Aurora to Walworth with corresponding financial and demographic data.

# 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) - - - - - 77,510  
 State Capital, - - - - - Lincoln  
 Governor (term exp. Th. aft. 1st Tu. Jan. '03) C. H. Dietrich  
 Sec. of State (till Thur. after 1st Tues. Jan. '03) Geo. W. Marsh  
 Treasurer (till Thurs. after 1st Tues. Jan. '03) Wm. Stuefer  
 Auditor - - - - - Chas. Weston

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.

This State has no bonded indebtedness at present. The bonded debt, which on Dec. 1, 1892, amounted to \$549,267, was gradually reduced until June 3, 1900, when the last remaining \$35,000 was paid off. On Dec. 1, 1900, the general fund warrants outstanding amounted to \$1,727,509. The cash in the treasury on the same date was \$615,018.

**PERMANENT SCHOOL FUND.**—The school fund held Dec. 1, 1900: United States bonds, \$15,000; sundry State of Nebraska county and school district bonds, \$3,147,792; general fund warrants, \$1,166,012; temporary University warrants, \$36,740; total of all, \$4,365,544.

**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
1900.....	\$171,747,592	\$7.25	1889.....	\$182,763,538	\$6.50
1899.....	169,105,905	7.50	1888.....	176,012,820	7.50
1898.....	167,830,822	6.71½	1887.....	160,506,266	8.12½
1897.....	165,193,736	6.953	1886.....	143,932,570	7.62½
1896.....	167,078,270	7.11	1884.....	126,615,886	7.69½
1895.....	171,468,207	.....	1883.....	110,543,644	7.40
1894.....	183,717,498	6.84	1882.....	98,537,475	.....
1893.....	194,733,124	6.49	1881.....	93,142,456	.....
1892.....	186,432,376	7.00	1880.....	90,499,618	.....
1890.....	184,770,304	6.24	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:

1900.....	1,068,539	1870.....	122,993
1890.....	1,058,910	1860.....	28,841
1880.....	452,402		

## 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.—WILL BROOKLEY, Treas.

County seat is Hastings.  
**LOANS—** When Due. Net debt Feb. 23, 1901.. \$73,000  
**COURT HOUSE BONDS—** Total valuation 1900... 2,521,035  
 5s, M&S, \$8,000.....May 1, 1908 State & Co. tax (per M.) '99..17.87  
 Total debt Feb. 23, 1901..\$125,000 Population in 1890 was....24,303  
 Sinking fund..... 52,000 Population in 1900 was....18,840

### BEATRICE.—T. H. BURKE, City Clerk.

Beatrice is the county seat of Gage County.  
 The K. C. & B. RR. bonds are in litigation.  
**LOANS—** When Due. **PAVING BONDS (Con.)—**  
**FUNDING BONDS—** 6s, F&A, \$3,000.....Aug. 1, 1912 Subject to call at any time.  
 6s, M&S, \$8,000.....Sept. 7, 1905 6s, ann., 24,138.....June 1, 1901  
 Subject to call at any time. 6s, ann., 7,200.....Dec. 1, 1901  
**K. C. & B. RR. BONDS—** **WATER WORKS BONDS—**  
 6s, M&N, \$50,000.....Nov. 1, 1909 6s, Mar., \$80,000.....Mar. 9, 1906 Subject to call at any time.  
 Subject to call at any time. 6s, July, \$10,000.....July 1, 1910 Subject to call at any time.  
**SEWER BONDS—** 5s, M&N, \$35,000.....Nov. 2, 1911 Subject to call at any time.  
 6s, Jan., \$8,500.....Jan. 1, 1910 6s, J&D, \$17,000.....Dec. 1, 1901  
 Subject to call at any time. (\$1,000 due yearly) to Dec. 1, 1917  
 6s, Jan., \$16,000.....Jan. 2, 1911 6s, ..... \$5,500.....Oct. 1, 1901 (\$500 due yearly)... to 1911  
 Subject to call at any time. 6s, J&J, \$19,000.....July 1, 1910 6s, ..... \$19,000.....Aug. 1, 1901 (\$1,000 due yrly) to Aug. 1, 1919  
**PAVING BONDS—** 6s, F&A, \$5,000.....Aug. 1, 1910 6s, M&S, \$15,000.....Sep. 1, 1901 (\$1,000 due yearly) to Sep. 1, 1915  
 6s, J&D, \$20,000.....June 1, 1909 Subject to call at any time.  
 6s, J&J, \$12,000.....Jan. 1, 1910 Subject to call at any time.  
 6s, J&J, \$19,000.....July 1, 1910 Subject to call at any time.  
 6s, F&A, \$5,000.....Aug. 1, 1910 Subject to call at any time.  
 6s, M&N, \$4,000.....Nov. 1, 1911 Subject to call at any time.

**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 1900 was 7,875.

### BLAIR.—{J. H. FLOCK, Mayor. H. SAPPENFIELD, City Clerk.

County seat of Washington County.  
**LOANS—** When Due. Tax valuation, real.....\$153,830  
**COURT HOUSE BONDS—** Tax valuation, personal.. 75,274  
 6s, J&J, \$5,000.....July 1, 1909 Total valuation 1899..... 229,104  
 Subject to call at any time. Assessment ½ actual value.  
**WATER WORKS BONDS—** State, Co. & city tax (p. M.) '99..\$42.87  
 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, 1900....\$25,000 Population 1900 was.....2,970

**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..\$42,000  
 \$10,000.....1903 Sinking fund..... 5,000  
 32,000.....1919-1920 Tax valuation.....442,848  
 Subject to call 1909-1910.

### BOONE COUNTY.—County seat is Albion.

**LOANS—** When Due. Total valuation 1900...\$1,712,985  
**COURT HOUSE BONDS—** Total tax (per \$1,000) 1900..\$23.00  
 5s, May, \$25,000.....May 1, 1916 Population in 1890 was.... 8,683  
 Subject to call after 1906. Population in 1900 was....11,689  
 Total debt Jan. 1, 1901....\$25,000

The assessed valuation of property is not to exceed 15 per cent of the actual value.

### BUFFALO COUNTY.—C. F. BODINSON, Treas.

County seat is Kearney.  
**LOANS—** When Due. Bond. debt Feb. 25, 1901.. \$99,000  
**REFUNDING BONDS—** Tax valuation 1900. ....2,763,932  
 3-60s, J&J, \$54,000...July 1, 1919 Assessment about ½ actual value.  
 Subject to call after 1909. State & Co. tax (per M.) 1900..\$24.55  
 3-12s, J&J, \$45,000.....July 1, 1920 Population in 1890 was....22,160  
 (Optional after 1905.) Population in 1900 was....20,254

**INTEREST** is payable at Kearney, Neb.

### BURT COUNTY.—JOHN G. ASHLEY, Treas.

County seat is Tekamah.  
**LOANS—** When Due. Total valuation 1900...\$2,544,687  
**FUNDING BONDS—** Assessment is ½ actual value.  
 3s, J&J, \$105,000.....July 1, 1901 Total tax (per M.) 1900....\$24.30  
 Total debt Feb. 23, 1901..\$105,000 Population 1890 was.....11,069  
 Tax valuation, real.....1,763,894 Population 1900 was.....13,040  
 Tax valuation, personal. 780,793

**INTEREST** is payable by Kountze Bros., New York City.

### BUTLER CO.—J. J. GRAHAM, County Clerk.

County seat is David City.  
**LOANS—** When Due. Total valuation 1900...\$2,251,062  
**COURT HOUSE BONDS—** Assessment abt. 15 p. c. actual val.  
 5s, J&J, \$25,000..... July 1, 1909 State & co. tax (per M.) '99..\$25.875  
**REFUNDING BONDS—** Population 1890 was.....15,454  
 5s, J&J, \$89,000.....Jan. 1, 1912 Population 1900 was.....15,703  
 Total debt Feb. 25, 1900..\$114,000

**TAX FREE.**—All bonds of this county are exempt from taxation.

### CASS COUNTY.—J. L. BARTON, Treasurer.

County seat is Plattsmouth.  
**LOANS—** When Due. Tax valuation, per'l.....\$1,889,910  
**COURT HOUSE BONDS,** Total valuation 1899... 4,755,191  
 5s, Jan., \$65,000.....Jan. 1, 1910 Total valuation 1900 .. 4,413,158  
 Subject to call. Assessment about ½ actual value.  
 Bonded debt Jan. 1, 1900 \$65,000 State & co. tax (per M.) '99..\$24.50  
 Sinking fund..... 1,000 Population in 1890 was....24,080  
 Tax valuation, real.....2,855,281 Population in 1900 was....21,330

**INTEREST** on all county bonds is payable in New York.

### COLUMBUS.—WM. BECKER, Clerk.

Columbus is in Platte County.  
**LOANS—** When Due. Total debt Feb. 25, 1901.. \$75,500  
**BRIDGE BONDS—** Tax valuation 1900.....380,150  
 6s, May 1, \$8,000.....May 1, 1909 Assessment about ½ actual value.  
 6s, Dec. 1, 30,000.....Dec. 1, 1917 Total tax (per \$1,000) '99. \$53.00  
**REFUNDING BONDS—** Population 1890 was..... 3,134  
 4-12s, M&S, \$37,500...Mch. 1, 1919 Population in 1900 was.... 3,522  
 Subject to call after Mch. 1, 1909

### CUMING CO.—H. KOCH, Treasurer.

West Point is the county seat.  
**LOANS—** When Due. Bond. debt Jan. 1, 1901. \$59,000  
**REFUNDING BONDS—** Precinct bonds (add'l)... 30,000  
 4-12s, A&O, \$59,000....Oct. 1, 1910 Total valuation 1900....2,239,524  
 Subject to call after 1900. Assessm't abt. ½ to ¾ act'l value.  
**WEST PT. PRECINCT BONDS, (ref.)** State & co. tax (per M.) 1900..\$21.75  
 6s, J&J, \$30,000.....July 1, 1915 Population 1900 was.....14,584  
 Subject to call after July 1, 1905 Population 1890 was.....12,265

### DAKOTA CO.—GEO. C. BILLE, County Clerk.

County seat is Dakota.  
 Bonded debt Jan. 1, 1901..\$125,000 Assessment about ¼ actual value  
 Floating debt..... 5,000 State & Co. tax (p. M.) 1900..\$24.75  
 Total debt Jan. 1, 1901... 130,000 Population in 1890 was.... 5,386  
 Tax valuation 1900.....1,589,202 Population in 1900 was.... 6,286

**INTEREST** is payable at Farmers' Loan & Trust Co., New York, and at State Treasurer's office, Lincoln, Neb.

### DODGE COUNTY.—GEO. A. MURRELL, Clerk.

County seat is Fremont.  
**LOANS—** When Due. Bond. debt Feb. 25, 1901..\$151,060  
**REFUNDING COURT HOUSE—** Total valuation 1900....3,136,678  
 4s, M&S, \$26,000.....Sept 1, 1919 Ass'nment real ⅙ pers'al ¼ act. val.  
 Subject to call Sept. 1, 1909. State & Co. tax (per M.) '99..\$28.62½  
**REFUNDING—** Population 1890 was.....19,260  
 4-12s, J&D, \$55,000...Dec. 15, 1910 Population 1900 was.....22,298  
 3-12s, M&S, 70,000...Sept. 1, 1920 (Subject to call Sept. 1, 1910.)

**INTEREST** is payable by Kountze Bros., New York City

**DOUGLAS CO.**—{ D. M. HAVERLY, Clerk.  
G. F. ELSASSER, Treasurer.  
The county seat is Omaha.  
LOANS— When Due. 4½s J&J, \$119,000.... July 1, 1915  
Subject to call after July 1, 1905  
EXPOSITION BONDS—  
4½s, J&J, \$100,000.... Jan. 1, 1918  
Interest payable in New York City.  
FUNDING BONDS— \$975,000  
4½s, J&J, \$180,000.... Jan. 1, 1918  
Bond. debt Jan. 1, 1901. \$975,000  
Tax valuation, real.... 17,292,730  
ROAD IMPROVEMENTS—  
4½s, J&J, \$150,000.... July 1, 1912  
Tax valuation, personal 4,453,243  
REFUNDING BONDS—  
5s, J&J, \$268,000.... July 1, 1907  
Total valuation, 1900. 21,745,973  
5s, J&J, 158,000.... July 1, 1911  
Assessment about ½ actual value.  
County tax (per M.) 1900.... \$17.20  
Population 1890 was.... 158,008  
Population 1900 was.... 140,590

**FAIRBURY.**—{ J. C. HARTIGAN, Mayor.  
R. A. CLAPP, City Clerk.  
This city is the county seat of Jefferson County.  
LOANS— When due. Assessment about ⅓ actual value.  
RAILROAD BONDS— Population of city 1890 was 2,630  
6s, July, \$10,000.... July 1, 1907  
Population of city 1900 was 3,140  
REFUNDING BONDS— Fairbury Precinct—  
4s, ....., \$10,000.... July 1, 1920  
Total city debt Mar. 1, 1901 \$20,000  
7s, ....., \$10,000.... July 1, 1920  
Tax valuation, real.... 187,608  
4s, J&J, \$16,000.... July 1, 1920  
Tax valuation, personal... 73,738  
Optional, \$1,000 yearly 1901 to  
Total valuation 1899.... 261,346  
1910, balance after 1910.  
INTEREST on city bonds is payable by Kountze Bros., N. Y. City.

**FALLS CITY.**—J. H. MOREHEAD, Mayor.  
I. E. BEAULIEU, City Clerk.  
County seat of Richardson County. The school bonds given below are not a city debt, the school district, which includes the city and other territory, being responsible.  
LOANS— When Due. Tax valuation 1900.... \$377,551  
ELECTRIC LIGHT— Assessment about ⅓ actual value.  
5s, Jan., \$5,500.... July 1, 1910  
Subject to call at any time. Tax rate (per \$1,000)... \$59.25  
WATER BDS.—(optional any time) Population 1890 was.... 2,102  
6s, M&N, \$6,000.... May 1, 1908  
Population 1900 was.... 3,022  
5s, J&J, 24,000.... July 1, 1907  
School District Bonds—  
Total debt Mar. 1, 1901... \$35,500  
5s, J&J, \$25,000.... July 1, 1907  
Subject to call.

**FREMONT.**—{ FRED. W. VAUGHN, Mayor.  
J. C. CLELAND, Treasurer.  
This is the county seat of Dodge County.  
LOANS— When Due. Fremont Precinct—  
REFUNDING BONDS— REFUNDING BONDS—  
4½, ann., \$209,000.... Mch. 1, 1919  
4s, ....., \$44,000.... Sept. 1, 1919  
Subject to call after Mch 1, 1904  
Subject to call Sept. 1, 1909.  
Bond. debt Feb. 25, 1900. \$209,000  
School District No. 1—M. E. Reynolds, Secretary.  
Water debt (included) ... 89,000  
5s, ....., \$30,000.... Aug. 1, 1909  
Assessed valuation, 1899. 791,750  
5s, ....., 18,000.... June 1, 1912  
Tax rate (per M.) 1899.... \$82.62½  
Population in 1890 was.... 6,747  
School district valuation  
Population in 1900 was.... 7,241  
in 1899 was.... \$876,171  
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.

**GRAND ISLAND.**—{ W. H. PLATT, Mayor.  
W. R. KING, Treasurer.  
County seat of Hall County.  
LOANS— When Due. Assessed valuation railr'd \$40,000  
REFUNDING BONDS— Total valuation 1900.... 804,073  
5s, J&J, \$151,000.... 1918  
Subject to call after 1903. Assessment abt. 15% actual value.  
Bond. debt Feb. 23, 1901. \$151,000  
Tax rate (per M) 1900.... \$80.20  
Floating debt.... 7,055  
Population in 1890 was.... 7,536  
Total debt Feb. 23, 1901.. 158,055  
Population in 1900 was.... 7,554  
Sinking fund.... 6,342  
Grand Island School District—  
Net debt Feb. 23, 1901... 151,713  
5s, J&J, \$23,500.... July 1, 1918  
(Subject to call after July 1, 1903.)  
Water debt (included).... 70,000  
4s, J&J, \$23,000.... July 1, 1919  
Assessed valuation, real. 578,423  
Assessed valuation, per'l. 185,650

**HASTINGS.**—{ JACOB FISHER, Mayor.  
E. A. FRANCIS, Clerk.  
Hastings is the county seat of Adams County.  
LOANS— When Due. Bond. debt Jan. 1, 1901.. \$280,000  
WATER BONDS— Sinking fund.... 20,763  
5s, M&N, \$10,000.... May 21, 1914  
Net debt Ja. 1, 1901.... 259,237  
Subject to call. Water debt (included).... 110,000  
ELECTRIC-LIGHT BONDS— Water revenue \$11,000 yearly.  
4s, J&D, \$20,000.... Dec. 1, 1919  
Assessed valuation, real. 468,295  
Subject to call 1909. Ass'd valuation, personal 163,765  
RAILROAD AID— Assessed valuat'n, railr'd 62,815  
5s, M&N, \$20,000.... May 1, 1908  
Total valuation 1900.... 694,875  
Real estate assessed ½ value.  
REFUNDING BONDS— Personal e-tate assessed ⅓ value.  
4½s, J&J, \$225,000.... Jan. 1, 1919  
Subject to call Jan. 1, 1909. City tax (per M) 1900.... \$55.00  
PAVING BONDS— Population in 1890 was.... 13,544  
5s, M&N, \$5,000.... Population in 1900 was.... 7,188  
INTEREST payable on all bonds in New York City at Nebraska's fiscal agency—Kountze Brothers.

**HEBRON.**—{ W. D. CHURCH, Mayor.  
B. A. YOUNG, Clerk.  
Hebron is in Thayer County. Hebron precinct and school district includes considerable territory outside of the city.  
LOANS— When Due. Population (precinct) 1900.. 2,435  
WATER WORKS— Population (precinct), 1890.. 2,266  
5s, A&O, \$24,000.... Oct. 1, 1910  
Population (city), 1890.... 1,502  
Subject to call at any time. Population (city), 1900 was.. 1,511  
Town debt Mar. 1, 1901... \$24,000  
Hebron Precinct—  
Precinct debt.... 11,000  
RAILROAD AID—  
School district debt.... 8,000  
6s, ....., \$11,000.... Jan. 1, 1907  
Tax val'n (city only) 1900 142,252  
Subject to call at any time.  
Assessment about ⅓ actual value. School District Bonds—  
Total tax (per \$1,000) 1900. \$77.20  
5s, ....., \$8,000.... 1909

**HOWARD COUNTY.**—CHRIS. APPEL, Treas.  
County seat is Saint Paul.  
LOANS— When Due. Total debt Jan. 1, 1901.. \$79,000  
BRIDGE BONDS— Sinking fund.... 3,500  
6s, J&J, \$3,000.... Jan. 1, 1905  
Total valuation 1900.... 1,330,186  
RAILROAD BONDS— Assessment about ⅓ actual value.  
6s, J&J, \$20,000.... Jan. 1, 1906  
State & co. tax (per M.) 1900. \$29.00  
REFUNDING BONDS— Population 1890 was.... 9,430  
3½s, J&J, \$56,000.... Subject to call after 1906  
Population in 1900 was.... 10,343

**JEFFERSON CO.**—W. S. DILLER, Co. Clerk.  
The county seat of this county is Fairbury.  
LOANS— When Due. Tax val'u'n, pers. & RR. \$1,003,413  
REFUNDING BONDS— Total valuation 1900.... 2,513,798  
3½s, J&J, \$50,000.... 1901 to 1920  
Assessment about ⅓ actual value.  
Optional \$5,000 yearly on July 1. State & co. tax (per M.) 1900. \$25.00  
Total debt Mar. 1, 1901. \$50,000  
Population in 1890 was.... 14,850  
Tax valuation, real.... 1,510,385  
Population in 1900 was.... 15,196

**LANCASTER CO.**—The county seat is Lincoln.  
LOANS— When Due. Net debt Mar. 20, 1899.. \$543,000  
FUNDING BONDS— Total valuation 1900.... 9,270,858  
4s, J&J, \$350,000.... Mar. 1, 1914  
Assessment ⅓ of actual value.  
(\$35,000 opt. y'ly after 1904). State tax (per \$1,000) 1899. \$8.25  
M. P. 2d Issue— County tax (per \$1,000) '97. 17.60  
5½s Jan., \$100,000.... Jan. 1, 1903  
Population 1890 was.... 76,395  
Total debt Mar. 20, 1899. \$585,000  
Population in 1900 was.... 64,835  
Sinking fund assets.... 42,000

INTEREST is payable at County Treasury.

**LINCOLN.**—{ H. J. WINNETT, Mayor.  
M. I. AITKEN, Treasurer.  
Lincoln is the county seat of Lancaster County.  
LOANS— When Due. REFUNDING BONDS—  
DISTRICT PAVING BONDS— 5s, ....., \$26,000.... 1917  
6s, ....., \$200,000.... Various. (Subject to call after 1907.)  
5s, ....., 22,500.... 1901 to 1910  
4½s, ....., \$139,500.... Aug. 1, 1918  
(Payable \$2,500 yearly.) Optional after 1903.  
FR. ELK. & MO. VAL. RR.—  
FR. ELK. & MO. VAL. RR.— 4s, M&S, \$402,000. Mar. 1, 1910, to  
5s, J&J, \$50,000.... July 1, 1906  
(\$40,200 due yearly) Mar. 1, 1919  
Subject to call at any time. All subject to call after Mar. 1, '09.  
FUNDING BONDS— 4s, F&A, \$126,000.... Aug. 1, 1920  
6s, Sept., \$118,000.... Sept. 1, 1912  
(Due \$12,600 yearly 1910 to 1920.  
Optional after 1910.)  
6s, ann., \$90,000.... Jan. 1, 1914  
4s, A&O, \$50,000.... Oct. 1, 1920  
Subject to call after Jan. 1, 1904  
(Due \$5,000 yearly 1910 to 1920.  
Optional after 1910.)  
INTERSECTION PAVING—  
5s, J&J, \$50,000.... July 1, 1912  
WATER BONDS—  
Optional after July 1, 1902  
5s, Mar. 1, \$42,600.... 1902 to 1911  
5s, A&O, 47,000.... Oct. 1, 1912  
(Part due yearly on March 1.)  
Optional after Oct. 1, 1902  
MISSOURI PACIFIC RR.—  
SCHOOL BONDS—  
5s, J&J, \$50,000.... Nov. 1, 1905  
5s, J&J, 20,000.... Jan. 1, 1906  
5s, J&D, \$50,000.... Dec. 1, 1914  
Subject to call after Dec. 1, 1904  
5s, M&N, \$25,000.... May 1, 1917  
Subject to call May 1, 1907

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.

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. 15, 1901, was \$1,169,100, including the water debt; district paving bonds, not considered part of the city debt, \$225,000. Sinking fund applicable only to paving bonds, \$50,000. School debt on same date was \$75,000.

TOTAL ASSESSED VALUATION in 1900 was \$5,124,724. Assessment at one-tenth actual value. Total tax rate (per \$1,000) \$77.50. City tax rate (per \$1,000) in 1900, \$37.50.

POPULATION.—In 1900 (Census) was 40,169; in 1890, 55,154; in 1880, 13,003.

**NEBRASKA CITY.**—{ JOHN MATTES JR., Mayor.  
I. N. PHIFER, Treasurer.  
County seat of Otoe County. Some years ago the precinct of Nebraska City was formed, and included the city of that name and adjoining lands. Bonds to the amount of \$40,000 were issued and interest paid for some years. The County Commissioners then declared the precinct illegally organized and refused to levy tax. Litigation resulted and the Courts have ordered a tax sufficient to pay debt to be levied on territory covered by the precinct in 1886, the year bonds were sold. See V. 72, p. 302, concerning Otoe County,  
LOANS— When due. Total tax (per \$1,000) '97.. \$80.00  
REFUNDING BONDS— 5s, ....., \$237,000.... 1919  
Population in 1890 was.... 11,491  
5s, ....., 44,000.... Jan. 1, 1920  
Population in 1900 was.... 7,380  
\$87,000 subject to call after 1904  
School District—H. R. Young, Sec.  
Bonded d't April 1, 1901. \$281,000  
REFUNDING BONDS—  
Tax valuation 1897.... 750,765  
4s, ....., \$20,000.... 1905 to 1919  
Assessment ⅓ to ⅓ actual value. (\$1,000 due yearly 1905 to 1914  
and \$2,000 yearly 1915 to 1919.)

INTEREST is payable in New York at Kountze Brothers.  
The total debt given above does not include School District bonds.

**NORFOLK.**—{ W. M. ROBERTSON, Mayor.  
S. R. MCFARLAND, City Clerk.  
This city is in Madison County.  
LOANS— When Due. Int. is payable at New York City.  
FIRE DEPARTMENT— Bonded debt Sept. 1, 1900. \$68,000  
6s, J&J, \$7,000.... Sept. 15, 1902  
Floating debt.... 1,500  
6s, F&A, 7,500.... Aug. 24, 1911  
Total debt.... 69,500  
FUNDING BONDS— Sinking fund.... 5,890  
6s, F&A, \$7,500.... Aug. 24, 1911  
Net debt Sept. 1, 1900. ... 63,610  
SEWER BONDS— Total valuation 1900.... 325,402  
6s, J&J, \$8,000.... Sept. 15, 1907  
Assessment about ⅓ actual value.  
REFUND'G WATER BONDS— City tax (per \$1,000) 1900. \$16.50  
4½s, M&S, \$38,000.... Mar. 1, 1919  
Subject to call after 1909. Population in 1890 was.... 3,038  
Population in 1900 was.... 3,888

**OMAHA.**—AUGUST H. HENNINGS, Treasurer.  
Omaha is situated in Douglas County. A sinking fund has been created for the redemption of the bonded debt.  
LOANS— When Due. LOANS— When Due.  
CITY HALL BONDS— FUNDING BONDS—  
5s, M&S, \$25,000.... Mar., 1908  
5s, J&D, \$100,000.... Oct., 1909  
5s, J&D, 100,000.... June, 1911  
5s, F&A, 175,000.... Feb., 1912  
4½s, J&J, 100,000.... July, 1910  
\*FIRE ENGINE—  
4½s, J&J, 50,000.... July 1, 1910  
PAVING BONDS—  
5s, M&N, \$100,000.... May, 1903  
5s, J&J, 100,000.... July, 1904  
5s, F&A, 50,000.... Aug., 1905  
5s, A&O, 50,000.... Oct., 1906  
5s, J&J, 50,000.... July, 1906  
5s, M&S, 75,000.... Sept., 1907  
5s, M&N, 100,000.... May, 1908  
5s, A&O, 75,000.... Apr., 1909  
5s, M&N, 50,000.... May, 1912  
5s, F&A, 100,000.... Aug., 1913  
4½s, J&J, 75,000.... July, 1910  
4½s, A&O, 25,000.... Oct. 1, 1917  
4s, A&O, 25,000.... April 1, 1918  
4s, J&J, 25,000.... July 1, 1919  
4s, J&J, 25,000.... July 1, 1920  
\*LIBRARY BONDS—  
5s, M&N, \$100,000.... May, 1912  
5s, J&D, \$100,000.... June, 1905  
4s, M&S, 300,000.... Mar. 1, 1918  
\*PARK BONDS—  
5s, J&D, \$400,000.... June, 1912  
RENEWAL—  
5s, A&O, \$100,000.... Apr., 1909  
SEWER BONDS—  
6s, M&S, \$100,000.... Sept., 1902  
6s, J&D, 100,000.... June, 1903  
5s, J&J, 70,000.... July, 1904  
5s, M&S, 100,000.... Sept., 1907  
5s, M&N, 100,000.... May, 1908  
5s, A&O, 100,000.... Apr., 1909  
5s, M&N, 50,000.... May, 1912  
5s, F&A, 100,000.... Aug., 1913  
4½s, J&J, 50,000.... July, 1910  
4½s, F&A, 100,000.... Aug., 1906  
4s, J&J, 25,000.... July 1, 1919  
4s, J&D, 25,000.... Dec. 1, 1919  
4s, M&N, 25,000.... May, 1920  
4s, F&A, 50,000.... Aug., 1920  
SPECIAL ASSESSMENT BONDS—  
Street improv'm't, etc.. \$1,330,900

INTEREST is payable in New York by Kountze Bros.

TOTAL DEBT, ETC.—

Table with columns: Jan. 1, 1901, Jan. 1, 1900, Jan. 1, '99, Jan. 1, '98. Rows include Total bonded debt and assessed valuation.

\* DEBT LIMITATION.—The city debt is limited by law to \$2,500,000.

ASSESSED VALUATION.—The assessed valuation, for (city purposes "about 1/3 cash value") and tax rate have been as follows:

Table with columns: Years, Real, Personal, Total, Tax Rate per \$1,000. Rows from 1901 to 1887.

Valuation of railroads, banks, etc., for 1900 (included in personal property) amounted to \$1,131,559.

POPULATION.—In 1900 (Census) was 102,555; in 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

OMAHA SCHOOL DISTRICT—A. H. Hennings, Treas.

Table with columns: LOANS—When Due, Floating debt, Value of school prop'ty, School tax, etc.

OTOE COUNTY.—H. R. YOUNG, Co. Clerk.

County seat is Nebraska City. See note concerning Nebraska Precinct bonds in Nebraska City statement above.

Table with columns: LOANS—When Due, REFUNDING BONDS—(Con.)—, SINKING FUND BONDS—, etc.

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, Total debt, Total valuation, Assessment, etc.

PLATTE COUNTY.—G. W. PHILLIPS, Clerk.

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

PLATTSMOUTH.—T. E. PARMELE, Mayor.

Table with columns: LOANS—When Due, Optional \$2,000 yearly, etc.

SAUNDERS CO.—J. L. COLEMAN, Treasurer.

Table with columns: LOANS—When Due, Net debt, Total valuation, etc.

SEWARD.—JOHN E. HARVEY, Mayor.

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

SHERMAN CO.—JOHN MINSHULL, Clerk.

Table with columns: LOANS—When Due, Sinking fund, Net debt, etc.

SOUTH OMAHA.—A. R. KELLY, Mayor.

Table with columns: LOANS—When Due, SEWER REFUNDING BONDS—, VIADUCT BONDS—, etc.

INTEREST is payable by Kountze Bros., New York.

TOTAL BONDED DEBT on October 1, 1900, was \$307,000.

ASSESSED VALUATION in 1900 was \$1,954,182. Tax rate (per \$1,000) in 1900 was \$55.

POPULATION—In 1900 (Census) was 26,001; in 1890 it was 8,062.

SUPERIOR.—This city is in Nuckolls County.

Table with columns: RAILROAD AID—, WATER WORKS—, Total valuation, etc.

TECUMSEH.—C. E. SMITH, Mayor.

Table with columns: LOANS—When Due, REFUNDING WATER WORKS—, etc.

WASHINGTON CO.—W. GAULDRIE, Clerk.

County seat is Blair. The District Court on Sept. 6, 1899, declared illegal the bonds issued in aid of the Sioux City & Pacific RR.

Table with columns: LOANS—When Due, COURT HOUSE—, RAILROAD BONDS—, etc.

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.

Table with columns: LOANS—When Due, CITY HALL BONDS—, FUNDING BONDS—, etc.

INTEREST on all bonds is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

YORK COUNTY.—H. BEHLING, Treasurer.

Table with columns: LOANS—When Due, Tax valuation, Assessment, etc.

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 columns: Bonded debt, Floating Debt, Assessed valuation, Tax rate, Population 1900. Rows for Aurora, Boyd, Central, etc.

C. City.

State of Kansas.

ITS DEBT, RESOURCES, Etc.

Table with columns: Organized as a Territory, Admitted as a State, Total area of State, State Capital, Governor, Secretary of State, Treasurer, Legislature meets biennially.

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 March 10, 1901, was \$667,000, all held by State funds. At present the debt is:

Table with columns: NAME AND PURPOSE, Interest (P. Ct. Payable), When Due, Principal, and Outstand'g. Rows include Funding, Refunding, and Binding twine bonds.

INTEREST is payable at the State treasury. ASSESSED VALUATION.—The State's assessed valuation (about 33 per cent of actual value) and tax rate have been as follows:

Table with columns: Years, Total Assessed Valuation, State Tax p. \$1,000, Years, Valuation, and State Tax. Rows show data for years 1893 through 1895.

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.

Table with columns: Year and Population. Rows for 1900, 1890, and 1880.

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 City Bank 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. E. RUGH, City Attorney.

Table with columns: NAME AND PURPOSE, When Due, and Bonded debt. Rows include Refunding Bonds and Loans.

INTEREST on all bonds is payable at the State treasury. All bonds are owned by the State school fund.

ALLEN COUNTY.—C. A. FRANK, Clerk.

Table with columns: LOANS—When Due, and Assessment about 1/2 actual value. Rows include Refunding RR. Aid Bonds.

INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—J. W. SHIELDS, Treas.

Table with columns: LOANS—When Due, and Sinking fund. Rows include L. L. & G. RR. (funded) and 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 columns: LOANS—When Due, and Bonded debt. Rows include Gen. Imp. Bonds, Railroad Bonds, and Refunding Bonds.

TAX FREE.—All above bonds are exempt from taxation in Kansas

ARGENTINE.—{ C. W. GREEN, Mayor. { J. M. BAILEY, Clerk.

Table with columns: LOANS—When Due, and SPECIAL IMPROVEMENT BONDS. Rows include Board of Education Bonds, City Hall and Viaduct, and Funding 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. J. HESS, Mayor. { C. D. RUSHMORE, City Clerk.

Arkansas City is situated in Cowley County. The city in 1900 purchased the water-works by paying \$15,000 cash and assuming \$90,000 of 20-year bonds.

Table with columns: LOANS—When Due, and RAILROAD AID. Rows include Funding Bonds, Internal Improvement, and Railroad Aid.

PAR VALUE OF BONDS.—The railroad-aid bonds due 1915 and internal improvement bonds are for \$1,000; all others are for \$500 each.

INTEREST is payable at the City Treasurer's office or at the Kansas Fiscal Agency, New York.

TOTAL DEBT.—Bonded debt on Feb. 1, 1901, was \$95,500; floating debt \$2,000; sinking fund \$3,000. This total does not include the internal improvement bonds, amounting to \$12,000, payable by special tax on property adjoining, or the 5 per cent water bonds, payable from receipts from the water plant.

ASSESSED VALUATION in 1900 of real estate was \$524,621; personal property, \$135,032; railroads, \$93,419; total, \$753,072; city tax per \$1,000 1900 was \$17.00. In 1893 the total valuation was \$1,131,086. Real estate is assessed at about 1/5 and personal property at about 1/2 of actual value.

POPULATION in 1890 was 8,347; in 1880 was 1012; in 1900, was 6,140.

ATCHISON.—{ W. T. F. DONALD, Mayor. { A. C. TRUEBLOOD, City Clerk.

Table with columns: LOANS—When Due, and BOARD OF EDUCATION BONDS. Rows include Refunding Bonds, Railroad Aid, and Board of Education Bonds.

INTEREST is payable in New York City and Atchison.

TOTAL DEBT, ETC.—The total bonded debt in July, 1900, was \$703,950, not including the Board of Education bonds. The sinking fund on the same date was \$8,000.

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 1899 was as follows: State tax, \$6.60; county tax, \$14.70; city tax, \$26.00, and school tax, \$14.50; total, \$61.80; 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 1900 was 15,722.

ATCHISON CO.—S. S. KING, Clerk.

Table with columns: LOANS—When Due, and Tax valuation. Rows include Refunding Bonds and Tax valuation.

INTEREST is payable at the Kansas State Fiscal Agency, N.Y. City.

**BARBER COUNTY.**—County seat is Medicine Lodge.

<b>LOANS.—</b>	<i>When Due.</i>	Interest is payable in New York.
COURT HOUSE AND JAIL—		Bonded d't July 1, 1900. \$339,800
6s, J&D, \$25,000.....	June 24, 1916	Sinking fund..... 28,292
<b>FUNDING BONDS—</b>		Total valuation 1900.....1,805,302
8s, ....., \$136,900....	Jan. 1, 1914	Assessment is $\frac{1}{3}$ actual value.
<b>REFUNDING—</b>		Population 1890 was.....7,973
6s, J&J, \$177,900....	July 1, 1910	Population in 1900 was..... 6,594

**BOURBON CO.—M. B. HART, Treasurer.**

County seat is Fort Scott.

<b>LOANS.—</b>	<i>When Due.</i>	Tax valuation, real....\$4,887,157
<b>REFUNDING RR. BONDS:</b>		Tax valuation personal. 796,205
6s, J&J, \$179,200....	July 1, 1909	Total valuation 1900.....5,643,362
6s, ....., 40,000....	July 1, 1913	Assessment is 35 p. c. actual value.
Total debt Feb. 15, 1901.	\$219,200	State & Co. tax (per M.) '00.\$19.00
Sinking fund.....	74,319	Population in 1890 was.....28,575
Net debt Feb. 15, 1901..	144,881	Population in 1900 was.. 24,712

INTEREST is payable in New York at the Kan. State Fiscal Agency

**BROWN COUNTY.—J. D. WELTMER, Clerk.**

County seat is Hiawatha.

<b>LOANS.—</b>	<i>When Due.</i>	Tax valuation, pers'l...\$1,049,565
<b>REFUNDING RAILROAD BONDS—</b>		Tax valuation RR..... 817,453
4s, J&J, \$45,000.....	1902 to 1910	Total valuation 1900.....5,251,541
\$5,000 due yearly on Jan. 1.		State & Co. tax (per M.) '99.\$15.10
Total debt Jan. 2, 1901 .	\$45,000	Population 1890 was.....20,319
Tax valuation, real.....	3,384,523	Population 1900 was.....22,369

Real estate is assessed at about one-fifth of its actual value; personal property one-third.

INTEREST is payable at Hiawatha, Kansas.

**CHANUTE.—**{ J. F. ROE, Mayor.  
P. HURT, City Clerk.

Chanute is in Neosho County.

<b>LOANS.—</b>	<i>When Due.</i>	Tax valuation, real.....\$259,537
<b>REFUNDING—</b>		Tax valuation, per. & RR.144,747
5s, J&J, \$7,000 .....	Apr. 1, 1905	Total valuation 1899.....404,284
5s, J&J, 7,000.....	Apr. 1, 1910	Assessment about $\frac{1}{3}$ actual value.
<b>WATER WORKS BONDS—</b>		Total tax (per \$1,000) '99..\$54.90
6s, F&A, \$35,000.....	June 1, 1905	Population in 1890 was.....2,826
6s, F&A, 4,000.....	Aug. 1, 1914	Population in 1900 was.....4,208
Total debt Mar. 1, 1900...	\$62,500	

INTEREST is payable at the Kansas Fiscal Agency, New York City.

**CHAUTAUQUA CO.—C. C. ROBINSON, Cl'k.**

County seat is Sedan.

<b>LOANS.—</b>	<i>When Due.</i>	Net debt Mar. 1, 1901....\$127,024
<b>RAILROAD BONDS—</b>		Tax valuation, real.....1,329,846
6s, Jan., \$88,000.....	Jan. 1, 1917	Tax valuation, personal. 447,861
<b>REFUNDING BONDS—</b>		Tax valuation, rail'rds.. 451,125
5s, ....., \$40,000....	July 1, 1908 '16	Total valuation 1900....2,228,832
5s, ....., 12,000.....	July 1, 1916	Assessment is $\frac{2}{5}$ actual value.
Bonded debt Mar. 1, 1901	\$140,000	State & Co. tax (per M.) 1900.\$15.50
Floating debt.....	10,638	Population 1890 was.....12,297
Total debt.....	150,638	Population 1900 was.....11,804
Sinking fund.....	23,614	

**CHETOPA.—N. B. BELL, Clerk.**

This city is in Labette County.

<b>LOANS.—</b>	<i>When Due.</i>	Assessed valuation 1900.\$206,491
<b>REFUNDING BONDS—</b>		Assessment about $\frac{1}{3}$ actual value.
5s, ....., \$52,500....	Jan. 1, 1917	Tax rate (per \$1,000) 1900.\$52.50
Total debt Mar. 1, 1901....	\$52,500	Population in 1890 was.... 2,265
		Population in 1900 was.... 2,019

INTEREST payable at the Kansas Fiscal Agency in New York City.

**CLARK COUNTY.—J. W. ROBISON, Treasurer.**

County seat is Ashland.

<b>LOANS.—</b>	<i>When Due.</i>	Bonded debt Mar.1,1901 \$157,300
<b>COURT HOUSE:</b>		Sinking fund..... 5,867
6s, M&S, \$9,000....	Mar. 1, 1908	Net debt Mar. 1, 1901... 151,432
<b>JAIL BONDS:</b>		Tax valuation, real..... 573,585
6s, ....., \$2,000.....	Feb. 21, 1910	Tax valuation, personal 378,808
<b>RAILROAD AID:</b>		Tax valuation, RR..... 158,478
6s, A&O, \$121,300....	Apr. 10, 1919	Total valuation 1900.... 1,110,871
<b>REFUNDING:</b>		State & Co. tax (per M.), '00.\$27.40
6s, F&A, \$25,000....	Feb. 21, 1907	School tax (per \$1,000). 12.72
(\$5,000 every 2 y'rs) to Feb. 21, '15		Population 1890 was.....2,357
		Population 1900 was.....1,701

**CLAY CENTRE.—**{ P. M. CONRAD, Mayor.  
WALTER PUCKEY, Clerk.

This place is in Clay County.

<b>LOANS.—</b>	<i>When Due.</i>	Tax valuation, real.....\$280,890
<b>REFUNDING RAILWAY BONDS—</b>		Tax valuation, personal. 90,344
5s, ....., \$15,000....	Oct. 20, 1929	Total valuation 1899..... 371,234
(Subject to call \$1,000 yearly.)		Total tax (per \$1,000) '99..\$65.50
<b>WATER BONDS—</b>		Population in 1890 was.....2,802
6s, M&S, \$35,000....	Mar. 20, 1913	Population in 1900 was.....3,069
Total debt July 1, 1900...	\$50,000	

**CLAY COUNTY.—J. H. KERBY, Co. Clerk.**

County seat is Clay Centre.

<b>LOANS.—</b>	<i>When Due.</i>	Total debt Feb. 25, 1901..\$176,000
<b>BRIDGE BONDS:</b>		Sinking fund..... 17,000
7s, J&J, \$10,000....	Aug. 4, 1905	Net debt Feb. 25, 1901.. 159,000
6s, J&J, 15,000....	Jan. 1, 1906	Tax valuation, real.....2,745,665
5s, J&J, 9,000....	Dec. 1, 1907	Tax valuation, personal. 686,436
<b>FUNDING BONDS—</b>		Tax valuation, RR..... 540,091
6s, J&J, \$38,000....	July 6, 1911	Total valuation 1900....3,972,192
<b>RAILROAD AID BONDS—</b>		Assessment is $\frac{1}{4}$ actual value.
7s, J&J, \$13,000....	Jan. 16, 1902	State & Co. tax (per M.) '00.\$11.50
<b>REFUNDING RR. BONDS—</b>		Population in 1890 was.....16,146
5s, ....., \$65,000....	July 1, 1917	Population in 1900 was.....15,883
5s, ....., 30,000....	Jan. 2, 1929	

INTEREST is payable in New York City.

**CLOUD COUNTY.—A. R. MOORE, Clerk.**

County seat is Concordia.

<b>LOANS.—</b>	<i>When Due.</i>	<b>POOR HOUSE—</b>
<b>COURT HOUSE—</b>		6s, J&J, \$2,500.....
5s, J&J, \$26,500....	Jan. 1, 1908	RR. AID—
Subject to call.		8s, Jan., \$70,000....
<b>FUNDING—</b>		Total debt July 1, 1900 ..\$106,500
6s, J&J, \$2,500....	July 1, 1903	Sinking fund..... 5,828
6s, J&J, 5,000....	July 1, 1906	Net debt July 1, 1900... 100,674

Tax valuation, real....	\$2,502,306	State and County tax (per \$1,000) 1900.....	\$14.00
Tax valuation, personal.	635,884	Population in 1890 was....	19,295
Tax valuation, RR.....	707,800	Population in 1900 was....	18,071
Total valuation 1900....	3,845,990		
Assessment is $\frac{1}{3}$ actual value.			

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  
W. M. PALEN, County Clerk.

County seat is Burlington.

<b>LOANS.—</b>	<i>When due.</i>	Net debt Mar. 1, 1901....	\$85,000
<b>BRIDGE BONDS:</b>		Tax valuation 1900.....	3,619,648
6s, Aug., \$10,000....	Aug. 15, 1901	Assessment is $\frac{1}{3}$ actual value.	
<b>RR. AID BONDS:</b>		State & Co. tax (per M.) 1900.	\$18.60
7s, Mar., \$86,000....	Mar. 31, 1907	Population 1890 was.....	15,856
Total debt Mar. 1, 1901. .	\$96,000	Population 1900 was.....	16,643
Sinking fund.....	11,000		

**COFFEYVILLE.—**{ Dr. T. C. FRAZIER, Mayor.  
Miss ROSA BELL, Clerk.

This city is in Montgomery County.

<b>LOANS.—</b>	<i>When Due.</i>	Bonded debt Sept. 19, 1900.	\$74,920
Road bonds.....	\$2,382	Floating debt.....	25,000
Improvement bonds.....	1,038	Total debt Sept. 19, 1900..	99,920
Refunding bonds.....	6,500	Total valuation 1900.....	463,735
Railroad-aid bonds.....	1,500	Assessment about $\frac{1}{4}$ actual value.	
Water-works bonds.....	49,000	Population in 1890 was.....	2,282
Sewer bonds.....	14,500	Population in 1900 was.....	4,953

**COMANCHE CO.—H. E. CRUMMER, Treasurer.**

The refunding bonds to the amount of \$133,500 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.

<b>LOANS.—</b>	<i>When Due.</i>	Bonded debt July, 1900.	\$166,500
<b>FUNDING BONDS -</b>		Tax valuation 1900.....	577,454
6s, J&J, \$30,000.....	Jan. 1, 1912	State & Co. tax (per M.) '98.	\$35.00
<b>JAIL BONDS—</b>		Population in 1890 was.....	2,549
6s, J&J, \$3,000.....	Sept. 1, 1919	Population in 1900 was.....	1,619
<b>REFUNDING BONDS—</b>			
6s, J&J, \$133,500....	July 1, 1920		

Real estate is assessed at about its actual value.

INTEREST is payable at the Kansas Fiscal Agency, New York.

**CONCORDIA.—W. M. PECK, Treasurer.**

This city is in Cloud County.

Waterbonds, 5s, 1907....	\$45,000	Tax rate (per 1,000) 1898...	\$50.25
Funding bonds, 6s, 1918.	10,500	Population in 1890 was.....	3,184
Total debt July 1, 1900..	55,500	Population in 1900 was.....	3,401
Total valuation 1898.	414,605		

**COWLEY CO.—**{ GEO. W. SLOAN, County Clerk.  
A. F. SMITH, Treasurer,

County seat is Winfield.

<b>LOANS.—</b>	<i>When Due.</i>	Total debt Feb. 23, 1901.	\$301,500
<b>K. C. L. &amp; So. K. RR.—</b>		Tax valuation, real.	3,116,366
7s, ....., \$29,500....	Jan. 1, 1910	Tax valuation, personal.	984,170
<b>REFUNDING BONDS—</b>		Tax valuation, RR.....	1,297,044
4 $\frac{1}{2}$ s, ....., \$75,000....	Feb. 2, 1928	Total valuation, 1900....	5,397,580
Subject to call after Feb. 2, 1913.		St. & Co. tax (per M.) 1900..	\$25.00
4s, ....., \$100,000....	Aug. 1, 1929	Assess. real $\frac{1}{5}$ , per. $\frac{1}{3}$ , act'l. value.	
Subject to call Aug. 1, 1909.		Population 1890 was.....	34,478
4s, ....., \$97,000....	Sept. 1, 1929	Population 1900 was.....	30,156
Subject to call Sept. 1, 1909.			

**DICKINSON CO.—R. B. JACOBS, Co. Clerk.**

County seat is Abilene.

<b>LOANS.—</b>	<i>When Due.</i>	Tax valuation, pers'l....	\$872,541
<b>REFUNDING BONDS—</b>		Tax val., r'rds, tel., etc.	1,007,123
5s, J&J, \$276,000....	Jan., 1928	Total valuation 1900....	4,782,189
Interest payable in New York.		St. & co. tax (per M.) 1900.	\$17.00
Bonded debt Mar. 1, 1901.	\$276,000	Population 1890 was.....	22,273
County has no floating debt.		Population 1900 was.....	21,816
Tax valuation, real.....	\$2,902,525		

Real estate is assessed at one-fourth of its actual value; personal property one-third.

**DONIPHAN CO.—MARGARET SCHLETZBAUM, Clerk.—** County seat is Troy.

<b>LOANS.—</b>	<i>When Due.</i>	Sinking fund.....	\$15,159
<b>RAILROAD BONDS—</b>		Tax valuation 1900....	3,529,116
6s, J&J, \$17,500....	July 1, 1909	Assessment abt. 3-10 actual value.	
5s, J&J, 473,000....	July 1, 1922	State & Co. tax (per M.) '98	\$14.00
Subject to call.		Population 1890 was.....	13,535
Bonded debt July 1, 1900.	\$490,500	Population 1900 was.....	15,079

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.—JOHN GAMES, Treasurer.**

County seat is Lawrence.

<b>LOANS.</b>	<i>When Due.</i>	Net debt July 1, 1900....	\$313,216
<b>REFUNDING BONDS—</b>		Total valuation 1900....	4,783,087
5s, \$326,700.....	Jan. 1, 1901-12	Assessment is $\frac{1}{4}$ actual value.	
Interest is payable in New York.		State & Co. tax (per M.) 1899.	\$23.50
Total debt July 1, 1900..	\$326,700	Population 1890 was.....	23,961
Sinking fund.....	13,484	Population 1900 was.....	25,096

**EDWARDS CO.—A. F. ADERHOLD, Clerk.**

County seat is Kinsley.

<b>LOANS.—</b>	<i>When Due.</i>	<b>RR. AID—C. K. &amp; W. RR.</b>
<b>BRIDGE BONDS—</b>		6s, A&O, \$33,000....
7s, ....., \$2,000....	July 5, 1901	Aug. 1, 1916
7s, ....., 5,000....	Jan. 1, 1902	6s, F&A, 55,000....
(\$1,000 due yearly) to Jan. 1, 1906		Feb. 1, 1921
<b>REFUNDING BONDS—</b>		Bond. debt July 1, 1900.
6s, ....., \$15,000....	July 1, 1908	\$133,000
6s, ....., 7,000....	July 1, 1918	Tax valuation, 1900....
4s, ....., 15,000....	July 1, 1930	1,515,314
		Assessment is $\frac{1}{3}$ actual value.
		Total tax (per \$1,000) 1897.
		\$38.00
		Population 1890 was.....
		3,600
		Population 1900 was.....
		3,682

**ELLSWORTH.—**{ H. Z. HISSFEM, Mayor.  
L. H. SEAVER, Attorney-at-Law.

County seat of Ellsworth County. The G. A. R. bonds mentioned below were declared valid by the Federal Court at Wichita, March 17, 1900.

LOANS—	
G. A. R. GROUNDS:	When due.
6s, \$9,000	Feb. 16, 1919
KANSAS MID. RR. AID BONDS:	
6s, J&D, \$25,500	Dec. 30, 1917
REFUNDING BONDS.	
6s, \$10,000	July 1, 1907
WATER WORKS BONDS—	
7s, \$7,000	Apr. 1, 1908

WATER WORKS BONDS.—(Con.)	
4s, Jan., \$40,000	Sept. 1, 1905
4s, J&J, 7,000	Apr. 1, 1908
Bonded debt Mar. 1, 1901	\$94,500
Tax valuation 1900	206,713
Assessment about 1/3 actual value.	
Total tax (per \$1,000) 1900	\$71.00
Population 1890 was	1,620
Population 1900 was	1,549

EMPORIA.—H. B. THOMAS, City Clerk.

County seat of Lyon County.

LOANS—	
FUNDING—	When Due.
5s, Mar., \$5,800	March, 1904
5s, July, 15,000	July 1, 1910
REFUNDING—	
5s, Feb., \$43,000	Feb. 1, 1928
WATER WORKS—	
4 1/2s, \$50,000	Dec. 30, 1929
Subject to call Dec. 30, 1919.	
4 1/2s, \$162,000	1929
Subject to call 1919.	
Bonded debt Feb. 1, 1901	\$275,800

Floating debt	\$3,500
Total debt	279,300
Sinking fund	2,000
Net debt Feb. 1, 1900	277,300
Tax valuation, real	1,652,860
Tax valuation, per.&RR.	531,801
Tax valuation 1900	2,184,661
Assessment is 1/4 actual value.	
Total tax (per \$1,000) 1900	\$43.60
Population in 1890 was	7,551
Population in 1900 was	8,223

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.—S. P. REYNOLDS, Clerk.

County seat is Dodge City. The bridge bonds included in the following statement were issued originally by various townships, but have been assumed by the county.

LOANS—	
BRIDGE BONDS—	When Due.
7s, J&J, \$5,000	Jan. 1, 1906
6s, J&J, 8,900	Jan. 1, 1908
FUNDING BONDS—	
6s, J&J, \$20,000	May 15, 1901
4 1/2s, J&J, 50,000	July 1, 1919
Subject to call July 1, 1904	
REFUNDING—	
6s, J&J, \$4,000	July 1, 1911
6s, J&J, 29,000	July 1, 1918

REFUNDING—(Con.)	
4 1/2s, J&J, \$93,000	July 1, 1919
Subject to call July 1, 1909.	
Int. payable at Fiscal Agency, N. Y.	Bond'd debt Mar. 1, 1901. \$209,900
Total valuation 1900	2,115,493
Assessment about 1/2 actual value.	
St. & Co. tax (per M) 1900	\$23.00
Population in 1890 was	5,308
Population in 1900 was	5,497

FORT SCOTT.—

Fort Scott is the county seat of Bourbon County.

LOANS—	
IMPROVEMENT BONDS—	When Due.
6s, \$15,000	Jan. 1, 1904
6s, 11,000	July 1, 1907
REFUNDING (RR.)—	
5s, J&J, \$114,800	July 1, 1909
5s, J&J, 30,000	July 1, 1920
5 1/2s, F&A, 21,000	July 1, 1920
RAILROAD AID—	
5s, J&J, 40,000	July 1, 1916

REFUNDING (McADAM)—	
6s, J&J, \$3,000	Jan. 1, 1914
6s, J&J, 6,000	Jan. 1, 1915
TERMINAL FACILITY—	
6s, J&J, \$20,000	Jan. 1, 1927
BOARD OF EDUCATION BONDS—	
6s, J&J, \$20,000	July 15, 1904
6s, J&J, 14,000	July 1, 1907
6s, J&J, 32,800	July 1, 1909
6s, J&J, 800	July 1, 1910-11
5 1/2s, J&J, 10,000	July 1, 1920

INTEREST on city bonds is payable in New York.

TOTAL DEBT, ETC.—The total bonded debt on July 1, 1900, exclusive of improvement and Board of Education bonds, was \$234,800 sinking fund assets, \$27,280; net debt, \$207,520.

ASSESSED VALUATION—In 1896 the assessed valuation was \$1,930,353; in 1890 the total assessed valuation was \$2,301,000; tax rate (per \$1,000), \$34.28 1/2, this including State tax, \$4.28 1/2; county tax, \$10; city tax proper, \$20. Real estate is assessed at "about one-fourth its actual value."

POPULATION—The population in 1890 was 11,946; in 1880 it was 5,372. In 1900 it was 10,322.

FRANKLIN CO.—J. A. DAVENPORT, Co. Clerk.

County seat is Ottawa.

LOANS—	
K. C. & S. FE RR.—	When Due.
6s, J&J, \$56,900	Jan. 1, 1910
REFUNDING RR. AID BONDS—	
6s, J&J, \$177,700	Jan. 1, 1910
Bonded debt Mar. 1, 1901	\$234,600

Tax valuation 1900	\$4,963,641
Assessment about 1/4 actual value.	
St. & co. tax (per M) 1900	\$12.50
Population in 1890 was	20,279
Population in 1900 was	21,354

GARDEN CITY.—{ E. DAVIS, Mayor.  
J. F. CROCKER, Clerk.

County seat of Finney County. Interest, amounting to over \$5,000 on \$32,000 of water bonds being in arrears, suit has been brought against the city to compel payment. It is reported that the city will make no defense, being simply unable to pay.

LOANS—	
Refunding 6s, \$6,000	Mar. 1, '20
Sewer ext. 6s, \$4,100	Dec. 1, 1902
Water, 6s, 45,000	Mar. & Dec. '02
Bonded debt Jan. 1, 1901	\$55,100
Floating debt, about	9,000
Total debt Jan. 1, 1901	\$64,100
Tax valuation 1898	244,521

Assessment about 1/2 actual value	
Total tax (per \$1,000) '98	\$40.20
Population 1890 was	1,490
Population in 1900 was	1,590
Board of Rducation Bonds—	
6s, \$6,000	July 1, 1903
5s, 12,000	July 25, 1907

GEARY CO.—W. B. SPURLOCK, County Clerk.

County seat is Junction City.

LOANS—	
COURT HOUSE AND JAIL BONDS—	When Due.
4s, \$35,000	1919
RAILROAD AID BONDS—	
7s, J&D, \$17,000	Dec. 7, 1902
6s, J&J, 61,000	July 1, 1911
Subject to call after July 1, 1901	
Total debt Mar. 11, 1901	\$113,000
Sinking fund	2,500

Net debt Mar. 1, 1901	\$110,500
Tax val'tion, real & RR.	1,935,977
Tax valuation, personal	403,035
Total valuation 1900	2,339,012
Assessment about 1/3 actual value.	
State & Co. tax (per M.) '00	\$16.00
Population in 1890 was	10,423
Population in 1900 was	10,744

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

GRAHAM COUNTY.—R. B. GARNETT, Clerk.

County seat is Hill City.

LOANS—	
REFUNDING BONDS—	When Due.
6s, \$9,000	July 1, 1915
6s, 10,000	July 1, 1918
6s, 32,000	July 1, 1919
6s, 6,000	July 1, 1920
Total debt Mar. 1, 1901	\$52,000
Sinking fund	3,000
Net debt Mar. 1, 1901	49,000

Tax valuation, real	\$1,243,410
Tax valuation, personal	176,518
Tax valuation, RR	136,113
Total valuation 1900	1,556,041
Assessment about 1/2 actual value.	
State & Co. tax (p.M.) '00	\$14.50
Population in 1890 was	5,029
Population in 1900 was	5,173

GRANT COUNTY.—C. D. HICKOK, Clerk.

County seat is Ulysses.

LOANS—	
FUNDING—	When Due.
6s, \$9,200	Feb. 1, 1906
6s, J&J, 10,400	1906
6s, J&J, 40,000	July 1, 1919
6s, J&J, 20,000	Jan. 1, 1920
6s, J&J, 7,600	Sept. 1, 1920
6s, J&J, 11,000	May 1, 1921
Bonded debt Feb. 25, '01	\$98,200

Floating debt	\$35,800
Total debt Feb. 25, 1901	134,000
Tax valuation 1900	293,325
Assessment is 3/4 actual value.	
State & Co. tax (per M.) 1900	\$14.00
Population in 1890 was	1,308
(Several townships detached since 1890).	
Population in 1900	422

INTEREST is payable at the Kansas Fiscal Agency in New York.

GRAY COUNTY.—C. M. DILLMAN, Co. Clerk.

County seat is Cimarron.

LOANS—	
REFUNDING—	When Due.
6s, \$22,500	Dec. 1, 1908
6s, J&J, 14,500	Nov. 1, 1909
6s, J&J, 1,000	Jan. 1, 1910
6s, J&J, 23,500	June 1, 1920
6s, J&J, 20,000	June 1, 1921
Bonded debt Jan. 1, 1901	79,000
Floating debt	47,243
Total debt	126,243

Sinking fund	\$3,330
Net debt Jan. 1, 1901	122,913
Tax valuation 1900	715,192
Assessment is 1/4 actual value.	
State tax (per \$1,000) 1900	\$5.50
County tax (per \$1,000) 1900	26.50
Population in 1890 was	2,415
(Richland township detached since 1890)	
Population in 1900 was	1,264

GREENWOOD CO.—C. D. PRITCHARD, Clerk.

County seat is Eureka.

LOANS—	
REFUNDING BONDS—	When Due.
6s, J&J, \$232,000	Jan. 1, 1916
Interest payable at State Treasury.	
Total debt Mar. 1, 1901	\$232,000

Tax valuation 1900	\$4,158,886
Assessment about 1/4 actual value.	
State & co. tax p. M., 1900	\$13.30
Population in 1890 was	16,309
Population in 1900 was	16,196

HAMILTON CO.—W. P. HUMPHREY, Treas.

County seat is Syracuse. Some of the bonds mentioned below are the subject of litigation.

LOANS—	
FUNDING AND REFUNDING—	When Due.
6s, \$11,400	1906
6s, 3,500	1916
6s, J&J, 47,200	1917
6s, M&S, 9,500	Mar. 15, 1918
6s, J&J, 5,000	July 1, 1920
6s, 14,800	1926

6s, \$1,200	Jan. 1, 1927
Bonded debt July 1, 1900	\$92,600
Total valuation 1900	992,242
Assessment about 1/4 actual value.	
State & Co. tax (per M) 1900	\$18.00
Population in 1890 was	2,027
Population in 1900 was	1,426

INTEREST is payable at the Kansas Fiscal Agency, New York.

HARPER CITY.—{ DR. W. G. MUIR, Mayor.  
ADA E. CROCKER, City Clerk.

This city is in Harper County.

LOANS—	
REFUNDING BONDS—	When Due.
6s, F&A, \$30,000	Aug. 1, 1906
O. H. & S. W. RR. BONDS	
6s, M&N, 20,000	May 1, 1920
Bonded debt Sept. 1, 1900	\$50,000

Tax valuation 1899	\$98,733
Assessment about 1/3 actual value.	
Total tax (per \$1,000)	\$85.50
Population in 1900 was	1,151
Population in 1890 was	1,579

HASKELL COUNTY.—S. E. CAVE, Co. Cl'k.

County seat is Santa Fe.

LOANS—	
COURT HOUSE BONDS—	When Due.
6s, \$5,000	July 1, 1913
REFUNDING BONDS—	
6s, J&J, \$51,000	July, 1918
6s, J&J, 11,000	Jan. 1, 1920
6s, J&J, 12,000	Jan. 1, 1920
Bonded debt Jan. 1, 1901	\$79,000

Floating debt	\$13,606
Total debt Jan. 1, 1901	92,606
Tax valuation 1900	376,627
Tax valuation is 2/3 of actual value.	
State & Co. tax (per M.) '00	\$14.00
Population in 1890 was	1,077
Population in 1900 was	457

INTEREST is payable at the Kansas Fiscal Agency, New York.

HODGEMAN CO.—S. S. KIEHL, Clerk.

County seat is Jetmore. Bonds are all exempt from taxation.

LOANS—	
C. K. & N. RR.—	When Due.
6s, M&S, \$50,000	Sept. 1, 1917
COURT HOUSE—	
6s, A&O, \$9,000	Apr. 1, 1906
POOR FARM—	
6s, \$3,000	July 1, 1919
REFUNDING—	
6s, \$12,000	July 1, 1912
6s, 19,000	Feb. 26, 1917
6s, 9,000	Jan. 1, 1917
6s, 6,000	Aug. 1, 1917

REFUNDING.—(Con.)	
6s, \$4,000	Nov. 1, 1917
6s, J&J, 6,000	July 1, 1918
6s, J&J, 4,000	July 1, 1919
Total debt Feb. 1, 1901	\$121,000
Sinking fund	8,050
Net debt Feb. 1, 1901	112,950
Tax valuation 1900	946,387
State & Co. tax (per M.) '00	\$21.80
Population 1890 was	2,395
Population 1900 was	2,032

HUTCHINSON.—H. E. HOLIDAY, City Clerk.

County seat of Reno County.

LOANS—	
REFUNDING BONDS—	When Due.
5s, A&O, \$183,000	Oct., 1930
(Subject to call after 1910.)	
Bond. debt Mar. 26, 1901	\$213,000

Total valuation 1898	\$1,425,194
Assessment is 1/2 actual value.	
Total tax (per \$1,000) 1898	\$63.00
Population in 1890 was	8,682
Population in 1900 was	9,376

INDEPENDENCE.—Miss ALICE RAY, Clerk.

This city is the county seat of Montgomery County.

CITY LOANS—	
SEWER BONDS—	When Due.
5s, \$1,900	1901 to 1919
\$190 due yearly.	
S. K. RR. BONDS—	
7s, \$12,400	Jan. 1, 1902
V. V. I. & W. RR.	
7s, \$35,000	Aug. 26, 1916
Bonded debt Mar. 1, 1901	\$49,110
Floating debt	7,560

Total debt	\$56,670
Sinking fund	3,319
Net debt Mar. 1, 1901	53,351
Tax valuation, real	308,056
Tax valuat'n, pers'l & RR.	112,271
Total valuation 1900	420,327
Assessment about 1/4 actual value.	
Total tax (per \$1,000) 1900	\$79.00
Population 1890 was	3,127
Population 1900 was	4,851

INDEPENDENCE TOWNSHIP LOANS—

V. V. I. & W. RR.—	
7s, \$20,000	Oct. 7, 1916
Tot. t'np. debt July 1, 1900	\$20,000

Total valuation 1900	\$9,354,958
Assessment about 1/4 actual value.	
Population 1890 was	1,859
Population 1900 was	1,697

JACKSON COUNTY.—A. D. ABEL, Treasurer.

Holton is the county seat.

JOHNSON COUNTY.—J. G. RUDY, Clerk.

County seat is Olathe.

Table with columns: LOANS—, REFUNDING BONDS—, Tax valuation, real, Tax valuation, per. & RR., Total valuation 1900, Assessment is 1/5 to 1/3 actual value, Sta. & Co. tax (per M.) 1900, Population 1890 was, Population 1900 was.

INTEREST is payable 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—, FUNDING BONDS—, FUNDING TERMINAL BOND—, WATER WORKS—, Total debt Aug. 1, 1900, Water debt (included), Tax valuation 1900, Assessment 1/4 to 1/3 actual value, Total tax (per \$1,000) 1900, Population 1890 was, Population 1900 was.

KANSAS CITY.—{ R. L. MARSHMAN, Mayor. { W. B. TREMBLEY, City Clerk.

This city is in Wyandotte County.

Table with columns: LOANS—, INTERNAL IMPROVEMENT—, REFUNDING BONDS—, TOTAL DEBT ETC.—, ASSESSED VALUATION as equalized by the State Board for 1900, POPULATION in 1900, 1890, 1880.

TOTAL DEBT ETC.—The bonded debt on Sept. 1, 1900, was \$480,000; sinking fund, \$55,000; net debt, \$425,000. This does not include the internal improvement bonds, which are payable by special assessment, and which on July 1, 1900, amounted to \$1,092,695, or the Board of Education bonds, which amounted to \$259,000.

ASSESSED VALUATION as equalized by the State Board for 1900 was \$10,522,187; city tax rate (per \$1,000) 1900, \$19 00. Property is assessed at one-fifth of its actual value.

POPULATION in 1900 was 51,418; in 1890 it was 38,316; in 1880 was 3,200.

KINGMAN.—I. P. CARPER, Mayor.

Kingman is in Kingman County.

Table with columns: LOANS—, CITY HALL, IMP., ETC.—, RAILROAD BONDS—, Bonded debt July 1, 1900, Sinking fund, Tax valuation 1899, Total tax (per \$1,000) 1899, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the Kansas Fiscal Agency, New York City.

KINGMAN CO.—C. R. FURROW, Clerk.

County seat is Kingman.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING BONDS—, Total debt July 1, 1900, Sinking fund, Tax valuation 1900, Assessment about 1/3 actual value, Aver. tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

Total debt given above includes \$13,910 of non-interest bearing coupons.

KIOWA CO.—MARGARET KANE, Treasurer.

County seat is Greensburg.

Table with columns: LOANS—, C. K. & N. RR—, COURT HOUSE—, FUNDING—, K. P. & W. RR—, Bonded debt July 1, 1900, Tax valuation 1900, State & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

LANE COUNTY.—T. O. FREEMAN, Co. Clerk

County seat is Dighton.

Table with columns: LOANS—, REFUNDING BONDS—, Subject to call, Bonded debt Jan. 1, 1901, Floating debt, Total debt Jan. 1, 1901, Total valuation 1900, Assessment is 1/2 actual value, State & co. tax (per M.) '00, Population in 1890 was, Population in 1900 was.

INTEREST is payable in New York City.

LAWRENCE.—{ GEO. R. GOULD, Mayor. { S. P. MOORE, 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. This issue was for the purpose of building a State University, and the city, it is claimed, was to be relieved after paying interest to the amount of the principal. The interest has been paid.

Table with columns: LOANS—, REFUNDING RAILROAD—, Subject to call at any time, REFUNDING RAILROAD—(Con.)—, BOARD OF EDUCATION—, Subject to call at any time, Bonded debt Mar. 20, 1901, School debt (additional), 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.

BONDED DEBT on Mar. 20, 1901, was \$203,600. School debt (additional), \$60,000.

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 1900 it was 10,862.

LEAVENWORTH.—{ S. F. NEELEY, Mayor. { O. C. BEELER, Treasurer.

Leavenworth is the county seat of Leavenworth County.

Table with columns: LOANS—, RIVERSIDE COAL CO. BONDS—, BRIDGE BONDS—, GAS WELL BONDS—, LEAV. & OLATHE RR.—, PARK BONDS—(ref.), 30-YEAR FUNDING BONDS—, REFUNDING BONDS—, INTERNAL IMP. BONDS (guar.)—, BOARD OF EDUCATION BONDS—.

OPTIONAL.—All bonds issued by the city are subject to call.

INTEREST on the 30-year funding bonds, due in 1909, and on the bonds of series O, and on the Board of Education bonds, is payable in Leavenworth; on all other bonds at the Kansas Fiscal Agency, New York City.

Table with columns: TOTAL DEBT SINKING FUNDS ETC.—, General bonded debt, Improvement bonds (guar.), Feb. 23 '01, Mar. 1 '00, Apr. 1 '99, Apr. 1 '98.

Total city debt..... \$719,173 \$613,854 \$566,974 \$598,149 The sinking fund on Feb. 23, 1901, amounted to \$1,395. The internal improvement bonds are guaranteed by the city, but payable by special assessment on the property benefited.

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Table with columns: Assessed Valuation, Tar Rate per \$1,000, Real, Personal, Total, 1900, 1899, 1898, 1897, 1896, 1895, 1894, 1891.

\*Including railroads.

The tax rate for 1900 as above includes State tax \$5'45; county tax \$15'50; city tax \$12'80; school tax \$10'00; total \$43'75.

POPULATION.—In 1900 was 20,735; in 1890 it was 19,768; in 1880 it was 16,546; in 1870 it was 17,873.

LEAVENWORTH CO.—J. W. NIEHAUS, Cl'k.

County seat is Leavenworth.

Table with columns: LOANS—, REFUNDING BONDS—, Tax valuation, RRs, Total valuation 1900, Valuation about 1/3 actual value, State & co. tax (per M.) 1900, Population 1890 was, Population 1900 was.

LINCOLN CO.—W. B. McBRIDE, Treas.

County seat is Lincoln.

Table with columns: LOANS—, REFUNDING BONDS—, S. L. & W. RAILROAD—, Bonded debt July 1, 1900, sinking fund, Tax valuation in 1900, Total tax (per \$1,000) '97, Population 1890 was, Population 1900 was.

LINCOLN TOWNSHIP.—A. R. MOORE, Co. Clk.

The township is in Cloud County.

Table with columns: LOANS—, RAILROAD BONDS—, REFUNDING BONDS—, Total debt July 1, 1900, Tax valuation 1898, State & co. tax (per \$1,000), Township tax (per \$1,000), Population in 1890 was, Population in 1900 was.

LYON COUNTY.—H. E. PEACH, Clerk.

County seat is Emporia.

Table with columns: LOANS—, REFUNDING BONDS—, Subject to call July 1, 1909, Subject to call July 1, 1904, Total debt July 1, 1900, Interest payable at State Treasury, Tax valuation, real, Tax valuation, personal, Tax valuation RR, Total valuation 1900, Assessment about 1/2 actual value, State & Co. tax pr. \$1,000, '99, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS—, MIDLAND RR. BONDS—, REFUNDING BONDS—, WATER WORKS & FUND. BONDS—, Bonded debt July, 1900, Tax valuation 1897, Tax rate (per \$1,000) '97, Population in 1890 was, Population in 1900 was.

MANHATTAN TWP.—{ S. F. GOHLEN, Trustee. { W. A. WHITNEY, Treas.

This township is in Riley County.

Table with columns: LOANS—, REFUNDING BONDS—, Bonded debt Mar. 1, 1901, Township has no floating debt, INTEREST on the bonds is payable in Kansas and in New York City.

MARION CO.—I. S. STIRLING, County Clerk.

County seat is Marion.

Table with columns: LOANS—, FUNDING BONDS—, KANSAS & NEBRASKA RR.—, REFUNDING BONDS—, Tax valuation, real, Tax valuation, personal, Tax valuation RR's, Total valuation 1900, Assessment about 1/4 actual value, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

MARSHALL CO.—JAS. MONTGOMERY, Clerk.

County seat is Marysville.

Table with columns: LOANS—, REFUNDING RR. AID BONDS—, Tax valuation 1900, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

MEADE COUNTY.—FRANK WEHRLE, Clerk.

County seat is Meade.

Table with columns: LOANS—, RAILROAD BONDS—, REFUNDING—, Bonded debt Jan. 1, 1901, Tax valuation 1900, Assessment about 1/2 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

MEDICINE LODGE.—Medicine Lodge (City) is in Barber County.

Table with columns: LOANS—, WATER WORKS BONDS—, Bonded debt July 1, 1900, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1896, Total tax (per \$1,000), Population in 1890 was, Population in 1900 was.

Personal property is assessed on a basis of 40 per cent of actual value. Much of the real estate is assessed above selling price.

MIAMI COUNTY.—J. M. GEORGE, Treasurer.

County seat is Paola.

Table with columns: LOANS—, M. K. & T. RR.—, Bonded debt Feb. 20, 1901, Tax valuation, real, Tax valuation, personal, Tax valuat'n, railroads, Tax valuation 1900, Assessment is 1/2 actual value, St. & co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the Fiscal Agency, New York.

MONTGOMERY CO.—E. B. SKINNER, Treas.

County seat is Independence.

Table with columns: LOANS—, L. L. & G. RR.—, Bonded debt, Feb. 25, '01, Floating debt, Total debt Feb. 25, 1901, Tax valuation, real, Tax valuation, personal, Tax valuation, personal, Tax valuation RR's, Total valuation 1900, Assessment is 1/2 actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—F. T. BEHRING, Treas.

County seat is Council Grove.

Table with columns: LOANS—, REFUNDING BONDS—, Bonded debt Jan. 1, 1901, Tax valuation 1900, State & Co. tax (per M), '99, Assessment bet. 1/4 & 1/2 act'l value, Population in 1890 was, Population in 1900 was.

MORTON COUNTY.—E. C. WILSON, Clerk.

County seat is Richfield.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, Bonded debt Mar. 1, 1901, Floating debt, Total debt Mar. 1, 1901, Tax valuation 1900, State & Co tax (per M.) '99, Population in 1890 was, Population in 1900 was.

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—, Bonded debt July 1, 1900, Assessed valuation 1899, Assess't about 25% actual value, Tax rate (per \$1,000), '99, Population in 1890 was, Population in 1900 was.

NESS COUNTY.—LORIN FERRELL, Clerk.

County seat is Ness City.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING CH. KAN. & W. RR.—, Total debt Mar. 1, 1901, Tax valuation 1900, Assessment is 1/2 actual value, State & Co. tax (per M) 1900, Population 1890 was, Population 1900 was.

INTEREST payable in New York City.

NEWTON.—This city is in Harvey County.

Table with columns: LOANS—, Fund'g bonds, Mining bonds, Railroad bonds, Water bonds, Bonded debt July 1, 1900, Tax valuation 1900, Population in 1890 was, Population in 1900 was.

NORTON COUNTY.—Norton is the county seat.

Table with columns: LOANS—, Total valuation 1900, Assessment about 1/2 actual value, State & co. tax (per M.) '97, Population in 1890 was, Population in 1900 was.

OSAGE COUNTY.—WM. H. THOMAS, Co. Cl'k.

County seat is Lyndon.

Table with columns: LOANS—, LAUR. & CARB. RR.—, Total debt July 1, 1900, Tax valuation, real, Tax valuation, personal, Tax valuation, railr'ds, Total valuation 1900, Assessment is abt. 1/2 actual value, State & co. tax (per M.) '99, Population in 1890 was, Population in 1900 was.

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 Apr. 1, 1901, Sinking fund, Tax valuation, 1900, Assessm't about 2-5 actual value, Population in 1890 was, Population in 1900 was.

OSWEGO.—SCOTT TAYLOR, City Treasurer.

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—, SEWER BONDS—, BRIDGE BONDS—, Township debt Mar. 1, 1901, Interest is paid in New York, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 1/2 actual value, Total tax (per \$1,000) '99, Popula. (C. & Tw'p) 1890 was, Popula. (C. & Tw'p) 1900 was.

OTTAWA.—F. O. HITRICK, Mayor.

County seat of Franklin County.

Table with columns: LOANS—, REFUNDING BONDS—, SEWER BONDS—, BRIDGE BONDS—, Total debt Mar. 1, 1901, Sinking fund, Net debt Mar. 1, 1901, Tax valuation 1900, State & Co. tax (per M.) '00, Population in 1890 was, Population in 1900 was.

INTEREST is payable in New York at the State fiscal agency.

OTTAWA CO.—F. B. PARTRIDGE, Clerk.

County seat is Minneapolis.

Table with columns: LOANS—, REFUNDING CHIC. KAN. & W. RR.—, SOLOMON RR.—, Total debt Mar. 1, 1901, Sinking fund, Net debt Mar. 1, 1901, Tax valuation 1900, State & Co. tax (per M.) '00, Population in 1890 was, Population in 1900 was.

PAOLA CITY.—JOHN W. TATHAM, Clerk.

This city is in Miami County.

Table with columns: LOANS—, RAILROAD-AID BONDS—, GAS WELL BONDS REFUNDING—, REFUNDING BONDS—, MISCELLANEOUS BONDS—, SPECIAL ASSESSMENT BONDS—, Bonded debt Feb. 1, 1900, Sinking funds, Net debt Feb. 1, 1900, Assessed valuation 1899, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the State Fiscal Agency in New York.

PARKER TWP.—O. T. ROENIG, Treasurer.

This township is in Montgomery County.

Table with columns: LOANS—, RAILROAD BONDS—, Park Bonds—, Tax valuat'n, pers'l (abt.) \$100,000, Total valuation '98 (abt.) 450,000, Assessment about 1/2 actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1900 was.

PARSONS.—C. ROCKHOLD, Mayor.

This city is in Labette County.

Table with columns: LOANS—, RAILROAD BONDS—, PARK BONDS—, Sinking fund, Net debt Jan. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment is 1/2 actual value, Total tax (per \$1,000) 1899, Population in 1890 was, Population in 1900 was.

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—, REFUNDING RR. BONDS—, Total debt Feb. 25, 1901, Sinking fund, Net debt Feb. 25, 1901, Tax valuation 1900, Assessment is 1/2 actual value, State & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

PITTSBURG.—C. A. FISCHER, Mayor.

This city is in Crawford County. The improvement bonds included in the total are not strictly a city debt, districts benefited being liable for payment.

Table with columns: LOANS—, CITY HALL BONDS—, RAILWAY-AID BONDS—, PAV., SEWER & IMPT BONDS—, Tot. bond. dbt. J'y 1, '00, Sinking fund, Tax valuation, real & RR, Tax valuation, personal, Total valuation 1896, Assessment about 1/2 actual value, City tax rate (per \$1,000), School tax (per \$1,000), Total tax (per \$1,000) 1896, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the Kansas Fiscal Agency, New York City.

PRATT COUNTY.—JAS. A. PORTER, Treas.

County seat is Pratt. The County Commissioners have effected a compromise on most of the bonded indebtedness of Pratt County by

paying one-third of the face value of past-due coupons and agreeing to pay two-thirds of the interest on the remaining coupons as they mature. In other words, 4 per cent interest will be paid hereafter instead of 6 per cent. V. 71, p. 303.

Table with columns: LOANS—, When Due., and financial details for KING PRATT & W. RR— and COUNTY BONDS—.

Table with columns: 6s, 4s, 5s, 4 1/2s, and financial details for various bonds and population statistics.

RENO COUNTY.—CHAS. RYKER, Treasurer.

Table with columns: LOANS—, When due., and financial details for RENO COUNTY BONDS—.

Table with columns: 4s, 4s, 5s, 4 1/2s, and financial details for various bonds and population statistics.

RICE COUNTY.—THEO. GODSHALK, Treasurer.

Table with columns: LOANS—, When Due., and financial details for SAL. STEN. & EL P. RAILWAY— and REFUNDING RAILWAY BONDS—.

Table with columns: Tax valuation, personal, Tax valuation RR., Total valuation 1900, Assessment, State & Co. tax, and Population statistics.

RILEY COUNTY.—C. M. BREESE, Co. Clerk.

Table with columns: LOANS—, When Due., and financial details for RILEY COUNTY BONDS—.

Table with columns: Tax valuation 1900, Assessment, State & Co. tax, and Population statistics.

ROOKS CO.— J. J. JOHNSON, County Clerk.

Table with columns: LOANS—, When Due., and financial details for RAILROAD BONDS— and REFUNDING BONDS—.

Table with columns: Bond. debt Mar. 1, 1901, Sinking fund, Net debt Mar. 1, 1901, Tax valuation 1901, Assessment, State & Co. tax, and Population statistics.

RUSH COUNTY.—W. J. HAYES, County Clerk.

Table with columns: LOANS—, When Due., and financial details for COURT HOUSE BONDS— and REFUNDING BONDS—.

Table with columns: Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1900, Assessment, Total tax, and Population statistics.

ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.

Table with columns: LOANS—, When Due., and financial details for REFUNDING BONDS—.

Table with columns: Assessed valuation, real, Assessed valuation, per'l, Total valuation in 1898, Valuation about 1/4 actual value, and Population statistics.

SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.—OLIVER CARR, Township Trustee.

Salamanca Township, including the city of Columbus, is in Cherokee County. The tax valuation given below is for both, the township valuation being about \$12 000 less, this amount being on property outside the limits of the township, but in the city.

Table with columns: LOANS—, When Due., and financial details for FUNDING BONDS— and REFUNDING BONDS—.

Table with columns: Total tax (per M.) 1900, CITY WATER BONDS—, Population 1890 (city), Population 1890 (twp.), Population 1900 (city), and Population in 1900 (twp.).

INTEREST is payable at the Fiscal Agency, New York.

SALINA.— { T. W. ROACH, Mayor. { A. W. GODFREY, City Clerk.

Table with columns: LOANS—, When Due., and financial details for GENERAL IMPROVEMENT— and FUNDING BONDS—.

Table with columns: LOANS—, When Due., and financial details for SALINE BOARD OF EDUCATION— and FUNDING BONDS—.

SALINE COUNTY.—H. H. EBERHARDT, Treas.

Table with columns: LOANS—, When Due., and financial details for K. & C. RR.— and MO. PACIFIC RY—.

Table with columns: Total debt Mar. 1, 1901, Tax valuation 1900, Total tax (per \$1,000) 1900, Assessment about 1/3 actual value, and Population statistics.

TAX FREE—Bonds are exempt from taxation.

SCOTT COUNTY.—C. J. VAN ANTWERP, Treas.

County seat is Scott. The railroad aid 6s are in litigation, the case is pending in the Supreme Court of the State of Kansas.

Table with columns: LOANS—, When Due., and financial details for RAILROAD AID— and REFUNDING BONDS—.

Table with columns: Sinking fund, Tax valuation 1900, State & Co. tax (per M.) 1900, and Population statistics.

SEDGWICK CO.—JOHN M. CHAIN, Clerk.

Table with columns: LOANS—, When due., and financial details for COURT HOUSE, ETC. BONDS— and FUNDING BONDS 1895—.

Table with columns: Total debt Mar. 1, 1901, Tax valuation, real, Tax valuation, personal, Tax valuation RR. s., Total valuation RR. s., Total valuation 1900, Assessment is 3/10 actual value, State & Co. tax (per M.) '99, and Population statistics.

INTEREST is payable in New York City.

SEWARD COUNTY.—County seat is Liberal.

Table with columns: LOANS—, When Due., and financial details for FUNDING BONDS—.

Table with columns: Floating debt, Tot. debt Mar. 1, 1901, Tax valuation 1900, Assessment is 1/3 actual value, State & Co. tax (per M.) 1900, and Population statistics.

INTEREST is payable in New York City.

SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.

Table with columns: LOANS—, When Due., and financial details for ATCH. TOP. & SANTA FE RR.— and COURT HOUSE BONDS—.

Table with columns: REFUNDING RR. BONDS—, Total debt July 1, 1900, Total valuation 1900, Tax valuation, real, Tax valuation, per'l., Tax valuation, RR. s., Assess. real, 1/3; pers'l., 1/2 act'l val., State & Co. tax (p. M.) 1900, and Population statistics.

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. { J. B. KAY, County Clerk.

Table with columns: LOANS—, When Due., and financial details for FUNDING BONDS— and RAILROAD AID BONDS—.

Table with columns: Bond. debt July 1, 1900, Tax valuation 1900, Assessment is 2-5 actual value, County tax (per \$1,000) '99, and Population statistics.

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

STANTON CO.—C. E. VAN MITER, Clerk.

Table with columns: LOANS—, When Due., and financial details for REFUNDING BONDS—.

Table with columns: Tax valuation 1900, Assessment at about actual value, Total tax (per \$1,000) '98, and Population statistics.

INTEREST is payable by the Kansas Fiscal Agency.

STEVENS CO.—J. S. STOUT, County Clerk.

Table with columns: LOANS—, When Due., and financial details for JAIL AND REFUNDING BONDS—.

Table with columns: Total valuation 1900, Assessment is 1/2 actual value, State & Co. tax (per M.) '98, Average school tax, Population in 1890 was, (Several twps. detached since '90.) and Population in 1900 was.

SUMNER COUNTY.—W. H. MADDY, Treas.

Table with columns: LOANS—, When Due., and financial details for C. & Ft. S. RR.— and REFUNDING RR. BONDS—.

Table with columns: Sinking fund about, Net debt, Tax valuation 1900, Assessment is 1/3 actual value, State & Co. tax (per M.) 1900, Population 1890 was, and Population 1900 was.

THOMAS COUNTY.—H. M. THIEL, Clerk.

Table with columns: LOANS—, When Due., and financial details for JAIL BONDS— and REFUNDING RR. AID BONDS—.

Table with columns: Total debt Feb. 23, 1901, Sinking fund, Net debt Feb. 23, 1901, Total valuation, 1900, Assessment is 1/2 actual value, State & Co. tax (per M.) 1900, Population in 1890 was, and Population in 1900 (est.).

TOPEKA.—J. H. SQUIRES, City Clerk.

This city is in Shawnee County.

Table with columns: CITY LOANS—When Due. CITY HALL BONDS— COAL PROSPECTING— REFUNDING BONDS—

Table with columns: REFUNDING BONDS—(Con.)— INTERNAL IMPROVEM. BONDS— PAVING AND SEWERS— FUNDING BONDS— BOARD OF EDUCATION BONDS—

INTEREST is payable in New York at the fiscal agency of the State. TOTAL DEBT, ETC.—The total general city debt July 1, 1900, was \$369,500, not including the Internal Improvement Bonds.

ASSESSED VALUATION of real estate in 1900 was \$7,669,935; personal property, \$1,768,525; railroad property, \$363,035; total \$9,831,495. Real estate is assessed at "about 50 per cent of its actual value."

POPULATION.—In 1900 was 33,608; 1890 was 31,007; in 1880 was 15,452; in 1870 was 5,790.

WABAUNSEE CO.—B. BUCHLI, Clerk.

County seat is Alma.

Table with columns: LOANS—RAILROAD AID BONDS— Bonded debt July 1, 1900. Tax valuation, real. Tax valuation, personal.

Table with columns: Tax valuation, RRs. Total valuation 1900. State, Co., & Twn'p. tax (per M.) 1900. Population 1890 was. Population 1900 was.

ASSESSMENT.—Real estate is assessed on a basis of 1/5 actual value and personal property on 1/3.

WASHINGTON CO.—S. T. YODER, Co. Clerk.

County seat is Washington.

Table with columns: LOANS—RAILROAD AID BONDS— Bonded debt Mar. 1, 1901.

Table with columns: Total valuation 1900. Assessment about 1-5 actual value. State & Co. tax (per M) 1900. Population in 1890 was. Population in 1900 was.

INTEREST is payable at the Kansas Fiscal Agency, New York.

WELLINGTON.—S. B. KRAMER, Mayor. A. B. CHEEVER, Clerk.

This city is the county seat of Sumner County.

Table with columns: CITY LOANS—ELECTRIC LIGHT BONDS— REFUNDING BONDS— WATER BONDS—

Table with columns: BOARD OF EDUCATION LOANS. Subject to call. Total city debt Mar., 1901. School debt (additional). Tax valuation real. Tax valuation, personal. Total valuation 1900. Assessment is 1/3 actual value. Total tax (per \$1,000) 1900. Population 1890 was. Population in 1900 was.

WICHITA.—AMOS McCLAIN, City Clerk.

County seat of Sedgwick County.

Table with columns: CITY LOANS—RAILROAD BONDS— CHIC. KAN. & NEB. RR.— ST. LOUIS FT. S. & WICH. RR.— WICHITA & COLORADO RR.— REFUNDING BONDS—

Table with columns: CITY LOANS—(Con.)— REFUNDING BONDS—(Con.)— CITY HALL SITE BONDS— LOANS— SPECIAL ASSESSMENT BONDS— BOARD OF EDUCATION BONDS. Subject to call.

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 and 1914 are also payable in Topeka.

TOTAL DEBT, ETC.—The total general debt on July 1, 1900, was \$554,493; special assessment debt, \$63,537. The total school debt on the same date was \$137,500.

TOTAL ASSESSED VALUATION in 1900 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 1900 was 24,671; in 1890 it was 23,853; in 1880 it was 4,911.

WILSON COUNTY.—County seat is Fredonia.

Table with columns: LOANS—ST. L. & W. RR.— COURT HOUSE BONDS—

Table with columns: Net debt July 1, 1900. Tax valuation 1900. Assessment is 1/3 actual value. State & Co. tax (per M) 1900. Population 1890 was. Population 1900 was.

WINFIELD.—E. S. BEDLION, City Clerk.

County seat of Cowley County.

Table with columns: LOANS—PARK BONDS— RAILROAD BONDS—

Table with columns: BRIDGE BONDS— Interest payable in New York. Bonded debt July 1, 1900. City has no floating debt. Total valuation 1898. Total tax (per \$1,000) '98. Population in 1890 was. Population in 1900 was.

Real estate assessed at 1/5 actual value and pers'l property at 1/3 actual.

WYANDOTTE CO.—FRANK M. HOLCOMB, Ck.

County seat is Kansas City.

Table with columns: LOANS—BRIDGE— FUNDING BONDS—

Table with columns: JAIL BONDS— Total debt Oct. 1, 1900. Tax valuation 1900. Assessment about 1/5 actual value. State & Co. tax (per M.) '98. Population 1890 was. Population in 1900 was.

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 23, 1901, pages 594, 595 and 596.

Large table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1900).

Location.	Bonded Debt.	Rate of Interest.	Date of Maturity.	Population (1900.)
Wamego (City), Pottawatomie Co.	31,000	5-6	1901-1919	1,618
Wamego T'p, Pottawatomie Co.	35,000	6	Jan. 1, 1917	2,111
Washington T'p, Washington Co.	26,000	10	Jan. 1, 1907	656
Wichita County	108,000	6	1918-20-22	1,197
Wild Cat Township, Elk Co.	26,000	6-7	1909-1917	1,592
Woodson County	30,000	5	yearly.	10,022
Yates Center (City), Woodson Co.	50,000	6-7	1916-1917	1,634

# 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. 1905) - Jos. K. Toole  
 Secretary of State (term exp. 1st Mon. Jan. 1905) - Geo. M. Hays  
 Treasurer (term expires 1st Monday Jan. 1905) - A. H. Barret  
 Auditor (term exp. 1st Mon. Jan., 1905) - J. H. Calderhead  
 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. The registered warrants outstanding on Dec. 1, 1900, amounted to \$243,970, and on the same date the State institutions had a warrant indebtedness of \$105,432. The State is not liable for the latter. The permanent school fund on Dec. 1, 1900, held cash and securities amounting to \$340,495.

NAME AND PURPOSE.	Interest.		Principal.	Outstand'g.
	P. O.	Payable.		
Agricultural College.....	6	.....	July 1, 1920	\$100,000
Capitol Bonds.....	6	Optional after 1905	..... 1928	350,000
Normal School.....	6	Optional after 1913	..... July 1, 1920	50,000
University.....	6	Optional after 1905	..... July 1, 1927	100,000
Deaf and Dumb Asylum..	6	Optional after 1917	..... July 1, 1927	40,000
School of Mines.....	6	Optional after 1912.	..... July 1, 1930	120,000
		Optional after 1915.		

**ASSESSED VALUATION.**—In 1900 the assessed valuation of real estate was \$75,039,256; personal property, \$63,373,706; railroads, \$15,000,100; total, \$153,413,062; 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:

1900....243,329 | 1890.....132,159 | 1880....39,159 | 1870.....20,595  
 The population in 1900 included Indians and whites on Indian reservations not previously counted in the enumeration. In 1890 there were 10,765, and in 1880 31,650 such persons, which number should be added to the total for those years in making accurate comparisons

## 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.**—W. M. STAUDAHER, County Clerk.—County seat is Dillon.

LOANS—	When Due.	Bonded debt
REFUNDING BONDS—		Mar. 1, 1901
5s, J&J, \$20,000.....	Jan. 1, 1919	\$80,000
Subject to call after Jan. 1, 1909.		Tax valuation.....4,046,757
4s, J&J, \$60,000.....	Jan. 2, 1919	State & Co. tax (per M.) '99...\$13.56
Subject to call Jan. 2, 1909.		Population in 1890 was.....4,655
		Population in 1900 was.....5,615

**BOZEMAN.**—{GEORGE D. PEASE, Clerk.  
 {JOHN MAXEY, Treasurer.  
 Bozeman is in Gallatin County.

LOANS—	When Due.	Bonded debt
CITY HALL FUNDING BONDS—		Jan. 1, 1900.
5s, ..... \$7,000.....	.....1918	\$205,000
Optional after 1908.		Floating debt (abt.).....\$14,000
REFUNDING BONDS—		Net debt.....219,000
4s, J&J, \$30,000 .....	Jan. 1, 1921	Sinking fund (abt.).....7,000
Subject to call Jan. 1, 1911.		Net debt Jan. 1, 1900.....212,000
DUMP GROUND BONDS—		Tax valuation 1900.....1,928,513
6s, J&J, \$3,000.....	July 1, 1912	Assessment about 2/3 actual value.
Subject to call after July 1, 1902		City tax rate (per M) 1900...\$11.00
WATER-WORKS BONDS—		Total tax (per \$1,000) '99... 35.50
5s, J&J, \$165,000.....	Jan. 1, 1919	Population in 1890 was.....2,143
Subject to call after Jan. 1, 1909.		Population in 1900 was.....3,419

**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. H. MCCARTHY, Mayor.  
 {J. P. CALLAN, Clerk.

Butte is in Silver Bow County. The floating debt mentioned below includes \$100,000 of paving indebtedness payable inside of 4 years by special assessment.

LOANS—	When Due.	Interest is payable in New York.
BUILDING BONDS—		Bond. debt Feb. 1, 1901. \$123,000
6s, J&J, \$20,000.....	Oct. 1, 1910	Floating debt..... 399,757
Subject to call Oct. 1, 1900		Total debt..... 522,754
PUBLIC LIBRARY BONDS—		Sinking fund and cash.. 73,659
6s, J&J, \$50,000.....	Oct. 1, 1912	Net debt Feb. 1, 1901.. 449,095
Subject to call Oct. 1, 1902		Tax valuation 1900....19,486,315
SEWER—		Assessment about 2/3 actual value.
6s, J&J, \$3,000.....	Apr. 1, 1909	Total tax (per \$1,000) 1900.\$25 00
6s, J&J, 50,000.....	Oct. 1, 1910	Population in 1890 was.....10,723
Subject to call Oct. 1, 1900		Population in 1900(Census)30,470

**TAX FREE**—All bonds and warrants of this city are exempt from taxation.

**THE SINKING FUND** receives yearly the results of a 1-mill tax on the assessed valuation.

**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.	Sinking funds.....
6s, ..... \$50,000.....	.....1913	\$16,727
Optional after 1903		Net debt Feb. 1, 1901.. 33,273
Bonded debt Feb. 1, 1901..	\$50,000	Tax valuation 1900....35,414,490
		School tax (per \$1,000) 1900.\$6.50

**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.**—O. F. WADSWORTH, Treasurer.

LOANS—	When Due.	Tax valuation, real.....
REFUNDING BONDS—		\$9,173,448
4s, J&J, \$251,000.....	Jan., 1921	Tax valuation, personal 3,030,249
3 1/2s, J&J, 100,000.....	Jan., 1921	Total valuation 1900...12,203,697
Bond. debt Dec. 1, 1900..	\$340,000	Assessment is 2/5 actual value.
Meagher Co. bds. ass'd...	21,719	State & co. tax (per M) 1900.\$15.00
Floating debt.....	18,445	Population in 1890 was..... 8,755
Total debt Dec. 1, 1900..	380,164	(Territory annexed since 1890.)
Sinking fund and cash...	139,513	Population in 1900 was.....25,777

**CHOTEAU CO.**—E. FRANK SAYRE, Co. Clerk.

LOANS—	When Due.	Tax valuation, real.....
COUNTY BONDS—		\$1,110,791
6s, semi-an., \$108,000.	July 1, 1911	Tax valuation, personal 3,760,683
6s, J&J, \$92,000 .....	July 1, 1917	Tax valuation, RR .....1,442,819
Subject to call after July 1, 1912		Total valuation 1900.....6,314,293
Int. payable at Co. Tr. & N. Y. City.		Assessment about 3/5 actual value.
Bond. debt Dec. 1, 1900..	\$200,000	State & Co. tax (per M) '99.\$27.62 1/2
Cash in County funds....	107,110	Population in 1890 was.....4,741
Net debt Dec. 1, 1900....	92,890	Population in 1900 was.....10,966

**CUSTER CO.**—A. H. SWERDFIGER, Clerk.

LOANS—	When Due.	Resources.....
REDEMPTION BONDS—		\$148,452
6s, g, J&J, \$274,000.	July 1, 1915	Net debt Dec. 1, 1899.... 173,567
Subject to call July 1, 1905.		Total valuation 1900 ...6,681,794
Bonded debt. Dec. 1, '99..	\$274,000	Assessment about 1/2 actual value.
Floating debt.....	48,019	State & Co. tax (per M.) '99.\$26.60
Total debt.....	322,019	Population 1890 was.....5,308
		Population in 1900 was.....7,891

**INTEREST** is payable at the office of Kountze Bros., New York City

**DAWSON CO.**—JAS W. MCKENZIE, Treas.

LOANS—	When Due.	Bonded debt Dec. 1, 1900.
REFUNDING BONDS—		\$100,000
6s, g, \$50,000.....	.....1915	Floating debt..... 19,602
Optional 10 years after issue.		Total debt..... 119,602
5s, \$11,000.....	Feb. 1, 1921	Sinking fund..... 73,954
Subject to call Feb. 1, 1911.		Net debt Dec. 1, 1900... 45,648
BRIDGE BONDS—		Total valuation 1900....2,549,279
6s, g., J&e, \$39,000.....	July 1, 1915	Assessment is 2/3 actual value.
Subject to call after 1905.		St. & Co. tax (per M.) 1900 .238.00
Interest is payable in Glendive and New York.		Population in 1890 was.....2,056
		Population in 1900 was.....2,443

**DEER LODGE CO.**—P. D. TWOHY, Treasurer.

LOANS	When Due.	Tax valuation, real ..
COURT HOUSE & JAIL BONDS—		\$5,366,710
5s, ....., \$100,000.....	Jan. 1, 1919	Tax valuation, pers'nal..2,638,223
(Optional after Jan. 1, 1909)		Total valuation 1900.....8,004,933
REFUNDING BONDS—		Assessment about 3/4 actual value.
5s, J&J, \$150,000.....	July 1, 1910	Total tax (per \$1,000) '98..\$23.50
Bonded debt Oct. 1, 1900..	\$250,000	Population in 1890 was.....15,155
		Population in 1900 was.....17,393

**FLATHEAD CO.**—AUGUST LAGONI, Clerk.

County seat is Kalispell. Bonds are exempt from county tax. As we go to press the county is offering for sale on April 3, \$55,000 4% 20-year court-house and jail bonds.

LOANS.	When Due.	Cash in County funds....
FUNDING BONDS—		\$29,639
6s, J&J, \$100,000 .....	Mar. 1, 1914	Net debt Mar. 1, 1901.... 123,891
Bond. debt Mar. 1, 1901..	\$100,000	Tax valuation 1900.....4,149,569
Floating debt.....	\$53,530	State & Co. tax (per M) '00.\$20.50
Total debt Mar. 1, 1901..	153,530	Population in 1900 was.... 9,375

**GALLATIN CO.**—E. V. BLANKENSHIP, Clerk.

FUNDING BONDS—	When Due.	Net debt Dec. 1, 1899..
4 1/2s, J&J, \$137,000..	Oct. 15, 1919	\$147,277
Bonded debt Dec. 1, '99..	\$232,000	Tax valuation 1900.....6,542,744
Floating debt.....	5,063	State & Co. tax (per M) '99.\$16.50
Total debt.....	237,063	Population in 1890 was.....6,246
Sinking funds.....	89,786	Population in 1900 was.....9,553

GREAT FALLS.—JOHN ROBERTS, Treasurer.

Great Falls is in Cascade County.
LOANS— When Due. WATER BONDS—
FUNDING BONDS— 5s, \$375,000.... 1908-'13-'18
6s, J&J, \$50,000.... July 1, 1911 (\$125,000 payable each year)
Subject to call after July 1, 1901 Bonded debt Feb. 1, 1901. \$550,000
6s, J&J, \$30,000.... 1912 Floating debt..... 25,213
Subject to call 1902 Total debt Feb 1, 1901... 575,213
PARK AND SEWER PURPOSES— Cash in county funds.... 68,839
6s, J&J, \$70,000.... 1912 Total valuation 1901.... 5,500,000
Subject to call 1902 City tax rate (per M) 1901.. \$11.00
SEWER BONDS— Special water tax 1899..... 1.00
5s, J&J, \$25,000.... July 1, 1920 Assessment is 2/3 actual value.
Subject to call July 1, 1910. Population in 1890 was..... 3,979
5s, J&J, \$25,000.... July 2, 1921 Population 1900 was..... 14,930
Subject to call July 2, 1911.

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— Total debt Mar. 1, 1901.. \$169,600
7s, J&D, \$10,000.... July 1, 1908 Tax valuation 1900.... 8,861,083
Subject to call. INTEREST payable by County
6s, M&N \$50,000.... May 1, 1911 Treasurer and in New York.
Subject to call after May 1, 1901
6s, M&S, \$90,000.... Mar. 1, 1915
subject to call after Mar. 1, 1905

HELENA.— { T. P. KIRKENDALL, Treasurer.
{ EDWARD HORSKY, Clerk.

Helena is the county seat of Lewis and Clark County. On Jan. 18, 1900, this city voted to extend its limit of indebtedness to 5% over and above the 3% of the assessed valuation as provided for in the State Constitution for the purpose of procuring a water supply.

LOANS— When Due. Bond. debt Mar. 1, 1901. \$516,000
SEWER BONDS— Floating debt..... \*200,000
5s, \$150,000.... July 1, 1910 Total debt Mar. 1, 1901. 716,000
FUNDING BONDS— Tax valuation 1900.... 9,850,000
6s, \$100,000.... June 1, 1911 Assessment about full value.
Subject to call after June 1, 1901 Tax rate (per \$1,000), 1900. \$24.50
5s, \$162,000.... Jan. 1, 1916 Population 1890 was ..... 13,834
Subject to call after 1903. Population 1900 was..... 10,770
REFUNDING BONDS—
4s, J&J, \$65,000.... July 1, 1919
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. The Union Bank & Trust Co. of Helena has been appointed agent for the city to exchange illegal 3 per cent bonds for the warrants. The city intends 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. Up to March 1, 1901, about \$60,000 bonds had been so issued.

HELENA SCHOOL DISTRICT No. 1.—THOMAS E.

GOODWIN, Clerk.—This district is in Lewis and Clark Co. Both issues mentioned below will probably be refunded this year.

LOANS— When Due. Par value of bonds..... \$1,000
SCHOOL BONDS— Total debt April 1, 1901. \$250,000
5s, J&J, \$100,000.... July, 1910 Tax valuation 1899..... 11,048,434
Subject to call after July, 1900 Assessment is about actual value.
6s, g. J&J, \$150,000.... July 10, 1911 Total tax (per \$1,000) 1895 \$22.00
Subject to call after July 10, 1901 Value of school property... 450,000

JEFFERSON CO.—CHAS. SCHARF, Clerk.

County seat is Boulder. Broadwater County was partly formed from a portion of this (Jefferson) County.

LOANS— When Due. Tax valuation, person'l \$950,487
COUNTY BONDS— Tax valuation railroads 837,076
6s, g., J&J, \$50,000.... 1903 to 1907 Total valuation 1900.... 3,671,336
REFUNDING BONDS— Assessment about 1/2 actual value.
4 1/2s, J&J, \$75,000.... 1904-'14-'19 St. & co. tax (per M.) 1900.. \$14.00
Total debt Dec. 1, 1900.. \$125,234 Population 1890 was..... 6,026
Cash in funds..... 42,407 (Part detached since 1890.)
Tax valuation, real.... 1,883,773 Population in 1900 was..... 5,330

LEWIS & CLARK CO.—DR. W. L. STEELE, Tr.

County seat is Helena.

LOANS— When Due. Tax valuation, person'l \$3,797,149
REFUNDING BONDS— Tax valuation railroads 703,393
5 1/2s J&J, \$190,000. July 1, 1901-'15 Total valuation 1900.. 15,251,828
Part payable yearly. Assessment about 3/5 actual value.
Total debt Feb. 15, 1901. \$190,000 St. & co. tax (per M.) 1900.. \$15.50
County has no floating debt or Population 1890 was... 19,145
sinking fund. Population 1900 was.. 19,171
Tax valuation, real... \$10,751,286

INTEREST payable at Hanover National Bank, New York City.

MADISON CO.—HENRY E. STEFFENS, Co. Clerk.

County seat is Virginia City.

Bond. debt Dec. 10, 1900. \$100,000 Tax valuation, person'l. \$2,015,505
Floating debt..... 2,658 Total valuation 1900.. 4,073,227
Total debt..... 102,658 Total tax (per \$1,000) 1900. \$21.60
Cash in County funds.... 38,576 Population 1890 was..... 4,692
Tax valuation, real.. 2,057,722 Population 1900 was ..... 7,695

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 1900 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. Floating debt..... \$3,462
FUNDING BONDS— Sinking fund..... 80,231
7s, J&J, \$50,000.... Jan. 1, 1902 Net debt Dec. 1, 1900.... 111,232
6s, J&J, 50,000.... July 1, 1902 Total valuation 1900.... 3,319,895
6s, J&J, 25,000.... July 1, 1914 Assessm't same as actual value.
Subject to call after July 1, 1904 State & co. tax (per M.) 1900. \$22.50
REFUNDING BONDS— Population in 1890 was..... 4,749
6s, J&J, \$63,000.... Jan. 1, 1913 (Territory reduced since 1890.)
Optional after Jan. 1, 1903 Population in 1900 was..... 2,526
Bonded debt Dec. 1, 1900. \$188,000

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.—W. F. HUGHES, Clerk.

Missoula is the county seat of Missoula County.

LOANS— When Due. Floating debt..... \$55,000
BRIDGE BONDS— Total debt May 1, 1900.... 148,000
6s, M&N, \$38,000.... Nov. 1, 1911 Tax valuation 1899..... 2,600,000
Subject to call after Nov. 1, 1901. Assessment about 1/2 actual value
SEWER BONDS— Total tax (per \$1,000) '99. \$33.20
6s, M&N, \$55,000.... Nov. 1, 1911 Population 1890 was..... 3,426
Subject to call after Nov. 1, 1901. Population 1900 was..... 4,366
Bonded debt May 1, 1900. \$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.—H. T. WILKINSON, Co. Clerk.

County seat is Missoula.

LOANS— When Due. Floating debt..... \$149,511
JAIL BONDS— Total debt..... 402,611
7s, F&A, \$13,000.... Mar. 1, 1909 Cash in various funds... 104,717
COUNTY BONDS— Net debt Dec. 1, 1900.... 297,893
5s, J&J, \$4,450.... Tax valuation, real..... 3,828,223
FUNDING BONDS— Tax valuation, personal. 1,998,656
6s, J&J, 150,000.... Jan. 1, 1912 Tax valuation RR's..... 1,720,398
REFUNDING BONDS— Total valuation 1900.... 7,547,277
6g, J&J, 40,000g.... July 1, 1916 Assessment about 1/2 actual value.
4s, F&A, 20,000.... Feb. 1, 1921 St. & Co. tax (per M.) 1900. \$27.00
(SUBJECT TO CALL FEB. 1, 1911.) Population 1890 was..... 14,427
Bond. debt Dec. 1, 1900.. \$253,100 Population in 1900 was.... 13,964

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. Total debt Jan. 1, 1901.. \$200,000
FUNDING BONDS— Cash in county funds... 34,988
7s, J&J, \$70,000.... Jan. 1, 1908 Tax valuation 1900.... 3,890,899
Subject to call after 15 years. Assessment abt. 65% actual value.
7s, J&J, \$10,000.... Jan. 1, 1910 State & co. tax (per M.) 1900. \$22.00
Subject to call after Jan. 1, 1905 Population in 1890 was..... 6,881
6s, J&J, \$75,000.... July 1, 1913 Population 1900 was..... 7,341
6s, J&J, 45,000.... July 1, 1914

INTEREST is payable at New York and at Livingston Mont.

SILVER BOW CO.—J. G. HOLLAND, Treas.

County seat is Butte.

LOANS— When Due. Net debt Feb. 1, 1901.... \$70,029
FUNDING BONDS— Tax valuation 1900... \$36,264,640
5s, J&J, \$125,000.... July 1, 1917 Assessment is 3/4 actual value.
Subject to call after July 1, 1907 State & Co. tax (per M.) 1900. \$14.00
Interest payable at County Treas'y. Population in 1890 was.... 23,744
Bond. debt Feb. 1, 1901. \$125,000 Population in 1900 was.... 47,635
Sinking fund..... 54,791

YELLOWSTONE CO.—E. S. HOLMES, Treas.

County seat is Billings.

LOANS— When Due. Net debt Apr. 4, 1900.. \$141,749
REFUNDING BONDS— Tax valuation, real.... 2,243,430
5s, g. J&J, \$91,500.... July 1, 1918 Tax valuation, personal 2,189,591
Subject to call after 1908. Tax valuation, railroads 782,519
FUNDING BONDS— Total valuation 1900... 5,215,540
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.) '99.. \$18.50
Bond. debt Apr. 4, 1900.. \$150,500 Population in 1890 was.... 2,065
Sinking fund..... 8,751 Population in 1900 was..... 6,212

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 1900.

Table with columns: City/County, Bonded Debt, Assessed Valuation, Tax Rate (per M.), Population 1900. Includes entries for Anaconda, Deer Lodge Co., Billings, Yellowstone Co., Broadwater County, Carbon County, Fergus County, Fort Benton, Choteau Co., Kalspell, Flathead Co., Livingston, Park Co., Miles City, Custer Co., Ravalli County, Red Lodge, Carbon Co., Sweet Grass County, Teton County, Valley County, White Sulph. Springs, Meagher Co.

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.

NAME AND PURPOSE.	P. C. Payable.	Interest.		Principal.	
		When Due.	Outstand'g.	When Due.	Outstand'g.
Capitol Building Bonds....	6	Jan. 1	1902-1911 } \$150,000		
Insane Asylum Bonds.....	6	Jan. 1	1913-1922 } 30,000		
Public Building Bonds....	6	July 1	1919-1928 } 90,000		
University Building Bonds	6	Jan. 1	1902-1911 } 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, 1901, 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.	Years.	Valuation.
1900.....	\$37,892,303	1894.....	\$29,198,041	1888.....	\$33,338,541
1899.....	35,578,806	1893.....	32,356,802	1885.....	30,717,249
1898.....	30,789,291	1891.....	32,536,400	1880.....	11,857,344
1897.....	30,300,462	1890.....	30,665,498	1875.....	9,493,638
1895.....	29,838,938	1889.....	31,431,495	1870.....	6,924,357

TAX RATE—The total State tax (per \$1,000) in 1900 was \$6.00.

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:

1900.....92,531 | 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; in 1890-00 it was 31,826, or 52.4 per cent.

CITIES, COUNTIES AND TOWNS  
IN THE  
STATE OF WYOMING.

**ALBANY COUNTY.**—CHAS. A. REALS, Treas.

LOANS—	When Due.	School debt (additional).	Valuation.
FUNDING BONDS—		Tax valuation 1900.....	4,490,844
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) 1900.	\$15.50
Interest payable in New York.		Population in 1890 was.....	8,865
Bonded debt Mar. 1, 1901.	\$142,000	Population in 1900 was....	13,084
County has no floating debt.			

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

**BUFFALO.**—T. B. HILL, City Treasurer.

LOANS—	When Due.	Tax valuation, real.....	Valuation.
6s, Jan., \$40,000.....	Jan. 1, 1903	Tax valuation, personal..	148,720
Subject to call after Jan. 1, 1903		Total valuation 1899.....	345,967
Interest payable in New York.		Assessment about 1/3 actual value.	
Total debt Jan. 1, 1901....	\$40,000	Total tax (per \$1,000) 1899.	\$34.10
Sinking fund.....	18,000	Population in 1890.....	1,087
Net debt Jan. 1, 1901.....	22,000	Population in 1900 was.....	710

TAX FREE.—All of the above-mentioned bonds are tax exempt.

**CARBON COUNTY.**—F. M. BAKER, Treas.

LOANS—	When Due.	Total debt Oct. 8, 1900..	Valuation.
FUNDING BONDS—1890—		Total valuation 1899....	4,653,487
6s, J&J, \$129,600.....	1901-1909	Total valuation 1900....	4,425,607
(\$14,400 due yearly on July 1.)		Assessment about 1/2 actual value.	
REFUNDING BONDS—		State & co. tax (per M) 1900.	\$15.00
4 1/2s, J&J, \$14,000.....	1910-1919	Population in 1890 was.....	6,857
(all subject to call after 1910.)		Population in 1900 was.....	9,589

INTEREST is payable at the National Park Bank, New York.

**CHEYENNE.**—{ J. L. MURRAY, Mayor.  
D. S. SWAN, Treasurer.

LOANS—	When Due.	Total debt Jan. 1, 1901....	Valuation.
REFUNDING BONDS 1898—		Water debt included....	192,500
5s, Jan. 3, \$127,500....	Jan. 3, 1909	Tax valuation 1900.....	2,943,477
(\$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), 1900.....	\$26.60
(\$3,000 due y'rly) to Aug. 1, 1921		City tax (per \$1,000) 1899....	\$7.00
WATER EXTENSION BONDS 1891—		Population in 1890 was.....	11,690
6s, Jan., \$65,000.....	Aug. 1, 1902	Population in 1900 was....	14,087
(\$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.**—A. D. COOK, Clerk.

LOANS—	When Due.	Tax valuation 1900....	Valuation.
FUNDING BONDS—		Assessment about 1/2 actual value.	
6s, J&J, \$54,000.....	July 1, 1903	State & co. tax (per M) 1900.	\$19.50
Interest is payable in New York.		Population in 1890 was.....	2,738
Bonded debt Feb. 25, 1901.	\$54,000	Population in 1900 was.....	3,337

**CROOK CO.**—E. A. CREWDSON, Treasurer.

LOANS—	When Due.	Bond. debt Mar. 1, 1901.	Valuation.
COURT HOUSE AND JAIL BONDS—		Floating debt about.....	13,000
6s, J&J, \$15,000.....	July 1, 1901	Total debt Mar. 1, 1901....	83,000
(\$1,000 due yearly) to July 1, 1915		Total valuation 1900....	1,770,470
FUNDING BONDS—		State & co. tax (per M) 1900.	\$23.00
6s, J&J, \$55,000.....	May 1, 1901	Assessment about 1/2 actual value.	
(\$5,500 due yearly) to May 1, 1911		Population in 1890 was.....	2,338
Interest is payable in New York.		Population in 1900 was.....	3,137

All of the above issues are free from taxation.

**EVANSTON.**—Evanston is situated in Uinta County.

LOANS—	When Due.	Total debt May 1, 1900....	Valuation.
WATER BONDS—		Total valuation 1898.....	602,706
6s, M&S, \$20,000.....	1901	Assessment is 3-5 actual value.	
(\$2,000 yearly) to 1910		City tax (per \$1,000).....	\$5.00
6s, ann., \$6,000.....	1926	Population in 1890 was.....	1,995
Subject to call after 1906		Population in 1900 was.....	2,110

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.	Valuation.
FUNDING BONDS—		Tax valuation 1900.....	1,464,540
6s, J&J, \$65,600.....	1902	Assessment is 1/2 actual value.	
(\$7,400 yearly) to 1910		State & Co. tax (per M) 1900.	\$22.00
Total debt Mar. 1, 1901..	\$65,600	Population in 1890 was.....	2,357
Tax valuation, real.....	499,544	Population in 1900 was.....	2,361

INTEREST is payable in New York.

**LARAMIE.**—The city of Laramie is situated in Albany Co.

LOANS—	When Due.	Bonded debt Feb. 1, 1901	Valuation.
FUNDING BONDS—		Tax valuation 1900.....	1,870,000
6s, J&J, \$46,400....	Aug. 31, 1925	Total tax (per \$1,000) 1900.	\$28.50
Subject to call after 1905.		Population in 1890 was.....	6,388
SEWER BONDS—		Population in 1900 was.....	8,207
7s, J&J, \$40,000.....	July 1, 1917		

**LARAMIE COUNTY.**—J. SCHUNEMAN, Tr.

LOANS—	When Due.	Total debt Feb. 1, 1901.	Valuation.
FUNDING BONDS—		\$400,000	Assessment is 2/5 actual value.
6s, J&J, \$142,000....	Aug. 1, 1903	Tax valuation, real....	2,642,124
Subject to call after 1903.		Tax valuation, pers'l..	1,706,25
Bonded debt Mar. 1, 1901.	\$75,000	Tax valuation, rr. & teleg.	1,480,567
Floating debt.....	6,625	Total valuation 1900....	5,863,316

**SHERIDAN.**—W. M. MILLER, Treasurer.

LOANS—	When Due.	Total debt Mar. 1, 1901....	Valuation.
WATER WORKS BONDS—		Tax valuation 1900.....	546,446
6s, g., Jan. 1, \$75,000....	Aug. 1, 1923	Assessment is 60% actual value.	
Subject to call after Aug. 1, 1903		Tax rate (per \$1,000) 1899.	\$34.70
Bonded debt Mar. 1, 1901.	\$75,000	Population in 1890 was.....	281
Floating debt.....	6,625	Population in 1900 was.....	1,559

INTEREST is payable at the Chemical National Bank, New York.

**SWEETWATER CO.**—County seat is Green River

LOANS—	When Due.	Sinking fund.....	Valuation.
FUNDING BONDS—		Net S. D. debt Mar. 1, '98	6,653
6s, J&J, \$40,000....	Mar. 1, 1902 to '11	Tax valuation, real.....	1,210,506
(\$4,000 due yearly.)		Tax valuation, pers'l..	1,474,205
5 1/2s, J&J, \$53,000....	Nov. 1, 1902 to '11	Railroads and teleg'rph.	1,467,818
(\$5,300 due yearly.)		Total valuation 1900....	4,152,529
Bonded debt Mar. 1, '98.	\$93,000	Assessment about 7/10 actual value.	
Sinking fund.....	10,455	State & Co. tax (per M.) '00.	\$17.00
Net debt Mar. 1, 1898....	82,545	Population in 1890 was.....	4,941
School Dist. debt (add'l)	13,700	Population in 1900 was.....	8,455

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.**—J. L. FLEMING, Treasurer.

LOANS—	When Due.	Assessed val'tion, real..	Valuation.
REFUNDING BONDS—		Assessed val'tion, pers'l.	2,190,026
4 1/2s, J&J, \$90,000....	1909 to 1919	Total valuation 1899....	5,085,162
(\$9,000 due yearly.)		Total valuation 1900....	5,194,909
Interest payable at Evanston.		Assessment is 1/2 actual value.	
Total debt Feb. 27, 1900	\$99,500	State & Co. tax (per M) 1900.	\$14.70
		Population in 1890 was.....	7,414
		Population in 1900 was.....	12,223

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. '03) - Frank W. Hunt  
Secretary of State (term ends 1st Mon. Jan. 1903) C. S. Bassett  
Treasurer (term expires 1st Mon. Jan. 1903) John J. Plumer  
Auditor (term expires 1st Mon. Jan. 1903) - Egbert W. Jones  
Legislature meets biennially in odd years on the 1st Monday of January following election, 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—	When Due.	Interest.	Principal.
NAME AND PURPOSE.	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.)



OWYHEE CO.—E. L. BALLARD, Auditor.

County seat is Silver City.

Table with columns for FUNDING BONDS, LOANS, and Net debt. Includes items like '6s, J&J, \$61,000' and 'Net debt Oct. 1, 1899'.

SHOSHONE CO.—H. M. DAVENPORT, Audi'r.

County seat is Wallace. No litigation is now pending concerning the validity of the bonds given below.

Table with columns for LOANS, COUNTY BONDS, and Cash on hand. Includes items like '7s, semi-an., \$28,000' and 'Cash on hand \$67,412'.

WASHINGTON CO.—County seat is Weiser.

Table with columns for Bonded debt, Floating debt, Total debt, and Cash on hand. Includes items like 'Bonded debt Jan. 1, 1901' and 'Total valuation 1900'.

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. 1903) - James B. Orman
Secret'y of State (term expires Jan. 1903) - David A. Mills
Treasurer (term expires Jan. 1903) - James N. Chipley
Legislature meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1895, p. 140. The present debt is as follows:

Table with columns for LOANS, NAME AND PURPOSE, Interest, and Principal. Includes items like 'Capital bonds' and 'Casual deficiency bonds'.

INTEREST is payable at the Treasurer's office, Denver.

TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named.

Table with columns for Outstanding warrants, Certs. of indebtedness, Capitol building bonds, Casual deficiency bonds, Insurrection bonds, Other indebtedness, Total, Net assets, and Net debt. Includes dates Dec. 1, 1900, Dec. 1, 1898, and Dec. 1, 1897.

DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per \$1,000, and the total State debt for the years named:

Table with columns for Total Assessed Valuation, State Tax (per \$1,000), and Total Debt. Includes years from 1900 to 1877.

In addition to the tax rate as above there is a poll tax of \$1.00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

DEBT LIMITATION.—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism. 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:

Table with columns for Population in 1900, 1890, 1880, and 1870. Values: 1900-539,700; 1890-412,198; 1880-194,327; 1870-39,864.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF COLORADO.

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

ARAPAHOE CO. SCHOOL DISTRICT NO. 2.—HENRY NIENHISER, Secretary.

This district forms part of the city of Denver.

Table with columns for LOANS, REFUNDING BONDS, and Bond. Includes items like '6s, A&O, \$20,000' and 'Bond. debt Mar. 1, 1901'.

BOULDER—E. K. STAFFORD, City Clerk.

This is the county seat of Boulder County.

Table with columns for LOANS, PARK BONDS, WATER BONDS, and Bond. Includes items like '6s, A&O, \$20,000' and 'Bond. debt Mar. 1, 1901'.

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 and on the 4s at American Exchange National Bank, New York.

TAX FREE.—All issues of this city's bonds are exempt from taxation.

CANON CITY.—F. E. THOMAS, Mayor. ED. MINOR, City Clerk.

This city is the county seat of Fremont Co.

Table with columns for LOANS, FUNDING BONDS, REFUNDING WATER BONDS, WATER WORKS BONDS, and Total debt. Includes items like '6s, J&J, \$40,000' and 'Total debt Mch. 1, 1901'.

TAX FREE.—All bonds of this city are exempt from taxation.

INTEREST on all bonds is payable at Canon City and in New York.

CHAFFEE CO.—C. F. JOHNSON, Treasurer.

County seat is Buena Vista.

Table with columns for LOANS, FUNDING BONDS, JUDGMENT BONDS, and Total debt. Includes items like '6s, A&O, \$224,500' and 'Total debt Feb. 1, 1901'.

SCHOOL DISTRICT, No. 7.—

Table with columns for 6s, Subject to call, and Total debt. Includes items like '6s, \$24,000' and 'Total debt Feb. 1, 1901'.

COLORADO SPRINGS.—I. S. HARRIS, City Clerk.—This city is situated in El Paso County.

Table with columns for LOANS, BRIDGE & VIADUCT BONDS, SEWER BONDS, WATER WORKS, and REFUNDING WATER BONDS. Includes items like '6s, J&J, \$10,000' and '4s, M&S, \$85,000'.

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.—O. E. COLLINS, Secretary.

Table with columns for LOANS, REFUNDING BONDS, and Bond. Includes items like '5s, M&N, \$20,000' and '5s, M&S, \$38,000'.

DENVER.—R. R. WRIGHT, Mayor-elect. PAUL J. SOURS, 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. Water bonds to the amount of \$4,700,000 were voted at the November, 1899, election, but were never issued, as they were declared illegal by the U. S. District Court on Feb. 4, 1901. An issue of \$400,000 Auditorium bonds sold Aug. 10, 1899, were declared invalid by the District Court on Feb. 5, 1900.

LOANS—	When Due.
PUBLIC IMPROVEMENT—	
5s, J&J, \$100,000.....	Ser. B, 1906
Subject to call July 1, 1901	
4s, M&N, \$100,000.....	Ser. C, 1908
Optional after Nov. 1, 1903	
4s, M&S, \$380,000.....	Ser. A, 1904
Subject to call Sept. 1, 1899	
4s, J&J, \$320,000.....	Ser. A, 1907
Subject to call after Jan. 1, 1902.	
HIGHLAND SEWER AND BUILDING BONDS—	
6s, J&J, \$30,000.....	July 1, 1904
6s, J&J, 22,000.....	July 1, 1905
6s, J&J, 14,000.....	July 1, 1906
6s, J&J, 13,000.....	July 1, 1907
REFUNDING WARRANTS—	
4s, J&J, \$16,500.....	1903
SOUTH DENVER WATER BONDS—	
6s, J&J, \$157,000.....	Jan. 1, 1904

LOANS—	When Due.
S. DENVER WAT. BONDS—(Con.)	
6s, F&A, \$3,000.....	Feb. 4, 1906
6s, M&N, 100,000.....	May 1, 1906
PUBLIC BUILDING BONDS—	
6s, M&N, \$60,000.....	May, 1906
BARNUM BONDS—	
5s, J&J, \$5,000.....	July 1, 1901
5s, J&J, 3,000.....	July 1, 1903
HARMAN WATER, B'LDG & BRIDGE	
8s, .....	\$5,800.....1900-1906
Bond. debt Jan. 1, 1900.\$1,929,300	
Sinking fund..... 234,251	
Net debt Jan. 1, 1900.... 1,695,049	
Tax valuat'n '99.....58,425,000	
Assessm't about 1/3 actual value.	
City tax (per \$1,000) '99...\$15.00	
Population in 1890 was....106,713	
Popula'n in 1900 (Census).133,859	

LOANS—	When Due.
JUDGMENT BONDS—	
8s, F&A, \$44,000.....	Aug. 12, 1911
Subj't to call after Aug. 12, 1901	
REFUNDING BONDS—	
4s, .....	\$76,400.....Jan. 1, 1920
Subject to call Jan. 1, 1910.	

Bonded debt Feb. 1, '99..	\$152,000
Floating debt.....	40,000
Total debt Feb. 1, '99(abt.)	192,000
Tax valuation 1899.....	455,018
Assessment about 1/2 actual value.	
Total tax (per \$1,000) '97...	\$24.00
Population in 1890 was.....	862
Population in 1900 was.....	1,609

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

LAKE COUNTY.—N. S. GREGG, Treasurer.

County seat is Leadville. All of the bonds mentioned below are or have been in litigation, receiving decisions favorable to the bondholders. A plan was submitted at the Nov., 1900, election under which the debt was to be compromised through an issue of \$645,000 4% 10-20-year refunding bonds, but it was voted down.

BONDS OUTSTANDING—	
Building 10s.....	\$50,000
Interest due.....	113,000
Road 10s.....	5,000
Interest due.....	16,200
Funding 8s.....	495,000
Interest due.....	1,011,000
Judgment 7s.....	60,000
Interest due.....	60,000

Warrants, 10s.....	\$330,000
Interest due.....	570,000
Total debt Nov. 2, 1900.2.7	10,200
Tax valuation 1899.....	4,240,856
Assessment about 1/3 actual value.	
State & Co. tax (per M.) '99..	\$28.50
Population in 1890 was.....	14,663
Population in 1900 was.....	18,054

INTEREST is payable at the Mercantile Trust Co., New York.

SPECIAL BONDS.—Bonds and warrants amounting on Jan. 1, 1900, to \$2,943,737, issued for paving, sidewalks and sewers are payable by special assessments.

CITY PROPERTY—On Jan. 1, 1900, the city possessed real estate, park and other property valued at \$3,684,500.

DURANGO.—W. P. VAILE.

This city is the county seat of La Plata County.

LOANS—	When Due.
REFUNDING FLOATING DEBT—	
6s, .....	\$33,000.....May 1, 1914
WATER WORKS BONDS—	
5 1/2s, .....	\$15,000.....Mar. 1, 1914
REFUNDING WATER BONDS—	
6s, M&N, \$105,500.....	Nov. 1, 1912
(Optional after 1902.)	

Bonded debt Feb. 1, '01.	\$153,500
Floating debt.....	6,960
Total debt Feb. 1, '01.....	160,460
Tax valuation 1900.....	1,425,458
Real valuation (est.).....	3,625,000
Total tax (per \$1,000) 1900..	\$59.60
Population in 1890 was.....	2,726
Population in 1900 was.....	3,317

LA PLATA CO.—FRANK S. BALSTER, Treas.

County seat is Durango. The payment of \$30,491 of bonds originally issued by La Plata County has been assumed by Montezuma County, which was organized in 1889.

LOANS—	When Due.
JUDGMENT BONDS—	
8s, J&J, \$18,600.....	Dec. 30, 1911
Subject to call Dec. 30, 1901	
8s, M&S, \$11,900.....	Sept. 1, 1911
Subject to call Sept. 1, 1901	
8s, A&O, \$5,250.....	Apr. 27, 1912
Subject to call after Apr. 27, 1902	
REFUNDING BONDS—	
4 1/2s, M&S, \$91,500.....	Mar. 1, 1921
(Subject to call after Mar. 1, 1911.)	

Bonded debt Feb. 1, 1900	\$129,779
Tax valuation 1900.....	2,345,568
State & co. tax (per M.) '00..	\$20.30
Assessment about 1/3 actual value.	
Population in 1890 was.....	5,509
Population in 1900 was.....	7,016
School District Bonds—	
5s, .....	\$12,000.....1904-1914
5s, .....	26,000.....1909-1919

INTEREST on the judgment bonds is payable at the Chemical National Bank, New York, and in Durango; on the refunding bonds, in Durango.

LEADVILLE.—{ J. F. McDONALD, Mayor.

County seat of Lake County. This city has no bonded debt.

LOANS—	When Due.
REFUNDING WATER BONDS—	
Floating debt Feb. 1, 1900.	\$219,567
Cash on hand.....	7,744
Net debt Feb. 1, 1900.....	211,823
Total valuation 1899.....	2,076,705
Assessment about 1/3 actual value.	
City tax (per \$1,000) 1899..	\$20.00

Total tax (per \$1,000) '99..	\$80.00
Population in 1890 was....	10,384
Population in 1900 was.....	12,455
LEADVILLE SCH. DIST. No. 2—	
5s, .....	\$45,000.....1914
Subject to call 1904.	

INTEREST is payable by Kountze Bros., New York City, and at City Treasury.

LONGMONT.—{ F. J. MILLER, Mayor.

This town is in Boulder County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
6s, F&A, \$70,000.....	Aug. 1, 1916
Subject to call after Aug. 1, 1902.	
Interest payable at Treas'rs office.	
Total debt Feb. 1, 1901...	\$70,000

Sinking fund.....	\$1,000
Tax valuation 1900.....	600,893
Assessment about 2/3 actual value.	
Total tax (per \$1,000) 1900..	\$47.00
Population 1890 was.....	1,543
Population 1900 was.....	2,201

LOVELAND.—This town is in Larimer County.

LOANS—	When Due.
WATER WORKS BONDS—	
5s, M&N, \$40,000 g.....	Nov. 1, 1927
(Subject to call after 1912.)	
Total debt Mar. 1, 1900..	\$40,000

Tax valuation 1899.....	\$210,640
Assessment about 1/3 actual value.	
Total tax (per \$1,000) '99..	\$34.50
Population in 1890 was.....	698
Population in 1900 was.....	1,091

INTEREST on the bonds is payable at the Chemical National Bank, New York, or at office of the Town Treasurer.

MANITOU.—Manitou is in El Paso County.

REFUNDING BONDS—	
5s, M&N, \$25,000.....	Nov. 1, 1929
Subject to call Nov. 1, 1914.	
Bonded debt Apr. 1, 1901	\$84,000
Water debt (included).....	74,000
Floating debt (about).....	12,000

Total debt Apr. 1, 1901...	\$96,000
Tax valuation 1900.....	465,180
Assessment about 1/2 actual value.	
Total tax (per M) 1900.....	\$52.10
Population in 1890 was.....	1,439
Population in 1900 was.....	1,303

MESA COUNTY.—H. NICHOLS, County Clerk.

LOANS—	When Due.
BRIDGE BONDS—	
8s, Apr., \$8,900.....	April, 1905
FUNDING BONDS—	
6s, J&J, \$64,500.....	Jan. 2, 1908
Subject to call after 1898	
Total debt Jan. 1, 1900...	\$73,052

Tax valuation, real.....	\$1,317,389
Tax valuation, personal	1,287,086
Total valuation 1899...	2,604,475
Assessment is 1/4 actual value.	
State & Co. tax (per M.) '99..	\$29.10
Population in 1890 was.....	4,260
Population in 1900 was.....	9,267

INTEREST is payable at Grand Junction and New York.

MONTROSE CO.—H. W. CHRISTOPHER, Treas.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, \$26,000.....	Jan. 3, 1913
Subject to call after Jan. 3, 1903.	
6s, J&J, \$125,000.....	Jan. 1908
Subject to call after Jan. 1898.	
Bond. debt Jan 1, 1901..	\$151,000

Sinking fund.....	\$760
County has no floating debt.	
Tax valuation 1900.....	1,420,153
Assessment about 1/3 actual value	
State & co. tax (per M) 1900..	\$34.10
Population in 1890 was.....	3,980
Population in 1900 was.....	4,535

INTEREST is payable at the County Treasurer's office.

PITKIN COUNTY.—R. C. PARR, Co. Clerk.

County seat is Aspen. The refunding bonds mentioned below had not, on Feb. 25, 1901, been sold.

LOANS—	When Due.
JUDGMENT BONDS—	
8s, A&O, \$239,900.....	Oct. 1, 1911
Subject to call after Oct. 1, 1901	
REFUNDING BONDS—	
5s, M&N, \$179,600.....	1920
Optional after 1910	

Total debt Feb. 25, 1901.	\$426,600
Total valuation 1900.....	2,123,375
Assessm't about 1.5 actual value.	
St. & co. tax (per M.) 1900..	\$48.30
Population in 1890 was.....	8,929
Population in 1900 was.....	7,020

INTEREST on the 8s is payable by Kountze Bros., New York City; on the 5s at the Western National Bank, New York City. The County Treasurer also pays interest on all bonds at the County Treasurer's office, Aspen, Colo.

EAGLE COUNTY.—A. S. LITTLE, Treasurer.

County seat is Red Cliff.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&D, \$100,000.....	Dec. 1, 1919
Subject to call Dec. 1, 1909	
Bonded debt Jan. 1, 1901.	\$100,000
Floating debt.....	9,000
Total debt.....	109,000

Sinking fund and cash...	\$835
Net debt Jan. 1, 1901....	108,164
Tax valuation 1900.....	1,267,214
Assessment about 1/2 actual value.	
St. & Co. tax (per M.) 1900.	\$36.60
Population in 1890 was.....	3,725
Population in 1900 was.....	3,008

INTEREST is payable at the County Treasury and in New York.

TAX FREE.—Bonds of this county are exempt from taxation.

FORT COLLINS.—L. C. MOORE, City Treas'r.

This city is in Larimer County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
—, M&N, \$105,000.....	May 4, 1925
Subject to call after 1911.	
Bonded debt Apr., 1900..	\$105,000
Floating debt.....	3,000

Total debt April, 1900...	\$108,000
Tax valuation 1899.....	879,547
Assessment is 1/3 actual value.	
Total tax (per \$1,000) '99..	\$51.00
Population in 1890 was.....	2,011
Population in 1900 was.....	3,054

Interest is payable at Fort Collins or in New York

GARFIELD CO.—WM. CARDWELL, Co. Clerk.

County seat is Glenwood Springs.

LOANS—	When Due.
JUDGMENT BONDS—	
7s, A&O, \$98,400.....	Various
ROAD & BRIDGE BONDS—	
7s, \$28,000.....	1915
REFUNDING BONDS—	
5s, .....	\$99,300.....Apr. 1, 1920
Subject to call April 1, 1911	
Bonded debt Jan. 1, 1901.	\$225,700

Floating debt.....	\$17,713
Total debt.....	243,413
Sinking fund.....	15,000
Net debt Jan. 1, 1901....	228,413
Tax valuation 1900.....	2,238,000
Assessment about 1/3 actual value.	
St. & co. tax (per M ) 1900.	\$36.60
Population in 1890 was.....	4,478
Population in 1900 was.....	5,835

INTEREST on the county bonds is payable at the Chemical National Bank, New York; on the road and bridge bonds at the Chemical Nat Bank, New York, or at the County Treasurer's office.

GRAND JUNCTION.—T. H. KETCHAM, City

Clerk.—This city is the county seat of Mesa County.

LOANS—	When Due.
WATER WORKS BONDS—	
6s, M&N, \$65,000.....	May 1, 1912
(Subject to call after May 1, 1907.)	
5s, .....	\$22,000.....1915
Subject to call 1910.	
SEWER BONDS—	
6s, F. 28-A 3'.....	\$62,023 90
\$6,202 39 due yearly.	

Bonded debt Mar. 1, 1901.	\$149,039
Floating debt (about)....	\$14,200
Total debt Mar. 1, 1901..	163,239
Tax valuation 1900.....	687,000
Real valuation (est.).....	2,985,000
Tax rate (per M.) 1900..	17.00
Special water tax. 1900 ..	13.00
Population in 1890 was.....	2,030
Population in 1900 was.....	3,503

GREELEY.—M. P. HENDERSON, Clerk.

This city is in Weld County

LOANS—	When Due.
REFUNDING BONDS—	
4 1/2s, .....	\$25,000..... 1914

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: When Due, LOANS—, BUILDING BONDS—, BRIDGE BONDS—, DEFICIENCY BONDS—, PARK BONDS—, SEWER BONDS—, WATER WORKS BONDS—, REFUNDING WATER BONDS—

OPTIONAL.—All bonds are subject to call.

INTEREST payable in New York City and at the office of the County Treasurer.

PUEBLO SCHOOL DISTRICT No. 1.—

Table with columns: When Due, LOANS—, REFUNDING BONDS—, Floating debt, Total debt July 1, '97, Assessed valuation '96, Real valuation (est.)

INTEREST on bonds is payable at County Treasurer's office, or at First National Bank, New York City.

PUEBLO COUNTY.—J. M. MEALES, Clerk.

County seat is Pueblo.

Table with columns: When Due, LOANS—, REFUNDING BONDS—, Total debt July 1, 1899, Tax valuation 1899, Real valuation (est.), State & Co. tax (per M) '98, Population in 1890, Population in 1900

PUEBLO COUNTY SCHOOL DISTRICT No. 20.—Chas. E. Saxton, District Treasurer.

Table with columns: When Due, LOANS—, REFUNDING BONDS—, Total debt, Sinking fund & assets, Net debt July 1, 1899, Assessed valuation '98, Assessment 1/3 actual value, School tax (per \$1,000) '98

RIO BLANCO CO.—County seat is Meeker.

Table with columns: When Due, LOANS—, REFUNDING BONDS—, Bonded debt Jan. 1, 1901, Tax valuation 1900, Assessment is 2/3 actual value, State & Co. tax (per M) '00, Population in 1890, Population in 1900

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.

RIO GRANDE CO.—W. O. STATTON, Treas.

Del Norte is the county seat.

Table with columns: When Due, LOANS—, FLOATING DEBT BONDS—, FUNDING & REFUND. BONDS—, Bonded debt Sept. 1, 1900, Assessed valuation, real, 1,90,732, Assessed valuation, per l., 345,745, Total valuation 1899, Assessment about 1/3 actual value, State & Co. tax (per M) '99, Population in 1890, Population in 1900

SALIDA.—{ GEO. A. MONTGOMERY, Mayor. { E. W. HIVELY, Treasurer.

Salida is in Chaffee County.

Table with columns: When due, LOANS—, WATER BONDS—, Floating debt, Total debt Mar. 1, 1901, Assessed valuation 1900, Population in 1890, Population in 1900

SAN JUAN CO.—B. W. LOCKHART, Co. Clerk.

County seat is Silverton.

Table with columns: When due, LOANS—, FUNDING BONDS—, REFUNDING BONDS—, Total debt Jan. 1, 1901, Cash in treasury, Net debt Jan. 1, 1901, Tax valuation 1900, Total tax rate (per M), '00, Population in 1890, Population in 1900

SAN MIGUEL CO.—H. L. SERVIS, Clerk.

County seat is Telluride. All bonds are exempt from taxation.

Table with columns: When Due, LOANS—, FUNDING BONDS—, JUDGMENT BONDS—, Tax valuation 1899, State & Co. tax (per M) '99, Population in 1890, Population in 1900, School District Bonds—

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. Sec Denver.

TRINIDAD.—V B. HUMPHREYS, Clerk.

Trinidad is situated in Las Animas County.

Table with columns: When Due, LOANS—, REFUNDING BONDS—, WATER-WORKS BONDS—, Total debt Jan. 1, 1901, Water debt (included), Tax valuation 1901, Assessment is 1/2 actual value, Total tax (per \$1,000) 1898, Population in 1890, Population in 1900

INTEREST on the above bonds is payable at the First Nat. Bank, New York City, and at the City Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Colorado not included in the foregoing.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population 1900, Arap. Co. Sch. Dist. No. 21, Bent County, Boulder County, Conejos County, Delta, Delta Co., Florence, Fremont Co., Goldfield, Teller Co., Jefferson Co., Las Animas Co., Saguache County, Victor (City) Teller Co.

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. 1905) Heber M. Wells
Secretary (term expires 1st Monday Jan., 1905) J. T. Hammond
Treas. (term exp. 1st Monday Jan., 1905) - John De G. Dixon
Legislature meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days.

Table with columns: Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g, Refunding bonds, do do, State bonds (gold), Territorial bonds

\* 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, 1898 and 1900 at the U. S. Mortgage & Trust Co., New York City, or the State Bank of Utah, Salt Lake City.

DEBT LIMITATION.—The indebtedness of this State is limited by its Constitution. The following is Article XIV. of that instrument, entitled "Public Debt":

"To meet casual deficits or failures in revenue, and for necessary expenditures for public purposes, including the erection of public buildings, and for the payment of all Territorial indebtedness assumed by the State, the State may contract debts not exceeding in the aggregate at any one time the sum of \$200,000 over and above the amount of the Territorial indebtedness assumed by the State. But when the said Territorial indebtedness shall have been paid, the State shall never contract any indebtedness, except as in the next section provided, in excess of the sum of two hundred thousand dollars, and all moneys arising from loans herein authorized shall be applied solely to the purposes for which they are obtained."

The "next section" mentioned above refers to debt contracted "to repel invasion, suppress insurrection, or to defend the State in war."

Title 40, Revised Statutes of Utah, provides further for a State Board of Loan Commissioners, who are authorized to refund all outstanding Territorial bonds. These bonds are not to be taxed within the State of Utah for any purpose. Under the provisions of this Act several Territorial bond issues have been refunded.

Under Senate Bill No. 15, passed by the State Legislature in 1901, school districts are permitted to incur indebtedness up to 4 per cent of the assessed valuation of property. Previously the limit was 2 per cent of the valuation.

BONDED DEBT on Jan. 1, 1901, was \$900,000.

TAX VALUATION.—In 1900 the total assessed valuation was \$104,970,253; in 1897 it was \$102,437,183; in 1896 it was \$107,508,076. The State tax rate (per \$1,000) in 1900 was \$5.00.

POPULATION.—The population of Utah has been as follows in the years named.

Table with columns: Year, Population, 1900, 1890, 1880, 1870, 1860, 1850

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF UTAH.

CACHE COUNTY.—

County seat is Logan.

Table with columns: When Due, LOANS—, FUNDING & IMPROVEM'T (gold)—, Net debt Feb. 1, 1901, Tax valuation, real, Tax valuation, personal, Equalized valuation 1900, Assessment about 3/4 actual value, State & co. tax (per M) 1900, Population in 1890, Population in 1900

**LOGAN.—M. S. ORMSBY, Auditor.**

This city is in Cache County.

LOANS—	When Due.	Floating debt.....	\$5,931
<b>LIQUIDATION BONDS—</b>			
5s, Jan. 31, \$40,000..	Jan. 31, 1907	Tax valuation 1900 .....	1,647,497
Assessment is 2/3 of actual value.			
<b>WATER WORKS—</b>			
5s, J&D, \$40,000....	Dec. 31, 1912	Total tax rate (per M) 1900..	\$25.5
Bonded debt Sept. 1, 1900..\$85,000			
		Population in 1900 was.....	5,451
		Population in 1890 was.....	4,565

**OGDEN.—** { M. S. BROWNING, Mayor.  
JOHN V. BLUTH, Recorder.

This city is in Weber County.

LOANS—	When Due.	Bonded debt Mar. 1, 1901..	\$500,000
<b>GENERAL IMPROVEMENT—</b>			
6s, \$100,000..	June 1, 1911	Floating debt.....	34,211
(Subject to call after 1901.)			
6s, 50,000.....	Feb. 1, 1912	Total debt.....	534,211
5s, 50,000.....	April 1, 1912	Sinking funds.....	34,485
5s, 50,000.....	Dec. 1, 1912	Net debt Mar. 1, 1901....	499,726
5s, semi-an., 100,000..	May 1, 1913	Tax valuation 1900.....	7,628,389
<b>REFUNDING BONDS—</b>			
4 1/2s, F&A, \$100,000..	Aug. 15, 1918	City tax rate (per \$1,000)..	\$10.59
Optional after 1905.			
4s, g., M&N, \$50,000..	May 1, 1920	Total tax (per \$1,000), 1900..	\$32.50
Optional after May 1, 1910.			
		Population in 1890 was.....	14,889
		Population in 1900 was.....	16,313

**PROVO.—** { THOS. N. TAYLOR, Mayor.  
J. U. BUCHI, Recorder.

This city is the county seat of Utah County.

LOANS—	When Due.	Tax valuation 1900....	\$1,908,385
<b>WATER BONDS—</b>			
6s, M&N, \$113,000, g.,	Oct. 1, 1911	Assessment same as cash value.	
Subject to call Oct. 1, 1901			
Total debt Jan. 1, 1901..		Total tax (per M.) 1900....	\$28.00
\$113,000		Population in 1890 was.....	5,159
Sinking fund.....		A portion of the city detached in	1900.
8,812		Population in 1900 was.....	6,185
Net debt Jan. 1, 1901....		104,189	

TAX FREE.—All of the city's bonds are exempt from taxation.

INTEREST is payable in gold at the Chemical National Bank, New York, or at the First National Bank of Provo.

**SALT LAKE CITY.—** { EZRA THOMPSON, Mayor.  
A. C. REISER, Auditor.

This city is situated in Salt Lake County

LOANS—	When Due.	WATER BONDS—	
<b>CITY BONDS—1888 1891—</b>			
4s, A&O, \$250,000....	Oct. 1, 1920	4s, A&O, \$250,000....	Oct. 1, 1920
Subject to call Oct. 1, 1920.			
<b>REFUNDING BONDS—</b>			
4s, M&S, \$500,000...	Sept. 1, 1918	4s, J&J, 500,000..	Jan. 1, 1921
Bond. debt Jan. 1, 1901..\$2,798,000			
5s, J&J, \$548,000....		Water debt (included).. 798,000	
July 1, 1912			
Subject to call after July 1, 1902			

INTEREST on the bonds due in 1918 and 1921 is payable at Wells, Fargo & Co., New York City, or in Salt Lake City; 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 buildings are valued at \$1,250,000; water works at \$3,000,000. The annual income from the water works is about \$75,000.

TAX VALUATION in 1900 was \$31,950,210; in 1899 it was \$30,690,204, including real estate \$15,983,337 and personal property \$14,706,867; in 1898 the total valuation was \$31,901,157, and in 1899 it was \$16,811,752. Assessment is about 60 per cent of actual value. City tax proper 1900 (per \$1,000), \$7.50; total tax rate (per \$1,000), was \$28.10.

POPULATION.—In 1900 (Census) was 53,531; in 1890 it was 44,843; in 1880 it was 20,768.

**SALT LAKE CO.—S. H. LYNCH, Co. Treas'r.**

Salt Lake City is the county seat.

LOANS—	When Due.	Floating debt.....	\$100,434
<b>COUNTY BONDS—</b>			
5s, \$350,000.....	1906 to 1916	Total debt July 1, 1900....	570,434
Subject to call after 1907.			
<b>FUNDING BONDS—</b>			
5s, J&J, \$120,000....	July 1, 1917	Cash on hand.....	13,923
Total valuation 1900....38,868,099			
Total debt July 1, 1900..		St. & Co. tax (per M.) 1900..	12.50
\$470,000		Population in 1890 was.....	58,457
		Population in 1900 was.....	77,725

**WEBER CO.—C. R. HOLLINGSWORTH, Auditor.**

County seat is Ogden.

LOANS—	When Due.	Cash on hand.....	\$60,000
<b>IMPROVEMENT AND FUNDING—</b>			
5s, J&J, \$150,000....	June 14, 1912	Net debt Jan. 1, 1901....	127,000
Subject to call after June 14, 1902			
Bonded debt Jan. 1, 1901..		Total valuation 1900....	10,726,438
\$150,000		Assessment 1/2 to 3/5 actual value.	
Floating debt.....		St. & Co. tax (per M.) 1900..	\$14.00
37,000		Population 1890 was.....	22,723
Total debt.....		Population 1900 was.....	25,239
187,000			

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	-	J. H. Vaughn

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:

LOANS—	Interest—	Principal—	
NAME AND PURPOSE.	P. Ct. Payable.	When Due.	Outstand'g.
Capitol build. bonds, '84 & '85.	7 M & S	1904 & 1905	\$200,000
Capitol contingent bonds, '87.	6 J & J	Apr. 1, 1902	30,000
Capitol rebuilding bonds, '95..	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, '99..	4 M & N	May 1, 1929	60,000
Subject to call May 1, 1919			
Casual deficit bonds, 1893.....	5 J & J	May 1, 1923	101,800
Subject to call May 1, 1903			
Current exp. bonds of '87 & '88	6 ann'ly	1907 & 1908	150,000
Subject to call since 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 J & J	Jan. 1, 1925	30,000
Subject to call after 1915			
Military Institute bonds, 1895	5 J & J	July 1, 1925	15,000
Subject to call after 1905			
Penitent'ry refund'g bonds, '94	6 M & S	1924-1925	81,000
Subject to call after July 1, 1914-'15			
Provisional debt bonds, 1889.	6 M & S	M & S 1919	200,000
Subject to call after 1909			
Refunding bonds, 1893.....	6 J & J	July 1, 1923	104,000
Subject to call July 1, 1913			
Territorial Institut'n b'nds, '95	5 J & J	July 1, 1925	35,000
Subject to call after 1905			
Certificates of indebtedness...	6 M & S	Mch. 1, '01-'04	98,300
Subject to call after Mch. 1, 1900			

INTEREST on the Military Institute five is payable at the Western National Bank, New York City; on the certificates of indebtedness at the office of the Territorial Treasurer, Santa Fe, N. M.; on all other bonds at the National Bank of Commerce, New York City.

TOTAL DEBT.—The total bonded debt on January 1, 1901, was \$1,205,100. In addition to the bonded debt there are outstanding about \$600,000 of old militia warrants.

ASSESSED VALUATION.—The assessed valuation (about 2/3 cash value) in 1900 was \$36,364,761 and the tax rate \$14.05.

POPULATION OF TERRITORY.—The population of New Mexico has been as follows in the years named. The total for 1900 includes Indians and whites on Indian reservations not previously taken into account. Such persons in 1890 aggregated 6,689 and in 1880 23,452.

1900.....	195,310	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, Pro-  
bate Clerk.** County seat is Albuquerque.

LOANS—	Amt. Out'g.	REFUNDING BONDS—	
5 9-10s, Fund. bonds. 1891.	\$17,000	4s, M&S, \$178,500 ..	Mar. 1, 1930
6s, do 1895.	64,900	(Subject to call after Mar. 1, 1920)	
6s, do 1897.	50,100	Bonded debt Mar. 1, 1899.	347,500
6s, Cur'nt expenses, 1892.	7,000	Tax valuation 1900.....	5,815,859
6s, Bridge bonds, 1892.	30,000	State & Co. tax (per M.) '98.	\$26.35
		Population in 1890 was.....	20,913
		Population in 1900 was.....	28,630

**CHAVES CO.—Roswell is the county seat. The county  
was formed from part of Lincoln Co. in 1891.**

LOANS—	When Due.	FDG. LINCOLN Co. Bds.—Con.	
<b>COURT HOUSE BONDS—</b>			
6s, J&J, \$30,000....	Jan. 1, 1911	6s, J&J, \$5,000.....	Jan. 1, 1921
(Subject to call after 1901)			
<b>CURRENT EXPENSE BONDS—</b>			
6s, J&J, \$7,000....	Aug. 1, 1921	Bonded debt Jan. 1, 1901	\$55,000
(Subject to call Aug. 1, 1906.)			
<b>FUNDING LINCOLN Co. BONDS—</b>			
6s, J&J, \$13,000....	Aug. 1, 1911	Assessed valuat'n, 1900..	2,258,742
Subject to call Aug. 1, 1901.)			
		Assessment about 1/3 actual value.	
		Population 1900 was.....	4,773

**COLFAX CO.—A. C. BURNAM, Treasurer.**

Raton is the county seat.			
Total debt Mar. 1, 1901.	\$74,000	Population in 1890 was.....	7,974
Tax valuation 1900.....	2,692,240	Population in 1900 was.....	10,150
St. & Co. tax (per M.) 1899.	\$14.20		

**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 1900....	\$2,276,386
<b>COUNTY BONDS—</b>			
-s, \$73,400.....		Tax rate (per \$1,000) 1898.	\$25.40
Population in 1890 was.....9,191			
Floating debt (last returns).	\$2,358	Population in 1900 was.....	10,187
Sinking fund.....	33,254		

**EAST LAS VEGAS.—CHAS. TAMME, City Clerk**

LOANS—	When Due.	SCHOOL BONDS—	
<b>FUNDING BONDS—</b>			
6s, J&J, \$24,946....	Aug. 2, 1917	7s, g., J&J, \$15,000..	July 1, 1905
Subject to call Aug. 2, 1907.			
<b>TOWN HALL BONDS—</b>			
6s, J&J, \$10,000....	July 1, 1921	5s, M&S, \$35,000....	Sept. 1, 1930
Subject to call July 1, 1902.			
6s, J&J, \$7,000....	July 1, 1923	Bonded debt Feb. 1, 1901	\$91,946
Tax valuation 1900.....1,072,361			
Total tax (per \$1,000) 1900..\$52.70			
Estimated act'l valu'n. \$3,000,000			
Population in 1900 was.....3,574			

INTEREST on the funding bonds is payable at the Chemical National Bank, New York. All bonds are tax exempt.

**GRANT CO.—County seat is Silver City.**

LOANS—	When Due.	REFUNDING BONDS—	
<b>CURRENT EXPENSES—</b>			
6s, J&J, \$27,000....	July 1, 1919	6s, J&J, \$33,000.....	July 1, 1919
Subject to call after July 1, 1899			
6s, J&J, \$82,500....	July 1, 1919	Bonded debt Jan. 1, 1900.	\$218,000
Subject to call after July 1, 1899			
<b>RAILROAD BONDS—</b>			
7s, J&J, \$17,000....	July 1, 1903	Floating debt (about)....	30,000
7s, J&J, 20,000....	July 1, 1904	Total debt Jan., 1900 (abt.)	248,000
7s, J&J, 20,000....	July 1, 1905	Tax valuation 1900....	3,547,220
Assessment about 1/3 actual value.			
State & Co. tax (per M.) '98. \$29.00			
Population in 1890 was.....9,657			
Population in 1900 was....12,883			

**LAS VEGAS.—** { H. G. COORS, Mayor.  
CHAS. TAMME, Clerk.

This city is the county seat of San Miguel County. \$150,000 of water bonds are in litigation.

**LOANS—**  
**FUNDING BONDS—**  
 6s, J&J, \$24,946.....Aug. 2, 1917  
 Subject to call after 10 years.  
**REFUNDING BONDS—**  
 4s, ..... \$15,000.....1930  
 Subject to call after 1920.  
**INTEREST** is payable in New York City.

**CITY HALL BONDS.**  
 6s, J&J, \$7,000 ..... July 1, 1921  
 Subject to call after 10 years.  
 ..s, ..... \$10,000 July 1, 1922  
 Total debt Feb. 1, 1900.. \$56,946  
 Tax valuation in 1899...1,564,812  
 City tax (per \$1,000) 1899..\$10.00  
 School tax (per \$1,000) 1899 5.00  
 Population in 1890 was.....2,385  
 Population in 1900 was.....3,552

(official estimate), exclusive of mines, was \$64,000,000. Territorial tax rate (per \$1,000) 1900, \$8.50. In 1900 the equalized valuation was \$33,782,415.

**POPULATION OF TERRITORY.**—Population of Arizona has been as follows in the years mentioned. The total for 1900 includes Indians and whites on Indian reservations not previously taken into account. Such persons in 1890 aggregated 23,623 and in 1880 18,706. 1900..122,212 | 1890..59,620 | 1880..40,440 | 1870..9,658 | 1860..\*6,482

\* This was population when Arizona was simply a county of New Mexico.

**MORA CO.—**

County seat is Mora. A portion of this county was cut off and added to Union County, thus reducing valuation and population after 1893.

**LOANS—**  
**COURT HOUSE BONDS.—**  
 6s, J&J, \$70,000.....July 1, 1919  
 Subject to call after 10 years.  
**FUNDING BONDS—**  
 6s, ..... \$7,000.....Aug. 1, 1917  
 Floating debt..... \$1,500

Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.  
 Total debt Mar. 1, 1901. \$78,500  
 Tax valuation 1900..... 951,530  
 Total tax (per \$1,000) 1900..\$34.70  
 Population in 1890 was.....10,618  
 Population in 1900 was.....10,304

**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.

County seat is St. John's.  
**LOANS—**  
**FUNDING BONDS—**  
 7g, July 15, \$50,000 g...1901-1905  
 (\*10,000 due yearly on July 15.)  
**TERRITORIAL BONDS (funding)—**  
 5g, J&J, \$43,439g.....Jan. 1, 1913  
 Bonded debt Jan. 1, 1900..\$103,439

Navajo Co. debt..... \$50,000  
 Net debt Jan. 1, 1900.... 53,439  
 Tax valuation 1900.....1,072,088  
 Assessment is 1/2 actual value.  
 State & co. tax (per M) 1900..\$31.50  
 Population in 1900 was.....8,452  
 Population in 1890 was.....4,281

**INTEREST** on \$33,000 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.

**SAN MIGUEL CO.—EUGENE ROMERO, Treas.**

County seat is Las Vegas. New bonds are now being offered in exchange for the past due funding bonds of 1884. Suit has been brought against the county for the amount of interest in default to Dec. 31, 1898. The interest due in 1899 has nearly all been paid and enough funds are in reserve now to meet all interest due in 1900

**FUNDING & COURT HOUSE BONDS.**  
 1884—  
 6s, \$1,000..... Past due.  
 10s, 24,500..... Past due.  
**FUNDING BONDS, 1889—**  
 6s, \$213,500..... 1919  
**REFUNDING BONDS, 1892&1895—**  
 6s, \$18,000.....1922  
 5 1/4s, 113,000.....1925

Bonded debt Apr., 1900 \$370,100  
 Interest past due..... 90,000  
 Total debt Apr. 1, 1900. 460,100  
 Tax valuation 1900..... 3,548,208  
 County tax (per \$1,000) '99..\$37.40  
 Population in 1890 was.....24,204  
 (Part of county detached since '90.)  
 Population in 1900 was.....22,053

**SANTA FE CO.—FREDERICK MULLER, Treas.**

County seat is Santa Fe. A committee of citizens has been appointed to adjust the bonded and other indebtedness of the county on the basis of 25 cents on the dollar. See CHRONICLE, V. 70, p. 242. See also V. 71, p. 303 and 1183, for suit instituted by Bird S. Coler et al of New York City. At the present time (April 1, 1900.) the situation remains unchanged, except that interest on the bonds has been accumulating since July 1, 1899.

**COUNTY DEBT JULY 1, 1899.**  
 Santa Fe Co. bonds...\$681,039 00  
 Unpaid coupons..... 188,156 42  
 Floating debt..... 11,385 90  
 Interest on same..... 4,278 72  
 School Dist's—Cerrillos  
 and city of Santa Fe. 29,333 70  
 Interest..... 700 00  
 Total.....\$914,893 74

Total valuation 1900...\$1,720,170  
 Tax valuation, real..... 996,940  
 Tax valuation, personal. 890,100  
 Total valuation 1899...1,886,940  
 Ter. & co. tax (p. \$1,000) '99..\$33.025  
 Population in 1890 was.....13,562  
 Population in 1900 was... 14,658

**COCHISE CO.—A. WENTWORTH, Treasurer.**

County seat is Tombstone.  
**LOANS—**  
**COUNTY BONDS—**  
 7s, Jan. 15, \$68,930...Jan. 15, 1902  
 (\$7,070 yearly to Jan. 15, 1906.)  
 7s, Jan. 15, \$56,240...1901 to 1908  
 (\$4,760 yearly.)  
 Interest payable in Tombstone.

Bonded debt Mar. 1, 1900..\$137,000  
 All bonds are exempt from taxa'n.  
 Tax valuation 1900.....\$3,204,683  
 Assessm't is about 2/3 actual value.  
 State & Co. tax (per M.) 1900..\$42.50  
 Population in 1890 was.....6,938  
 Population in 1900 was.....9,251

**COCONINO CO.—GEO. HOXWORTH, 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—**  
**TERRITORIAL BONDS (refunding)**  
 5s, J&J, \$159,000...Jan. 15, 1943  
 Subject to call Jan. 15, 1914.  
**COURT HOUSE BONDS—**  
 5s, J&J, \$15,000...July 28, 1904  
 Interest payable in N. Y. City.

Total debt Jan. 1, 1900.. \$174,000  
 Total valuation 1900...2,016,360  
 Assessment about 1/2 actual value.  
 State & Co. tax (per M) '00..\$39.70  
 Population in 1900 was.....5,344

**TAX FREE.**—All of the county's bonds are exempt from taxation.

**SOCORRO CO.—**

County seat is Socorro. A portion of this county has been taken to help form Otero County.

**LOANS—**  
 6s, ... \$20,500.....1917  
 4s, ..... 3,000.....1920-30  
**CURRENT EXPENSE BONDS:**  
 6s, J&J, \$6,000.....July 1, 1919  
 Subject to call after July 1, 1899  
**FUNDING BONDS:**  
 6s, Jan. \$103,500.....Jan. 1, 1904  
 Subject to call at any time.  
**INTEREST** is payable in New York City

**FUNDING BONDS—(Continued.)**  
 6s, J&J, \$48,700.....July 1, 1919  
 Subject to call after July 1, 1899  
 Total debt 1901..... \$181,700  
 Tax valuation 1900.....2,347,134  
 Population in 1890 was.....9,595  
 Population in 1900 was.... 12,195

**GRAHAM CO.—B. B. ADAMS, Treasurer.**

County seat is Solomonsville.  
 Bonded debt Jan. 1, 1900..\$192,364  
 Floating debt..... 33,721  
 Total debt..... 226,085  
 Cash on hand ..... 31,854  
 Net debt Jan. 1, 1900 .. 194,231

Tax valuation 1900...\$2,625,665  
 State & co. tax (per M.) 1900..\$40.00  
 Population in 1890 was.....5,670  
 Population in 1900 was.....14,162

**MARICOPA CO.—JOHN GRAY, Clk. B'd of Sup.**

County seat is Phoenix. On Jan. 1, 1900, Maricopa County owned property valued at \$231,020. School property in addition was valued at \$225,540.

**LOANS—**  
**M. & P. RR. BONDS—**  
 7s, ..... \$2,000.....Apr. 2, 1915  
**SCHOOL DIST. BONDS—**  
 7s, var., \$61,000.....1912 to 1919  
 6s, ..... 30,000.....1913  
 6s, ..... 30,000.....1917  
 Subject to call after 1907.  
**REFUNDING BONDS—**  
 7s, Jan. 15, \$15,000...Dec. 3, 1903  
 5s, ..... 229,253.....1942

**REFUNDING BONDS—(Con.)**  
 5s, ..... \$38,383.....1943  
 Bonded debt Jan. 1, 1901..\$267,099  
 School debt (additional).. 138,537  
 Floating debt..... 3,969  
 Total debt Jan. 1, 1901.. 409,605  
 Cash in treasury..... 187,719  
 Tax valuation 1900.....9,751,944  
 State & co. tax (per M) 1900..\$23.50  
 Population in 1890 was....10,989  
 Population in 1900 was.....21,352

**INTEREST** on the refunding bonds is payable at San Francisco; on others at Phoenix, Ariz.

**MOHAVE CO.—A. CORNWALL, Treasurer.**

County seat is Kingman.  
**LOANS—**  
**COUNTY BONDS—**  
 5s, J&J, \$105,363.....June, 1940  
 Interest is payable at Phoenix.  
 Total debt Oct. 1, 1900. \$105,363

Total valuation 1900...\$1,003,170  
 State & co. tax (per M.) '00..\$37.00  
 Population in 1890 was.....1,444  
 Population in 1880 was.....1,190  
 Population in 1900 was.....3,443

**PHOENIX.—** { E. GANZ, Mayor.  
 { W. B. LOUNT, Treasurer.

Phoenix is the county seat of Maricopa County.  
**LOANS—**  
**CITY HALL AND FIRE DEP. BONDS—**  
 7s, June 20, \$15,000...June 20, 1917  
 6s, J&D, 15,000...June 1, 1919  
**REFUNDING BONDS—**  
 5s, g., \$10,000.....1913  
 Optional \$2,000 yearly after 1908.

Total debt Mar. 1, 1901. \$79,500  
 Tax valuation 1899.....3,658,708  
 Assessment about 3/4 actual value.  
 City tax (per \$1,000) 1900...\$8.90  
 Population in 1890 was..... 3,152  
 Population in 1900 was.....5,544

**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 subsequently reversed by the United States Supreme Court, which remanded the case for further proceedings. On March 22 Coler & Co. of New York were given judgment against the county for \$300,000. V. 72, p. 637. A portion of this county has been taken to form the new county of Santa Cruz. The debt as given below is for the county before partition.

**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 Sept. 1, 1901) - - N. O. Murphy.  
 Secretary (term expires July 1, 1901) - - 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.

**LOANS—**  
 NAME AND PURPOSE. P. Ct. Payable. When Due. 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, 1913 140,000  
 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  
 Insane Asylum bonds.....1885 7 Jan. July 1, 1905 60,000  
 Subject to call July 1, 1895.  
 University bonds.....1887 7 Jan. Jan. 1, 1907 7,000  
 Subject to call July 1, 1897.  
 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 United States Mortgage & Trust Co. and the Guaranty Trust Co. of New York City.

**TOTAL DEBT, ETC.**—The total debt July 1, 1900, was \$2,761,710 67, including a floating debt of \$124,710 67; deduct amount of county, city and school district funded indebtedness, \$1,634,027 57; net Territorial debt, \$1,127,683 10; cash in general fund July 1, 1900, \$96,298 94.

**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. Actual value 1896

<b>LOANS—</b>	<i>When Due.</i>	Floating debt.....	\$10,713
<b>REDEMPTION BONDS—</b>		Total debt.....	367,953
7s, Jan., \$22,000..	June 30, 1901	Sinking fund.....	17,224
7s, Jan., 125,000..	June 30, 1902-6	Net debt Jan. 1, 1901....	350,729
(\$25,000 due yearly.)		Total valuation 1900.....	3,591,524
7s are subject to call.		Assessment abt. 7-10 actual value.	
<b>TERRITORIAL FUNDING BONDS—</b>		State & co. tax (per M.) 1900.	\$32.50
5s, J&J, \$210,240.....	1942	Population 1890 was.....	12,673
Bonded debt Jan. 1, 1901	\$357,240	Population 1900 was.....	14,689

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.—W. G. PRICE, Treasurer.**  
County seat is Florence.

Total debt Jan. 1, 1900..	\$146,508	State & co. tax (per M.) 1900.	\$34.50
Tax valuation, real.....	1,171,697	Population in 1900 was.....	6,884
Tax valuation, personal..	473,606	Population in 1890 was.....	4,251
Total valuation, 1899....	1,645,303		

**PRESCOTT.—Prescott is situated in Yavapai County.**

<b>LOANS—</b>	<i>When Due.</i>	Total debt Apr. 1, 1898....	\$88,000
<b>CITY HALL AND WATER-WORKS—</b>		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.		City tax per \$1,000.....	\$7.50
<b>WATER AND SEWER BONDS—</b>		Population in 1890 was.....	1,759
5s, g., \$150,000.....	1948	Population in 1900 was.....	3,559

**TOMBSTONE.—A. H. EMANUEL, Mayor.**  
County seat of Cochise County.

Total debt Jan. 1, 1901..	\$13,812	Assessment abt. 15% actual value.	
Tax valuation, real.....	52,781	Total tax (per \$1,000) 1900.	\$57.00
Tax valuation, personal..	57,522	Population in 1890 was.....	1,875
Total valuation 1900.....	110,303	Population in 1900 was.....	646

**TUCSON.—** { C. F. SCHUMACHER, Mayor.  
N. E. HAWKE, Recorder.  
County seat of Pima County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan. 1, 1901..	\$137,000
<b>CITY HALL, JAIL, ETC., BONDS—</b>		Water debt (included)...	109,000
5g., J&J, \$16,000, g.....	1943	Floating debt.....	28,000
Optional after 1903.		Total debt.....	165,000
<b>FUNDING FLOATING DEBT—</b>		Sinking fund.....	479
8g., J&D, \$12,000, g..	June 1, 1903	Net debt Jan. 1, 1901....	164,521
<b>WATER-WORKS BONDS—</b>		Total valuat'n 1901 (est.)	2,200,000
5s, g., J&J, \$109,000	July 1, 1950	About 1/3 actual value.	
Interest is payable at Tucson and Phoenix. Bonds are all tax exempt.		City tax (per M.) 1901 (est.)	\$10.00
		Population in 1890 was.....	5,150
		Population in 1900 was.....	7,531

**YAVAPAI CO.—**

County seat is Prescott. Bonds to the amount of \$258,000 issued in aid of the Prescott & Arizona Central Ry. were in 1900 declared valid by the U. S. Supreme Court. See CHRONICLE Jan. 10, 1900, and Nov. 11, Sept. 30 and Aug. 12, 1899.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan. 1, 1900..	\$511,442
<b>REDEMPTION BONDS—</b>		Cash in treasury.....	43,530
7s, \$143,000.....	Jan. 1, 1908	Assessed valuation 1900.	4,432,431
<b>TERRITORIAL BONDS—</b>		Total tax (per \$1,000) 1900.	\$34.00
5s, \$52,163.....		Population in 1890 was....	8,685
Bonded debt Jan. 1, 1900.	\$453,163	Population in 1900 was.....	13,799
Floating debt.....	68,279		

**YUMA COUNTY.—W. E. MARVIN, Recorder.**  
County seat is Yuma.

<b>LOANS—</b>	<i>When Due.</i>	Bonded d'bt, Mar. 1, 1901.	\$107,270
<b>COUNTY BONDS, '87 &amp; '93—</b>		School debt (additional)...	31,500
7s, g., Jan. 1, \$10,000.....	1902	Total valuation 1900.....	982,217
7s, g., Jan. 1, 8,500.....	1903	Assessment abt. 30% actual value.	
5s, g., J&J, 88,770.....		State & Co. tax (per M.) 1900.	\$50.00
<b>SCHOOL BONDS—</b>		Population in 1890 was.....	2,671
7s, g., Oct. 1, \$30,000.	1902-'07-'12	Population in 1900 was.....	4,145
7s, g., Jan. 1, 1,500.....	1910		

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.

CITIES, COUNTIES AND TOWNS

IN THE

TERRITORY OF OKLAHOMA.

**CLEVELAND CO.—D. B. WYNNE, Clerk.**

County seat is Norman.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Feb. 1, 1901..	\$76,500
6s, A&O, \$23,500 g....	1916 to 1925	Sinking fund.....	3,500
<b>REFUNDING BONDS—</b>		Net debt Feb. 1, 1901....	73,000
5s, \$45,000.....	1920 to 1929	Tax valuation 1900.....	1,821,879
\$4,500 due yearly on Aug. 1.		Real valuation (about)...	5,000,000
<b>UNIVERSITY BUILDING BONDS—</b>		State & Co. tax (per M.), 1900.	\$21.15
5s, J&J, \$8,000.....	July 1, 1911	Population in 1900 was....	16,388

**GARFIELD CO.—County seat is Enid.**

<b>LOANS.</b>	<i>When Due.</i>	Tax valuation 1900....	\$2,328,415
<b>FUNDING BONDS—</b>		Real valuation (about)...	30,000,000
6s, A. & O. \$30,000..	Apr. 25, 1916	State & co. tax (per M.) 1900.	\$29.15
(\$3,000 due yrlly to Apr. 25, 1925		Population in 1900 was.....	22,076
Bonded debt Jan. 1, 1901.	\$46,000		

INTEREST on the funding bonds is paid by the Western National Bank of New York City.

**GUTHRIE.—CHAS. J. LAUX, City Clerk.**

Guthrie is in Logan County.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund.....	\$6,601
<b>REFUNDING BONDS—</b>		Net debt Jan. 1, 1900..	74,216
6s, \$20,000.....		Tax valuation 1899.....	1,750,400
<b>WATER WORKS BONDS—</b>		Assessment about 2/5 actual value.	
7s, M&N, \$50,000.....	May 1, 1912	Total tax (per M.), 1900....	\$43.15
Bonded debt Jan. 1, 1900.	\$70,000	Population in 1890 was.....	2,788
Floating debt.....	10,817	Population in 1900 was.....	10,006

**LOGAN COUNTY—J. B. DOBSON, Co. Clerk.**

County seat is Guthrie.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1900....	\$4,431,171
<b>REFUNDING BONDS—</b>		Assessment about 1/2 actual value.	
6s, 5s & 4 1/2s, \$163,000.	1909-19-29	St. & Co. tax (per M.) 1900....	\$15.15
(Subject to call after 1909.)		Population in 1900 was.....	26,563
Bond. debt Mar. 1, 1901.	\$163,000		

**OKLAHOMA CITY.—G. W. SPENCER, Clerk.**

This city is the county seat of the county of the same name.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Mar. 1, 1901.	\$218,500
7s, M&S, \$17,500.....		Sinking fund.....	3,000
6s, F&A, 50,000.....	1906 to 1915	Net debt Mar. 1, 1901..	215,500
6s, J&D, 31,000.....	1917 to 1926	Tax valuation 1900....	1,812,174
5s, M&S, 30,000.....	Mar. 1, 1931	Real valuation (about)...	6,000,000
<b>SEWER BONDS—</b>		City tax (per M.) 1900.....	\$10.50
5s, A&O, \$20,000.....	Oct. 1, 1930	Population in 1890 was.....	4,151
<b>WATER BONDS—</b>		Population in 1900 was.....	10,037
5s, A&O, \$100,000....	Oct. 1, 1930	<i>School District Bonds—</i>	
Int. at Chemical Nat. Bk., N.Y. City.		6s, J&J, \$45,500.....	Jan. 1, 1914

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.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>	
6s, J&J, \$35,000.....	Dec., 1904	5s, J&J, \$77,600.....	1920-1930
Subject to call at any time.		Optional after 1920.	
....., about \$15,000.....	1926	Bond. debt Sept. 1, 1900.	\$136,900
Subject to call at any time.		Tax valuation 1900....	4,396,845
<b>COURT HOUSE BONDS—</b>		Assessment is 1/2 actual value.	
5s, \$22,000.....	1920-1929	St. & Co. tax (per M.), 1900.	\$14.65
		Population in 1890 was....	11,742
		Population in 1900 was....	25,915

INTEREST on the bonds due in 1904 is payable at the Chemical National Bank, New York; on the refunding bonds at the Western National National Bank, New York.

**Territory of Oklahoma.**

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 2, 1890)	-	May 2, 1890
Total area of Territory (square miles)	-	39,030
Territorial Capital	-	Guthrie
Governor (term expires May 12, 1901)	-	C. M. Barnes
Secretary (term expires June 7, 1901)	-	Wm. M. Jenkins
Treasurer,	-	Frank M. Thompson
Legislature meets biennially in odd years on the second Tuesday in January, and legislative sessions are limited to sixty days.		

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
School bonds.....	6	30 years. \$48,000
Subject to call in 10 years.		
The bonds were issued for the erection of the Territorial University, Territorial Normal School and Agricultural and Mechanical College.		
<b>TOTAL DEBT.</b> —The bonded debt of the Territory on Nov. 30, 1900, was \$48,000; floating debt (warrants) \$379,054; total debt, \$427,000.		
<b>ASSESSED VALUATION</b> for 1900 was \$49,394,289; tax rate (per \$1,000) in 1900 was \$5.15. Property is assessed at about 50 per cent of its actual value.		
<b>POPULATION.</b> —The population of the Territory in 1890 was 61,834.		

ADDITIONAL STATEMENTS.

We give below in the first table the bonded debt, assessed valuations the tax rate and population for 1900, for all counties in the Territory reporting a debt of over \$10,000, and which are not included among the foregoing detailed returns. In the second table we give indebtedness of other civil divisions of the State not included among the foregoing.

Counties—	Bonded Debt.	Assessed Valuation.	Co. Tax per \$1,000.	Populat'n, 1900.
Beaver.....	\$15,500	\$1,574,574	\$7.80	3,051
Blaine.....	38,000	632,778	36.00	10,658
Canadian.....	56,500	5,598,938	14.85	15,981
Custer.....	38,800	1,276,340	20.00	12,264
Day.....	19,800	433,400	27.00	2,173
Dewey.....	20,600	674,200	24.00	8,819
Grant.....	29,000	1,864,022	19.00	17,273
Kay.....	35,000	2,639,167	4.00	22,530
Kingfisher.....	25,000	2,531,129	15.00	18,501
Lincoln.....	67,000	1,954,407	15.70	27,007
Noble.....	57,000	1,613,557	27.15	14,015
Pawnee.....	32,000	1,888,192	25.00	12,366
Payne.....	78,700	2,229,454	10.00	20,909
Pottawatomie.....	51,500	1,990,175	22.00	26,412
Roger Mills.....	23,450	738,150	19.30	6,190
Washita.....	76,100	1,128,296	19.00	15,001
Woods.....	47,200	3,027,486	9.00	34,975

Indebtedness of other places—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Popul'n 1900.
El Reno, Canadian County.....	\$27,000	\$4,500	\$966,817	3,383
El Reno School District.....	35,000	.....	1,044,497	.....
Norman, Cleveland County.....	17,500	10,000	600,000	2,225
Perry, Noble County.....	20,000	23,000	371,076	3,351

# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# PACIFIC STATES.

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

CALIFORNIA—State, Cities, &c.....Pages 146 to 150  
 OREGON—State, Cities, &c.....Pages 150 to 151

WASHINGTON—State, Cities, &c.....Pages 151 to 153  
 NEVADA—State, Cities, &c.....Pages 153 to 154

## 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 mem-  
 bers 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.	When Due.	Outstand'g
Funded debt bonds, 1873, g...	6 J & J			\$2,277,500
Depot bonds, 1893.....	4 J & J		Jan. 1, 1912	600,000
Civil bonds of 1857.....	Interest ceased.			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 Mar. 1, 1901, 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 (Mar. 1, 1901) 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.
1900.....	\$1,218,292,457	\$4.98	1887....	\$956,740,805	\$6.08
1899....	1,193,764,673	6.01	1886....	816,446,700	5.60
1898....	1,132,230,221	4.88	1885....	859,512,384	5.44
1897....	1,089,373,316	5.10	1880....	666,399,985	6.40
1896....	1,266,593,065	4.29	1875....	618,083,315	6.05
1895....	1,133,282,013	6.85	1870....	277,538,134	8.65
1894....	1,205,918,403	4.93	1865....	183,534,312	11.15
1891....	1,239,647,063	4.46	1860....	148,193,540	6.00
1890....	1,101,137,290	5.80	1855....	103,887,193	6.00
1889....	1,111,550,979	7.22	1850....	57,670,689	5.00
1888....	1,107,952,700	5.04			

Valuation in 1900 includes real estate \$942,353,309; personal property \$238,227,393 and railroad property \$47,711,755.

**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.

1900.....	1,485,053	1880.....	864,694	1860.....	379,994
1890.....	1,208,130	1870.....	560,247	1850.....	92,597

In 1860-70 increase was 180,253, or 47.44 per cent; in 1870-80 304,447, or 54.34 per cent; in 1880-90 343,436, or 39.72 per cent; and in 1890-1900, 276,923 or 22.9 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.

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

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.

LOANS—	When Due.	SCHOOL—(Con.)—
<b>CITY HALL—</b>		5s, ....., \$32,350.....
5s, March, \$11,250...1902 to 1910		(\$2,500 due yearly Dec. 1.)
(\$1,250 due yearly Mar. 1.)		<b>SEWER—</b>
5s, ....., \$40,000...1901 to 1916		5s, F&A, \$27,000.....1903-1911
(\$2,500 due yearly Dec. 1.)		(\$6,000 due Feb.1 of each odd year)
<b>ELECTRIC LIGHT PLANT—</b>		Interest is payable in Alameda.
5s, March, \$11,250...1902 to 1910		Bond'd debt July 1, '99. \$189,150
(\$1,250 due yearly Mar. 1.)		Total valuation 1899...12,384,597
<b>FIRE DEPARTMENT—</b>		Assessment about 2/3 actual value.
5s, March, \$15,750...1902 to 1910		State & Co. tax (per M.) '98.\$15.30
(\$1,750 due yearly Mar. 1.)		City tax (per \$1,000) '99..... 10.50
<b>SCHOOL—</b>		Population in 1890 was.....11,165
5s, March, \$22,500...1902 to 1910		Population in 1900 was.....16,464
(\$2,500 due yearly Mar. 1.)		

**TAX FREE.**—Bonds of this city are exempt from taxation.

### ALESSANDRO IRRIGATION DISTRICT.—J. E. PADDOCK, Secretary.

This district is in Riverside county. Bonds of the district are in litigation. The Superior Court of Riverside County has declared the bonds illegal, and the case has been appealed to the State Supreme Court for final action. No decision had been rendered up to March 1, 1900.

Bonded debt April, 1900..\$765,000 | Tax valuation 1898....\$2,000,000

### BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.

LOANS—	When Due.	Sewer bonds.....	\$14,800
<b>SCHOOL BONDS—</b>		Bonded debt Sep. 1, 1900	158,300
5s, g. Ann., \$28,500...1902 to 1912		Tax valuation 1900.....	9,001,580
\$2,500 payable yearly on Jan. 2.		City tax (per \$1,000) 1900..	\$10.00
4 1/2s J&J, \$97,500...Jan. 1, 1902		Total tax (per \$1,000) 1900.	22.50
(2,500 due yearly.) to 1940		Population in 1890.....	5,101
Electric-light bonds.....\$13,500		Population in 1900 was.....	13,214

**INTEREST** on 4 1/2% school bonds is payable at office of City Treasurer.

### EL DORADO CO.—JOHN B. FISHER, Clerk.

County seat is Placerville.

LOANS—	When Due.	Tax valuation, personal.	\$587,375
<b>COUNTY BONDS—</b>		Total valuation 1900....	4,019,170
5s, J&D, \$75,000, g...June 1, 1907		State tax (per \$1,000) 1900..	\$4.98
Subject to call.		County tax (per \$1,000) 1900.	17.52
Total debt Sept. 18, 1900. \$75,000		Population in 1890 was.....	9,232
Tax valuation, real.....3,431,795		Population in 1900 was.....	8,986

### FRESNO.—J. W. SHANKLIN, City Clerk.

This is the county seat of Fresno County.

LOANS—	When Due.	SCHOOL—
<b>FIRE DEPARTMENT—</b>		5s, Aug., \$17,500.....Aug. 1, 1901
5s, Aug., \$4,375.....Aug. 1, 1901		(\$2,500 yearly) to Aug. 1, 1907
(\$625 yearly) to Aug. 1, 1907		School district bonds....\$75,000
<b>OVERFLOW—</b>		<b>SEWER—</b>
5s, Aug., \$4,375.....Aug. 1, 1901		5s, Dec., \$35,000.....Dec. 3, 1901
(\$625 yearly) to Aug. 1, 1907		(\$5,000 yearly) to Dec. 3, 1907

LOANS—	When Due
SEWER (CON.)—	
5s, J&J, \$35,000.....	1901 to 1935
(\$1,000 yearly)	
Interest is payable in Fresno.	
Bonded debt Jan. 1, 1899.	\$115,250
Sinking fund.....	8,623
Net debt Jan. 1, 1899....	106,627
Tax valuation, real.....	5,494,199

Tax valuation, personal . \$704,117  
 Total valuation, 1898.... 6,198,316  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000), 1898. \$26.50  
 Population in 1890 was.... 10,818  
 Population in 1900 was.... 12,470  
 The bonds of this city are all payable in gold.

**FRESNO CO.**— { G. W. CARTWRIGHT, Clerk.  
 { H. E. BARNUM, Auditor.

County seat is Fresno.

LOANS—	When Due.
BRIDGE BONDS—	
6s, J&J, \$80,000.....	1905
Total debt Feb. 25, 1901.	\$80,000
Sinking fund.....	23,000
Net debt Feb. 25, 1901.	67,000
Tax valuation, real.....	23,864,721

Tax valuation, pers'l... \$3,015,090  
 Total valuation, railr'ds... 2,455,207  
 Total valuation 1900... 29,879,811  
 Assessment about 3/4 actual value.  
 State & co. tax (per M) '00... \$17.00  
 Population in 1890 was.... 32,026  
 Population in 1900 was.... 37,862

**GLENN COUNTY.**— { W. H. SALE, Clerk.  
 { J. H. GRAVES, Auditor.

County seat is Willow.

LOANS—	When Due.
COURT HOUSE AND JAIL—	
4 1/2s, J&J, \$48,000. July, 1901-1913	
(\$2,000 each Jan. 1 and July 1.)	
Principal and inter't pay'le in gold.	
Total debt Jan. 1, 1901..	\$48,000
Tax valuation, real.....	8,458,145

Tax valuat'n, personal. \$1,445,599  
 Tax valuation, RRs... 479,850  
 Total valuation 1900.. 10,383,594  
 Assessment about 7/10 actual value.  
 State & Co. tax (per M.) 1900. \$13.50  
 Population 1900 was..... 5,150

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.	When Due.
7s, Feb., \$38,000. Feb. 1902 to '39	
Bonded debt Mar. 1, 1901.	\$38,000
Total valuation, 1900..	1,335,361

Assessment about 2/3 actual value.  
 Tax rate (per \$1,000) 1900. \$28.00  
 Population in 1900 was..... 4,719

**HEALDSBURG.**—C. H. POND, Clerk.

This city is in Sonoma County.

LOANS—	When Due.
WATER-WORKS BONDS—	
5s, J&J, \$78,000.....	1900 to 1939
Bonded debt Feb. 23, 1901.	\$78,000
Assessed valuation 1900..	800,000

Assessment about 3/4 actual value.  
 City Tax (per \$1,000) 1899. \$12.50  
 Total tax (per \$1,000)..... 30.20  
 Population in 1890 was... 1,485  
 Population in 1900 was..... 1,869

**HOLLISTER.**—J. H. SHAW, Town Clerk.

County seat of San Benito County.

LOANS—	When Due.
SEWER BONDS—	
6s, g., semi-ann., \$31,500 g. '01 to '37	
(\$875 due yearly on June 1.)	
Total debt April 1, 1901..	\$31,500
Tax valuation 1900.....	871,665

Real valuation..... \$2,000,000  
 State and county tax (per \$1,000) 1900..... \$15.00  
 City tax (per \$1,000) 1900.. 7.00  
 Population in 1890 was..... 1,234  
 Population in 1900 was..... 1,315

INTEREST payable at office of the Town Treasurer.

**INYO COUNTY.**—W. T. BUNNEY, Co. Treas.

County seat is Independence.

LOANS—	When Due.
REFUNDING BONDS—	
5s, M&S, \$60,000.....	1910
Subject to call.	
Floating debt.....	\$990
Total debt Jan. 1, 1901..	60,990
Tax valuation, real.....	1,352,091

Tax valuation, pers'n'l... \$427,318  
 Tax valuation, railr'ds... 82,791  
 Total valuation 1900... 1,862,200  
 Assessment about 1/2 actual val.  
 St. & co. tax (per M.) 1900. \$22.50  
 Population in 1890 was.... 3,544  
 Population in 1900 was.... 4,377

**KERN COUNTY.**— { I. L. MILLER, Clerk.  
 { B. A. HAYDEN, Auditor.

County seat is Bakersfield.

LOANS—	When Due.
REFUNDING BONDS—	
4 1/2s, J&D, \$235,000..	1908 to 1918
(\$2,350 due yearly on Dec. 1.)	
Bond. debt July 1, 1900	\$242,000
Sinking fund.....	9,612
Net debt July 1, 1900.	232,388
Tax valuation, real.....	10,875,870

Tax valuation, pers'l... \$2,417,151  
 Tax valuation, RRs... 1,887,144  
 Total valuation 1900.. 15,180,165  
 Assessment about 1/2 actual value.  
 State & Co. tax (per M) 1900. \$17.00  
 Population in 1890 was.... 9,808  
 Population in 1900 was.... 16,480

TAX FREE.—All bonds are exempt from taxation.

**LAKE COUNTY.**— { H. W. BREWER, Clerk.  
 { P. T. BOONE, Treasurer.

County seat is Lakeport.

LOANS—	When Due.
ROAD AND IMP'T. BONDS—	
5s, A&O, \$47,800.....	Oct. 7, 1907
Subject to call at any time.	
Int. payable at County Treasury.	
Total debt Mar. 1, 1901.	\$47,800
Tax valuation, real.....	2,611,319

Tax valuation, personal. \$415,849  
 Total valuation 1900.... 3,027,168  
 Assessment about 3/4 actual value.  
 State and Co. tax (per \$1,000) 1900..... \$22.00  
 Population in 1890 was.... 7,101  
 Population in 1900 was.... 6,017

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. Under date of Sept. 8, 1900, we are advised that the eha' been no assessments made in this district for the pas' three years because of an injunction. The case was lately decided in favor of the district, and it is the desire of the directors and the land owners to compromise the indebtedness and dissolve the district as soon as possible.

**LOS ANGELES.**— { FRED EATON, Mayor.  
 { W. A. HARTWELL, Treasurer.

This is the county seat of Los Angeles County. On Dec. 4, 1899, \$2,090,000 3 3/4% 1-40 year serial water bonds were offered for sale, but no award was made. Friendly suits have been filed to test the validity of these bonds. The \$200,000 3 3/4% school bonds sold Oct. 23, 1899, have been declared invalid by the State Supreme Court. See CHRONICLE, V. 71, p. 875. Neither of these issues is included below.

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, \$21,850.....	1901 to 1938
(\$575 due yearly.)	
FIRE DEPARTMENT BONDS—	
4s, J&J, \$142,500.....	1901 to 1938
(\$3,750 due yearly.)	

LOANS—	When Due
FUNDING BONDS—	
5s, May 1, \$39,000.....	1901-1911
(Part due yearly on May 1.)	
INTERNAL SEWER SYSTEM, 1890—	
5s, J&J, \$187,000.....	1901-1911
(Part due yearly on July 1.)	

LOANS—	When Due.
PARK BONDS—	
4s, F&A, \$9,500.....	1901 to 1938
(\$250 due yearly.)	
REFUNDING BONDS—	
4s, J&D, \$254,750 g. 1901 to 1910	
(\$20,000 yearly on June 1.)	
BONDS OF 1897—	
7s, J&J, \$8,000.....	July 1, 1901
SCHOOL IMPROVEMENT, 1889 & '95	
5s, A&O, \$100,000.....	1900-1910
(Part due yearly on Oct. 1.)	
4 1/2s, J&J \$267,750... 1901 to 1935	
(Part due yearly.)	

LOANS—	When Due
POLICE STATION, 1895—	
4 1/2s, J&J \$35,000....	1901 to 1935
(\$1,000 yearly.)	
SEWER BONDS 1892—	
5s, M&N, \$255,000.....	1900-1912
(Part due yearly in Nov.)	
TUNNEL BONDS, 1898—	
4s, F&A, \$152,000... 1901 to 1938	
(\$4,000 due yearly.)	
WATER WORKS BONDS, 1895—	
4 1/2s, J&J, \$26,250... 1901 to 1935	
(\$750 due yearly.)	

INTEREST and principal of all bonds is payable at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on Sept. 15, 1900, was \$1,493,600; water debt (inc.), \$26,250; sinking fund, \$169,775; net debt, \$1,323,824. 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 1900 of real estate was \$63,572,034; personal property, \$3,897,200; total, \$67,469,234; city tax rate (per \$1,000) was \$13.00. Property is supposed to be assessed at about 60 per cent of its actual value.

POPULATION in 1900 (Census) was 102,479; in 1890 it was 50,395; in 1880 it was 11,183.

**LOS ANGELES CO.**—C. W. BELL, Clerk.

County seat is Los Angeles.

LOANS—	When Due.
COUNTY BONDS—	
6g, J&J, \$8,000 g. Jan. 1, 1902	
6g, J&J, 27,500 g. July 1, 1904	
5g, J&J, 198,000 g. July 1, 1910	
4 1/2g, J&J, 178,000 g. July 1, 1905	
4 1/2g, J&J, 101,000 g. Jan. 1, 1907	
Int. paid by County Treasurer.	

Total debt Jan. 1, 1901.. \$512,500  
 Sinking fund..... 60,000  
 Tax valuation, real.... 83,974,170  
 Tax valuation, pers'l... 13,458,607  
 Tax valuation, RR..... 2,703,793  
 Total valuation 1900. 100,136,570  
 Assessment is 2/3 actual value.  
 State & Co. tax (per M.) '00 \$18.33  
 Population in 1890 was... 101,454  
 Population in 1900 was.... 170,298

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—	When Due.
REFUNDING BONDS—	
5s, J&J, \$16,500.....	1902
4s, J&J, 138,000.....	1915
Bond. debt July 1, 1900..	\$154,500
Tax valuation, real....	\$10,162,795

Tax valuation, personal \$1,059,650  
 Tax valuation, railroads 772,269  
 Total valuation 1900.. 11,994,714  
 St. & Co. tax (per M.) 1900... 16.50  
 Population in 1890 was.... 13,072  
 Population in 1900 was.... 15,702

**MENDOCINO CO.**—HALE MCGOWEN, Clerk.

County seat is Ukiah.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, J&D, \$20,000.....	1902
RAILROAD BONDS—	
5s, J&J, \$3,000.....	1906
6s, J&J, 9,000.....	1921
Bonded debt Mar. 1, 1901.	\$95,000
Assessed valu'n, real... 8,678,249	

Assessed valu'n, pers'l.. \$1,596,795  
 Assessed valu'n, RRs... 328,789  
 Total valuation 1900... 10,603,843  
 Assessment about 1/2 actual value.  
 St. & Co. tax (per M) 1900... \$20.00  
 Population in 1890 was.... 17,612  
 Population in 1900 was.... 20,465

**MERCED COUNTY.**— { W. B. CROOK, Clerk.  
 { W. H. COOK, Auditor.

County seat is Merced.

LOANS—	When Due.
BONDS OF 1883—	
5s, semi-ann., \$26,000.....	1903
BONDS OF 1887—	
4 1/2s, F&A, \$102,900.....	1907
(Subject to call at any time.)	
Total debt July 1, 1900.	\$128,900
Tax valuation, real....	10,626,734

Tax valuation, person'l. \$1,519,989  
 Tax valuat'n, railroads. 1,481,450  
 Total valuation 1900... 13,628,173  
 Assessment is 2/3 actual value.  
 St. & Co. tax (per M) 1900... \$17.50  
 Population in 1890 was.... 8,085  
 Population in 1900 was.... 9,215

TAX FREE.—The bonds of 1883 are exempt from taxation.

INTEREST on the bonds of 1887 is payable in Merced.

**MONROVIA.**—J. T. BANNING, Treasurer.

Monrovia is in Los Angeles County.

LOANS—	When Due.
6s, g., \$18,000.....	1902 to 1910
(\$2,000 yearly on March 10.)	
6s, g., \$34,000.....	1901 to 1934
(\$1,000 yearly on July 1.)	
WATER WORKS BONDS—	
6s, July, \$23,750.....	1901 to 1938
(\$625 yearly on July 1.)	

WATER WORKS BONDS—(Con.)—  
 6s, Mar. 10, \$19,500. 1902 to 1940  
 (\$500 due yearly on Mar. 10.)  
 Total debt Feb. 1, 1900. \$81,375  
 Tax valuation 1899..... 725,000  
 Real valuation..... 1,500,000  
 City tax (per \$1,000) 1899. \$17.60  
 Population in 1890 was.... 907  
 Population in 1900 was.... 1,205

**MONTEREY CO.**—JAMES TAYLOR, Treasurer.

County seat is Salinas.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, \$128,000..	Jan. 1
\$6,000 due yearly, 1902 to '13 and \$7,000 due yearly, 1913 to 1928.	
Bond. debt July 1, 1900..	\$128,000
Floating debt.....	7,600
Total debt July 1, 1900..	135,600

Tax valuation, real... \$14,559,515  
 Tax valuation, pers'l.. 1,651,715  
 Tax valuation, RRs... 1,560,788  
 Total valuation 1900.. 17,772,018  
 St. & Co. tax (per M.) 1900.. \$15.00  
 Population in 1890 was.... 18,637  
 Population in 1900 was.... 19,380

**NEVADA CITY.**—T. H. CARR, City Clerk.

County seat of Nevada County. The income from the water-works pays the interest and principal as it matures.

Bonded debt Jan. 1, 1900..	\$82,000
Water debt (included).....	54,000
No floating debt.	
No sinking fund.	
Tax valuation, real.....	855,000
Tax valuation, personal... 85,000	

Total valuation, 1899..... 940,000  
 Assessment about 1/2 actual value.  
 City tax rate (per M.) 1899. \$7.50  
 Population in 1890 was... 2,524  
 Population in 1900 was... 3,250

**OAKLAND.**— { R. W. SNOW, Mayor.  
 { A. H. BREED, Auditor.

Oakland is the county-seat of Alameda County.

LOANS—	When Due.
FUNDED DEBT BONDS, 1872—	
8s, Q-J, \$24,000... June 18, 1903	
Subject to call at any time.	
FUNDED DEBT, 1874—	
8s, Q-J, \$51,500.....	June 9, 1905
Subject to call at any time.	

SCHOOL BONDS, 1892—  
 5s, J&J, \$240,000... July 15, 1901  
 (\$20,000 due y'rly to July 15, 1912)  
 REFUNDING BONDS, 1897—  
 4s, ....., \$129,500 g. Sept. 1, 1901  
 \$3,500 payable y'ly to Sep. 1, 1937

TOTAL DEBT.—The city's total debt on Mar. 1, 1901, was \$445,000. 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:

Table listing real estate belonging to the city of Oakland, including School Department, Fire Department, Public Parks, Land occupied by Wharf, and Land for Pumping Station.

Total value of real estate belonging to city..... \$1,046,150

ASSESSED VALUATION.—The assessed valuation and city tax rate (per \$1,000) have been as follows for the years indicated:

Table showing assessed valuation and city tax rate for years 1900 through 1896.

POPULATION.—In 1900 (Census) was 66,960; in 1890 it was 48,682; in 1880 it was 34,555.

PASADENA.—H. DYER, Clerk.

This city is in Los Angeles County.

Table for Pasadena showing LOANS (Fire and Sewer Bonds, Library Bonds), Total debt, and assessed valuation.

PASADENA CITY SCHOOL DISTRICT.—E. A. WALKER, Secretary.

Includes the City of Pasadena and North and East Pasadena.

Table for Pasadena City School District showing LOANS (School Bonds) and Total debt.

PLACER COUNTY.—C. A. BILKEY, Auditor.

County seat is Auburn.

Table for Placer County showing LOANS (County Bonds) and Tax valuation.

REDLANDS.—L. W. CLARK, Clerk.

This city is in San Bernardino County.

Table for Redlands showing LOANS (City Bonds) and Total debt.

RIVERSIDE.—C. R. STIBBENS, City Clerk.

This city is the county seat of Riverside County.

Table for Riverside showing LOANS (Steam Power Plant Bonds) and Total valuation.

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.

Table for Sacramento showing Past-due bonds, Net debt, and assessed valuation.

SACRAMENTO CO.—{ W. B. HAMILTON, Clerk. A. S. GREENLAW, Treas.

County seat is Sacramento.

Table for Sacramento County showing LOANS (Refunding Bonds) and Net debt.

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 DIEGO.—{ E. M. CAPPS, Mayor. R. V. DODGE, Treasurer.

This is the county seat of San Diego County.

Table for San Diego showing LOANS (Refunding Bonds, School Bonds) and Total debt.

SAN DIEGO CO.—W. H. HOLCOMB, Clerk.

County seat is San Diego. Several irrigation districts have been or organized in this county which have separate debts of their own.

Table for San Diego County showing LOANS (Funding Bonds, Road & Bridge Bonds) and Net debt.

INTEREST is payable at San Diego.

OPTIONAL.—All bonds are subject to call on forty days notice.

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. At the elections held Dec. 27 and 29, 1899, the following were authorized: \$4,550,000 3 1/2 per cent 20-year park bonds; \$1,600,000 3 per cent 40-year sewer bonds; \$475,000 3 per cent 40-year hospital bonds, and \$1,400,000 3 per cent 40-year school bonds.

Table for San Francisco showing LOANS (Park Bonds, Judgment Bonds) and Old Claims.

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..... \$305,000 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.—

Table showing Total bonded debt and Sinking funds for San Francisco from April 1, 1901, to January 1, 1900.

On April 1, 1901, the floating debt was \$290,000.

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 October, 1900.

Table listing City Property including Park reservations, Fire department, City halls, and School lots.

Total..... \$27,621,200

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

Table showing Assessed Valuation and Total Tax Rate for San Francisco from 1900 to 1861.

The tax rate for city and county purposes for 1900 was \$11.38; in 1899 it 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 \$1,719,439; total amount of taxes, \$6,363,333. The estimated revenue for city and county purposes from other sources than taxation was \$1,443,515.

POPULATION.—In 1900 (Census) was 342,782; in 1890 it was 298,997; in 1880 it was 233,959; in 1870 it was 149,473.

SAN JACINTO AND PLEASANT VALLEY IRRIGATION DISTRICT.—JAS. D. McDIARMID, President.

This district is in Riverside County. The courts have declared that this district was illegally organized. The \$225,000 6 per cent bonds issued by this district, maturing serially until about 1910, are therefore invalidated.

SAN JOAQUIN CO.—{ OTTO GRUNSKY, Clerk. OTTO VON DETTEN, Aud'r.

County seat is Stockton.

Table for San Joaquin County showing LOANS (Court House Bonds, Hospital Bonds, Jail Bonds) and Bond debt.

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.

LOANS—	When Due.	SEWER BONDS—
BRIDGE BONDS—		6g., Jan., \$99,750, g., \$14,250 y'rly
5g., Jan., \$5,250, g....\$750 yearly		4½, J&D, \$37,000..... 1901-1937
CITY HALL BONDS—		(\$1,000 yearly on June 1.)
5g., Jan., \$52,500, g....7,500 yearly		Bonded debt Feb. 1, 1899..\$312,125
HIGH SCHOOL BONDS—		Assessed valuat'n, real. 14,335,165
4½, J&D, \$69,375..... 1901-1937		Assessed val., personal. 1,707,530
(\$1,875 yearly on June 1.)		Total valuation 1898...16,042,695
PARK BONDS—		Tax rate (per \$1,000) 1898..\$23.85
5g., Jan., \$17,500, g.\$2,500 yearly		Population in 1890 was....18,060
		Population in 1900 was....21,500

INTEREST is payable at the office of the City Treasurer and both interest and principal are payable in gold.

**SAN LUIS OBISPO CO.—J. WHICHER, Clk.**  
County seat is San Luis Obispo.

LOANS—	When Due.	Sinking fund.....	\$8,789
COUNTY BONDS—		Net debt Feb. 1, 1901..	73,211
6s, J&J, \$34,000..... 1905		Total valuation 1900....	12,298,301
5s, F&A, 20,000..... 1902		St. & co. tax (p. \$1,000) 1900..	\$18.50
5s, M&S, 20,000..... 1901		Population in 1890 was....	16,072
Total debt Feb. 1, 1901....		Population in 1900 was....	16,637

**SAN MATEO CO.—{M. H. THOMPSON, Clerk.  
GEO. BARKER, Auditor.**  
County seat is Redwood City.

LOANS—	When Due.	Tax valuation, personal..	\$2,202,825
REFUNDING BONDS—		Total valuation 1900....	14,145,510
4½s, Oct. 3, \$48,000..... 1908		Assessment 66 p. c. actual value.	
Interest payable at Redwood City.		State & Co. tax (p. M.) 1900..	\$16.20
Total debt Jan. 1, 1901.....		Population in 1890 was....	10,087
Tax valuation, real.....		Population in 1900 was....	12,094

**SANTA ANA.—EDWARD TEDFORD, Clerk.**  
This city is the county seat of Orange County.

LOANS—	When Due.	Assessed valuation '97..	\$2,251,000
SEWER BONDS—		Assessment about 2/3 actual value.	
4½s, g., \$65,000.....		City tax rate (per M.) 1900..	\$20.50
WATER BONDS—		Population in 1890 was.....	3,628
..... \$39,000.....		Population in 1900 was.....	4,933

**SANTA BARBARA.—W. R. KEARNEY, Tr.**  
Santa Barbara is in Santa Barbara County.

LOANS—	When Due.	Sinking fund.....	\$6,341
BOULEVARD BONDS—		Net debt Mch. 1, 1901....	109,244
5s, Mar., \$38,500.... Mar. 25, 1902		Tax valuation, real.....	4,280,063
(part due yearly) to Mar. 25, 1912		Tax valuation, pers'l....	490,945
OUTFALL SEWER BONDS—		Total valuation 1899....	4,774,008
5s, Oct., \$13,585.... Oct. 22, 1901		Total valuation 1901....	4,833,126
(part due yearly) to Oct. 22, 1911		Assessment is 3/5 actual value.	
HIGH SCHOOL BONDS—		Total tax (per \$1,000) 1901..	\$30.50
5s, Jan. 10, \$60,000.... 1902 to 1941		Population in 1890 was....	5,864
(\$1,500 due yearly on Jan. 10.)		Population in 1900 was....	6,587
Total debt Mar. 1, 1901..			\$115,585

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.

LOANS—	When Due.	Tax valuation, person'l..	\$4,703,095
REFUNDING BONDS.		Tax valuation, railr'ds.....	1,241,023
4½s, J&J, \$24,000.... July 1, 1910		Total valuation 1900....	51,971,268
4s, F&A, 23,000.... Aug. 19, 1905		Assessment about 3-5 actual value.	
4s, A&O, 23,000.... Oct. 23, 1905		State & Co. tax (per M) 1900..	\$15.00
Total debt Apr. 13, 1901.....		Population in 1890 was....	48,005
Tax valuation, real.....		Population in 1900 was....	60,216

INTEREST is payable at County Treasurer's office.

TAX RATE inside cities and incorporated towns, 1900, \$11.00; and \$15.00 in the country, including road tax.

OPTIONAL.—All bonds are subject to call.

**SANTA CLARA COUNTY SCHOOL DISTRICT.—**

8s, Jan., \$500.... Jan. 1, 1902	6s, var., \$58,700..... 1902 to 1918
7½s, July, 300.... July 1, 1903	5s, M&S, 20,000.... Sept. 1, 1910
7s, var., 10,950.... 1901 to 1907	Total debt Mch. 1, 1901....

**SANTA CRUZ.—{DR. J. P. PARKER, Mayor.  
J. L. WRIGHT, Clerk.**

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. 28, 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 United States Circuit Court of Appeals, however, on Dec. 5, 1899, declared that the entire issue was void, on the ground that there was a flaw in the bonds themselves which the purchasers should have investigated before buying. V. 69, p. 1260. 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 1900 was.....	5,659
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.

LOANS—	When Due.	Assessment about 1/2 actual value.
REFUNDING BONDS—		St. & co. tax (p. \$1,000) 1900..
4½s, J&D, \$60,000..... 1905		Population 1890 was.....
Subject to call.		Population 1900 was.....
Bonded debt.....	\$60,000	School District Bonds—
Tax valuation, real.....	9,085,280	8s, ....., \$1,500..... 1905
Tax valuat'n, personal. 1,204,620		7s, ....., 1,500..... 1904
Tax valuation, railr'ds. 590,452		6s, ....., 56,000..... 1905
Total valuation 1900....	10,770,352	

INTEREST is payable at Santa Cruz. Bonds are owned by the State.

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

**SHASTA CO.—{W. O. BLODGETT, Clerk and Auditor.  
L. M. DENNIS, Treasurer.**  
County seat is Redding.

LOANS—	When Due.	Tax valuation 1900....	\$9,106,515
COURT HOUSE & JAIL—		Assessment same as actual value.	
5s, F&A, \$47,000.... Feb. 15, 1909		State & Co. tax (per M) 1900..	\$20.00
Subject to call at any time.		Population in 1890 was....	12,133
Interest is payable at Redding.		Population in 1880 was....	9,492
Total debt Jan. 1, 1901..	\$47,000	Population in 1900 was....	17,318

**SISKIYOU CO.—{R. H. DE WITT, Treasurer.  
ROBERT RANKIN, Clerk.**  
County seat is Yreka.

LOANS—	When Due.	Tax valuation, pers'l....	\$1,507,737
COUNTY BONDS—		Tax valuation, railr'ds. 1,453,752	
6s, J&J, \$35,200..... Jan. 1, 1904		Total valuation 1900....	8,808,623
6s, J&J, 12,000..... June 1, 1910		Assessment about 1/2 actual value.	
Bonds are subject to call.		Total tax (per \$1,000) 1900..	\$16.50
Total debt Mar. 23, 1901..	\$47,200	Population 1890 was.....	12,163
Tax valuation, real.....	5,847,134	Population 1900 was.....	16,962

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....	\$3,058,495
RAILROAD BONDS—		Tax valuation, railr'ds. 1,859,402	
4½s, A&O, \$143,000.... April, 1906		Total valuation 1900....	25,753,672
Subject to call at any time.		Assessment about 3/5 actual value.	
Bonds are exempt from taxation.		St. & Co. tax (per M.) 1900..	\$16.50
Bond. debt July 1, 1900.....	\$143,000	Population in 1890 was....	32,721
Tax valuation, real.....	20,835,775	Population in 1900 was....	38,480

**STOCKTON.—{W. B. HARRISON, Mayor.  
I. H. ROBINSON, Clerk.**  
Stockton is in San Joaquin County.

*LOANS—	When Due.	Interest is payable at Stockton.
SEWER BONDS OF 1900—		Total debt Feb. 1, 1900.....
4s, M&S, \$52,000.... 1901 to 1941		Total valuation 1899....
(\$1,300 due yearly on Sept. 10.)		Assessment about 1/2 actual value
REFUNDING CITY BONDS OF 1883		City tax (per \$1,000) 1899.....
6s, J&J, \$42,000 July 1, '01 to '03		Population in 1890 was....
(\$19,000 due yearly July 1.)		Population in 1900 was....
SEWER & IMP. BONDS OF 1890—		
5s, M&S, \$119,500.. Sept. 10, 1901		
(\$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.

**TEHAMA CO.—{WM. A. FISH, Clerk.  
H. C. SWAIN, Treasurer.**  
County seat is Red Bluff.

LOANS—	When Due.	Tax valuation, personal..	\$1,948,815
FUNDING BONDS—		Tax valuation, RR's.....	890,070
4s, J&J, \$44,500.... Jan. 2, 1915		Total valuation 1900..	\$10,853,700
Total debt July 1, 1900..	\$44,500	Assess'ent about 7-10 actual value.	
Sinking fund.....	3,263	State & co. tax (per M) 1900..	\$17.50
Net debt July 1, 1900....	41,237	Population in 1890 was.....	9,916
Tax valuation, real.....	8,014,815	Population in 1900 was....	10,996

INTEREST is payable at County Treasurer's office.

**TRINITY CO.—{R. L. CARTER, Clerk.  
E. W. STILLER, Treasurer.**  
County seat is Weaverville.

LOANS—	When Due.	Net debt Jan. 1, 1901....	\$21,088
COUNTY BONDS—		Tax valuation, real.....	1,206,795
5s, F&A, \$23,000..... 1908		Tax valuation, personal. 276,241	
Subject to call.		Total valuation 1900....	1,483,036
Bonded debt Jan. 1, 1901..	\$23,000	Assessment about 1/2 actual value.	
Floating debt.....	1,576	State & Co. tax (per M) 1900..	\$30.00
Total debt.....	24,576	Population in 1890 was.....	3,719
Sinking fund.....	3,488	Population in 1900 was....	4,383

TAX FREE.—Bonds issued by this county are exempt from taxation.

INTEREST is payable at Weaverville.

**TULARE.—D. S. WOODRUFF, City Clerk.**

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, 1901.	\$500,000
TULARE IRRIGATION DISTRICT BONDS—		Tax valuation 1899....	327,796
6s, Jan. 1, \$500,000..... 1902		Tax rate (per \$1,000) 1900..	\$10.00
(\$50,000 due yearly) to 1911		Assessment is 1/3 actual value.	
Interest payable at Tulare in gold.		Population 1890 was.....	2,697
		Population 1900 was.....	2,216

TAX FREE.—All of the above bonds are exempt from taxation except as personal property when held by local parties.

**VALLEJO.—JOEL A. HARVEY, Mayor.**

This city is in Solano County.

LOANS—	When Due.	Tax valuation, real.....	\$2,261,719
REDEMPTION BONDS—		Tax valuation, personal. 515,109	
5s, April, \$27,200.... Apr. 1, 1902		Total valuation 1900....	2,776,828
(\$800 due yearly.)		Assessment about 1/2 actual value.	
Interest payable in Vallejo.		State, county and school tax	
WATER BONDS, 1892—		(per \$1,000) 1900.....	\$14.10
7s, \$150,000..... 1901 to 1912		City tax (per \$1,000) 1900..	14.00
(\$12,500 due yearly on Dec. 1.)		Population 1890 was.....	6,343
Bonded debt Jan. 1, 1901..	\$178,000	Population in 1900 was.....	7,965

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 Mar. 1, 1900....	\$44,000
WATER-WORKS BONDS—		Tax valuation 1899.....	311,894
5s, J&J, \$33,000, g.... 1901 to 1939		Assessment about 1/2 actual value.	
(\$1,000 due yearly on Jan. 1.)		Total tax (per \$1,000) '99..	\$33.50
5s, M&S, \$4,875..... 1902 to 1941		Population in 1890 was.....	585
(\$125 due yearly on March 1.)		Population in 1900 was.....	1,590
Interest payable in Whittier.			

**WOODLAND.—JAS. C. HARLAN, Treasurer.**

This city is in Yolo County.

LOANS—	When Due.	Tax valuation 1900....	\$2,400,000
REFUNDING BONDS—		Total tax (per \$1,000) 1900..	\$26.10
5s, g., A&O, \$76,050. 1901 to 1939		Population in 1890 was.....	3,069
(\$1,950 due yearly in Oct.)		Population in 1880 was.....	2,257
Total debt Feb. 1, 1901....	\$76,050	Population in 1900 was.....	2,886

INTEREST payable at office of City Treasurer.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in California which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population 1900. Lists counties like Alameda, Alpine, Butte, Colton, etc.

C. - city.

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 \$1,233'58, 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, 1901, \$36,270 of general fund and \$99,948 of Scalp County fund warrants were outstanding, in addition to which there are \$36,919 of swamp land warrants, payable out of the proceeds of sales of swamp lands, redeemable on call of the Treasurer. On Jan. 1, 1901, the amounts held in the irreducible trust funds were as follows: School fund, \$3,637,951; Agricultural College fund, \$157,302, and University fund, \$103,046.

VALUATION.—The gross valuation according to the returns of the county boards of equalization for 1900 was \$125,738,761; exemptions, \$7,933,887; net taxable valuation, \$117,804,874. State tax rate (per \$1,000) for 1901 is \$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:
1900.....413,536 | 1880.....174,768 | 1860.....52,465
1890.....313,767 | 1870.....90,923 | 1850.....13,294

CITIES, COUNTIES AND TOWNS IN THE STATE OF OREGON.

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

ASTORIA.—Astoria is in Clatsop County.

Table for Astoria: LOANS—When Due. Bond. debt Jan. 1, 1901. \$179,050. STREET BOND—\$10,000. FUNDING BONDS—\$90,000g. Apr., 1917. REFUNDING BONDS—\$23,000. Sept. 1, 1910. \$6,000. Sept. 5, 1902. \$50,000. Nov. 2, 1911. WATER BONDS—\$18,419. \$300,000 g. Jan. 1, 1925.

BAKER CITY.—GEO. H. FOSTER, Treasurer.

Table for Baker City: County seat of Baker County. LOANS—When Due. Tax valuation 1899...\$1,350,000. City tax (per \$1,000) 1900...\$10'00. Population in 1890 was...2,604. Population in 1900 was...6,663.

CLATSOP CO.—H. C. THOMPSON, Treasurer.

Table for Clatsop Co: Astoria is the county seat. County has no bonded debt. Float'g debt Jan. 1, 1900. \$106,630. Cash in various funds... 11,542. Tax valuation 1900.....2 686.016.

JACKSON CO.—GUS NEWBURY, Clerk.

Table for Jackson Co: Jacksonville is the county seat. Total debt Oct. 1, 1900.. \$134,911. State & Co. tax (per M.) '00..\$26'00. Assessed valuat'n 1900..3,230,914. Population in 1890 was....11,455. Assessment about 1/2 actual value. Population in 1900 was....13,698.

KLAMATH CO.—{JAS. K. DRISCOLL, Clerk. H. VAN VALKENBURG, Treasurer.

Table for Klamath Co: County seat is Klamath Falls (Linkville). Float'g debt Apr. 1, 1900. \$67,215. State tax (per \$1,000) 1900..\$5'00. Interest, additional..... 16,803. County tax (per \$1,000)..... 15'00. Cash in treasury..... 3,0'0. Average school tax..... 5'00. Tax valuation, 1900.....1,588,433. Population in 1890 was....2,444. Assessment about 1/2 actual value. Population in 1900 was.....3,970.

LAKE COUNTY.—LEE BEALL, Treasurer.

Table for Lake County: County seat is Lakeview. County has no bonded debt. State & Co. tax (per M.) '98..\$25'70. Floating debt Oct. 1, '99 ..\$60,524. Population in 1897 (est.)...2,300. Tax valuation 1900.....1,546,916. Population in 1890 was....2,604. Assessment about 1/2 actual value. Population in 1900 was.....2,847.

MULTNOMAH CO.—W. H. POPE, Auditor.

Table for Multnomah Co: County seat is Portland. County has no bonded debt. Assessed valuat'n '00..\$32,639,987. Float'g debt Jan. 1, 1901..\$389,894. State & Co. tax (per M.) '01..\$12'20. Cash on hand..... 58,323. Co. school tax (per \$1,000) ..\$5'00. Net debt Jan. 1, 1901.... 331,565. Population in 1890 was.... 74,884. Population in 1900 was...103,167.

OREGON CITY. {G. B. DIMICK, Mayor. BRUCE C. CURRY, Recorder.

Table for Oregon City: This city is situated in Clackamas Co. LOANS—When Due. Total debt Jan. 1, 1901.. \$95,211. 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 1/2 actual value. 6s, g., J&J, \$10,000g. Jan. 1, 1904. Total tax (per \$1,000) 1898..\$41'00. IMPROVEMENT BONDS—Population in 1890 was.....3,062. 6s, , \$12,500.....1910. Population in 1900 was.....3,494. INTEREST on the city bonds is payable at Oregon City; on the water bonds in New York.

POLK COUNTY.—E. V. DALTON, Treasurer.

Table for Polk County: County seat is Dallas. County has no bonded debt. Float'g debt Feb. 1, 1900. \$111,020. Total valuation 1900...\$3,129,790. Tax valuation, real.....3,417,233. State & Co. tax (per M) '99..\$11'30. Tax valuat'n, pers. & RRs. 932,326. County school tax (per M)... 9'70. Tax valuation '98.. 4,349,559. Population in 1900 was.....9,923.

PORTLAND.—{H. S. ROWE, Mayor. THOS. C. DEVLIN, Auditor.

Portland is the county-seat of Multnomah County. The cities of Portland, East Portland and Albina were consolidated in June, 1891. [\$56,500 4 per cent 20-year gold refunding bonds were offered for sale on April 1.]

Table for Portland: LOANS—When Due. IMPROVEMENT BONDS—6s, Var., \$31,969.....1905. BOULEVARD BONDS—6s, Var., 58,601.....1906. 6s, J&D, \$50,000.....June 1, 1921. 6s, Var., 37,432.....1907. BRIDGE BONDS—6s, J&J, \$500,000.....Jan. 1, 1922. 6s, Var., 38,833.....1908. 5s, A&O, 200,000.....Apr. 1, 1925. 6s, Var., 6,417.....1909. CITY HALL BONDS—6s, Var., 79,080.....1910. 5s, J&J, \$175,000.....Jan. 1, 1920. PARK BONDS—6s, J&J, \$500,000.....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. 6s, M&N, \$200,000.....Jan. 1, 1917. FUNDING BONDS—5s, J&D, \$430,000.....1928. 5s, J&D, \$2,700,000.....July 1, 1923. LIGHT BONDS—6s, M&N, \$50,000.....May 1, 1921. GENERAL BONDS—6s, F&A, \$10,000.....Aug. 1, 1910. 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 March 1, 1901, was \$5,477,932, including the water debt of \$3,150,000 and improvement bonds \$216,932; sinking fund on Sept. 1, 1900, was \$72,000; net debt Sept. 1, 1900, \$5,380,843.

DEBT LIMITATION.—Portland's charter limits the city's debt to the present debt, and floating or warrant debt is prohibited.

ASSESSED VALUATION in 1900 was \$28,570,892, property being assessed at about 30 per cent of its actual value; city tax (per \$1,000) was \$8'00; total tax (per \$1,000) \$36'00. City tax rate for 1901 (per \$1,000), \$10'00.

WATER WORKS.—The water works are self-sustaining. The amount invested in the entire plant to Jan. 1, 1900, was \$3,906,818.

POPULATION.—In 1900 (Census) was 90,426; in 1890 it was 46,385; in 1880 was 17,577. The total population of Portland, East Portland and Albina in 1890 was 62,046.

PORTLAND SCHOOL DISTRICT.—H. S. ALLEN, Clerk.

Table for Portland School District: LOANS—When Due. 6s, ..... \$10,000.....1916. 6s, ..... \$20,000.....1902. Bonded debt Jan. 10, 1900..\$130,000. 6s, ..... 100,000.....1913. School tax (per \$1,000) 1900..\$4'80. (Optional 1902.)

PORT OF PORTLAND.—E. T. C. STEVENS, Clerk.

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 Aug. 1, 1900, was as follows.

Table for Port of Portland: LOANS—When Due. Total debt Mar. 1, 1901. \$350,000. RIVER IMP. BONDS (gold)—Tax valuation 1900.....31,766,711. 5s, J&J, \$350,000.....Jan. 1, 1922. Assessment '35 to 40 p. c. act'l value. Interest is payable at Portland. Port tax (per \$1,000) 1900...\$1'50.

SALEM.—{ S. P. BISHOP, Mayor.
N. J. JUDAH, Recorder.

This city is in Marion County.
LOANS— When Due.
FUNDING BONDS (gold)—
semi-an., \$60,000.....1914
4s, A&O, 65,000..Oct., 1909
(Subject to call before maturity.)
STREET IMPROVEMENT BONDS—
6s, ....., \$6,181.....

Bonded debt Mar. 1, 1900 \$220,181
Floating debt..... 13,000
Total debt Mar. 1, 1900.. 233,181
Tax valuation 1898.....1,961,801
Total tax (per \$1,000) 1900.\$41.50
Population in 1900 was.....4,258

LOANS— When Due.
Warrants outstanding.....\$84,000
Total debt Feb. 1, 1901..... 84,000
Tax valuation 1900.....366,000
City tax (per \$1,000) 1900.\$10.00
Total tax (per \$1,000).....\$40 00

Population in 1890 was.....1,131
Population in 1900 was.....1,476
School District Debt—
Bonded debt Feb. 1, 1901.\$40,000
Floating debt..... 15,000
Total debt..... 15,000

BALLARD.—F. M. DE MOSS, Treasurer.

This city is in King County.
LOANS— When Due.
WATER AND LIGHT BONDS—
6s, g, J&J, \$46,000, g. Jan. 1, 1915
Total debt Jan. 1, 1900...\$70,500

Tax valuation 1899 (abt.) \$800,000
Real valuation (about) 2,000,000
Population in 1890 was.....1,173
Population in 1900 was.....4,568

THE DALLES.—{ E. B. DUFUR, Mayor,
C. J. CRANDALL, Treasurer.

The Dalles (corporate name, Dalles City) is in Wasco County.
LOANS— When Due.
CITY BONDS—
6s, ....., \$57,000.....May 1, 1920
WATER BONDS—(Gold)—
6s, ....., \$75,000.....1905-1915
(\$25,000 due every 5 yrs. in Mar.)
REFUNDING BONDS—
4s, g. M&S, \$25,000.....Mar., 1920

Total debt Mar. 1, 1900..\$157,000
Water debt (included)... 100,000
Cash in treas'y Mar 1, '00 (abt) 11,000
Tax valuation 1899.....1,102,476
Real valuation.....3,500,000
Total tax (per \$1,000) '98.. \$32.90
Population in 1890 was.....3,029
Population in 1900 was.....3,542

CHEHALIS CO.—{ C. WEATHERWAX, Treasurer.
H. B. MARTIN, Auditor.

County seat is Montesano.
LOANS— When Due.
FUNDING BONDS—
6s, Nov., \$85,000.....Nov. 1, 1911
Bonded debt Jan., 1901. \$85,000
Floating debt..... 39,991
Total debt Jan. 1, 1901.. 124,991
Cash in treasury..... 33,745

Tax valuation, real.....\$4,887,004
Tax valuation, pers'l... 1,161,796
Tax valuat'n, railroads. 388,902
Total valuation 1900... 6,437,702
St. & Co. tax (per M.) 1900..\$15.20
Population in 1900 was.....15,124
Population in 1890 was .....9,249

INTEREST is payable at the Chemical National Bank, New York.
TAX FREE.—Bonds of this county are exempt from taxation.

CLALLAM CO.—FRANK SULLIVAN, Auditor.

County seat is Port Angeles. As we go to press the county is offering for sale on April 4 \$90,000 refunding road bonds.

LOANS— When Due.
FUNDING BONDS—
7s, Dec. 31, \$14,000..Dec. 31, 1912
ROAD BONDS—
6s, M&N 15. \$90,000g. May 15, 1911
Subject to call 1901.
6s, J&D, 10,000g. June 1, 1912
Subject to call 1902.
Bonded debt July 1, 1900.\$114,000
Floating debt..... 188,834
Total debt July 1, 1900.. 302,834

Cash on hand.....\$38,012
Net debt July 1, 1900.... 264,822
Tax valuation, real.....1,810,191
Tax valuation, personal. 224,379
Total valuation 1900.....2,034,570
Total valuation 1900.....2,004,240
Assessment abt. 45% actual value.
State & co. tax (per M) 1900..\$29.00
Population in 1890 was.....2,771
Population in 1880 was.....638
Population 1900 (Census)....5,603

TAX FREE.—All bonds are exempt from taxation.

CLARKE CO.—W. H. BREWSTER, Auditor.

County seat is Vancouver.
LOANS— When Due.
COURT HOUSE BONDS—
6s, May 15, \$40,000..May 15, 1911
Subject to call after 10 years.
FUNDING BONDS—
6s, J&D, \$45,000.....Dec. 1, 1909
Subject to call after 10 years.
6s, g., J&D, \$10,000g. Dec. 1, 1901
6s, g., J&D, 15,000g Dec. 1, 1906
6s, g., J&D, 25,000g Dec. 1, 1911
6s, g., J&D, 61,000g. Dec. 1, 1916

Total debt July 1, 1900.. \$196,904
Cash on hand..... 35,275
Tax valuation, real.....3,153,071
Tax valuation, personal. 541,485
Tax valuation, railroads 41,410
Total valuation 1900.....3,735,966
St. & co. tax (per M.) 1900..\$15.00
Population in 1890 was.....11,709
Population in 1900 was.....13,419

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. BRAMWELL, Clerk.

Colfax is in Whitman County. The city owns property valued on January 1, 1899, at \$74,770.

LOANS— When Due.
MUNICIPAL PURPOSES—
6s, F&A, \$30,000.....Feb. 1, 1912
WATER WORKS—
6s, F&A, \$47,000.....Feb. 1, 1912
Bonded debt Jan. 1, 1901 \$77,000
Floating debt..... 21,825

Total debt Jan. 1, 1901....\$98,295
Cash on hand..... 4,147
Tax valuation 1898.....844,730
State & Co. tax (per M.) '98.\$14.00
City tax (per \$1,000) 1898..\$11.00
Population in 1890 was.....1,649
Population in 1900 was.....2,121

COLUMBIA CO.—H. E. GILHAM, Auditor.

County seat is Dayton.
Bonded debt July 1, 1900 \$38,000
Floating debt..... 38,746
Total debt..... 76,746
Sinking fund assets..... 24,816
Net debt July 1, 1900.... 51,930
Tax valuation, real.....3,029,967

Tax valuation, personal. \$893,020
Total valuation 1900....3,922,987
Tax rate (per \$1,000) 1901..\$29.00
Population in 1890 was.....6,709
Population in 1900 was.....7,128

COWLITZ CO.—J. H. WOOD, Auditor.

County seat is Kalama.
LOANS— When Due.
COUNTY BONDS—
6s, ....., \$56,000.....1917
Subject to call after 1907.
Bonded debt July 1, 1898 \$56,000
Floating debt..... 3,369
Total debt..... 59,369
Cash on hand..... 2,825

Net debt July 1, 1898... \$56,544
Tax valuation, real.....2,534,518
Tax valuation, personal. 414,757
Tax valuation, railroads 183,664
Total valuation 1900....3,132,939
State & co. tax (per M.) '97.\$23.85
Population in 1890 was.....5,917
Population in 1900 was.....7,877

EVERETT.—{ C. K. GREEN, Mayor.
J. HUNSAKER, Treasurer.

This city is in Snohomish County.
LOANS— When Due.
SEWER BONDS—
5s, g., F&A, \$60,000..Feb. 1, 1920
Bonded debt Feb., 1901. \$171,000
Floating debt..... 34,755

Total debt Feb. 1, 1901.. \$205,755
Sink. fund & cash on hand.24,105
Tax valuat'n, 1900 .... 2,136,693
Total tax (per \$1,000) 1900.\$45.00
Population in 1900 .....7,838

FAIR HAVEN.—{ GEORGE J. HOHL, Mayor.
O. E. GARLAND, Clerk.

This city is in Whatcom County.
LOANS— When Due.
MUNICIPAL BONDS—
6s, J&J, \$225,000, g. July 1, 1911
Int. payable at Chase Nat. B'k, N.Y.
Bonded debt Jan. 1, 1901.\$225,000

Floating debt.....\$102,346
Total debt..... 327,346
Total valuation 1900....1,531,920
City tax (per M.) 1900.....10.00
Population in 1900 was.....4,228

TAX FREE.—All bonds are exempt from taxation.

JEFFERSON CO.—J. C. HEATH, Auditor.

County seat is Port Townsend. This county has entered into an agreement with its bondholders whereby the interest on bonds outstanding was reduced from 6 per cent to 4 per cent for a term of five years from January 1, 1898.

LOANS— When Due.
COURT HOUSE & ROAD -
6s, Jan., \$225,000....Jan. 1, 1911
Bonded debt July 1, 1900.\$225,000

Floating debt.....\$208,333
Total debt..... 433,333
Cash on hand..... 86,511
Net debt July 1, 1900....\$346,822

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Oregon which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

Table with columns: County, Bonded debt, Floating debt, Assessed value, Tax rate, Population. Rows include Clackamas, Corvallis, Klamath Falls, Medford, Umatilla.

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) - 69,180
State Capital - Olympia
Governor (term ends Wed. after 2d Mon. Jan. '05) - J. R. Rogers
Secretary (term ends Wed. aft. 2d Mon. Jan. '05) S. H. Nichols
Treasurer (term ends Wed. aft. 2d Mon. Jan. '05) C. W. Maynard

STATE DEBT.—The Washington State debt is described in detail below. The North American Trust Co. is now (1900) the New York fiscal agent for the state of Washington.

Table with columns: NAME AND PURPOSE, Interest, Principal, Outstand'g. Rows include Funding, School fund bonds.

INTEREST is payable at the office of the State Treasurer in Olympia.
TOTAL DEBT.—The total bonded debt on Jan. 15, 1901, was \$155,000 (not including the \$760,000 bonds issued for investment of the Permanent School Fund), and the floating debt on Jan. 15, 1901, was \$605,926. Cash in the general fund on the same date was \$108,842.

ASSESSED VALUATION.—The assessed valuation, equalized by State board, for 1900 of real estate was \$177,822,995; personal property, \$38,721,872; railroads, \$21,033,256; total, \$237,583,123. The following statement shows the total assessed valuation of the State for the years indicated. The tax rate (per \$1,000) for 1900 was \$6.00 including \$3.80 for school purposes.

Table with columns: Years, Assessment. Rows from 1890 to 1893.

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.

Table with columns: Year, Population. Rows for 1890, 1892.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WASHINGTON.

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

ANACORTES.—J. W. LOWMAN, Treasurer.
This city is in Skagit County.

Equal'd valuation, real \$1,815,103	State and County tax
Equal'd valuation, pers. 267,848	(per \$1,000) 1900.....\$28.24
Equal'd valuation, RR. 80,000	Population in 1900 was.....5,712
Total valuation, 1900.. 2,162,951	Population in 1890 was.....8,368

**KING COUNTY.—J. W. McCONAUGHEY, Tr's.**  
County seat is Seattle.

<b>LOANS—</b> When Due.	Cash on hand..... \$57,698
<b>COURT HOUSE BONDS—</b>	Net debt Feb. 25, 1901. 562,820
5s, J&J, \$200,000..... July 1, 1929	Tax valuation real.....44,282,730
Subject to call after July 1, 1909	Tax valuation pers'al.. 7,962,641
<b>FUNDING BONDS—</b>	Tax valuation, railroad 1,528,375
5s, M&S, \$113,000..... Mar. 1, 1919	Total valuation 1900.....53,773,746
Subject to call after Mar. 1, 1909	State & co. tax (per M.) 1900 \$12.00
Bond. debt Feb. 25, 1901. \$313,000	Population in 1890 was.....63,989
Floating debt..... 307,518	Population in 1900 was...110,053
Total debt..... 620,518	

INTEREST is payable at the Nat. Park Bank, N. Y. and at Seattle.

**KITTITAS CO.—S. P. FOGARTY, Auditor.**

County seat is Ellensburg.

<b>LOANS—</b> When Due.	Total debt Mar. 1, 1900. \$195,000
<b>COUNTY BONDS, 1895—</b>	Tax valuation, real.....2,281,854
6s, M&N, \$117,000..... 1915	Tax valuation, person'l. 1,081,868
Subject to call after 1905	Tax valuation, railroads. 566,692
<b>FUNDING BONDS, 1892—</b>	Total valuation 1900.....3,930,214
6s, ann., \$78,000..... Mar. 1, 1912	State & Co. tax (p. M.) 1900. \$18.00
Subject to call after Mar. 1, 1902	Population in 1890 was.....8,777
	Population in 1900 was.....9,704

**KLICKITAT CO.—JAS. W. BUTLER, Auditor.**

County seat is Goldendale.

<b>LOANS—</b> When Due.	Cash on hand..... \$29,155
<b>FUNDING BONDS—</b>	Net debt July 1, 1900.... 64,053
6s, J&J, \$66,200 g.... 1901 to 1916	Tax valuation, real.....1,562,458
Payable part yearly on Jan. 1.	Tax valuation, person'l.. 806,194
6s, J&J, \$25,000, g.... July 1, 1916	Total valuation 1900.....2,368,652
Bonded debt July 1, 1900. \$91,200	Total tax rate (per M) 1900. \$22.30
Floating debt..... 2,008	Population in 1890 was.....5,167
Total debt..... 93,208	Population in 1900 was.....6,407

**LEWIS COUNTY.—J. M. TRAUGHBER, Aud'r.**

County seat is Chehalis.

<b>LOANS—</b> When Due.	Cash in treasury..... \$17,762
<b>COUNTY BONDS—</b>	Net debt Jan. 1, 1900.... 203,663
5 1/2s, J&J, \$100,000..... 1903-1912	Ditch debt (additional).. 18,594
(\$10,000 due yearly on Jan. 1.)	Tax valuation 1900.....5,130,938
Bonded debt Jan. 1, 1900. \$100,000	State & co. tax (p. M.) '98. \$26.39 3/8
Floating debt..... 121,426	Population in 1890 was .. 11,499
Total debt..... 221,426	Population in 1900 was ...15,157

**LINCOLN CO.—J. W. ANDERSON, Auditor.**

County seat is Davenport.

<b>LOANS—</b> When Due.	Tax valuation, pers'l... \$1,596,219
<b>FUNDING BONDS—</b>	Tax valuation, railr'ds. 874,987
6s, Sept., \$60,000..... June 1, 1912	Total valuation 1900.... 6,484,797
6s, Sept., 20,000..... Sept. 1, 1912	State & Co. tax (per M) '99. \$14.00
Interest payable at New York.	Population in 1890 was.....9,312
Bonded d't July 1, 1900. \$80,000	Population in 1900 was....11,969
Tax valuation, real.....4,013,591	

**MASON CO.—A. L. BELL, Auditor.**

County seat is Shelton. County has no floating debt.

Bond. d't Feb. 26, 1901. \$29,000	Total valuation 1900... \$1,385,056
Sinking fund..... 3,000	State & co. tax (per M.) 1900 \$22.00
Tax valuation, real..... 1,227,838	Population in 1890 was.....2,826
Tax valuation, personal. 157,218	Population in 1900 was.....3,810

**NEW WHATCOM.—GEO. H. BACON, Mayor.**

This is the county seat of Whatcom County. Name was changed to Whatcom by Legislature, session of 1901.

<b>LOANS—</b> When Due.	Bonded debt Feb. 1, 1900. \$477,000
<b>GENERAL MUNICIPAL BONDS—</b>	Floating debt..... 40,000
6s, Var., \$237,000 g.... 1911-12-13	Total debt Feb. 1, 1900.. 517,000
<b>FUNDING BONDS—</b>	Tax valuation 1899.....2,875,000
5s, M&N, \$57,000..... May 1, 1912	City tax rate (per M) 1899. \$15.75
<b>WATER BONDS 1893—</b>	Total tax rate (per \$1,000).. 28.49
5 1/2g, A&O, \$183,000 g. Apr. 1, 1913	Population in 1900 was.....6,834

**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.—W. H. REDMAN, Mayor.**

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.

<b>LOANS—</b> When Due.	Bonded debt Mar. 1, 1901.. \$90,000
<b>FUNDING BONDS—</b>	Floating debt..... 6,540
6s, J&D, \$30,000..... Dec. 1, 1915	Cash on hand..... 1,959
<b>SEWERAGE SYSTEM—</b>	Tax valuation 1899.....1,004,740
6s, M&N, \$60,000..... Nov. 2, 1911	Total tax (per \$1,000) '99. \$41.00
Interest payable in New York.	Population in 1890 was.....1,535
	Population in 1900 was.....3,154

**OKANOGAN CO.—FRED. PFLAEGING, Auditor.**

County seat is Conconully.

County has no bonded debt.	Equal. valuation, pers'al. \$564,729
Floating d't July 1, 1900. \$136,043	Total valuation 1900.... 732,846
Cash in treasury..... 18,115	State & co. tax (p. \$1,000) '99. \$23.00
Net debt July 1, 1900.... 117,928	Population in 1890 was.....1,467
Equal'd valuation, real... 168,117	Population in 1900 was..... 4,689

**OLYMPIA.—C. S. REINHART, Mayor.**

Olympia is situated in Thurston County. Certain warrants issued by this city have been declared illegal. See CHRONICLE V. 70, p. 957

<b>LOANS—</b> When Due.	Floating debt..... \$73,000
<b>FUNDING BONDS—</b>	Total debt April 1, 1901.. 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) 1897. \$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 d't April 1, 1901. \$200,000	Population 1900 was.....4,082

TAX FREE.—All bonds issued by this city are exempt from taxation.

**PACIFIC CO.—J. H. DALTON, Auditor.**

County seat is South Bend.

<b>LOANS—</b> When Due.	Total debt Mar. 1, 1901.. \$66,000
<b>REFUNDING BONDS—</b>	Tax valuation 1900.....2,334,534
6s, Nov., \$33,000..... Nov. 1, 1901	State & Co. tax (per M) 1900. \$22.00
Subject to call before maturity.	Population in 1900 was..... 5,983
Bonded debt Mar. 1, 1901. \$33,000	Population in 1890 was..... 4,358
Floating debt..... 33,000	

INTEREST is payable at the Bank of North America.

**PIERCE CO.—J. H. DAVIS, Auditor.**

The county seat is Tacoma.

<b>LOANS—</b> When Due.	Bond. debt Jan. 1, 1901. \$741,000
<b>FUNDING BONDS, GOLD—</b>	Sinking fund..... 11,504
6g, Apr. 2, \$293,000, g.... 1914	Net debt Jan. 1, 1901.. 729,496
Optional after 1904.	Tax valuation, real.....21,392,380
6s, June, \$200,000..... June 1, 1911	Tax valuation, personal 4,274,308
Sub't to call after June 1, 1901	Tax valuat'n, railroad. 1,119,580
<b>FUNDING BONDS, GOLD—(Con.)—</b>	Total valuation 1900...26,786,268
5s, May, \$200,000..... May 2, 1912	State & Co. tax (per M) 1900 \$15.00
6s, June, 25,000..... Dec. 1, 1910	Population in 1890 was.....50,940
6s, June, 23,000..... Dec. 1, 1911	Population in 1900 was ....55,515
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, 1901.. \$86,000	Tax valuation, real.....\$550,153
Floating debt.....150,000	Tax valuation, personal... 60,331
Total debt Jan. 1, 1901...236,000	Total valuation 1900 ... 610,484
Sinking fund..... 97,462	City tax (per \$1,000) 1900. \$22.00
Net debt Jan. 1, 1901.....138,538	Population in 1900 was.....2,321

**PORT TOWNSEND.—** { F. W. HASTINGS, Mayor.  
A. F. LEARNED, Clerk.

This city is situated in Jefferson County.

<b>LOANS—</b> When Due.	Floating debt..... \$50,000
<b>CITY BONDS—</b>	Total debt Mar. 1, 1901.. 164,100
6s, J&J, \$85,000 g.... July 1, 1911	Total valuation 1900....1,160,000
<b>FUNDING BONDS—</b>	City tax (per \$1,000) 1900... \$9.70
6s, M&N, \$29,100 .... Dec. 1, 1915	Total tax (per \$1,000) 1900. 48.24
Int. paid by Laidlaw & Co., N. Y.	Population in 1890 was.....4,558
Bonded debt Mar. 1, 1901 \$114,100	Population in 1900 was.....3,443

**SEATTLE.—** { T. J. HUMES, Mayor.  
FRANK H. PAUL, Comptroller.

Seattle is situated in King County.

<b>LOANS—</b> When Due.	<b>LOANS—</b> When Due.
<b>CONDEMNATION AWARD BONDS—</b>	<b>SEWER BONDS—</b>
5s, g, A&O, \$220,000 g. Apr. 1, 1912	5s, g., J&J, \$190,000 g. July 1, 1912
<b>FUNDING BONDS—</b>	5s, g., J&J, 250,000 g. July 1, 1913
5s, J&J, \$460,000..... July 1, 1911	<b>SEWER TUNNEL BONDS—</b>
5s, g, A&O, \$135,000 g. July 1, 1913	5s, g., J&J, \$95,000 g. July 1, 1913
5s, g, J&J, \$495,000 g. July 1, 1913	<b>WATER BONDS—</b>
<b>GENERAL BONDS—</b>	5s, g, J&J, \$205,000 g. July 1, 1912
5s, g, A&O, \$240,000 g. Apr. 1, 1912	<b>WATER AND SEWER BONDS—</b>
<b>JUDGMENT BONDS—</b>	5g, J&J, \$955,000 g.... July 1, 1910
5s, g, A&O, \$275,000 g. 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.

<b>TOTAL DEBT, ETC.—</b>			
	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
Bonded debt.....	\$3,520,000	\$3,520,000	\$3,525,000
Floating debt.....	30,807	16,712	.....
Total.....	\$3,550,807	\$3,536,712	\$3,525,000
Water debt (included).....	\$1,050,000	\$1,050,000	\$1,050,000

**ASSESSED VALUATION.**—The city's assessed valuation and total tax rate has been as follows.

	Assessed Valuation.		
Years.	Real.	Personal.	Total.
1900.....	\$33,640,526	\$6,507,739	\$40,148,265
1899.....	26,563,955	5,699,357	32,263,292
1898.....	26,087,663	5,479,054	31,566,717
1897.....	25,890,887	4,823,241	30,714,128
1896.....	27,026,055	4,106,579	31,132,634
1895.....	26,988,114	3,979,724	30,967,838
1891.....	38,386,755	6,239,740	44,626,495
1890.....	.....	.....	26,340,000

**CITY TAX** rate (per \$1,000) for 1900 in the "old limits" is \$8.00; in the "new limits" it was \$7.00. The total tax given above for 1899 and 1900 is for the "old limits."

**POPULATION.**—The population in 1900 (Census) was 80,671; in 1890 it was 42,837; in 1880 it was 3,533.

**SEATTLE SCHOOL DISTRICT No. 1.—**

This school district is in King County and includes the city of Seattle. Of the \$200,000 bonds mentioned below, \$100,000 have been issued, \$50,000 will be issued July 1, 1901, and \$50,000 Nov. 1, 1901.—See CHRONICLE, vol. 71, page 252.

<b>HIGH SCHOOL BONDS—</b>	Tax valuation 1900... \$40,148,265
4 1/2s, ...., \$200,000. 1920 and 1921	School tax (per \$1,000) 1900. \$5.50
Bond. debt Mar. 1, 1901 \$950,000	Value of school prop'ty \$750,000

**SKAGIT COUNTY.—GRANT NEAL, Auditor.**

County seat is Mount Vernon.

<b>LOANS—</b> When Due.	Tax valuation, real..... \$3,577,408
<b>FUNDING BONDS—</b>	Tax valuation, personal. 846,238
6s, Dec., \$100,000..... Dec. 1, 1913	Tax valuation, railroads. 445,713
Subject to call after 10 years.	Total valuation 1900....4,869,359
Interest is payable in New York.	Real valuation (about) 18,000,000
Bond. debt July 1, 1900.. \$100,000	Total tax (per \$1,000) 1900. \$18.00
Floating debt..... 40,985	Population in 1890 was.....8,747
Total debt..... 140,985	Population in 1900 was.....14,272

**SNOHOMISH CO.—T. E. HEADLEE, Auditor.**

County seat is Everett.

<b>LOANS—</b> When Due.	Cash on hand July 1, 1900 \$57,857
<b>FUNDING BONDS—</b>	Net debt July 1, 1900.... 327,742
6s, ...., \$115,000, g.... Feb. 1, 1902	Tax valuation, real.....5,442,550
(\$11,500 due yrly) to Feb. 1, 1911	Tax valuation, pers'l....1,516,094
6s, ...., \$35,000, g.... Mar. 1, 1914	Tax valuation, railr'ds.. 904,870
<b>ROAD AND BRIDGE BONDS—</b>	Total valuation 1900....7,863,514
5s, ...., \$80,000, g.....	State & co. tax (per M.) '99. \$20.00
Bonded debt Mar. 1, 1901. \$230,000	Population in 1890 was..... 8,514
Floating debt (about) .. 130,000	Population in 1900 was.....23,950
Total d't Mar. 1, 1901 (abt.) 360,000	

**SPOKANE.—VICTOR M. SMITH, Comptroller.**

This city is situated in Spokane County.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt.....	\$333,957
<b>FUNDING BONDS—</b>		Total debt.....	1,963,957
6s, A&O, \$700,000..	Oct. 1, 1911	Sinking fund.....	10,000
5 1/2s, F&A, 300,000..	Feb. 1, 1918	Net debt Jan. 1, 1901..	1,953,957
<b>PARK BONDS—</b>		Improv'm't bonds (ad'l)	*223,192
5s, F&A, \$10,000,....	Aug. 1, 1908	Water warrants (adit'l)	312,000
<b>WATER BONDS—</b>		Cash on hand.....	102,513
6s, ....., \$70,000 .....	Dec. 1, 1908	Total valuation 1900..	19,479,732
6s, A&O, 500,000 .....	Oct. 1, 1911	City tax rate (p. \$1,000) '00	\$15.00
5s, ....., 50,000 .....	Sept. 1, 1914	Total tax rate (per M.) 1900.	37.00
<b>WATER WARRANTS—</b>		Value of water-works....	\$932,644
6s, J&J, \$312,000.....	1902 to 1917	Population in 1890 was....	19,922
(Part due yearly on Jan. 1.)		Population, 1900 (Census)..	36,848
Bond. debt Jan. 1, 1901.			\$1,630,000

\*Improvement bonds are not considered city debt, being payable by special assessment. Cash on hand for payment of these bonds amounted Jan. 1, 1901, to \$19,475.

**CITY PROPERTY.**—The city inventory on Jan. 1, 1901, showed real estate, buildings, library, department equipments, etc., to the value of \$1,560,791, including water system, valued at \$932,642.

**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.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt July 1, 1900.	\$483,000
<b>COURT HOUSE &amp; JAIL BONDS—</b>		Floating debt.....	171,378
6s, Nov., g., \$250,000..	Nov. 1, 1913	Total debt July 1, 1900	654,378
<b>FUNDING BONDS—1892-3—</b>		Cash on hand.....	180,468
6s, Jan., g., \$183,000..	Jan. 1, 1912	Total valuation 1900....	27,279,851
6s, Nov., g., 50,000..	Nov. 1, 1913	State & co. tax (per M.) '99..	\$17.00
Interest is payable in Spokane.		Population in 1890 was....	37,487
		Population in 1900 was ..	57,542

**SPRAGUE.—J. F. HALL City Clerk.**

Sprague is in Lincoln County. The reduction in the assessed valuation of this town is on account of the destruction of the Northern Pacific RR. shops. Instead of re-building in Sprague the new shops were located at Spokane.

<b>LOANS—</b>	<i>When Due.</i>	Total debt April 1, 1899..	\$85,000
<b>ELECTRIC-LIGHT AND WATER—</b>		Total valuation 1895.....	507,683
6s, J&J, \$35,000.....	July 1, 1912	Total valuation 1898.....	188,000
Bonded debt April 1, 1899.		Total tax 1896 (per \$1,000)	\$32.66
Water debt (included)....		Population in 1890 was.....	17,500
Floating debt.....		Population in 1900 was.....	695

**INTEREST** is payable in Boston, Mass.

**STEVENS CO.—D. C. ELY, Auditor.**

County seat is Colville. A portion of this county has been taken to form the new Ferry County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....	\$1,322,530
<b>CURRENT EXP. AND FUNDING—</b>		Tax valuation, personal	848,821
6s, ....., \$55,000.....	20 years	Tax valuation, railr'ds.	742,543
Bonded debt July 1, 1900		Total valuation 1900....	2,913,894
Floating debt.....		State, county, school and	
Total debt July 1, 1900....		road tax (per \$1,000) 1899	\$30.00
Cash in various funds.....		Population in 1890 was....	4,341
Net debt July 1, 1900.....		Population in 1900 was.....	10,543

**TACOMA.—** { LOUIS D. CAMPBELL, Mayor.  
 { ALFRED LISTER, Comptroller.

Tacoma is the county seat of Pierce County. A large amount of warrants were the subject of litigation for some years, but have been declared valid. See CHRONICLE July 8, 1899.

<b>LOANS—</b>	<i>When Due.</i>	<b>FUNDING BONDS—</b>
<b>BRIDGE BONDS—</b>		6g., A&O, \$350,000, g. Apr. 15, 1911
5g., J&D, \$100,000, g. June 1, 1913		5g., ....., 1,093,000, g. Apr. 15, 1920
<b>CITY HALL BONDS—</b>		<b>WATER AND LIGHT BONDS—</b>
6g., A&O, \$200,000, g. Apr. 15, 1911		5g., J&D, \$2,080,000, g. J'ne 1, 1913

**PAR VALUE.**—Bonds are for \$1,000 each.

**INTEREST** on the City Hall and 6% funding bonds is payable at the office of the Mercantile Trust Company, New York; on the 5% funding bonds at the North American Trust Co., N. Y.; on the bridge bonds at the American Exchange National Bank, N. Y., and on the water and light bonds at the National Union Bank, N. Y.

**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 local improvement bonds, not included in the totals or in the table above, are not city obligations but liens on the property benefited.

	<i>Jan. 1, 1901.</i>	<i>Jan. 1, 1900.</i>	<i>Jan. 1, '99.</i>	<i>Sept. 1, '97.</i>
Bonded debt.....	\$3,823,000	\$2,730,000	\$2,730,000	\$2,730,000
Floating debt*.....	.....	1,249,926	843,745	870,601
Total debt.....	\$3,823,000	\$3,979,926	\$3,573,745	\$3,600,601
Sinking fund assets..	36,487	36,400	21,406	21,406
Net debt.....	\$3,786,513	\$3,943,526	\$3,552,339	\$3,579,195
Water debt (included in total).....	2,080,000	\$2,080,000	\$2,080,000	\$2,080,000

\*City has now, Jan. 1, 1901, no floating debt.

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

<i>Years.</i>	<i>Assessed Valuation.</i>			<i>City Tax</i>
	<i>Real.</i>	<i>Personal.</i>	<i>Total.</i>	<i>Per \$1,000</i>
1900 .....	\$16,731,375	\$3,292,580	\$20,023,955	\$14.00
1899 .....	19,490,553	3,059,287	22,549,840	11.50
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 1900 was \$34.00 per \$1,000, and includes State tax, \$7.80; county tax, \$7.20; city tax proper, \$14.00, and school tax, \$5.00. The uncollected taxes for the years 1892 to 1900, inclusive, amount to \$279,329.

**POPULATION.**—In 1900 (Census) was 37,714. The population in 1890 was 36,006; in 1880 it was 1,098.

**TACOMA SCHOOL DISTRICT No. 10.—G. F. WHITTY, Secretary.**

<b>LOANS—</b>	<i>When Due.</i>	Bond. debt Feb. 1, 1901..	\$310,000
<b>BUILDING BONDS—GOLD:</b>		Floating debt.....	210,728
6s, F&A, \$86,000.....	Aug. 1, 1911	Total debt Feb. 1, 1901..	520,728
<b>FUNDING BONDS—GOLD:</b>		Tax valuation 1900.....	20,025,825
6s, F&A, \$64,000.....	Aug. 1, 1911	Tax rate (per \$1,000) 1900..	\$5.00
6s, ....., 60,000.....	Oct. 1, 1913		
<b>REFUNDING BONDS:</b>			
4 1/2s, F&A, \$100,000..	Feb. 1, 1920		

**THURSTON CO.—A. L. CALLOW, Auditor.**

County seat is Olympia.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, 1901	\$205,500
<b>COURT HOUSE BONDS—</b>		Floating debt.....	114,508
6 0/4s, ....., \$30,000..	Nov. 1, 1911	Total debt.....	320,008
Subject to call after 1901.		Cash and sinking fund..	15,343
6s, ....., \$20,000..	Sept. 1, 1912	Net debt Jan. 1, 1901..	304,665
Subject to call after 1902.		Tax valuation, real....	4,289,353
5s, April, \$100,000 .....	Apr. 1, 1911	Tax valuat'n, personal.	939,864
Subject to call after 1901.		Total valuation, 1900....	5,229,217
<b>FUNDING BONDS—</b>		Tax valuation 95% of actual value.	
6s, ....., \$55,500.....	May 1, 1909	State & Co. tax (per M) 1900.	\$15.50
Subject to call after May 1, 1904		Population in 1890 was.....	9,675
Interest payable in N. Y. City and Olympia.		Population in 1900 was.....	9,927

**VANCOUVER.—** { A. L. JOHNSTON, Mayor.  
 { E. M. SCANLON, Treasurer.

This city is situated in Clark County.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Apr. 1, 1901....	\$59,500
<b>GOLD BONDS—</b>		Tax valuation 1901.....	1,250,000
6s, ....., \$20,000.....	1915	City tax rate (per M.) 1901..	\$6.00
<b>REFUNDING BONDS—</b>		Total tax (per M.) 1901.....	28.00
4s, ....., \$45,000.....	Apr., 1916	Population in 1890 was.....	3,545
Total debt Apr. 10, 1901..		Population in 1900 was.....	4,006
Cash assets.....		Interest is payable in New York.	
Both principal and interest of these bonds is payable in gold.			

**WALLA WALLA CO.—** { J. W. MCGHEE, Jr., Tr.  
 { C. N. MCLEAN, Aud.

County seat is Walla Walla.

<b>LOANS—</b>	<i>When Due.</i>	Net debt July 1, 1900 ..	\$79,023
<b>FUNDING BONDS—</b>		Tax valuation, real.....	5,246,498
5s, Ann., \$80,000.....	1910	Tax valuation, personal.	2,035,429
(Subject to call after 1900.)		Tax valuation railroad..	1,247,974
Interest payable at Walla Walla.		Total valuation 1900....	8,529,901
Bonded debt July 1, 1900.		State & Co. tax (per M) '99.	\$15.00
Floating debt.....		Population in 1890 was.....	12,224
Total debt July 1, 1900....		Population in 1900 was.....	18,680
Cash in funds.....			

**WHATCOM.—** See New Whatcom.

**WHATCOM CO.—ALEX. VAN WYCK, Auditor.**

County seat is New Whatcom.

<b>FUNDING BONDS—</b>		Cash on hand.....	\$12,934
6s, ....., \$200,000.....		Total valuation 1900....	8,461,628
5s, ....., 11,500.....		State & Co. tax (p. \$1,000) '99	\$17.00
Bonded debt July 1, 1900.		Population in 1900 was....	16,565
Floating debt.....		Population in 1890 was....	18,591
Total debt July 1, 1900..			

**WHITMAN CO.—C. G. RABY, Auditor.**

County seat is Colfax. The county is now on a cash basis, floating debt having been paid off.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation real. ....	\$9,444,130
<b>FUNDING BONDS—</b>		Tax valuation, personal.	2,928,456
5s, g., Apr. 1, \$200,000, g. Apr. 1, '12		Tax valuation, railr'ds..	1,541,501
Optional after Apr. 1, 1902		Total valuation 1900....	13,914,087
Interest payable in New York City.		State & Co. tax (per M) 1900.	\$19.00
Total debt July 1, 1900..		Population in 1900 was....	24,116
Cash in treasury.....		Population in 1890 was....	18,591

**YAKIMA COUNTY.—E. E. KELSO, Auditor.**

County seat is North Yakima.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt.....	\$43,868
<b>COUNTY BONDS—1892.</b>		Total debt Mar. 1, 1901..	198,868
5 1/2s, Sept., \$75,000..	Sept. 1, 1912	Cash on hand.....	2,994
Subject to call after ten years.		Tax valuation, real.....	3,103,609
<b>REDEMPTION BONDS—1888.</b>		Tax valuation, personal.	1,247,651
6s, J&J, \$80,000..	Oct. 1, 1908	Tax valuation, railroads.	680,504
Subject to call after ten years.		Total valuation 1900....	5,031,764
Interest is payable in New York and San Francisco.		State & Co. tax (per M) 1900.	\$18.00
Bonded debt Mar. 1, 1901.		Population in 1890 was....	4,429
		Population in 1900 was....	13,462

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding several counties and other civil divisions in Washington which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

	<i>Bonded Debt.</i>	<i>Floating Debt.</i>	<i>Assessed Valuation.</i>	<i>Tax Rate.</i>	<i>Pop'n 1900.</i>
Asotin County.....	\$25,000	\$15,157	\$1,237,024	\$20.00	\$3,366
Douglas County.....	30,000	306	3,079,654	14.70	4,926
Ferry County.....	60,000	.....	1,862,991	26.00	4,562
Garfield County.....	.....	36,443	1,737,645	22.34	3,918
Island County.....	20,000	11,816	1,096,385	18.30	1,870
Kitsap County.....	.....	22,729	1,757,100	23.00	6,767
San Juan Co.....	9,388	407	991,556	18.00	2,928

**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) - - - - 110,700  
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 fifty days with pay, further time being without compensation.

**HISTORY OF DEBT.**—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 150. The details of the debt are as given below.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g
	P. Ct.	Payable.	When Due.	Irredeemable	
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	33,000	
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	8,000	
do June 21, 1897....	4	J & J	June 21, 1917	1,000	
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, 1889.....	4	J & J	1899 Ext'ded	15,000	
do 1890.....	4	J & J	1900 Ext'ded	23,000	
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 bonds, '93-4.....	4	J & J	1903-1904	10,000	
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, which owns in addition \$744,000 United States 4s.  
 † These various bonds are all held by the University Fund 90,000 Acre Grant. This fund also holds \$39,000 United States 4s.  
 ‡ These bonds are all held by the State University fund, which also owns \$2,000 United States 4s.

**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 on January 1 of the following years:

	Jan. 1, '01.	Jan. 1, 1900.	Jan. 1, '99.	Jan. 1, '98.
Bonded debt (exclusive of \$380,000 bond) ..	\$276,600	\$291,739	\$287,364	\$292,274
Floating debt (warrants) ..	17,852	1,638	17,119	3,083
Cash in treasury.....	260,258	267,841	234,171	257,382

**ASSESSED VALUATION.**—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

Years.	Real Estate.	Personal Property.	Net Proceeds of Mines.	Total Assessment.
1899.....	\$15,862,249	\$7,704,209	\$126,251	\$23,692,709
1898.....	16,364,656	6,822,555	330,034	23,517,245
1897.....	16,639,662	6,408,534	449,050	23,497,248
1896.....	16,932,837	6,173,296	352,334	23,458,467
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 1901 was \$8.00.

**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 their 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 1900 showing a total of only 42,335 persons, as against 45,761 in 1890 and 62,266 in 1880. The famous Comstock lode is located within Nevada, but the silver production of the State has undergone great contraction within the last decade. The full record of population is as follows: The 1900 figures include persons on Indian reservations, not considered in previous aggregates. Of such persons there were 1,594 in 1890 and 6,800 in 1880.

1900..42,335 | 1890..45,761 | 1880..62,266 | 1870..42,491 | 1860..6,857

CITIES, COUNTIES AND TOWNS  
 IN THE  
 STATE OF NEVADA

**HUMBOLDT CO.—J. J. HILL, Auditor.**

The county seat is Winnemucca.

LOANS—	When Due.	Tax valuation, real.....
COURT HOUSE BONDS—		Tax valua., personal... 1,250,333
7s, J&J, \$45,500.....	Dec. 31, 1913	Total valuation 1900... 3,725,023
Subject to call after 3 years.		
Bonded debt Jan. 1, 1901.....	\$45,500	Assessment about 3/5 actual value.
Floating debt.....	3,269	Total tax (per \$1,000) 1899..\$23.00
Total debt Jan. 1, 1901.....	48,769	Population in 1890 was.....3,434
Cash in treasury.....	41,336	Population in 1900 was.....4,463

**INTEREST** is payable at Winnemucca.  
**TAX FREE.**—The county's bonds are exempt from taxation.

**LANDER COUNTY.—G. M. DYER, Auditor.**

The county seat is Austin.

LOANS—	When Due.	Tax valuation, real.....
RAILROAD BONDS—		\$921,127
6s, April, \$47,000.....	April 4, 1907	Tax valuation, personal 315,287
(Subject to call)		
Floating debt.....	\$1,943	Total valuation 1900... 1,236,414
Total debt Jan. 1, 1901.....	48,943	Total tax (per \$1,000) 1900..\$37.50
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..\$109,313
Floating debt.....	18,306	Total valuation 1899..... 479,695
Total debt Jan. 1, 1899....	601,441	Total tax (per \$1,000), '97...\$39.00
Cash in treasury.....	15,640	Population in 1890 was.....2,266
Tax valuation, real.....	370,382	Population in 1900 was.....1,534

**LYON COUNTY.—A. J. LOFTUS, Treasurer.**

County seat is Dayton. Bonds are tax exempt.

LOANS—	When Due.	Tax valuation, real ...
5 1/2s, ....., \$20,000.....	1919	\$825,725
Subject to call after 1904.		
Bonded debt Jan. 1, 1900.....	\$20,000	Tax valuation, personal. 337,680
Floating debt.....	200	Total valuation 1899 ....1,163,405
Total debt Jan. 1, 1900....	20,200	State & Co. tax (per M) '99..\$28.50
Cash in treasury.....	19,046	Population in 1890 was.....1,987
Population in 1900 was.....2,268		

**NYE COUNTY.—T. WARBURTON, Treasurer.**

Belmont is the county seat.

Total debt Jan. 1, 1900.....	\$28,001	Total valuation 1899.....\$368,891
Cash in treasury.....	6,724	Assessment is 3/4 actual value.
Tax valuation, real.....	174,894	Total tax (per \$1,000) '99...\$40.00
Tax valuation, personal...193,997		Population in 1890 was.....1,290
Population in 1900 was.....1,140		

**OPTIONAL.**—Bonds are subject to call.

**RENO.—D. B. BOYD, Treasurer, Washoe County.**

Reno is governed by the Board of Washoe County Commissioners. The school bonds are for Reno School District, which includes the city of Reno.

LOANS—	When Due.	Total debt Feb. 26, 1901...\$26,500
SCHOOL BUILDING—		Sinking fund. .... 1,000
6s, J&J, \$2,000.....	1902-1903	Net debt Feb. 26, 1901... 25,500
(\$1,000 due yearly on Jan. 1.)		
6s, Jan. 1, \$4,000.....	1901-1905	Tax valuation 1900... 2,300,000
(\$1,000 due yearly on Jan. 1.)		
SEWER BONDS—		City tax (per \$1,000) 1900...\$9.50
6s, Dec. 30, \$8,000..	1901-1908	School tax (per M) 1900....\$10.00
(\$1,000 due yearly on Dec. 30.)		
6s, Dec., \$2,500.....	1901-1905	Total tax (per M) 1900.... 27.00
(\$500 due yearly in Dec.)		
UNIVERSITY BUILDING—		Population in 1890 was.....3,563
6s, J&J, \$10,000.....	1902-1911	Population in 1900 (city)....4,500
(\$1,000 due yearly on Jan. 1.)		
Pop'n Reno Precinct 1900..5,076		
Wadsworth School District—		
6s, June 10, \$15,000. 1901 to 1915		
\$1,000 due yearly on June 10.		

All bonds are payable in gold, except the school 6s of 1905, which are payable in "lawful money."

**INTEREST AND PRINCIPAL** of all bonds is payable at the office of the County Treasurer.

**BONDS** of Reno are exempt from taxation if held outside the State.

**ASSESSMENT.**—Real estate is assessed at about 7/10 actual value, and personal property at about 4-5.

**WHITE PINE CO.—J. B. WILLIAMSON, Treas.**

The county seat is Ely.

LOANS—	When Due.	Cash in treasury Jan. 1, 1900..\$4,751
REDEMPTION BONDS—		Tax valuation, real.....264,020
6s, July 1, \$54,900.....	Jan. 1, 1913	Tax valuation, personal...527,575
Interest payable at Ely, Nevada.		
Bonded debt Mar. 1, 1900..	\$53,200	Total valuation 1899.....521,595
Floating debt.....	20,000	State & Co. tax (per M) '99..\$38.50
Total debt Mar. 1, 1900....	73,200	Population in 1890 was.....1,721
Population in 1900 was.....1,961		

**OPTIONAL.**—Bonds are subject to call whenever there is \$1,000 in the sinking fund.

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

# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# SOUTHERN STATES.

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

VIRGINIA—State, Cities, &c.....Pages 155 to 159	FLORIDA—State, Cities, &c.....Page 170
WEST VIRGINIA—State, Cities, &c.....Pages 159 to 160	ALABAMA—State, Cities, &c.....Pages 171 to 172
KENTUCKY—State, Cities, &c.....Pages 160 to 162	MISSISSIPPI—State, Cities, &c.....Pages 172 to 173
TENNESSEE—State, Cities, &c.....Pages 162 to 164	LOUISIANA—State, Cities, &c.....Pages 174 to 175
NORTH CAROLINA—State, Cities, &c.....Pages 164 to 166	ARKANSAS—State, Cities, &c.....Pages 175 to 176
SOUTH CAROLINA—State, Cities, &c.....Pages 166 to 167	TEXAS—State, Cities, &c.....Pages 176 to 181
GEORGIA—State, Cities, &c.....Pages 167 to 170	

## 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. *1902) - - - - -	J. T. Lawless
Auditor of Pub. Acc. (term exp. Jan. 1, 1902)	Morton Marye
Treasurer (term expires *Jan. 1, 1902) - - - - -	A. W. Harman Jr.
Second Auditor (term exp. Jan. 1, 1902) - - - - -	John C. Dew 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.

**CONSTITUTIONAL CONVENTION.**—At a special session of the Legislature in January, 1901, a resolution was passed providing for a Constitutional Convention.

**STATE DEBT.**—For a detailed report of the Virginia debt as it stood prior to 1892, and for the history of the debt 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; V. 70, p. 1202, 1211; V. 71, p. 408; V. 72, p. 150.

On March 1, 1901, Virginia's debt stood as shown below:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Riddleberger Bonds, Act of 1882.....	3	J & J	July 1, 1932	\$6,329,554
Century bonds, dated 1891..2&3		J & J	July 1, 1991	18,023,773
NOTE.—The Commissioners of the Sinking Funds on Mar. 1, 1901, held \$772,500 of century bonds and \$219,000 of Riddlebergers; total \$991,500.				
Of the \$18,023,773 century bonds, \$8,975,500 are coupon, \$9,045,200 registered and \$3,073 fractional certificates.				
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.....				1,667,270
				\$18,027,130
Canceled.....				3,357
Total.....				\$18,023,773
Total Act of Feb. 14, 1882.....				6,329,554
Total debt Mar. 1, 1901.....				\$24,353,327

The Virginia Legislature re-enacted the Funding Act of Feb. 20, 1892, and under its provisions all old Virginia bonds were allowed to be brought in and funded into new Century bonds, upon the same terms as the Olcott settlement, provided they were presented for funding prior to December 31, 1896. By the Act of January 25, 1898, however, another opportunity to fund the bonds was given. By this Act bondholders had until July 1, 1898, to come in and accept the terms, and power was given the Commissioners of the Sinking Fund to extend the time until Dec. 31, 1898. By Act of Feb. 3, 1900, the time was again extended, this time to July 1, 1900, with authority to still further extend it to Jan. 1, 1901. And on Feb. 16, 1901, the Legislature in extra session again extended the time until Dec. 31, 1901. Bonds funded under any amendment or extension to the Act of Feb. 20, 1892, 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 under the Acts of 1892 and 1892 coupon and registered bonds are 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 30 1/4 per cent for interest. (See the editorial article in STATE AND CITY SUPPLEMENT for April, 1899.) The Legislature of Virginia in March, 1900, passed a bill authorizing the State Debt Commission to take such action and institute such proceedings as may be deemed proper to protect the State's interests and to bring about a settlement with West Virginia. (V. 70, p. 494.) The purpose of this Act was to enable Virginia to bring suit against West Virginia in the U. S. Supreme Court. Application was made June 3, 1900, and granted by the Governing Committee June 13, 1900, to list Brown Bros. & Co.'s Virginia deferred certificates on the New York Stock Exchange. The amount listed on April 1, 1901, was \$7,205,426, issue of 1871, with power to add thereto from time to time as additional certificates may be issued under the plan of settlement.

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: 

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	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	..	744,051
Interest-bearing certs. of 1892	..	283,758
Non-int.-bearing certs. of 1892	..	316,872

\* 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.
1900	\$316,563,279	\$107,279,401	\$423,842,680	\$4.00
1899	311,385,460	102,886,723	414,272,183	..
1898	308,761,367	100,046,014	408,807,381	..
1897	306,036,001	99,198,824	405,234,825	\$4.00
1896	304,204,590	94,341,046	398,545,636	4.00
1895	313,182,340	83,132,476	396,314,816	..
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:

1900	1,854,184	1860	*1,596,318	1820	*1,065,116
1890	1,655,980	1850	*1,421,661	1810	*974,600
1880	1,512,565	1840	*1,239,797	1800	*880,200
1870	1,225,163	1830	*1,211,405	1790	*747,610

\* 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 in Alexandria County.

LOANS—	When Due.	Sinking fund	Total.
REGISTERED COUPON BONDS, 1872.	..	\$19,726	..
6s, J&J, \$32,400	July 1, 1902	Net debt July 1, 1900	778,574
REGISTERED COUPON BONDS, 1879	..	Population 1890 was	14,339
3*6s, J&J, \$765,900	July 1, 1909	Population in 1900 was	14,528
Bond. debt, July 1, 1900.	..		\$798,300

INTEREST is payable in Alexandria and all the bonds carry tax-receivable coupons.

ASSESSED VALUATION.—The city's assessed valuation (about 2/3 of its actual value) and tax rate have been as follows:

Year.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per \$1,000.
1900	\$4,159,310	\$1,099,310	\$5,258,620	\$17.00
1899	4,166,925	1,341,942	5,508,867	..
1898	4,171,584	1,024,625	5,196,210	..
1897	4,098,000	1,025,000	5,123,000	\$17.10
1896	4,154,000	1,013,000	5,167,000	17.10
1895	4,060,000	1,036,000	5,096,000	17.10
1891	3,560,000	913,000	4,473,000	18.00

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.

ALLEGHANY CO.—J. J. HOBBS, Clerk.

Covington is the county seat.

LOANS—	When Due.	Bonded debt	Total valuation
REFUNDING BONDS—	..	Jan. 1, 1901	\$20,000
5s, Jan., \$16,000	1901-1903	Total valuation 1900	4,587,267
(\$2,000 yearly on June 1.)	..	State & Co. tax (per M) 1900	\$13.50
Interest payable by County Treas.	..	Population in 1890 was	9,283
	..	Population in 1900 was	16,330

AMHERST CO.—H. C. JOYNER, Treasurer.

County seat is Amherst C. H.

LOANS—	When Due.	Tax valuation, real	Tax valuation, personal
REFUNDING BONDS—	..	\$1,536,729	783,747
4 1/2s, J&J, \$40,700	1918	Total valuation 1900	2,320,476
Bond. debt Jan. 1, 1901	..	Assessment about 3/4 actual value.	..
Floating debt	..	St. & Co. tax (per M.) 1900	\$17.00
Total debt	..	Population in 1890 was	17,551
Sinking fund	..	Population in 1900 was	17,864
Net debt Jan. 1, 1901	..		39,200

INTEREST is payable at the Knickerbocker Trust Co., New York.

BEDFORD CITY—{ J. L. CAMPBELL, Mayor.  
J. M. DANIEL, Recorder.

(formerly Liberty).—In Bedford County.

LOANS—	When Due.	REFUNDING BONDS—	Tax valuation, real
MARKET AND IMPROV'T BONDS—	..	5s, M&N, \$60,000	\$1,536,729
6s, M&N, \$29,500	1921-1924	Subject to call after 1909.	783,747
Subject to call after May 1, 1901.	..	Bonded debt Jan. 1, 1900	\$143,500
6s, A&O, \$10,000	..	Floating debt	1,000
Subject to call after Oct. 1, 1904.	..	Total debt Jan. 1, 1900	144,500
WATER BONDS—	..	Water debt (included)	100,000
6s, J&J, \$40,000	July 1, 1931	Assessed valuation, real	660,440
Subject to call after 1907.	..	Assessed val'tion, pers'l.	144,848
ELECTRIC LIGHT BONDS—	..	Total valuation 1899	805,288
5s, F&A, \$3,500	1907	Total tax (per \$1,000) '99	\$17.70
Subject to call after Feb., 1901.	..	Population in 1890 was	2,897
	..	Population in 1900 was	2,416

INTEREST on the refunding 5s is payable in Lynchburg; on all other bonds in Bedford. Coupons are tax receivable.

TAX EXEMPT.—The bonds are exempt from municipal tax.

BERKLEY.—C. L. OLD, Recorder.

A town in Norfolk County.

LOANS—	When Due.	All bonds are tax exempt.	Total debt
IMPROVEMENT BONDS—	..	..	Jan. 1, 1901
6s, J&D, \$25,000	1926	Sinking fund	\$111,500
Subject to call before maturity.	..	Net debt Jan. 1, 1901	101,000
6s, J&D, \$25,000	1927	Tax valuation 1900	1,702,500
6s, J&J, \$25,000	July 1, 1928	Real valuation (est.)	5,000,000
5s, M&S, \$35,000	1930	Total tax (per \$1,000) 1900	\$19.00
5s, .., \$40,000	1930	Population in 1890 was	3,899
Int. payable at Norfolk Nat. Bk.	..	Population in 1900 was	4,098

BOTETOURT CO.—{ J. B. BUHRMAN, Treasurer.  
J. W. MATHENY, Clerk.

County seat is Fincastle.

LOANS—	When Due.	Total debt
BRIDGE BONDS—	..	Feb. 15, 1900
5s, Mar. 1, \$8,000	Mar. 1, 1908	\$58,300
REFUNDING BONDS—	..	Sinking fund
5s, Jan., \$50,000	Jan. 1, 1925	6,000
Sub. to call, \$10,000 at any time,	..	Net debt Feb. 15, 1900
\$12,500 after 10 years, \$17,500	..	52,300
after \$15 years, and \$10,000	..	Tax valuation, real
after 20 years.	..	2,245,803
Int. payable at Co. Treas. office.	..	Tax valuation, personal
	..	805,919
	..	Total valuation 1900
	..	3,051,722
	..	Assessment about 2/3 actual value.
	..	State & co. tax (per M.) '99
	..	\$12.00
	..	Population in 1890 was
	..	14,854
	..	Population in 1900 was
	..	17,161

BRISTOL.—E. F. JONES, Chairman Finance Committee. Bristol is in Washington County.

LOANS—	When Due.	Total debt
FUNDING BONDS—	..	Feb. 1, 1900
5s, .. \$15,000	1928	\$120,000
Subject to call after 1908.	..	Water debt (included)
GENERAL IMPROVEMENT—	..	35,000
6s, M&N, \$50,000	1921	Tax valuation, real
6s, M&N, 20,000	1922	1,013,624
WATER WORKS:	..	Tax valuation, pers'l.
6s, J&J, \$35,000	1923	148,509
Subject to call.	..	Total valuation 1900
	..	1,162,133
	..	Assessment about 1/3 actual value.
	..	Value of city property
	..	106,000
	..	City tax (per \$1,000) 1901
	..	\$15.00
	..	Population in 1890 was
	..	2,902
	..	Population in 1900 was
	..	4,579

INTEREST on the water-works bonds is payable at Lynchburg, Va., on the general improvement bonds at New York City.

CAMPBELL CO.—{ JOHN W. CLAY, Treasurer.  
S. C. GOGGIN, Clerk.

County seat is Rustburgh.

The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not pay county taxes.

LOANS—	When Due.	Tax valuation, pers'l.
LYNCHBURG & DUR'M R.R. BONDS—	..	\$1,271,608
4 1/2s, M&S, \$97,000	1937	Total valuation 1900
Subject to call after Sept. 1, 1917	..	4,285,662
Total debt Jan. 1, 1901	..	Total tax (per \$1,000) 1900
\$97,000	..	\$11.00
Tax valuation, real	..	Population in 1890 was
3,012,054	..	41,087
	..	Population in 1900 was
	..	23,256

INTEREST is payable in Baltimore, Md.

CHARLOTTESVILLE.—B. H. WILLS, Aud.

Charlottesville is the county seat of Albemarle County.

LOANS—	When Due.	WATER BONDS—
C. & O. REFUNDING BONDS—	..	5s, .. \$12,000
5s, .. \$13,000	Jan. 1, 1925	Subject to call after 1908.
REFUNDING BONDS—	..	Bonded debt Mar. 1, 1901
5s, .. \$142,000	Jan. 1, 1936	\$288,000
Subject to call after 1906.	..	Water debt (included)
SCHOOL BONDS—	..	91,000
5s, .. \$25,000	Nov. 1, 1914	Total valuation 1900
SEWERAGE BONDS—	..	2,465,886
5s, .. \$80,000	Sept. 1, 1914	Assessment about 2/3 actual value.
STREET BONDS—	..	Tax rate (per \$1,000) 1900
5s, .. \$16,000	Nov. 1, 1914	\$17.25
	..	Population in 1890 was
	..	5,591
	..	Population in 1900 was
	..	6,449

INTEREST is payable in Charlottesville, Baltimore and New York.

CLARKE CO.—JOHN M. GIBSON, Clerk Board of Supervisors.—County seat is Berryville.

LOANS—	When Due.	Tax valuation, real
REFUNDING RAILROAD BONDS—	..	\$2,086,733
4s, J&J, \$65,000	1905 to 1929	Tax valuation, personal
(\$1,500 due yearly to 1928. Bal-	..	490,842
ance due 1929.)	..	Total valuation 1900
Interest payable at Co. Treasury.	..	2,577,575
Total debt Mar. 1, 1901	..	Assessment about 1/2 actual value.
\$65,000	..	Total tax (per \$1,000) 1900
	..	\$10.00
	..	Population in 1890 was
	..	8,071
	..	Population in 1900 was
	..	7,927

COVINGTON.—A town in Alleghany County.

LOANS—	When Due.	Total debt
WATER WORKS BONDS—	..	Mar. 16, 1901
5s, A&O 16, \$30,000	Apr. 16, 1926	\$70,000
Subject to call April 16, 1910.	..	Tax valuation 1900
5s, A&O 16, \$30,000	Mar. 16, 1941	900,000
Subject to call Mar. 16, 1911.	..	Real valuation (est.)
	..	1,300,000
	..	Population in 1890 was
	..	704
	..	Population in 1900 was
	..	2,950

DANVILLE.—{ GEO. P. GEOGHEGAN, Treasurer.  
BOBERT BRYDON, Auditor.

Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

LOANS*—	When Due.	LOANS -	When Due.
CITY BONDS—	..	CITY BONDS (Continued)—	..
10s, J&J, \$2,000	1905	5s, J&J, \$100,000	1925
8s, J&J, 25,000	1903	4s, J&J, 100,000	July 1, 1929
8s, J&J, 26,000	1905	REFUNDING BONDS—	..
8s, J&J, 74,500	1905	4 1/2s, M&S, \$100,000	Mar. 1, 1928
8s, J&J, 25,500	1906	RAILROAD BONDS—	..
8s, J&J, 20,000	1907	6s, J&J, \$50,000	1910 to 1914
8s, J&J, 40,000	1911	6s, F&A, 60,000	1912
6s, A&O, 17,000	1912	6s, M&N, 30,000	1914
6s, J&J, 10,000	1912	5s, J&J, 150,000	1920
6s, J&J, 10,000	1913	WATER & GAS BONDS—	..
6s, J&D, 30,000	1924	4s, .. \$60,000	1930
5s, J&D, 10,000	1913	Bond. debt Oct. 1, 1899	\$1,142,500
5s, J&J, 10,000	1914	Debt limit'n by charter	1,210,000
5s, A&O, 50,000†	1916	Assessed valuat'n, real	6,697,625
5s, M&N, 100,000†	1917	Asses'd valuat'n, pers'l.	2,327,578
5s, M&S, 50,000†	1920	Total valuation 1900	9,025,203
5s, A			

FREDERICKSBURG.—R. T. KNOX, Treas.

This city is in Spottsylvania County.

Table with columns: LOANS—When Due., REFUNDING GAS WORKS BONDS—, WATER BONDS—, FUNDING 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., REFUNDING BONDS—, FUNDING BONDS—, WATER BONDS—

HARRISONBURG.—O. B. ROLLER, Mayor. D. S. LEWIS, Treasurer.

This place is in Rockingham County.

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

LEXINGTON.—S. O. CAMPBELL, Treasurer.

County seat of Rockbridge County.

Table with columns: LOANS—When Due., REFUNDING BONDS—, REFUNDING WATER SUPPLY—

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.

Table with columns: LOANS—When Due., FUNDED INTEREST—, GENERAL EXPENSES—, LYNCH. H. & N. C. RR.—, MARKET HOUSE AND GROUNDS., PUBLIC IMPROVEMENTS—, PERMANENT IMPROVEMENTS—

\* 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.

CITY PROPERTY.—The real and personal property of this city, as charged on the city's books, is valued as follows:

Table with columns: Property of Fire Department., School property., Property of Water Department., Miscellaneous city property, real estate, etc.

Total \$748,571

DEBT LIMITATION.—The city's debt is limited by its charter to 16 per cent of the taxable values as shown by the books of the Commissioner of the Revenue.

ASSESSED VALUATION.—The city's assessed valuation (about 90 per cent of cash value) and tax rate have been as follows:

Table with columns: Years., Real Estate., Personal Property., Tot. Assessed Valuation., City Tax p. \$1,000.

POPULATION.—In 1890 population was 19,709; in 1880 it was 15,959; in 1870 it was 6,825; in 1900 it was 18,891.

MANCHESTER.—H. A. MAURICE, Mayor. J. W. BRONAUGH, JR., Treasurer

Manchester is situated in Chesterfield County.

Table with columns: LOANS—When Due., ALMS HOUSE AND JAIL—, FUNDING BONDS—, SEWER BONDS—

Table with columns: REFUNDING BONDS—(Con.)—, WATER BONDS—, OPTIONAL.—All of the above bonds are subject to call ten years after date of issue...

TAX EXEMPT—All bonds are free from taxation.

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.

Table with columns: LOANS—When Due., ATLANTIC & DANVILLE RR.—, FUNDING BONDS—

NEAPOLIS (NORTH DANVILLE).—

Neapolis was recently annexed to Danville, which see.

NEWPORT NEWS.—W. L. COOKE, Clerk.

This city is in Warwick County.

Table with columns: LOANS—When Due., BRIDGE BONDS—, COURT-HOUSE BONDS—, EMERGENCY & SCHOOL BONDS—, STREET PAVING BONDS—, SEWER, SCHOOL & JAIL BONDS—

INTEREST is payable at the City Treasurer's office; on the \$140,000 bonds it is also payable at the Bank of New York, N. B. A., and on the \$10,000 bonds at the First National Bank of Newport News.

NORFOLK.—H. S. HERMAN, Treasurer.

This city is in Norfolk County. [\$266,000 bonds were sold April 4.]

Table with columns: LOANS—When Due., GENERAL PURPOSES—, MARKET HOUSE B'LD'G & SITE—, PARK BONDS—, RENEWAL BONDS—, WARD BONDS—(Contin'd)—, PAVING AND GEN. PURPOSES—

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.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, Sept. 1, 1900., Mar. 21, '99., Feb. 10, '98.

Net debt \$4,112,893 \$3,717,150 \$3,233,150

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 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 1900 (Census) it was 46,624; in 1890 it was 34,871; in 1880 it was 21,966; in 1870 it was 19,229.

PAGE COUNTY.—County seat is Luray.

Table with columns: LOANS, When Due, Net debt Feb. 1, 1901, Total valuation 1900, Assessment 1/2 to 3/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1900 was.

PATRICK CO.—CHAS. R. MARTIN, Clerk.

Table with columns: County seat is Stuart, Total debt Mar. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1900, State & Co. tax (per M.) 1899, Population in 1890 was, Population in 1900 was.

PETERSBURG.—J. M. PLEASANTS, Mayor.

Table with columns: Petersburg is in Dinwiddie County, LOANS, When Due, RAILROAD BONDS, When Due, SCHOOL BUILDING, WATER IMPROVEMENT, STREET IMPROVEMENT.

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, 1901, was \$1,261,000; sinking fund, \$334,153; net debt, \$926,847; water debt (included) \$80,000. The sinking fund receives yearly about \$13,220.

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.

CITY PROPERTY on Jan. 1, 1901, including water works, was valued at \$772,000.

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

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

POPULATION.—In 1890, population 22,680; in 1880, 21,656; in 1900, it was 21,810.

PITTSYLVANIA CO.—G. H. VADEN, Treas.

Table with columns: County seat is Chatham. Interest payable in N. Y. City, LOANS, When Due, REDEMPTION BONDS, When Due.

PORTSMOUTH.—GEO. A. TABB, Treasurer.

Table with columns: Portsmouth is the county seat of Norfolk County, LOANS, When Due, REDEMPTION BONDS, When Due, FERRY BONDS, FLOATING DEBT & JAIL, PAVING BONDS, SCHOOL BONDS, CORPORATION PURPOSES.

\* A special tax amounting to 3/4 the cost of the work is levied on property benefited by paving, and the money thus collected is set aside for the redemption of the paving bonds.

INTEREST is payable in Portsmouth. TAX FREE.—All bonds issued by this city are exempt from city tax. DEBT LIMITATION.—The city's debt is limited by law to 17 per cent of the real estate valuation and 15 per cent of the personal.

RADFORD.—JOHN G. OSBORNE, Ch. Fin. Com.

Table with columns: Radford is in Montgomery County, Town Bonds, CITY BONDS, Bonded debt Mar. 1, 1901, Sinking fund, Tax valuation, real, Tax valuation, personal, Total valuation 1900, Assessment 1/2 actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

RICHMOND.—RICHARD M. TAYLOR, Mayor.

Table with columns: Richmond is the county seat of Henrico County, LOANS, When Due, BONDED DEBT (Cont.), When Due.

Table with columns: LOANS, When Due, BONDED DEBT (Cont.), When Due.

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 (at the time of its latest inventory in 1896) \$7,140,273. This includes the water works system, valued at \$2,100,000; gas works, \$1,000,000; markets, \$262,000.

TAX FREE.—All bonds are exempt from taxation by the city. DEBT LIMITATION.—The city's debt is limited by its charter to 18 per cent of the assessed valuation of real estate.

ASSESSED VALUATION and tax rate have been as follows:

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

POPULATION in 1900 (Census) 85,050; in 1890 it was 81,388; in 1880 it was 63,600; in 1870 it was 51,038.

ROANOKE.—W. E. THOMAS, City Clerk.

Table with columns: Roanoke is situated in the county of the same name, LOANS, When Due, REDEMPTION BONDS, When Due, COURT HOUSE, JAIL, & C., FIRE DEPARTMENT, STREET IMPROVEMENT, PUBLIC BUILDING BONDS, SCHOOL AND SEWER BONDS, RAILWAY, CORPORATION PURPOSES.

INTEREST is payable in Roanoke. DEBT LIMITATION by charter is 10 per cent of assessed valuation.

ROCKBRIDGE CO.—S. R. MOORE, Treasurer.

Table with columns: The county seat is Lexington, LOANS, When Due, COURT HOUSE BONDS, REDEMPTION BONDS, REFUNDING RR. BONDS.

Sinking fund receives an annual appropriation of about \$14,000. INTEREST on bonds is payable by the County Treasurer through the banks of Lexington.

TAX EXEMPT.—The Court House bonds are free from county tax.

ROCKINGHAM CO.—J. S. MESSERLEY, Clerk.

Table with columns: The county seat is Harrisonburg, LOANS, When Due, COUNTY BONDS, RAILROAD BONDS.

STAUNTON.—A. H. FULTZ, Mayor.

Table with columns: This is the county seat of Augusta County, LOANS, When Due, LAND PURCHASE BONDS, MARKET HOUSE BONDS.

LOANS—	When Due.
REDEMPTION BONDS—	
5s, \$149,500	Nov. 1, 1924
Subject to call after Nov. 1, 1904	
5s, \$37,500	Jan. 1, 1926
Subject to call after Jan. 1, 1916	
4½s, \$26,000	July 1, 1926
4½s, 10,000	July 1, 1926
4½s, 78,000	May 1, 1927
Subject to call after May 1, 1917.	
4s, \$55,000	July 1, 1915
Subject to call July 1, 1905.	
4s, \$18,000	Jan. 1, 1928
(Subj. to call after Jan. 1, 1918.)	
3½s, \$11,700	Jan. 1, 1929
Subject to call Jan. 1, 1909.	

LOANS.	When Due.
REDEMPTION BONDS—(Con.)—	
3½s, \$10,500	Jan. 1929
Subject to call after 1909.	
3s, \$11,000	Jan. 1, 1928
5s, 15,000	May 1, 1928
Subject to call after May 1, 1906	
STREET IMPROVEMENT BONDS—	
3½s, \$25,000	July 1, 1928
Subject to call after 1908.	
4½s, \$21,000	May 1, 1927
Subject to call after May 1, 1917.	
WATER BONDS—	
8s, M&N. \$80,000*	Nov. 1, 1905

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 Feb. 25, 1901, amounted to about \$1,100,000.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property.

Years.	Real Estate.	Personal Property.	Railroad Property.
1899	\$149,898,172	\$56,158,736	\$22,352,381
1898	147,058,218	53,101,906	22,028,362
1897	149,425,049	48,060,785	22,323,066
1896	141,925,633	51,307,197	22,437,102
1895	147,673,069	53,905,180	22,447,495
1890	121,202,365	48,725,222	17,237,766
1885	119,982,350	46,707,755	13,268,229
1880	105,000,358	34,622,399	7,368,983
1875	111,864,323	38,606,277	6,648,044
1870	95,388,047	38,032,395	7,362,844
1867	86,894,703	32,597,938	6,568,103

TAX RATE.—The State tax rate (per \$1,000, in 1900 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:

1900	958,800	1860	376,688	1830	176,924
1390	762,794	1850	302,313	1820	136,768
1880	618,457	1840	224,537	1810	105,469
1870	442,014				

The proportion of the colored population was 4.19 per cent in 1880 and 4.39 per cent in 1890. In number blacks were 17,980 in 1870, 25,886 in 1880 and 33,508 in 1890.

### CITIES, COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.

#### BERKELEY CO.—I. L. BENDER, Clerk.

County seat is Martinsburg.	
LOANS—	When Due.
MARTINSBURG & POTOMAC RR.—	
4s, J&J, \$105,000	Aug. 22, 1911
Total debt Feb. 1, 1901	\$105,000
Tax valuation, real	4,547,649
Tax valuation, personal	\$1,181,980
Total valuation 1900	5,729,629
State & Co. tax (per M)	\$8.00
Population in 1890 was	18,702
Population in 1900 was	19,469

#### BLUEFIELD.—{ DR. G. C. HALLAND, Mayor. A. H. LAND, Treasurer.

Bluefield is in Mercer County.	
LOANS—	When Due.
STREET, SEWERS, ETC.—	
8s, Jan. 1, \$25,000	Aug. 22, 1912
Interest payable in Bluefield.	
Bonded debt Aug. 1, 1899	\$25,000
Tax valuation, real	674,229
Tax valuation, personal	\$422,636
Total valuation '99 (abt.)	1,096,865
Assessment about ½ to ½ act. val.	
City tax (per \$1,000), 1899	\$10.00
Population in 1890 was	1,775
Population in 1900 was	4,644

TAX FREE.—The bonds described above are exempt from taxation.

#### BRAXTON CO.—County seat is Sutton.

LOANS—	When Due.	Net debt July 1, 1900	\$44,448
RR. AID BONDS—		Tax valuation 1900	1,931,634
6s, June 1, \$60,000	June 1, 1919	State and Co. tax rate	
Subject to call.		(per \$1,000) 1900	9.00
Total debt July 1, 1900	\$60,000	Population in 1890 was	13,928
Sinking funds	15,552	Population in 1900 was	18,904
Property is assessed at about ½ its actual value in this county.			
INTEREST is payable at the Weston Bank, Weston, W. Va.			

#### BROOKE COUNTY.—G. W. McCORD, Clerk.

County seat is Wellsburgh. The sinking fund receives \$7,330 annually out of the county levy to pay the interest and principal of the bonded debt.

LOANS—	When Due.	Net debt June 1, 1900	\$93,991
REFUNDING BONDS—1893—		Tax valuation, real	2,098,012
4s, semi-ann., \$106,000	1913	Tax valuation, personal	610,365
Subject to call after 1903.		Tax valuation, railroads	599,477
Bond. debt June 1, 1900	\$106,000	Total valuation 1900	3,307,854
Floating debt	9,258	Assessment about ¾ actual value.	
Total debt	115,258	State & co. tax (per M) 1900	\$11.00
Sinking fund and cash	21,267	Population in 1890 was	6,660
		Population in 1900 was	7,219

#### CHARLESTON.—E. A. REID, Treasurer.

This city is in Kanawha County.	
LOANS—	When Due.
STREET AND SEWER BONDS—	
6s, Jan., \$3,000	Jan. 19, 1904
6s, June, 30,000	June 18, '09
Subject to call after 1899.	
4s, Ann., \$50,000	1919
Subject to call after 1904.	
HOSPITAL BONDS—	
4s, Sept., \$25,000	Sept. 25, 1915
4s, 15,000	1909
Bond. debt Mar. 1, 1900	\$123,000
Tax valuation, real	3,101,325
Tax valuation, personal	1,539,365
Tax valuation, 1899	4,640,690
Assessment about ½ actual value.	
Total tax rate (per M.) '99	\$32.00
Population in 1890 was	6,742
Population in 1900 was	11,099
TAX FREE.—All bonds are exempt from taxation.	

#### CHARLESTON INDEPENDENT SCHOOL DISTRICT.—JOHN L. DICKINSON.

LOANS—	When Due.	Bond. debt Aug. 1, 1900	\$131,000
BUILDING BONDS—		Tax valuation 1899	4,557,821
6s, \$20,000	1927-28	Assessm't about 30 p.c. actual val.	
Optional 1902-1903.		School tax (per \$1,000) '99	\$10.00
REFUNDING BONDS—			
4½s, \$111,000	1929		
Optional 1919.			

#### GRAFTON.—{ W. O. BOYD, Mayor. A. E. N. MEANS, Clerk.

This city is in Taylor County. West Grafton has been annexed to this city, the assessed valuation of which was about \$100,000.

LOANS—	When Due.	WATER WORKS BONDS—
ELECTRIC LIGHT BONDS—		5s, July, \$10,000
5s, Sept. \$10,000	Sept. 1, 1918	Subject to call after July 1, 1904
Subject to call after Sept. 1, 1903		5s, Sept., \$10,000
STREET IMPROVEMENT BONDS—		Sept. 1, 1917
5s, May, \$10,000	May 1, 1916	Subject to call after 1907
Subject to call after 1906.		Interest is payable at Grafton.
		Bonded debt Apr. 1, 1901

\* The \$80,000 water bonds due Nov. 1, 1905, are exempt from taxation. All in sinking fund.

INTEREST is payable in Staunton, except on the 8 per cent water bond, interest on which is payable in Baltimore. The coupons are all receivable in payment for the city taxes and dues.

#### TOTAL DEBT, SINKING FUNDS, ETC.—

	Apr. 1, '01.	Apr. 1, 1900.	Apr. 1, '99.	Apr. 1, '98.	Apr. 1, '97.
Total fund. debt.	\$563,900	\$528,900	\$528,900	\$539,400	\$503,900
Sink. funds (net)	66,364	58,525	50,987	67,437	59,255

Net debt.....\$497,536 \$470,375 \$477,913 \$471,963 \$444,645

The city has no floating debt.

On April 1, 1901, the sinking fund held \$70,000 of the city's bonds and it receives yearly 1 per cent of the city's debt.

CITY PROPERTY.—The total value of all property owned by the City of Staunton, as assessed by the commission appointed by the City Council on June 2, 1891, was \$281,400, including the water works, valued at \$173,000. Since June 2, 1891, the city has acquired property valued at \$45,700, making the total value of city property on April 1, 1901, \$327,100.

DEBT LIMITATION.—The city's debt is limited by law to 15 p. c. of the assessed valuation of real estate and 17 p. c. of personal property.

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	City Tax p. \$1,000.
1900	\$2,236,730	\$927,862	\$3,164,592	.....
1899	2,162,230	909,234	3,071,464	.....
1898	2,149,780	888,092	3,037,872	.....
1897	2,165,750	997,554	3,163,304	.....
1894	2,248,343	1,226,605	3,474,948	.....
1891	1,996,525	2,106,455	4,102,980	\$12.50
1889	1,844,034	1,462,927	3,306,961	12.50
1887	1,796,284	1,186,673	2,982,957	12.50

POPULATION in 1890 was 6,975; in 1900 it was 7,289.

#### SUFFOLK.—{ J. V. BURGESS, City Attorney. R. S. BOYTON, Treasurer.

This town is the county seat of Nansemond County. As we go to press the town is offering for sale \$15,000 4% 30-year sewerage bonds.

LOANS—	When Due.	Total valuation 1900	\$1,605,316
5s, J&J, \$60,750		Assessment about ¾ actual value.	
Bonded debt Mar. 1, '01	\$60,750	Tax rate (per \$1,000) 1900	\$16.70
Assessed valuation, real.	976,796	Population in 1890 was	3,354
Assessed valuation, per'l	628,520	Population in 1900 was	3,827
TAX EXEMPT.—Bonds are exempt from town taxation.			

#### WINCHESTER.—G. H. KINZEL, Treasurer.

Winchester is in Frederick County.

LOANS—	When Due.	Net debt Mar. 1, 1901	\$103,000
CITY BONDS—		Total valuation 1900	1,724,105
5s, \$63,000	1904	Assessment ¾ to ¾ actual value.	
4s, 43,000	1925	Total tax (per M) 1900	\$11.00
Interest is payable at Winchester.		Population in 1890 was	5,196
Total debt Mar. 1, 1901	\$106,000	Population in 1900 was	5,161
Sinking fund	3,000		

#### WYTHEVILLE.—W. L. STANLEY, Agent.

This town is in Wythe County.

LOANS—	When Due.	Bonded debt Apr. 1, 1900	\$85,000
REFUNDING BONDS—		Assessed val'n, real	432,620
4½s, J&J, \$82,000	Jan. 1, 1933	Assessed val'n, personal	244,630
Subject to call after Jan. 1, 1909.		Total valuation 1898	677,250
WATER BONDS—		Assessment about ½ actual value.	
4½s, M&N, \$3,000	Nov. 1, 1932	Tax rate (per \$1,000) '98	\$15.00
Subject to call after Nov. 1, 1908		Population in 1890 was	2,570
COURT HOUSE BONDS—		Population in 1900 was	3,003
4s, \$40,000	1902-1909		
\$5,000 due yearly.			

INTEREST and principal of the general improvement bonds are payable in Wytheville; on the light and water bonds at the Mercantile Trust & Deposit Co., Baltimore, Md.

TAX FREE.—The water and light bonds are tax exempt.

## State of West Virginia.

ITS

### DEBT, RESOURCES, ETC.

Admitted as a State (Act Dec. 31, 1862)	-	June 20 1863
Total area of State (square miles)	-	24,780
State Capital	-	Charleston
Governor (term expires March 4, 1905)	-	A. B. White
Secretary of State* (term exp. Mar. 1905)	-	Wm. M. O. Dawson
Treasurer (term expires March 4, 1905)	-	Peter Silman
Auditor (term expires March 4, 1905)	-	Arnold C. Schorr

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

Floating debt.....	\$2,800	Total valuation 1900.....	\$1,693,697
Total debt Apr. 1, 1901..	72,800	Assessment about 1/2 actual value.	
Bonds owned by city....	27,500	City tax (per \$1,000) 1900..	\$9.50
Tax valuation, real.....	1,229,547	Population in 1890 was.....	3,159
Tax valuation, personal.	464,150	Population in 1900 was.....	5,650

**HUNTINGTON.**—This city is in Cabell County.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund.....	\$17,370
<b>PAVING AND SEWER BONDS—</b>		Net debt Jan. 1, 1899.....	149,630
6s, Oct. 1, \$82,000.....	Oct. 1, 1921	Tax valuation, real.....	3,842,505
6s, July 1, 75,000.....	Oct. 1, 1923	Tax valuation, personal.....	1,268,447
<b>SCHOOL BONDS—</b>		Total valuation, 1893 ..	5,110,952
5s, Aug. 7, \$10,000 ..	Aug. 7, 1901	Assessment is 2/3 actual value.	
Subject to call at any time.		Total tax (per \$1,000) '98..	\$27.50
6s, Annu., \$15,000.....	1927	Population in 1890 was.....	10,108
(Subject to call after 1907.)		Population in 1900 was .....	11,923
Total debt Jan. 1, '99.....			

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.		Bond, debt Mar. 1, 1901.	\$205,600
<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1899.....	7,328,709
<b>RAILROAD AID BONDS—</b>		Assessment 2/3 to 3/4 actual value.	
5s, A&O, \$19,600.....		State & Co. tax (per M.) '99..	\$6.50
Subject to call.		Population in 1890 was.....	15,553
5s, A&O, \$106,000.....		Population in 1900 was.....	15,935
Subject to call after Apr. 1, 1903.			
<b>REFUNDING BONDS—</b>			
4s, A&O, \$80,000.....	April 1, 1930		
Subject to call after April 1, 1903			

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.		Tax valuation 1900.....	\$2,200,000
<b>LOANS—</b>	<i>When Due.</i>	Assessment about 2/3 actual value.	
<b>WATER WORKS &amp; STREETS—</b>		Total tax (per \$1,000) '99..	\$21.65
5s, J&J, \$76,100 .....	Jan. 1, 1905	Population in 1890 was.....	7,226
Total debt Mar. 1, 1901..		Population in 1900 was.....	7,564
Debt limit on .....			

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.

**OHIO COUNTY.**—County seat is Wheeling.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, pers'l.....	\$5,933,725
4 1/2s, .....	10-30 yrs.	Tax valuation 1900.....	23,803,055
4 1/2s, .....	5-30 yrs.	State & Co. tax (per M.) '98..	\$8.50
Bonded debt June 1, 1900..		County tax (per \$1,000) '99..	\$5.00
Floating debt.....		Population in 1890 was.....	41,557
Total debt June 1, 1900 ..		Population in 1900 was.....	48,024
Tax valuation, real.....			

COUNTY PROPERTY.—The county owns (1900) \$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.**—{ COL. W. VROOMAN, Mayor-elect.  
FRANK GOOD, Clerk.

This city is in Wood County.		<b>SPECIAL SEWER BONDS—</b>	
<b>LOANS—</b>	<i>When Due.</i>	5s, Sept. 1, \$15,000.....	Sept. 1, 1917
<b>HOSPITAL BONDS—</b>		Interest payable at City Treasury.	
5s, Sept. 1, \$15,000.....	Sept. 1, 1917	Total debt Feb. 23, 1901.	\$240,000
<b>IMPROVEMENT BONDS—</b>		Floating debt.....	40,000
5s, July, \$65,000.....	July 1, 1914	Total debt .....	280,000
<b>PARK BONDS, SER. F—</b>		Sinking fund assets ..	0,000
5s, June, \$25,000 .....	June 1, 1916	Net debt Feb. 23, 1901..	240,000
<b>REFUND. BONDS, SER. B &amp; D—</b>		Water debt (included).....	40,000
6s, F&A, \$20,000.....	Aug. 1, 1912	Total valuation 1900.....	6,167,789
5s, J&D, 10,000.....	July 1, 1909	Assessment about 1/2 actual value.	
<b>WATER WORKS (REFUNDING)—</b>		City tax (per \$1,000) 1900.	\$11.00
5s, F&A, \$40,000.....	Aug. 1, 1916	Population in 1890 was.....	8,408
Subject to call before maturity.		Population in 1900 was.....	11,703
<b>STREET PAV. &amp; SEWER B'DS.—</b>			
5s, June, \$50,000.....	June 1, 1910		

**WHEELING.**—{ A. T. SWEENEY, Mayor.  
ALEX. H. FORGEY, City Receiver.

Wheeling is the county seat of Ohio County.		<b>WATER BONDS—</b>	
<b>LOANS—</b>	<i>When Due.</i>	6s, .....	\$150,000..... Jan., 1907
<b>BRIDGE BONDS—</b>		Bonded debt Jan. 1, 1901	\$484,300
6s, Nov. 1, \$66,900 .....	Nov. 1, 1924	Water bonds (add't'l) ..	150,000
Subject to call after Nov. 1, 1901		Total valuation 1899.....	23,750,000
4 1/2s, July, \$29,500.....	July 1, 1924	Assessment about 2/3 actual value.	
5s, July, 207,000.....	July 1, 1915	City & school tax (per M) '99.	10.40
4 1/2s, Nov., 77,900.....	Nov., 1911	Population in 1890 was.....	34,522
<b>ELECTRIC-LIGHT BONDS—</b>		Population in 1900 (Census)	38,878
6s, Oct., \$16,000.....	Oct., 1901		

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 except the bridge bonds due Nov., 1924, which are payable in series.

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. Election, 1903)	-	-	J. C. W. Beckham
Secretary of State (term exp. 1st Mon. Jan. 1904)	-	-	C. B. Hill
Treasurer (term exp. 1st Mon. Jan. 1904)	-	-	S. W. Hager
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.			

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>	
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Outstand'g</i>
Military bonds, 1866.....	6 J & J	Irredeemable	\$165,000
Cer. of Indebtedness 1885	4g J & D	June 1, 1905	500,000
Educational bonds .....	6 semi-an.	Irredeemable	2,312,596
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, 1901.	Jan. 1, '99.	Jan. 1, '98.
Tot. bonded debt (exclusive of bonds held by the Board of Education)	\$1,000,000	\$1,171,394	\$1,171,394
On Jan. 1, 1901, the sinking fund amounted to	\$754,019.		

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. The \$165,000 military bonds are also irredeemable; the interest is paid to the A. & M. College and the State normal school for colored persons.

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

<i>Years.</i>	<i>Real Estate.</i>	<i>Personal Property.</i>	<i>Railroads.</i>
1899.....	\$447,681,753	\$115,646,933	\$46,027,613
1897.....	444,000,000	109,000,000	42,000,000
1891.....	391,630,294	145,241,945	.....
1890.....	374,926,668	135,512,766	45,921,192
1887.....	351,157,053	132,334,637	35,571,631

NOTE.—The total valuation for the year 1900, not including railroads, was \$574,867,964; for 1899 (equalized) it was \$563,328,686; for 1898, was \$552,957,768; for 1897 it was \$549,419,980; for 1896 it was \$570,926,762; for 1895 it was \$573,206,978.

TAX RATE—In 1900 the State tax rate (per \$1,000) was \$4.75.

POPULATION OF STATE.—The population of Kentucky has been as follows in the years named:

1900.....	2,147,174	1860.....	1,155,684	1820.....	564,135
1890.....	1,858,635	1850.....	982,405	1810.....	406,511
1880.....	1,648,690	1840.....	779,828	1800.....	220,955
1870.....	1,321,011	1830.....	687,917	1790.....	73,677

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. \$170,000 4 p. c. bonds have been issued to refund the debt mentioned below.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1900.....	\$1,314,694
<b>REFUNDING RAILROAD BONDS—</b>		Assessment about 65% actual val.	
6s, J&J, \$117,000.....	July, 1907	State & co. tax (per M) 1900.	\$14.75
6s, J&J, 17,000.....	July, 1908	Population in 1890 was.....	13,692
Interest payable at Scottsville.		Population in 1900 was.....	14,657
Total debt Jan. 1, 1901 ..			

**CHRISTIAN CO.**—County seat is Hopkinsville.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Feb. 1, 1900..	\$100,000
<b>REFUNDING BONDS—</b>		Equal'd valuation 1899.	\$631,652
5s, \$100,000.....	July 1, 1917	County tax (per \$1,000) '99..	\$4.25
Subject to call after 1902.		Population in 1890 was.....	34,118
Interest payable at City Bank, Hopkinsville, Ky.		Population in 1900 was.....	37,962

**CLARK COUNTY.**—J. H. EVANS, Co. Judge.

County Court.—County seat is Winchester.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>	
<b>RAILROAD AID BONDS—</b>		4s, J&D, \$14,000.....	June 1, 1917-8
6s, J&J, \$37,000.....	\$7,000 per year.	Total debt Jan. 1, 1900..	\$183,000
<b>TURNPIKE BONDS—</b>		Tax valuation 1900..	8,914,597
6s, J&J, \$82,000.....	1907	State & Co. tax (per M.) 1900.	\$10.20
4s, .....	1923-1928	Population in 1890 was.....	15,434
Due \$10,000 yearly, 1923 to 1928		Population in 1900 was.....	16,694

INTEREST is payable at Winchester.

**COVINGTON.**—{ W. J. MAHON, Mayor.  
S. R. SHELTON JR., Auditor.

This city is in Kenton County. \$75,000 4 p. c. 20-year electric-light bonds were offered for sale on Dec. 10, 1900, but the receiver of the Suburban Electric Co. obtained a temporary injunction preventing the sale. The case will come up in court for decision in May, 1901. See CHRONICLE, V. 71, p. 1183

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>ASPHALT BONDS—</b>		<b>REDEMPTION BONDS—</b>	
5s, May, \$35,810.....	1901 to 1903	4s, F&A, \$73,200.....	Aug. 1, 1920
(\$11,890 due yearly May 18.)		Subject to call 1910.	
4s, F&A, \$142,600.....	Aug. 1, 1931	4s, F&A, \$106,300.....	Aug. 1, 1922
<b>BRICK BONDS—</b>		<b>RESERVOIR &amp; WATER WORKS B'DS.—</b>	
5s, Feb. 1, \$4,720.....	1902-1905	4s, J&J, \$520,000.....	Jan. 1, 1927
(\$740 due yearly Feb. 1.)		4s, J&J, 371,000.....	Jan. 1, 1928
5s, Feb. 1, \$5,420.....	1902-1905	4s, J&J, 23,000.....	July 1, 1928
(\$890 due yearly Feb. 1.)		4s, J&J, 111,000.....	July 1, 1930
<b>BRIDGE BONDS—</b>		<b>WATER WORKS REDEMPTION—</b>	
4s, J&J, \$33,000.....	July 1, 1926	4s, J&J, 190,700.....	Jan. 1, 1930
<b>CASPARIS JUDGMENT BONDS—</b>		<b>REFUNDING BONDS—</b>	
4s, M&S, \$103,500.....	Mar. 1, 1923	4s, J&J, \$51,300.....	July 1, 1934
<b>COV. W. COV. &amp; LUD. HIGHWAY—</b>		<b>SEWER BONDS—</b>	
4s, F&A, \$7,900.....	Aug. 1, 1923	5s, F&A, \$19,000 .....	1901 to 1902
Subject to call.		(\$9,500 due yearly Aug. 1.)	
<b>FUNDING BONDS—</b>		<b>School District Bonds—</b>	
5s, F&A, \$281,000.....	Aug. 1, 1920	4s, J&J, \$20,000.....	July 1, 1905
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, 1901. Jan. 1, '00. Jan. 1, '99. Jan. 1, '98.  
 Total bonded debt....\$2,079,500 \$2,104,100 \$2,197,300 \$2,265,600  
 Water dbt. incl. above. 1,215,700 1,215,700 .....

**ASSESSED VALUATION.**—The city's assessed valuation in 1901, equalized, was \$2,919,465. The city tax rate per \$1,000 for 1901 is \$20.00. The property is assessed at about 80 p. c. of value.  
**POPULATION**—In 1900 (Census) was 42,938; in 1890 it was 37,371; in 1880 it was 29,720.

**DANVILLE.—J. B. FISHER, Mayor.**  
 County seat of Boyle Co.

**LOANS—** When Due. Total debt Feb. 23, 1901.. \$95,000  
**SEWER BONDS—** Sinking fund..... 23,000  
 4s, J&J, \$25,000..... 1 02 to 19 7 Net debt Feb. 23, 1901... 72,000  
 (\$1 500 due yearly on Jan. 1.)  
**WATER WORKS BONDS** Assessed valuation 1900..2,500,000  
 5s, J&J, \$30,000..... July 1, 1914 Assessment about 3/5 actual value  
 Optional after 1904. Total tax (per \$1,000) 1900 \$13.30  
 5s, J&J, \$20,000..... July 1, 1914 Population in 1890 was..... 3,766  
 Optional after 1909. Population in 1900 was..... 4,285  
 5s, J&J, \$20,000..... July 1, 1914

**DAYTON.—** } CHAS. A. BIRD, Mayor.  
 } C. B. HAYWARD, City Clerk.  
 Dayton is in Campbell County.

**LOANS—** When Due. Net debt Jan. 1, 1901.... \$128,500  
**REFUNDING BONDS—** Assessment bonds (add.) 73,500  
 5s, F&A, \$134,000... Aug. 1, 1915 Tax valuation 1900.....2,200,460  
 \*STREET IMPROVEMENT BONDS— Assessment is 3/4 actual value.  
 6s, semi-an., \$73,500... Part yearly Total city tax (per M) 1900.. \$13.50  
 Total debt Jan. 1, 1901... \$134,000 Population in 1890 was.... 4,264  
 Sinking funds..... 5,500 Population in 1900 was..... 6,104

\* 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.

**TAX FREE**—The bonds are all exempt from city tax.

**INTEREST** on the refunding bonds is payable at the Newport National Bank of Newport, Ky., or First National Bank, New York City; on the street improvement bonds at the Newport 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, 1901.. \$310,000  
**FUNDING BONDS—** Floating debt..... 22,000  
 6s, J&J, \$25,000... \*July 1, 1904 Total debt Jan. 1, 1901. 332,000  
 6s, J&J, 35,000... June 15, 1906 Water debt (included) .. 125,000  
 6s, J&J, 10,000... \*Jan. 1, 1911 Tax valuation 1900.....3,038,000  
 b LOTTERY BONDS— Real valuation (est.)....5,000,000  
 6s, J&J, \$50,000... \*July 1, 1905 State & Co. tax (p. M.) 1900 \$10.75  
**REFUNDING BONDS—** City tax (per \$1,000) 1900... 14.50  
 4 1/2s, ....., \$120,000... Sept. 1, 1927 Population in 1890 was..... 7,892  
 (Subject to call after Sept. 1, 1917) Population in 1900 was..... 9,487  
 a SCHOOL BONDS—  
 6s, J&J, \$10,000... \*July 1, 1904  
 6s, J&J, 50,000..... 1906

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.

**GRANT COUNTY.—R. L. WEBB, Treasurer.**

County seat is Williamstown.  
**LOANS—** When Due. Bond. debt Jan. 1, 1901.. \$74,000  
**BRIDGE REFUNDING—** Floating debt .. 60,000  
 4 1/2s, M&N, \$24,000... 1901 to 1917 Total debt..... 134,000  
 (Part due yearly on Nov. 10.) Sinking fund..... 4,000  
**TURNPIKE REFUNDING—** Net debt Jan. 1, 1901... 130,000  
 4 1/2s, M&N, \$33,000... 1901 to 1917 Equalized val'n 1901... 3,750,000  
 (Part due yearly on Nov. 10.) Assessment is 70 p. c. actual value.  
 6s, J&J, 17,000... Aug. 10, 1906 State & co. tax (per M) 1900 \$15.25  
 Int't payable at Co. Treas. office. Population in 1890 was.... 12,671  
 Population in 1900 was.... 13,239

**GREEN COUNTY.—P. F. MARSHALL, Clerk.**

County seat is Greensburgh.  
**LOANS—** When Due. Tax valuation, personal.. \$400,640  
**RAILROAD AID BONDS—** Assessed valuation '99.. 1,148,979  
 6s, ....., \$250,000 ..... Past due State tax (per \$1,000) 1899.. \$4.25  
 Bonded debt Apr. 1, 1900.. \$250,000 County tax (per \$1,000) '99. 5.00  
 Tax valuation, real..... 748,339 Population in 1890 was.... 11,463  
 Population in 1900 was.... 12,255

**HARRISON CO.—J. N. LAIR, Co. Treas.**

County seat is Cynthiana.  
**LOANS—** When Due. Bond. debt Sept. 14, 1900 \$90,000  
**COUNTY BONDS—** Floating debt ..... 31,400  
 4s, ....., \$50,000..... 1912 to 1927 Total debt Sept. 14, 1900 121,400  
 Due, \$12,500 Jan. 1, 1912; \$12,500 Jan. 1, 1917; \$12,500 Jan. 1, 1922 and \$12,500 Jan. 1, 1927. Equalized valuat'n 1899..6,332,933  
 Assessment about 3/4 actual value.  
**TURNPIKE BONDS—** State & Co. tax (per M.) '99. \$19.20  
 6s, J&J, \$20,000 ..... 1905 Population in 1890 was.... 16,914  
 6s, J&J, 20,000 ..... 1907 Population in 1900 was.... 18,570

**HENDERSON.—J. C. THOMASSON, City Clerk.**

This city is the county seat of Henderson county.  
**LOANS—** When Due. Total valuation 1899... \$5,271,000  
**REFUNDING BONDS—** Assessment abt. 86% actual value.  
 4s, M&N, \$369,000..... 1927 Total tax (per \$1,000) 1900. \$20.25  
 (Subject to call after 1913.) Population in 1890 was.... 8,835  
 Bonded debt Jan. 1, 1901.. \$369,000 Population in 1900 was.... 10,272

**HOPKINSVILLE.—F. W. DABNEY, Mayor.**

Hopkinsville is in Christian Co.  
**LOANS—** When Due. Total valuation 1900... \$2,233,564  
**RAILROAD AID BONDS—** Assessment is 65% of actual value.  
 5s, A&O, \$64,000..... Oct. 1, 1921 State & co. tax (per M) 1899. \$9.25  
 Subject to call after Oct. 1, 1901 City & sch. tax (per M) 1899. 12.50  
 Total debt Feb. 1, 1901... \$64,000 Population in 1890 was..... 5,833  
 Tax valuation, real..... 1,538,756 Population in 1900 was..... 7,280  
 Tax valuation, personal.. 694,808

**INTEREST** is payable by Latham, Alexander & Co., New York City.  
**TAX FREE.**—All of the bonds are exempt from city tax.

**LEXINGTON.—** } H. T. DUNCAN, Mayor.  
 } P. G. GARLAND, Auditor.

This city is in Fayette County.

**LOANS—** When Due. **SCHOOL BUILDING BONDS—**  
**BRICK STREET BONDS—** 5s, A&O, \$30,000..... Apr. 1, 1918  
 6s, M&N, \$5,000... May 20, 1901 **RAILROAD-AID BONDS—**  
 6s, var's, 5,266..... var., 1921 5s, J&D, \$100,000... June 1, 1918  
 6s, A&O, 2,469..... Oct. 1, 1932 4 1/2s, M&S, 150,000... Sept. 1, 1920  
 4 1/2s, M&N, 75,570... Nov. 1, 1934 4 1/2s, F&A, 15,000... Aug. 1, 1932  
**FUNDING BONDS—** Bond. debt Apr. 1, 1901. \$730,717  
 5s, F&A, \$50,000... Aug. 1, 1918 Assessm't bonds (incl.) 143,891  
**REFUNDING BONDS—** Tax valuation 1900..... 17,243,489  
 4 1/2s, F&A, \$105,000... Aug. 1, 1932 Assessment is 1/2 actual value.  
 4 1/2s, F&A, 45,000... Aug. 1, 1924 City tax (per \$1,000), 1900. \$12.00  
 4 1/2s, J&D, 81,000... June 1, 1933 Population 1890 was..... 21,567  
 4s, J&J, 25,000 Jan. 10, 1935 Population 1900 (Census)... 26,369

**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.**

Stanford is the county seat.

**LOANS—** When Due. Assess'd valuation, real. \$3,543,490  
**TURNPIKE BONDS—** Ass'd valuation, pers'l.. 2,816,874  
 6s, July, \$17,000... Total valuation 1898... 6,360,364  
 5s, Sept., 10,000 .. Equalized valuat'n 1899 4,981,293  
 4s, M&S, 52,000... Assessment ab't 80% actual value.  
 Bonded debt Aug. 1, 1900. \$74,000 State & co. tax (per M) 1900 \$9.75  
 Sinking fund..... 6,776 Population in 1890 was.... 15,962  
 Net debt Aug. 1, 1900..... 67,224 Population in 1900 was.... 17,059

**LOUISVILLE.—** } CHAS. P. WEAVER, Mayor.  
 } STUART R. YOUNG, Treasurer.

Louisville is the county seat of Jefferson County. 3 1/2 per cent 40-year bonds to refund the railroad 7s due June 1 and July 1, 1901, were sold on Mar. 20.—See CHRONICLE V. 72, p. 639.

**LOANS—** When Due. **b RECONSTRUCTION, 1873—**  
**b CITY HALL—** 7s, J&J, \$600,000... July 1, 1903  
**REFUNDING BONDS (gold)—** b OLD LIABILITIES, 1871-1880—  
 4s, ....., \$500,000... Sept. 15, 1910 5s, F&A, \$499,000... Aug. 1, 1911  
 4s, J&J, 457,000... July 1, 1937 b RAILROAD AID BONDS—  
 3 1/2s, M&N, 448,000... May 1, 1940 (1) Eliz. & Pad. RR., 1873—  
 3 1/2s, A&O, 119,000... Apr. 1, 1941 7s, J&J, \$998,000... Jan. 1, 1903  
 a MUNICIPAL IMPROVEMENTS— (4) Road Bed (L. C. & L. RR.)—  
 4s, J&J, \$1,495,000... July 1, 1923 7s, J&J, \$150,000... July 1, 1901  
 4s, Q-M, 1,500,000... Dec. 1, 1928 7s, J&J, 200,000... July 1, 1903  
**PARK BONDS—** SEWER BONDS, 1868-71—  
 4s, J&J, \$600,000... July 1, 1930 7s, J&D, 423,000... June 1, 1901

a \$100, \$500 and \$1,000. b \$1,000.

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

**TAX FREE.**—Bonds are exempt from all taxation except State tax.

**INTEREST.**—Coupons are mostly payable in New York City at the National Bank of the Republic, the exceptions to this being the old liability 7s due 1901, which are payable in Louisville at the sinking fund office.

**BONDED DEBT** on Jan. 1, 1901, was \$8,206,000. The sinking fund assets amounted on Jan. 1, 1901, to \$1,461,604, including \$1,274,700 stock of the Louisville Water Co. The sinking fund owns the entire stock of the Louisville Water Co., with the exception of four shares valued at \$500. The assets of the Water Company amount to \$5,753,922 1/2 and the liabilities, including bonded debt, \$906,626 86.

**ASSESSED VALUATION, TAX RATE, ETC.—**

Years.	Real Estate.	Personal Property.	Total.	Total Tax per \$1,000
1901	\$90,200,000	\$33,900,000	\$124,100,000	\$21.25
1900	89,200,000	31,800,000	121,000,000	22.65
1899	89,636,587	30,059,360	119,695,947	25.35
1898	87,633,149	31,223,204	118,856,353	23.65
1897	87,585,184	30,125,334	117,710,518	22.75
1895	87,239,581	29,000,000	116,239,581	23.05
1893	84,600,000	5,725,000	90,325,000	23.05

In 1901 the city tax proper was \$15.00; in 1900 it was \$13.10; school tax \$3.30; State and county tax \$6.25. Assessment is about 80 per cent of actual value.

**POPULATION.**—Population 1900 (Census) was 204,731; in 1890 it was 161,129; in 1880 was 123,758; in 1870 was 100,753.

**MCCRACKEN CO.—** County seat is Paducah.

**LOANS—** When Due. Equal'd valuat'n, pers'l. \$1,798,498  
**REFUNDING BONDS 1892—** Tot. eq. valuat'n 1899. 7,990,032  
 5s, A&O, \$500,000... Mar. 1, 1933 Assessm't ab't 1/2 to 3/4 actual value.  
 Subject to call in part at var. times. State & co. tax (per M) 1900. \$12.95  
 Total debt Apr. 1, 1898.. \$500,000 Population in 1890 was.... 21,051  
 Equal'd valuation, real. 6,191,534 Population in 1900 was.... 28,733

**MADISON CO.—** County seat is Richmond.

**LOANS—** When Due. Tax valuation, real... \$7,500,000  
**REFUNDING RAILROAD BONDS—** Tax valuation, personal 1,200,000  
 4s, J&J, \$112,000..... 1909-1929 Total valuation 1900... 7,700,000  
 \$12,000 due Jan. 1, 1909, and Equalized valuat'n, 1899.. 8,621,412  
 \$5,000 yearly thereafter. Assessment is 4/5 actual value.  
**TURNPIKE BONDS—** State tax (per \$1,000)..... \$4.75  
 4 1/2s, ....., \$70,000... 1902 to 1918 County tax (per \$1,000)..... 5.25  
 Interest is payable at Louisville. Population in 1890 was.... 24,348  
 Bonded debt Jan. 1, 1901.. \$182,000 Population in 1900 was... 25,607

**MAYSVILLE.—** County seat of Mason county.

**LOANS—** When Due. Interest is payable at Maysville  
**FUNDING BONDS—** Total debt Oct. 1, 1900... \$82,326  
 5s, F&A, \$28,000... Aug. 1, 1908 Tax valuation 1900..... 3,632,824  
 (\$7,000 due yearly to Aug. 1, 1911) Assessment about 1/2 actual value.  
**RAILROAD BONDS—** Total tax (per \$1,000) 1900. \$24.40  
 5s, F&A, \$42,000... Aug. 1, 1901 Population in 1890 was.... 5,358  
 (\$6,000 due yearly) to Aug. 1, 1907 Population in 1900 was.... 6,423

**MERCER COUNTY.—** Geo. BOHON, Treas.

County seat is Harrodsburgh.

**LOANS—** When Due. Total debt Feb. 25, 1901. \$145,000  
**REFUNDING BONDS—** Equalized valuat'n 1900 5,121,380  
 4s, ....., \$145,000 ..... 1928 State & Co. tax (per M.) 1900. \$6.00  
 Subject to call after 1903 Population in 1890 was.... 15,034  
 Population in 1900 was.... 14,426

**MIDDLESBOROUGH.**—Middlesboro'h is in Bell Co.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1899.... \$700,000
<b>FUNDING BONDS—</b>		Assessment is $\frac{3}{4}$ actual value.
6s, A&O, \$31,500.....	Apr. 1, 1906	Tax rate (per \$1,000) 1899. \$32.50
<b>GENERAL BONDS—</b>		Population in 1890 was.....3,271
6s, semi-ann., \$150,000.....	Apr. 1, 1921	Population in 1900 was.....4,162
Tot. debt Apr., 1900 (abt.).....		\$250,000

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

**MONTGOMERY CO.**—County seat is Mt. Sterling.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan. 1, 1900..\$116,000
<b>FUNDING DEBT—</b>		Sinking fund..... 3,000
6s, J&J, \$73,000.....	Jan., 1903	Net debt Jan. 1, 1900.... 113,000
(Subject to call 1903.)		Total valuation 1900....5,222,588
<b>TURNPIKE BONDS—</b>		Assessment $\frac{1}{2}$ to $\frac{2}{3}$ actual value.
4s, ....., \$50,000.....	1928	State tax (per \$1,000) 1900..\$4.25
Subject to call after 1918.		County tax (per \$1,000)..... 6.00
Bonded debt Jan. 1, 1900.....		Population in 1890 was.....12,367
Floating debt.....		Population in 1900 was.....12,834

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. The Fiscal Court has authorized the issuance of \$215,000 bonds in compromise for the outstanding \$800,000 railroad bonds which have been in litigation for some time past.—See V. 70, p. 546, and V. 72, p. 637.

<b>LOANS—</b>		Sinking funds..... \$10,000
<b>RAILROAD BONDS—</b>		Equalized valuat'n 1899.1,936,493
..... \$800,000.....	Over-due	County tax (per \$1,000).....\$10.00
Floating debt.....		Population in 1890 was ....17,995
Total debt Apr. 1, '98, abt.		Population in 1900 was.....20,741

**NEWPORT.**—{ R. W. NELSON, Mayor.  
JOHN ZOLLEIS, Auditor.  
Newport is in Campbell County. \$590,000  $\frac{3}{4}$  per cent refunding bonds have been sold to refund the  $\frac{7}{10}$  per cent water bonds, some of which are due May 1, 1901.—See CHRONICLE V. 72, p. 54.

<b>LOANS—</b>	<i>When Due.</i>	<b>WATER BONDS—</b>
<b>BRIDGE BONDS—</b>		7 $\frac{3}{10}$ s, M&N, \$224,000.....
5s, J&J, \$37,000.....	1911	7 $\frac{3}{10}$ s, M&N, 188,000.....
<b>FLOOD BONDS—</b>		7 $\frac{3}{10}$ s, M&N, 180,000.....
5s, J&J, \$50,000.....	1904	5s, M&N, 92,000.....
<b>FUNDING BONDS—</b>		Total debt Apr. 1, 1900.....\$1,074,600
5s, A&O, \$52,500.....	1913	Sinking fund assets .... 17,000
<b>REDEMPTION BONDS—</b>		Net debt Apr. 1, 1900.. 1,057,600
5s, J&J, \$81,500.....	1906	Tax valuation 1900 ....10,798,939
<b>REFUNDING BONDS—</b>		Tax rate (per \$1,000) 1900..\$23.35
5s, F&A, \$10,000.....	1914	Population in 1890 was.... 24,918
<b>STREET IMPROVEMENT—</b>		Population in 1900 was.... 28,301
5s, var., \$124,600.....	1919	

**NICHOLAS COUNTY.**—S. A. RATLIFF, Clerk.

Carlisle is the county seat.		
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real .. \$3,064,356
<b>TURNPIKE BONDS -</b>		Tax valuation, personal. 800,000
4s, J&J, \$40,000.....	Jan. 1, 1904	Total valuation 1901....3,864,356
(\$3,000 every 5th yr.) to Jan. 1, '24		Assessment abt. 70% actual value.
(All bonds subject to call after '14.)		State & Co. tax (per M) 1900..\$9.75
Total debt Jan. 1, 1901.....		Population in 1890 was.... 10,764
Sinking fund.....		Population in 1900 was....11,952
Net debt Jan. 1, 1901....		

**OWEN COUNTY.**—W. P. SWOPE, Clerk.

County seat is Owenton.		
<b>LOANS—</b>	<i>When Due.</i>	Total debt..... \$147,500
<b>COUNTY BONDS—</b>		Sinking fund..... 16,000
5s, M&S, \$100,000....	Sept. 1, 1916	Total debt Jan. 1, 1901 131,500
Optional at any time.		Turnpike debt (add't'l). 30,000
<b>REFUND. BRIDGE &amp; TURNPIKE—</b>		Tax valuation 1901.... 3,050,973
6s, F&A, \$30,000.....	Feb. 1, 1917	Assessment about $\frac{1}{2}$ actual value.
Optional after Feb. 1, 1912		Total tax (per \$1,000).....\$14.25
6s, ....., \$30,000.....	1902	Population in 1890 was....17,676
Bonded debt Jan. 1, 1901.....		Population in 1900 was....17,553
Floating debt .....		

INTEREST is payable at the U. S. National Bank, New York City.

TAX FREE—Bonds are all exempt from taxation.

**OWENSBORO.**—{ W. P. SMALL, Mayor.  
W. M. O'BRIEN, City Clerk.

This is the county seat of Daviess County. \$200,000 4 per cent 10-30-year water bonds were voted at the November (1900) election.

<b>LOANS—</b>	<i>When Due.</i>	Interest is payable at Owensboro.
<b>RAILROAD BONDS—</b>		Total debt Jan. 1, 1901.. \$256,000
4s, M&N, \$56,000.....	Nov. 1, 1919	Tax valuation 1900....\$5,237,362
Subject to call.		Assessment about $\frac{2}{3}$ actual value.
<b>STREET IMPROVEMENT BONDS—</b>		City tax rate (per M) 1900..\$16.00
4s, J&J, \$200,000.....	Jan. 1, 1930	Population 1890 was..... 9,837
Subject to call Jan. 1, 1915.		Population in 1900 was....13,189

**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 owns (Feb. 1, 1900), railroad stock of the par value of \$220,000.

<b>LOANS—</b>	<i>When Due.</i>	<b>P. &amp; M. GRAVEL ROAD—</b>
<b>CHES. OHIO &amp; S. W. R.R.—</b>		4s, J&J, \$2,400.....
5s, F&A, \$20,000.....	Aug. 1, 1903	4s, J&J, 1,600.....
<b>CH. ST. L. &amp; P. R.R.—</b>		Bonded debt Jan. 1, 1900..\$335,000
4 $\frac{1}{2}$ s, J&D, \$100,000.....	Dec. 1, 1918	Tax valuation 1899.....7,000,000
Subject to call after 1898.		Assessment about $\frac{2}{3}$ actual value.
<b>REFUNDED N. O. &amp; O. RR.—</b>		City tax (per \$1,000) '99.....\$9.00
4 $\frac{1}{2}$ s, ....., \$66,000.....		Population in 1890 was.... 12,797
4 $\frac{1}{2}$ s, ....., 45,000.....	Aug. 1, 1928	Population in 1900 was....19,446
<b>P. T. &amp; A. R.R.—</b>		
4s, A&O, \$100,000.....	Oct. 1, 1920	

INTEREST on the Chicago St. Louis & Paducah 4 $\frac{1}{2}$ s and on the refunded N. O. & O. RR. bonds is payable in New York City; on all other bonds in Paducah.

**PARIS.**—{ BENJ. PERRY, Mayor.  
GEO. ALEXANDER, Treasurer.

This is the County seat of Bourbon County.		
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1900....\$3,000,000
<b>REFUND'G AND FUND'G B'D'S '98.</b>		Assessment is $\frac{3}{4}$ actual value.
4 $\frac{1}{2}$ s, ....., \$44,500.....	1901 to 1932	City tax (per \$1,000) 1900. \$12.50
Part due yearly.		Population in 1890 was.....4,218
Interest is payable in New York.		Population in 1900 was.....4,603
Total debt Feb. 1, 1901..		\$44,500

**PENDLETON CO.**—C. H. LEE, JR., Treasurer.

County seat is Falmouth.

<b>LOANS—</b>	<i>When Due.</i>	Bond. debt Jan. 1, 1901. \$153,000
<b>FUNDING BONDS—</b>		Sinking fund..... 9,000
5s, J&J, \$75,000.....	July 1, 1912	Net debt Jan. 1, 1901... 144,000
<b>TURNPIKE BONDS—</b>		Total valuation 1900....3,397,585
6s, J&J, \$20,000.....	July 1, 1908	Assessment is $\frac{1}{2}$ actual value.
6s, J&J, 15,000.....	July 1, 1903	State & co. tax (per M) 1900..\$10.50
6s, J&J, 3,000.....	July 6, 1906	Population in 1890 was....16,346
5s, J&J, 40,000.....	July 1, 1910	Population in 1900 was....14,947

INTEREST on the 6 per cent turnpike bonds due 1906 is payable at Falmouth; on the funding bonds at the Chase National Bank, N. Y., on all others at the Bank of America, N. Y.

**SCOTT COUNTY.**—D. P. EWING, Treasurer.

County seat is Georgetown.		
<b>LOANS—</b>	<i>When Due.</i>	Total debt..... \$150,000
<b>TURNPIKE BONDS—</b>		Sinking fund..... 5,000
4s, J&D, \$46,000.....	1904 to 1913	Net debt Jan. 1, 1900... 145,000
\$5,000 due yrly '04 to '11, Jan. 1;		Tax valuation, real.... 7,454,136
\$3,000 due yrly '12 and '13, Jan. 1.		Tax valuation, personal 514,723
<b>REFUNDING BONDS—</b>		Total valuation 1900... 7,968,859
4s, ....., \$100,000.....		State & co. tax (per M.) 1900..\$10.40
Bonded debt Jan. 1, 1900.....		Population in 1890 was....16,546
Floating debt.....		Population in 1900 was....18,076

**SPENCER COUNTY.**—County seat is Taylorsville.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1901.. \$1,640,000
<b>COUNTY BONDS—</b>		State & co. tax (per M) 1900..\$16.25
6s, A&O, \$58,000.....	Apr. 1, 1901-'11	Population in 1890 was.....6,760
Total debt Apr. 1, 1901... \$58,000		Population in 1900 was.....7,406

INTEREST payable at Bank of Ky. and Union Nat. B'k, Louisville.

**WARREN CO.**—Wm. H. EDLEY, Co. Clerk.

Bowling Green is the county seat.		
<b>LOANS—</b>	<i>When Due.</i>	Sinking fund..... \$9,000
<b>TURNPIKE &amp; REFUNDING BONDS—</b>		Tax valuation, real.....6,314,389
4s, semi-ann., \$140,000.....	Jan 2, '29	Tax valuation, personal.4,192,112
Subject to call, \$35,000, 1909;		Total valuation 1901...10,506,501
\$35,000, 1914; \$35,000, 1919, and		State & Co. tax (per M) 1900..\$9.00
\$35,000, 1924.		Population in 1890 was.... 30,158
Bond. debt Mar. 1, 1901. \$140,000		Population in 1900 was....29,970

**WOODFORD CO.**—JAMES W. SMITH, Treas.

County seat is Versailles.		
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$6,200,280
<b>COUNTY BONDS—</b>		Tax valuation, person'l. 2,125,497
4s, M&S, \$50,000.....	1902 to 1921	Total valuation 1900... 8,034,527
(\$2,500 due yearly.)		Assessment same as actual value.
<b>TURNPIKE BONDS—</b>		State & Co. tax (per M), 1900..\$8.25
4s, ....., \$40,000.....	1904 to 1920	Population in 1890 was....12,380
\$2,500 due yearly on Jan. 1.		Population in 1900 was....13,134
Total debt Feb. 1, 1901..		\$90,000

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.

Place.	Total Debt.	Int. Rate.	Tax Valuation.	Populat'n
Ashland, Boyd Co.....	\$37,117	4 & 5	\$2,900,000 ('00)	6,800
Kellevue, Campbell Co..	54,600	6	1,943,000 ('99)	6,332
Boyd Co.....	25,000	4	4,984,642 ('00)	18,834
Carroll County.....	57,000	4, 5 & 6	3,600,000 ('99)	9,825
Franklin County.....	212,000	4 & 4 $\frac{1}{2}$	5,547,913 ('99)	20,852
Franklin, Simpson Co..	18,000	5	900,000 ('01)	2,166
Garrard Co.....	33,000	4	4,500,000 ('01)	12,042
Grayson Co.....	27,200	6	2,183,000 ('99)	19,878
Logan County.....	256,000	6	5,361,409 ('99)	25,994
Ludlow, Kenton Co.....	72,700	....	1,406,606 ('95)	3,334
Ohio Co.....	20,000	4	3,357,041 ('00)	27,287
Shelby Co.....	95,000	5	8,090,123 ('99)	18,340

**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, 1903) -	Benton McMillin
Secretary of State (term exp. Feb. 12*, 1905) -	John W. Morton
Treasurer (term expires Feb. 1*, 1903) -	R. E. Folk
Comptroller (term expires Feb. 1, 1903) -	Theo. 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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstanding.
Redemption .....	4	A & O	Oct. 1, 1907	\$469,000
New settlement bonds (subject to call at 100) .....	3	J & J	July 1, 1913	13,528,600
Penitentiary bonds.....	4 $\frac{1}{2}$	A & O	Oct. 1, 1913	600,000
Redemption bonds .....	4 $\frac{1}{2}$	A & O	Oct. 1, 1913	1,000,000
Old bonds and certifs. of indebtedness held by State institutions.....	5 & 6	....	1896 to 1914	676,000

PAR VALUE OF BONDS.—Settlement bonds are \$100 and \$1,000 INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City.

TOTAL DEBT, Etc.—The subjoined statement shows Tennessee's total new settlement debt Jan. 1, 1901.

Total interest-bearing debt.....	\$16,273,600
Estimated amount of bonds yet to be funded.....	680,000

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, Ave. Value p. Acre, Rate of Taxes, and Rate of Interest.

In addition to the above valuations, the assessed valuations of railroad, telephone and telegraph property in 1900 was \$56,630,201.

POPULATION.—The population of Tennessee has been as follows. Table with columns: Year, Total Population.

The proportion of the colored population was 26.14 per cent in 1880 and 24.57 per cent in 1890. In number blacks were 245,881 in 1850; 283,019 in 1860; 322,331 in 1870; 403,151 in 1880; 434,300 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.

BRISTOL.—{ JOHN C. ANDERSON, Mayor. T. J. BURROW, Recorder. Bristol is in Sullivan County. The \$25,000 railroad aid bonds due in 1920 which were in litigation have been declared valid by the Supreme Court of Tennessee. See V. 71, p. 1132.

Table with columns: LOANS—When Due, STREET IMPROVEMENT BONDS—When Due, FUNDING BONDS—When Due, KING COLLEGE BOND—When Due, MARKET HOUSE BONDS—When Due, RAILROAD AID BONDS—When Due, SCHOOL BUILDING BONDS—When Due.

CHATTANOOGA.—T. J. GILLESPIE, Treas'r. Chattanooga is the County seat of Hamilton County.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, SEWER BONDS—When Due, STREET AND SEWER BONDS—When Due, WATER BONDS—When Due.

INTEREST on the funding 6s due in 1917 is payable in Chattanooga; on all other bonds in New York City.

CLARKSVILLE.—{ W. B. YOUNG, Mayor. H. D. PETTUS, Treasurer. County seat of Montgomery County.

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

INTEREST is payable at Clarksville.

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, WARRANTS OUTSTANDING, SINKING FUND, TAX VALUATION 1900, ASSESSMENT IS 3/5 ACTUAL VALUE, ST. & CO. TAX (PER M.) 1900, POPULATION IN 1890 WAS, POPULATION IN 1900 WAS.

HARRIMAN.—C. E. HENDRICK, Treasurer. This city is in Roane County.

Table with columns: LOANS—When Due, WATER, ELECTRIC LIGHT, ETC.—When Due, FUNDING BONDS—When Due, BOND DEBT FEB. 26, '01, FLOATING DEBT.

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 OCT. 1, 1900, TAX VALUATION 1900.

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 \$22,000.

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.—J. M. MARTIN, Recorder. Washington County.

Table with columns: LOANS—When Due, FUNDING JUDGMENT BONDS—When Due, SCHOOL AND STREET BONDS—When Due.

\* 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, and is not included in the total debt given above.

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, FUNDING BONDS—When Due, NEW BRIDGE BONDS—When Due, OLD BRIDGE BONDS—When Due, RAILROAD BONDS—When Due.

KNOXVILLE.—{ S. G. HEISKELL, Mayor. 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.

The city's total resources on Jan. 23, 1901, were \$485,480 27, including \$161,500, the value of school buildings, and \$218,100, the value of other public buildings.

TAX FREE.—Bonds due 1906 are free from taxation.

LAKE COUNTY LEVEE DISTRICT.—JAMES C. HARRIS, Chairman Levee Comm'rs. P. O. address Tiptonville.

Table with columns: LOANS—When Due, LEVEE BONDS—When Due.

MEMPHIS.—{ JOS. J. WILLIAMS, Mayor. W. B. ARMOUR, Secretary.

Memphis is the County seat of Shelby County. A yellow fever epidemic in 1878 rendered the city unable to meet its obligations, and in 1879 the city's charter was repealed and the Taxing District of Shelby County was organized for the purpose of securing a compromise with the bondholders on such terms as the city felt able to make. The courts, however, held that the Taxing District was liable for the entire debt of the city, and a compromise at 50 per cent was then arranged for under the act of March 1883. This act was amended in 1885. The old debt has been all retired and interest payments on the new issues are promptly made. In 1891, by an act of the Legislature, this district was again incorporated as a city.

Table with columns: LOANS—When Due, TAXING DISTRICT OF SHELBY CO.—When Due, STAMPED FLIPPINS—When Due, LOANS OF 1883 AND 1885—When Due.

\* The market-house bonds are secured by a mortgage on the market property and are not considered part of or included in the debt as given below.

PAR VALUE OF BONDS.—The 6s due 1915 and the stamped Flip pins 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 Jan. 1, 1901, was \$2,930,000; sinking fund, \$97,000; net debt, \$2,833,000.

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 being about 3/5 actual value:

Table with columns: Years, Real Estate, Personal Property, Tol. Assessed Valuation, Rate of tax per \$1,000. Rows for years 1901 to 1870.

The tax rate (per \$1,000) for 1901 in the original eight wards of the city is \$23.50; in the next three wards it is \$18.90 and in the lately annexed part \$17.60.

POPULATION in 1900 (Census) was 102,320; in 1890 was 64,495; in 1880 it was 33,592; in 1870 it was 40,226.

MEMPHIS SCHOOL DISTRICT.—A. B. HILL, Secretary.

Table with columns: LOANS—When Due., Bonded debt Sept. 1, 1900, Sinking fund, Net debt Sept. 1, 1900. Rows for years 1901 to 1919.

MORRISTOWN.—{ R. McFARLAND, Mayor. W. F. HODGE, Treasurer. Morrystown is in Hamblen County.

Table with columns: LOANS—When Due., Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1899, Water debt included, Tax valuation 1898, Assessment about 7/10 actual value, City tax (per \$1,000) '98, Population in 1890 was, Population in 1900 was. Rows for years 1901 to 1919.

INTEREST on school house bonds is payable at the Hanover Nat. Bank. New York; on street bonds at Morrystown.

NASHVILLE.—{ J. M. HEAD, Mayor. J. P. BYRNE, City Recorder.

Nashville is the capital of the State and the county seat of Davidson County. At an election on Dec. 15, 1900, \$1,000,000 railroad-aid bonds were voted (see CHRONICLE, V. 71, p. 1283). In February, 1901, injunction proceedings were instituted to prevent the issuance of these bonds - see CHRONICLE, V. 72, p. 302.

Table with columns: LOANS—When Due., BRIDGE BONDS—, CENTENNIAL BONDS—, HAY MARKET BONDS—, IMPROVEMENT BONDS 1892—, OLD CITY BONDS—, WATER BONDS—, SEWER BONDS—. Rows for various bond types and years.

INTEREST is payable in New York and Nashville—in New York by the Merchants National Bank. All coupons are tax receivable.

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

TOTAL DEBT, SINKING FUNDS, ETC.—The city's bonded debt on Jan. 1, 1901, was \$3,389,600, including a water debt of \$1,497,000. The city has no floating debt. Beginning in 1900 10 per cent of all revenues collected by the city, except for schools, will be set aside to form a sinking fund (Act of General Assembly 1899) and in addition all surplus on hand Dec. 31 each year, after deducting city debts, will pass to the sinking fund.

WATER WORKS.—The city owns its water works, on which it has expended \$1,500,000. By act of Legislature the net revenue derived from sales of water must be applied to interest on the water bonds.

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 with columns: Years, Real, Assessed Valuation, Personal, Total, Total Tax Raised. Rows for years 1900 to 1881.

The city tax rate (per \$1,000) in 1899 was \$15.00; the total tax (per \$1,000), \$24.50.

POPULATION—In 1900 (Census) was 80,865; in 1890 it was 76,168; in 1880 was 43,350; in 1870 was 25,865.

NORTH KNOXVILLE.—See Knoxville.

PARIS.—{ J. L. LEMONDS, Mayor. G. L. TRYER, Recorder.

This city is in Henry County.

Table with columns: LOANS—When Due., Interest payable in New York, Total debt Jan. 1, 1901, Tax valuation 1900, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was. Rows for years 1901 to 1919.

SUMNER COUNTY.—HARRIS BROWN, Clerk.

County seat is Gallatin.

Table with columns: LOANS—When Due., CUMB. & O. RR. AID BONDS—, 6s, J&J, \$50,100, Total debt Jan. 1, 1901, Sinking fund, Tax valuation, real. Rows for bond types and years.

INTEREST is payable by county trustee.

OPTIONAL.—All bonds are subject to call at option of county.

UNION CITY.—W. H. GARDNER, Mayor.

This city is in Obion County.

Table with columns: LOANS—When Due., CEMETERY BONDS—, WATER AND ELECTRIC LIGHT—, 6s, M&S, \$9,000, Subject to call after Sept. 1, 1901, 6s, M&S, \$20,000, Subject to call after Sept. 1, 1911, 6s, M&S, \$30,000, Interest is payable in New York, Total debt Jan. 1, 1901, Sinking fund, Assessed valuation, real, Assessed val'n, personal, Total valuation 1900, Assessment is 65 p.c. actual value, State & co. tax (per M.) 1901, City & sch'l tax (per M.) 1901, Population in 1890 was, Population in 1900 was. Rows for bond types and years.

TAX FREE.—All of the above bonds are exempt from taxation.

WEST KNOXVILLE.—See Knoxville.

WILSON CO.—H. L. COE, Dep. Co. Clerk.

County seat is Lebanon.

Table with columns: LOANS—When Due., REFUNDING BONDS—, 6s, M&N, \$56,000, (\$14,000 yearly on May 1.), Total debt Jan. 1, 1901, Sinking fund, Tax valuation 1900, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was. Rows for bond types and years.

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 1900. Rows for Anderson County, Bradley County, Carter County, Columbia, Maury County, Davidson County, Greeneville, Greene County, Hamblen County, Henry County, Lake County, McMinnville, Warren County, Marshall County, Martin, Weakley County, Milan, Gibson County, Newbern, Dyer County, Pulaski, Giles County, Roane County, Sevier County, Shelby County, Tipton County.

State of North Carolina.

ITS

DEBT, RESOURCES, ETC.

Table with columns: Admitted as a State, Total area of State (square miles), State Capital, Governor (term expires Jan. 1, 1905), Secretary of State (term exp. Jan. 1, 1905), Treasurer (term expires Jan. 1, 1905). Rows for One of Original Thirteen, 52,250, Raleigh, Charles B. Aycock, J. B. Grimes, B. R. Lacey.

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, 1903. These laws provided for the issue of (1) consolidated 4 p. c. bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" railroad bonds recognized as valid at 25 per cent, and bonds of 1866 and 1868 at 15 per cent, nothing being given for overdue coupons; and (2) for new consolidated 6 per cent bonds due in 1919, for which the North Carolina RR. construction bonds were made exchangeable at par, holders of construction bonds abating \$240 of overdue interest on each \$1,000 bond. The new bonds, both 4s and 6s, carry tax-receivable coupons, and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or special."

An amendment to the State Constitution passed by the Legislature in 1879 and ratified by popular vote in 1880, forbids the General Assembly to pay or recognize as valid the following bonds: Special tax bonds \$11,366,000; bonds to Chatham RR., 1868, \$1,030,000, and to Williamson & Tarboro RR., \$150,000; Penitentiary bonds of 1868 \$44,000. The special tax bonds are in 3 classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April, 1870. Holders of the special tax bonds brought suit to establish the validity of their bonds and the ease was decided in favor of the State.

The recognized debt which had been adjusted up to Dec. 1, 1900, stood as follows:

Table with columns: LOANS—NAME AND PURPOSE—, Interest, P. Ct. Payable, Principal, When Due, Outstand'g. Rows for Construction bonds, Renewal bonds, Bonds of 1889—, Prison debt bond, Prison farm bonds.

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 \$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, 1903. The recognized fundable debt which has been funded and the recognized fundable debt which has not been funded are as follows:

Table with 3 columns: Bond type, Funded, Not funded. Rows include Consols 6 per cent and Consols 4 per cent.

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 would much more than pay the principal. In addition the State holds other stocks and bonds to the value of \$1,400,000; total, \$4,400,000.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal, Railroads, Total, Tax Rate. Rows show data from 1881 to 1900.

POPULATION OF STATE.—The population of North Carolina has been as follows:

Table with 4 columns: Year, Total, Colored, Black. Rows show population data from 1870 to 1900.

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.—W. A. BLAIR, Mayor. M. W. ROBERTSON, Clerk.

Table with 3 columns: Bond type, When Due, Amount. Rows include City Hall and Market House, Floating Debt, School, Sewer & Water Bonds, Street, Water, and Public Imp. Bonds.

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

TAXFREE.—All bonds issued by this city are exempt from city tax. DEBT LIMITATION.—Bonds can be issued only by vote of the people.

BUNCOMBE COUNTY.—County seat is Asheville.

On Jan. 26, '98, the County Court decided that the \$98,000 bonds were illegal; this decision was affirmed by the State Supreme Court, but later it was reported the county officials would take action to legalize the issue.

Table with 3 columns: Bond type, When Due, Amount. Rows include Refunding Bonds.

CHARLOTTE.—FRED. NASH, Treasurer.

Table with 3 columns: Bond type, When Due, Amount. Rows include City Hall, Funding, Street and Sewer, and Public Imp. Bonds.

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.

CRAVEN COUNTY.—County seat is New Berne.

Table with 3 columns: Bond type, When Due, Amount. Rows include Funding, Refunding, and Public School Bonds.

DURHAM.—GEO. W. WOODWARD, Clerk.

This city is the county seat of Durham County. \$200,000 sewer and street improvement bonds were voted on Jan. 7, 1901.

Table with 3 columns: Bond type, When Due, Amount. Rows include Railroad, Public School, and Water & Sewer Bonds.

\* For particulars in regard to assessed valuation, see vol. 64, p. 480.

FORSYTH CO.—County seat is Winston.

Table with 3 columns: Bond type, When Due, Amount. Rows include Loans, Court House Bonds, and School Location.

GREENSBORO.—Z. V. TAYLOR, Mayor.

Table with 3 columns: Bond type, When Due, Amount. Rows include Loans, Building Bonds, Improvement, Electric Light, and School Location.

TAX FREE.—All of the bonds are exempt from taxation.

HENDERSON CO.—W. J. DAVIS, Treasurer.

Table with 3 columns: Bond type, When Due, Amount. Rows include Refunding Bonds and School Location.

MECKLENBURG CO.—E. H. WALKER, Treas.

Table with 3 columns: Bond type, When Due, Amount. Rows include Railroad Aid, Floating Debt, and Public Imp. Bonds.

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.

Table with 3 columns: Bond type, When Due, Amount. Rows include Loans, Consolidated Debt, Current Expense, Funded Debt, Public Imp. Bonds, and Street Bonds.

TAX FREE.—The bonds are all exempt from city taxation. INTEREST on the funded debt bonds is payable in Raleigh; all other interest payable in Baltimore. Coupons are all tax-receivable.

REIDSVILLE.—P. D. WATT, Mayor.

Table with 3 columns: Bond type, When Due, Amount. Rows include Improvement Bonds and Street Bonds.

RUTHERFORD CO.—County seat is Rutherfordton.

Table with 3 columns: Bond type, When Due, Amount. Rows include Railroad Bonds, Public Imp. Bonds, and Street Bonds.

SALISBURY.—T. C. LINN, Mayor. D. A. ATWELL, Treasurer.

Table with 3 columns: Bond type, When Due, Amount. Rows include Street Bonds and Public Imp. Bonds.

SALISBURY TOWNSHIP.—J. S. McCUBBINS, Jr., Treas.—This township is in Rowan County.

Table with 3 columns: Bond type, When Due, Amount. Rows include Public Imp. Bonds.

STANLY CO.—J. W. BOSTIAN, Ch. Brd. Sup's.

County seat is Albemarle. In August, 1899, the bonds mentioned below were declared illegal by the U. S. Circuit Court of Appeals.

Table with 3 columns: Bond type, When Due, Amount. Rows include Railroad Aid Bonds.

STATESVILLE.—County seat of Iredell County.

Table with 3 columns: Bond type, When Due, Amount. Rows include Water & Sewer Bonds.

**WILKES COUNTY.—J. H. JOHNSON, 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 was taken to the U. S. Supreme Court, where the opinion of the State Supreme Court declaring bonds invalid was upheld.—V. 67, p. 1121, and V. 72, p. 637.

LOANS	When Due.	Net debt Jan. 1, 1900....	\$85,000
<b>RAILROAD AID BONDS—</b>			
6s, semi-an., \$100,000.....	1900	Total valuation 1899.....	1,900,962
Bonded debt Jan. 1, 1900.	\$100,000	Assessment about $\frac{2}{3}$ actual value.	
Floating debt.....	4,000	State and Co. tax (per M) '99.	\$10.00
Total debt.....	104,000	Population in 1890 was.....	22,675
Sinking fund.....	19,000	Population in 1900 was.....	26,872

**WILMINGTON.—H. C. W. QUEEN, Ch. Bd. Fin.**

Wilmington is the county-seat of New Hanover County.

LOANS—	When Due.	FUNDING BONDS—	
FUNDING—(Gold) 1892.			
5s, J&J, \$332,400.....	Jan. 1, 1922	5s, Jan., \$20,000.....	1902-1905
C. F. & Y. RR.—			
5s, ....., \$150,000.....	Jan. 1, 1919	6s, ....., \$100,000.....	Jan. 1, 1918
REFUNDING BONDS—			
		4s, g., J&J, \$148,000.....	July 1, 1929

INTEREST on bonds is payable in Wilmington and New York Coupons are tax-receivable.

**TOTAL DEBT**—The city's bonded debt Jan. 1, 1901, was \$750,400; sinking fund, \$45,989; net debt Jan. 1, 1901, was \$704,411. 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  $\frac{2}{3}$  actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax (per \$1,000)
1900.....	\$5,404,139	\$1,845,291	\$7,249,430	\$17.50
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 1900 was \$27.10, including State tax \$2.50, county tax \$5.30, city tax \$17.50 and school tax \$1.80.

**POPULATION** in 1890 was 20,056; in 1900 it was 20,976.

**WILSON.—** { P. B. DEAMS, Mayor.  
JOHN R. MOORE, Clerk.

Wilson is in Wilson County.

LOANS—	When Due.	Tax valuation, personal.	\$793,061
<b>WATER AND LIGHT BONDS—</b>			
5s, A&O, \$74,500.....	Jan. 1, 1912	Total valuation 1899.....	1,603,651
<b>SEWER BONDS—</b>			
6s, g., Jan. 15, \$17,000.....	1916	Assessment about $\frac{2}{3}$ actual value.	
Bonded debt Jan. 1, 1900..	\$91,500	State tax (per \$1,000) '99.	\$2.40
Floating debt.....	4,642	County tax (per \$1,000)....	2.36 $\frac{2}{3}$
Total debt Jan. 1, 1900...	96,142	City tax (per \$1,000).....	6.00
Water debt (included)....	60,000	Average school tax.....	4.80
Tax valuation, real.....	810,590	Population in 1890 was.....	2,126
		Population in 1900 was.....	3,525

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.—** { O. B. EATON, Mayor.  
W. E. FRANKLIN, Secretary and Treasurer

Winston is the county seat of Forsyth County.

LOANS—	When Due.	Bonded debt Mar. 1, 1901.	\$400,000
<b>IMPROVEMENT BONDS—</b>			
5s, F&A, \$100,000.....	Aug. 15, 1910	City has no sinking fund.	
5s, M&N, 100,000.....	May 1, 1911	Tax valuation, real.....	1,786,639
<b>RAILROAD BONDS—</b>			
6s, M&N, \$40,000.....	Nov. 15, 1909	Tax valuation, personal..	1,988,126
<b>WATER WORKS AND OTHER PURPOSES—</b>			
5s, M&S, \$160,000.....	Sept. 1, 1924	Total valuation 1900.....	3,774,765
		Assessment about $\frac{1}{3}$ actual value.	
		City tax (per \$1,000) 1900	\$13.50
		Population in 1890 was.....	8,018
		Population in 1900 was.....	10,008

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 1900.
Cherokee Co.....	\$48,200		\$1,651,776	\$11.33	11,860
Cleveland Co.....	76,000		4,212,929	8.66 $\frac{2}{3}$	25,078
Cumberland Co.....	110,000		3,300,000	11.00	29,249
Durham Co.....	0,000		10,605,842	7.90	26,233
Fayetteville, Cum-					
berland Co.....	49,500		1,250,000	20.00	4,670
Wake Co.....	33,000	14,000	12,251,916	6.96 $\frac{2}{3}$	54,626

**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. 18, 1903)	- -	M. B. McSweeney
Secretary of State (term expires Jan. 18, 1903)	-	M. R. Cooper
Treasurer (term expires Jan. 18, 1903)	-	R. H. Jennings

Legislature meets annually on the second Tuesday in January, and sessions are limited to forty days.

**HISTORY OF DEBT.**—For history of South Carolina's debt from 1794 to 1893 see the STATE AND CITY SUPPLEMENT of April, 1893, pages 163 and 164. Attorney-General Griggs, of the United States, in July, 1900, brought suit against the State of South Carolina to recover on \$125,000 principal and \$123,750 over-due interest on bonds issued in 1856 to complete the State House. The Sundry Civil Act of June 6, 1900, however, repealed the Act of 1899 under which the suit was brought, and the action was discontinued. See V. 71, p. 875. The bonds matured in 1881, and principal and interest were never paid. See V. 71, p. 147. They came into the possession of the United States, but South Carolina refuses to recognize them. The State debt on January 1, 1901, consisted of the following items:

LOANS—	NAME AND PURPOSE.	Interest— P. Ct. Payable.	Principal— When Due.	Outstand'g.
Bonds to ref. brown consols '92		4 $\frac{1}{2}$ J & J	Jan. 1, 1933	\$5,587,435
		Optional after Jan. 1, 1913.		
Blue bonds 1887.....		4 $\frac{1}{2}$ J & J	July 1, 1928	400,000
Consols 1873-8-9.....		6		268,779
Agricul. Col. Scrip—two pieces	6	.....	irredeemable	191,800
Clemson College stock, 1891.	6	J & J	irredeemable	58,539
<b>BONDS FUNDABLE INTO BROWN CONSOLS—</b>				
Various old bonds.....	6	principal fundable		339,208

**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, 1901, was \$6,845,777, including \$339,208 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.
1900.....	\$102,148,427	\$52,006,830	\$24,690,473	\$178,845,730	\$5.00
1899.....	101,070,141	50,471,760	24,805,918	176,347,819	5.00
1898.....	100,719,716	47,859,385	24,658,004	173,237,105	5.00
1897.....	102,088,325	47,641,516	24,142,341	173,872,182	5.00
1896.....	100,976,705	45,838,607	23,940,162	170,755,474	.....
1895.....	100,157,179	45,494,110	23,797,652	169,448,941	.....
1894.....	100,415,856	49,403,984	23,944,796	173,764,636	.....
1890.....	88,416,367	44,280,171	17,905,913	150,602,451	5.25
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 \$23,460 in 1900.

**POPULATION OF STATE.**—The population of South Carolina has been as follows in the years named:

1900.....	1,340,316	1860.....	703,708	1820.....	502,741
1890.....	1,151,149	1850.....	668,507	1810.....	415,115
1880.....	995,577	1840.....	594,398	1800.....	345,591
1870.....	705,606	1830.....	581,185	1790.....	249,073

The proportion of the colored population was 60.70 per cent in 1880 and 60.16 per cent in 1890. In number blacks were 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 692,503 in 1890.

**CITIES, COUNTIES AND TOWNS**

IN THE

**STATE OF SOUTH CAROLINA.**

**ANDERSON.—** { G. F. TOLLEY, Mayor.  
JOHN K. HOOD, Attorney.

This place is in Anderson County.

LOANS—	When Due.	Total debt Sept. 1, 1900.	\$50,000
<b>CITY HALL BONDS.—</b>			
4 $\frac{1}{2}$ s, A. & O. \$8,000.....	Apr. 1, 1919	Tax valuat'n, real & RRs.	643,163
<b>SAVANNAH VALLEY RR.—</b>			
7s, March, \$18,000.....	Mar. 1, 1902	Tax valuation, personal.	900,921
(\$2,000 due yearly) to Mar. 1, 1910		Total valuation 1899.....	1,544,089
5s, ....., \$2,000.....	1910	Assessment is $\frac{2}{5}$ actual value.	
<b>SCHOOL BONDS—</b>			
6s, Sept. 1, \$20,000.....	10 to 30 yrs.	City tax (per M.) 1900.....	\$12.00
(\$1,000 due yearly.)		Total tax (per \$1,000).....	\$26.00
		Population in 1890 was.....	3,018
		Population in 1900 was.....	5,498

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.....	Oct. 1, 1926
<b>CONVERSION BONDS—</b>			
5s, J&J, 23,000.....		in 99 years	
3s, A&O, \$50,000.....	Oct. 1, 1922	4s, J&J, 3,361,700.....	J.&J. 1909
5s, A&O, 56,000.....	Oct. 1, 1923	4 $\frac{1}{2}$ s, A&O, 90,000.....	Apr. 1, 1928
5s, A&O, 62,500.....	Oct. 1, 1924	4 $\frac{1}{2}$ s, A&O, 10,000.....	Oct. 1, 1928
5s, A&O, 90,000.....	Oct. 1, 1925	Bond debt Mar. 1, 1901	\$3,798,200

**PAR VALUE OF BONDS.**—The 4 p. c. bonds are for \$100, \$500 and \$1,000, the 4 $\frac{1}{2}$ s for \$500 and the 5s for \$500 each.

INTEREST.—Interest is payable at Charleston City Treasury; coupons are all tax-receivable.

**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.

An amendment to the State Constitution voted at the November (1900) election and subsequently passed by the Legislature permits the issuance of bonds outside of this limit for water-works and sewerage purposes only. The matter is now before the Supreme Court to establish its validity.

**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.
1900.....	\$12,338,143	\$4,907,999	\$17,246,142	\$29.50	\$40.50
1899.....	12,394,298	4,899,160	17,293,458	26.50	38.12 $\frac{1}{2}$
1898.....	12,357,348	5,004,063	17,361,411	25.50	37.62 $\frac{1}{2}$
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 1900 included State and county tax, \$10.00; city tax, \$29.50; school tax, \$1.00; total, \$40.50.

**POPULATION.**—In 1900 (Census) was 55,807; in 1890 it was 54,955; in 1880 it was 49,984.

**COLUMBIA.—T. T. TALLEY, City Clk., & Treas.**

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—	NAME AND PURPOSE.	Interest— P. Ct. Payable.	Principal— When Due.	Outstand'g.
New city funded debt, 1880..	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, 3 per cent till July 1, 1900, and now bear 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 1900 it was 21,108.

GREENVILLE.—J. F. RICHARDSON, Chairman Finance Committee.

This city is the county seat of Greenville County.

LOANS—	When Due.	SCHOOL BONDS—
BRIDGE BONDS—		6s, F&A, \$18,000.....Feb. 1, 1908
6s, M&N, \$8,500.....	May 1, 1905	6s, F&A, 7,000.....Feb. 1, 1911
FLOATING DEBT BONDS—		SEWER BONDS—
6s, J&J, \$10,000.....	July 1, 1906	6s, J&J, \$75,000.....July 1, 1922
PAVING BONDS—		Coupons are all tax-receivable.
6s, M&S, \$15,000.....	Sept. 1, 1913	Bonded debt Jan. 1, 1900..\$183,600
RAILROAD BONDS—		Floating debt..... 10,000
7s, J&J, \$11,600.....	July 1, 1903	Tax valuation, real.....1,725,450
7s, Jan. 10,500.....	Jan. 1, 1905	Tax valuation, personal. 950,648
7s, Jan. 5,000.....	Jan. 1, 1910	Total valuation 1900....2,676,098
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)1900.\$12'93 1/2
REFUNDING BONDS—		Population 1890 was ..... 8,600
4 1/2s, J&J, \$9,500.....	Jan. 1, 1920	Population 1900 was .....11,867

TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE CO.—County seat is Greenville.

LOANS—	When Due.	Bond. debt Jan. 1, 1901..
ATL. & CHAR. AIR LINE RR.—		\$152,500
7s, ....., \$55,000.....	1903 & 1907	Tax valuation, real.... 4,245,615
6s, ....., 25,000.....	1915	Tax valuation, personal 2,359,795
FUNDING BONDS—		Tax valuation, railroad 572,145
4s, J&J, \$32,000.....	July 1, 1919	Total valuation 1900.... 7,177,555
GREENVILLE & LAURENS RR.—		State & co. tax (p. M) 1900.\$14'12 1/2
7s, ....., \$40,500.....	1901 to 1909	Population in 1890 was....44,310
		Population in 1900 was ...53,490

GREENWOOD.—D. C. DU PREE, Mayor.

This town is in Greenwood County.

LOANS—	When Due.	Sinking fund.....
COURT-HOUSE & JAIL BONDS—		\$3,000
6s, J&J, \$21,000.....	1937	Net debt Oct. 1, 1900..... 58,000
WATER BONDS—		Ass'd valuation 1900 ...1,081,000
6s, J&J, \$40,000.....	1937	Assessment about 1/3 actual value.
Interest payable in New York.		City tax (per \$1,000) 1900...\$9'00
Bonded debt Oct. 1, 1900..		Population in 1890 was.....1,326
		Population in 1900 was.....4,824

KERSHAW CO.—W. R. HOUGH, Treasurer.

County seat is Camden.

LOANS—	When Due.	Tax valuation, per. & RR.
RAILROAD BONDS—		\$1,028,810
7s, J&J, \$50,000.....	Oct. 21, 1912	Total valuation 1900....2,900,005
7s, J&J, 50,000.....	Jan. 24, 1913	Assessment abt. 2/3 actual value.
Total debt Jan. 1, 1901..		\$100,000
Tax valuation, real.....		1,871,205
		Population in 1890 was....22,361
		Population in 1900 was....24,696

TAX FREE.—Bonds are exempt from taxation.

LANCASTER CO.—W. C. CAUTHEN, Treas.

County seat is Lancaster. The statement below includes three townships.

LOANS—	When Due.	Co. & Twp. sink'g funds
CHERAW & CHESTER RR.—(Co.)		\$8,000
6s, Feb., \$92,700.....	Apr. 26, 1905	Net debt Mar. 1, 1901.. 157,700
CHAR. CIN. & CHIC. RR.—(Twp.)		Tax valuation 1900.... 2,128,435
7s, July, \$73,000.....	July 1, 1913	Assessment about 2/3 actual value.
County debt Mar. 1, 1901..		\$92,700
Township debt (add'l)....		73,000
Total debt .....		165,700
		Population in 1890 was....20,761
		Population in 1900 was....24,311

INTEREST is payable at Lancaster Court House.

LAURENS CO.—R. P. ADAIR, Supervisor.

County seat is Laurens C. H.

LOANS—	When Due.	4s .....
GREEN. LAURENS & SPART. RR.—		\$15,000.....1930
7s, Jan., \$60,000.....	30 years	Subject to call 1915.
GREENVILLE & LAURENS RR.—		Total debt Sept. 29, 1900..\$149,500
7s, Dec., \$74,500.....	30 years	Tax valuation 1900.....5,084,770
REFUNDING BONDS—		State & Co. tax (per M) 1900..\$14'00
6s, Dec., \$15,000.....	1912	Population in 1890 was....31,610
		Population in 1900 was....37,382

NEWBERRY.—County seat of Newberry County.

LOANS—	When Due.	Tax valuation, real.....
REFUNDING BONDS—		\$779,500
4 1/2s, ....., \$22,000.....	1919	Tax valuation, personal. 701,737
WATER & ELEC. LT. BONDS—		Tax valuation 1895.....1,481,237
6s, Jan., \$40,950.....	Jan. 1, 1937	Assessment abt. 60% actual value.
Coupons tax receivable.		City tax (per \$1,000).....\$8'50
Total debt Apr. 1, 1901..		Population in 1890 was.....3,020
		Population in 1900 was.....4,607

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.—R. E. BREWTON, Aud.

County seat is Spartanburg. A part of this county has been taken to help make the new county of Cherokee. The new county will assume responsibility for about one-sixth of the debt as given for Spartanburg County.

LOANS—	When Due.	Total debt May 1, 1900
4s, J&J, \$50,000.....	July 1, 1920	\$213,800
RAILROAD AID BONDS—		Tax valuation 1900....11,633,703
7&6s. \$191,000.....	1902-'05	Assessment about 3-5 actual value
Sinking fund retires \$10,000 y'ly.		State & co. tax (per M) 1900 \$15'00
		Population in 1890 was....55,385
		Population in 1900 was....65,560

UNION—W. D. ARTHUR, Clerk and Treasurer.

County seat of Union County. The \$35,000 sewerage bonds were awarded Dec. 12, 1900, but not yet (Mar. 10, 1900), issued.

LOANS—	When Due.	Bonded debt Feb. 1, 1901
6s, ....., \$40,000.....	1935	\$52,000
Subject to call 1915.		Tax valuation 1900.....1,444,824
6s, ....., \$12,000.....	1940	Estimated real value... 2,000,000
Subject to call 1920.		Total tax (per M.) 1900....\$27'12 1/2
SEWERAGE BONDS—		Population in 1890 was....1,609
4 1/2s, ....., \$35,000.....	1940	Population in 1900 was.....5,400
Subject to call 1920.		

UNION COUNTY.—J. H. BARTLES, 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 of the old county was transferred to the new.

LOANS—	When Due.	Tax valuation, real....
REFUNDING RR. BONDS 1895—		\$1,786,100
6s, J&J, \$104,400....	July 1, 1925	Tax val't'n, per. & RR. 1,781,553
Subject to call July 1, 1915.		Total valuation 1900... 3,587,653
Interest payable in New York.		Assessment is 1/2 actual value.
Total debt Jan. 1, 1900..		\$104,400
Sinking fund.....		10,000
Net debt Jan. 1, 1900....		94,400
		Population in 1890 was....25,363
		Population in 1900 was....25,501

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.	Int. rest.	Matur-ity.	Tax Rate.	Popula-tion '00
Abbeyville, Abbeyville Co....	\$54,300	6&7	'21-'37	\$12'00	3,766
Aiken, Aiken County.....	71,000	6&7	'12-'37	8'00	3,414
Bamberg, Bamberg Co.....	29,250	6	....	6'00	1,533
Camden, Kershaw Co.....	17,500	5&7	1903-10-16	10'00	2,441
Cane Creek, (Twp.) Lan. Co..	19,000	7	1913	4'00	3,201
Catawba, (Twp.) York Co....	60,000	7	past due	3'00	9,999
Cherokee Twp. No. 1 Cher. Co.	23,400	7	1911	....	4,800
Chester, Chester Co.....	80,000	6	1937	....	4,075
Chester County.....	75,000	6	1905	12'50	28,616
Clinton, Laurens Co .....	10,000	6	1911	4'00	1,869
Conway, (Twp.) Horry Co ...	18,500	6	1905	4'00	705
Dorchester County.....	20,000	6	1905	14'00	16,294
Dunklin, (Twp.) Green'le Co.	11,900	7	1902	....	2,764
Florence, Florence Co.....	54,000	7	'09-'19	15'00	4,647
Gaffney, Cherokee Co .....	12,000	6	1917	8'00	21,359
Georgetown, George'wn Co..	79,000	7	1903	15'00	4,138
Gill Creek, (Twp.) Lan. Co..	39,000	7	1913	4'00	5,350
Laurens, Laurens Co.....	17,000	7	1910	4'00	4,029
Marion, Marion Co .....	15,000	6&7	'02-'05	5'00	1,831
Newberry, (Twp.) New'y Co.	50,000	6&7	'06&'12	13'00	6,830
Orangeburg, Orangeburg Co.	55,500	5&6	'25&'38	11'10	4,455
Pickens County .....	20,000	7	1919	14'00	19,375
Pleasant Hill, (Twp.) Lan. Co.	15,000	7	1913	3'00	4,345
Sullivan, (Twp.) Laurens Co.	13,300	7	1906	....	2,560
Sumter, Sumter Co.....	44,000	6	'04&'14	10'00	5,673
Sumter County.....	15,000	6	1906	11'50	51,237
York, (Twp.) York Co.....	56,000	7	past due	4'33	6,400

State of Georgia.

ITS DEBT, RESOURCES, Etc.

Admitted as a State	- - -	One of the Original Thirteen
Total area of State (square miles)	- - -	59,475
State Capital	- - -	Atlanta
Governor (term expires *Nov. 1902)	- - -	Allen D. Candler
Secretary of State (term expires *Nov. 1902)	- - -	Philip Cook
Treasurer (term expires *Nov. 1902)	- - -	R. E. Park
Comptroller (term expires *Nov. 1902)	- - -	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 in indebtedness which may be temporarily incurred in case of deficiency in the revenues.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
Redemption bonds, 1892.....	4 1/2 J & J	Jan. 1, 1922 \$207,000
do do 1896.....	4 J & J	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., 1902-16 1,500,000
		\$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; \$36,000 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 Sept. 1, 1900, was \$7,836,000, of which \$7,831,500 was interest-bearing and \$4,500 was past due and non-interest bearing.

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. It also holds 186 shares of the Georgia RR. & Bk'g Co., 440 shares of the Southern & Atlantic Telegraph Co. and stock of the Northeastern RR.

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.)

COUNTIES, CITIES, &c.—The State Constitution of 1877, Article VII, Section VII, limits the indebtedness to seven per cent of the assessed valuation. The paragraph reads as follows: "The debt hereafter incurred by any county, municipal incorporation or political division of this State, except as in this constitution provided for, shall not exceed seven per centum of the assessed value of all taxable property therein, and no such county, municipalities or division, shall incur any new debt, except for a temporary loan or loans to supply casual deficiencies of revenue, not to exceed one-fifth of one per centum of the assessed value of taxable property therein, without the assent of two-thirds of the qualified voters thereof, at an election for that purpose to be held as may be prescribed by law; but any city the debt of which does not exceed seven per centum of the assessed value of the taxable property at the time of the adoption of this Constitution may be authorized by law to increase, at any time, the amount of said debt, three per centum upon such assessed valuation."

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:

Table with columns: Years, Real Estate, Personal Property, Railroads, Total, Tax Per \$1,000. Rows from 1900 to 1870.

POPULATION.—The population of Georgia has been as follows: 1900.....2,216,331 | 1860.....1,057,286 | 1820..... 340,985 | 1890.....1,837,353 | 1850..... 906,185 | 1810..... 252,433 | 1880.....1,542,180 | 1840..... 691,392 | 1800..... 162,686 | 1870.....1,184,109 | 1830..... 516,823 | 1790..... 82,548

CITIES, COUNTIES AND TOWNS IN THE STATE OF GEORGIA.

ALBANY.—S. B. BROWN, Mayor.

This city is in Dougherty County. LOANS—When Due. WATER-WORKS AND SEWERAGE—6s, g., Jan., \$63,000...1902 to 1918 \$4,000 due yearly on Jan. 15. 5s, g., J&J, \$12,500.....1921 ELECTRIC LIGHT BONDS—5s, g., M&N, \$25,000.....1923 REFUNDING BONDS—6s, ...., \$9,000.....Jan. 15, 1921 Bonded debt Mar.1,1901.\$114,500 Total valuation 1900 ...2,298,041 Total tax (per M.), 1900.... \$18-50 Population 1890 was..... 4,008 Population in 1900 was.... 4,606 INTEREST is payable at the Mercantile Nat. Bank, New York City.

AMERICUS.—This city is in Sumter County.

LOANS—When Due. BUILDING BONDS—6s, A&O, \$30,000, g...Apr. 1, 1920 SEWER BONDS—6s, A&O, \$35,000, g...Apr. 1, 1919 IMPROVEMENT BONDS 1898—4 1/2s, Jan. 1, \$35,000 g. Nov. 15, '27 WATER BONDS—6s, Jan. 1, \$16,000...Jan. 1, 1902-18 \$2,000 due every 2 years. 6s, A&O, \$25,000, g...Sept. 1, 1920 Total debt Oct. 1, 1900... \$141,000 Tax valuation, real.....2,555,713 Tax valuation, personal. 224,689 Total valuation 1900....2,780,402 Actual valuation.....3,000,000 State & co. tax (per \$1,000)..\$10-00 City tax (per \$1,000) 1900...12-30 Population in 1890 was.....6,398 Population in 1900 was..... 7,674 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.

INTEREST is payable at the Mercantile Nat. Bank, New York City. TAX FREE.—All of the city's bonds are exempt from taxation.

ATHENS.—{ E. I. SMITH, Mayor. { W. W. TURNER, Treasurer. Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its debt. On January 1, 1901, the corporation owned property valued at \$278,600.

LOANS—When Due. COLLEGE BONDS 1873—5s, J&J, \$15,000.....1901 to 1903 (\$5,000 due yearly July 1.) SCHOOL BONDS 1886—5s, J&J, \$20,000.....July 1, 1916 SEWER BONDS 1891 and 1900—5s, J&J, \$25,000.....July 1, 1921 4s, ...., 30,000.....1901 to 1930 (\$1,000 due yearly on July 1.) STREET IMPROVEMENT BONDS—4s, J&J, \$97,000.....1901 to 1928 Due \$3,000 yearly on July 1 to 1928, balance due July 1, 1929. LOANS—When Due. WATER BONDS 1892—5s, M&N, \$21,000. Nov. 1, 1901-'21 (\$1,000 due yearly.) 5s, M&N, \$96,000 ...Nov. 1, 1922 Bond. debt. Jan. 1, 1901..\$305,000 Total valuation 1900... 5,368,561 Assessment about actual value. Tax rate (per M) 1899 .....\$20-00 Population 1890 was..... 8,639 Population 1900 was..... 10,245 INTEREST on water works bonds payable at N. Y. and Athens; on all other bonds at Athens. All coupons are receivable for city taxes. DEBT LIMITED by State Constitution to 7 p. c. of assessed valuation TAX FREE.—All the bonds are exempt from city taxation.

ATLANTA.—{ LIVINGSTON MIMS, 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—6s, J&J, \$55,500....Jan. 1, 1914 FLOATING DEBT—8s, J&J, \$100,000....Jan. 1, 1902 GEORGIA WESTERN RR.—8s, J&J, \$300,000....July 1, 1902 REDEMPTION—8s, J&J, \$18,000...Jan. 1, 1902 5s, J&J, 68,500...July 1, 1911 5s, J&J, 52,000...Sept. 1, 1915 4 1/2s, J&J, 116,000...July 1, 1916 4 1/2s, J&J, 22,000...Jan. 1, 1917 4 1/2s, J&J, 21,500...Jan. 1, 1918 4 1/2s, J&J, 25,000...Jan. 1, 1919 4 1/2s, gJ&J, 289,000g. Jan. 1, 1922 4 1/2s, J&J, 36,000...Jan. 1, 1923 REDEMPTION—(Con.)—4 1/2s, gJ&J, \$46,000g. Dec. 31, 1924 4s, J&J, 124,000...Jan. 1, 1920 4s, J&J, 36,000...Jan. 1, 1921 4s, g., J&J, 36,000g. Jan. 1, 1923 4s, g., J&J, 46,000g. Jan. 1, 1926 4s, g., J&J, 74,000g. Jan. 1, 1927 4s, g., J&J, 275,000. Dec. 31, 1928 WATER—7s, J&J, \$399,000...Jan. 1, 1904 7s, J&J, 28,000...Jan. 1, 1907 4 1/2s, gJ&J, 500,000g. Jan. 1, 1922 4s, J&J, 46,000...Jan. 1, 1902 4s, J&J, 18,000...Jan. 1, 1907 4s, g., J&J, 182,000g. Jan. 1, 1923 WEST END BONDS (assumed)—5s, A&O, \$50,000...Apr. 1, 1910

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.—Jan. 1, 1901. Jan. 1, 1900. Jan. 1, 1899. Aug. 1, '98. Total bonded debt....\$2,963,500 \$2,927,500 \$2,927,500 \$2,952,500 Water debt (included) 1,173,000 1,173,000 1,173,000 1,173,000

On Jan. 1, 1901, the city's sinking fund amounted to \$164,590. The city charter requires that bonds to the amount of \$3,500 be purchased annually by the sinking fund and retired. In addition to this requirement a sinking fund has been established consisting of money set aside from taxes of \$40,000 per annum.

CITY PROPERTY.—The city owns its water works, which are valued at \$3,000,000, and other property valued at \$2,573,650.

DEBT LIMITATION.—Charter forbids increase of city's debt. TAX FREE.—All the above bonds are exempt from the city tax.

ASSESSED VALUATION.—The city's assessed valuation (about 1/2 actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000. Rows from 1900 to 1888.

The total tax rate (per \$1,000) for 1901 is \$21.40, being made up of the State and county tax, \$8.90, and city tax proper, \$12.50.

POPULATION in 1900 (Census) 89,872; in 1890 it was 65,533; in 1880 it was 37,409.

AUGUSTA.—{ JACOB PHINIZY, Mayor. { PHILIP S. NORTH, Treasurer.

Augusta is the county seat of Richmond County. Incorporated as a city Jan. 31, 1798. The city has never failed in the payment of principal or interest of its debt.

Table with columns: LOANS—NAME AND PURPOSE. Interest. P. Ct. Payable. Principal, When Due. Outstanding. Rows include Bonds lettered 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, do 1893, do 1894, do 1895, do 1896, do 1898, do 1899, do 1899, do 1900, do Bonds past due but not yet presented for payment..... 6,500

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 a floating debt of \$180,000. 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. Rows from 1901 to 1897.

DEBT LIMITATION.—The Constitution of the State of Georgia adopted in 1877, limits municipal indebtedness in this State to 7 per cent on the amount of taxable property. Augusta's debt at that time was in excess of that limitation and still is. Therefore under no circumstances can the debt of the city be increased. No bonds can be lawfully issued except for the purpose of retiring old issues as they fall due. No obligation of this city has ever been repudiated or sealed.

CITY PROPERTY.—The city owns its water works, valued in 1901 at \$1,000,000, the Augusta Canal, valued at \$2,000,000, and \$300,000 in other good real estate within city limits. The net annual income from water rents (canal and water works) was reported in 1900 as \$88,350 and increases yearly from new industries and new extensions of water mains. The city also receives \$12,000 yearly for certain street railway franchises.

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 and in 1900 5 per cent was deducted.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City tax per \$1000
1901.....	\$13,429,983	\$5,917,299	\$19,347,282	\$12.50
1900.....	13,063,301	5,493,375	18,561,676	12.50
1899.....	13,536,602	5,243,474	18,780,076	12.50
1898.....	14,321,235	5,096,043	19,397,278	12.50
1897.....	14,190,435	4,820,000	19,010,035	12.50
1896.....	15,940,612	5,370,849	21,311,461	12.50
1895.....	16,588,350	5,931,832	22,520,182	12.50
1891.....	16,041,973	5,309,326	21,351,299	12.50
1880.....	9,010,960	5,028,107	14,039,067	15.83½

The total tax rate in 1900 was \$24.90 per \$1,000. This includes State tax, \$5.20; county tax, \$4.60; school tax, \$2.60, and city tax proper, \$12.50.

POPULATION.—In 1900 (Census) 39,441; in 1890 population was 33,300; in 1880 it was 21,891.

**BRUNSWICK.—L. C. BODET, City Clerk.**

County seat of Glynn County.

LOANS—	When Due.	Total debt May 15, 1900.
SEWER BONDS—		\$356,384
5s, J&J, \$236,000.....	Jan. 1, 1921	Tax valuation, 1899.....3,631,360
Comprom'g bds., 7s, J&J, \$62,150		City tax (per \$1,000) 1899..\$12.50
Notes 8s, .....		Population in 1890 was.....8,459
Notes 7s, .....		Population in 1900 was.....9,081
Notes 6s, .....		Interest payable in Brunswick and New York City.

The sinking fund receives annually \$1,000

**CHATHAM CO.—G. REUBEN BUTLER, Co. Clk.**

County seat is Savannah.

LOAN—	When Due.	Tax valuation, 1900..
COURT HOUSE BONDS—		\$31,331,493
5s, J&J, \$90,000.....	July 1, 1901	Assess. about 40 p. c. actual value.
\$5,000 due yearly to July 1, 1919.		St. & co. tax (per M.) 1900..\$11.65
Total debt Mar. 1, 1901..		Population in 1890 was.....57,740
		Population in 1900 was.....71,239

**COLUMBUS.—** { L. H. CHAPPELL, Mayor.  
M. M. MOORE, Clerk.

County seat of Muscogee County. The issuance of \$50,000 3½ per cent 30-year bonds has been arranged for, to be exchanged for the 5s as they become due in 1902, 1903 and 1904.

LOANS—	When Due.	REDEMPTION BONDS: When Due.
REDEMPTION BONDS—		
4½s, J&J, \$55,000.....	Jan. 1, 1927	4½s, J&J, \$55,000.....Jan. 1, 1927
5s, J&J, \$345,500.....	Jan. 1, 1902	4½s, J&J, 50,000.....Jan. 1, 1928
(Part each year) to 1909		3½s, J&J, 8,000.....Jan. 1, 1930

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 Jan. 1, 1901, was \$458,500. The city has assumed the payment of \$4,000 of 6 per cent Chappel College bonds, due in 1903, in addition to the above.

TAX FREE.—The city's bonds are exempt from taxation.

CITY PROPERTY.—The city owns real estate and improvements valued at \$292,500.

TAX VALUATION (about 80 % actual value) in 1900 of real estate was \$6,372,015; personal property, \$3,594,000; total 1900, \$9,966,015. The city and school tax (per \$1,000) in 1900 was \$11.00; State and county tax, \$7.70. The valuation of personal property assessed in 1890 was only \$201,060.

POPULATION in 1900 was 17,614; in 1890 was 17,303; in 1880 it was 10,123.

**FLOYD COUNTY.—J. B. HILL, Treasurer.**

County seat is Rome. An issue of \$69,000 refunding bonds authorized at an election on Dec. 1, 1900, was declared illegal by the Superior Court. See CHRONICLE, V. 71, p. 1281.

LOANS—	When Due.	Bonded debt Feb. 1, 1901
BRIDGE BONDS—		\$32,500
6s, J&J, \$5,000.....	1902-1903	Floating debt..... 45,000
(\$2,500 due yearly Jan. 1.)		Total debt Feb. 1, 1901.. 77,500
6s, J&J, \$27,500.....	1902-1912	Tax valuation 1900.....8,506,944
(\$2,500 due yearly Jan. 1.)		State & Co. tax (per M.), '99..\$10.00
Interest payable at Rome, Ga.		Population in 1890 was.....28,391
		Population in 1900 was.....33,113

**GAINESVILLE.—G. P. BOONE, Clerk.**

County seat of Hall County. In July, 1897, the city refused to pay the interest on the \$20,000 of railroad bonds due in 1901, on the ground that the bonds were issued illegally. The matter was investigated, with the result that the city authorities became satisfied of the legality of the issue, and then the coupons were all paid off with interest from the date they became due. \$20,000 4½ per cent 30-year bonds will be issued July 1, 1901, to refund the above bonds.

LOANS—	When Due.	Bond. debt Sept. 1, 1900.
RAILROAD BONDS—		\$92,200
7s, J&J, \$20,000.....	1901	Tax valuation, real..... 1,253,000
REFUNDING RR. BONDS—		Tax valuation, personal 825,000
4½s, J&J, \$30,000.....	1930	Total valuation 1900... 2,078,000
SCHOOL BONDS—		Assessment is about actual value.
7s, J&J, \$2,200.....	1903	City & sch tax (per M.) 1900..\$10.00
WATER AND LIGHT BONDS—		Population in 1890 was.....3,202
6s, J&J, \$40,000.....	1920	Population in 1900 was.....4,382

INTEREST on water and light bonds and refunding bonds is payable in New York; on all others in Gainesville.

TAX EXEMPT.—All bonds are exempt from city tax.

**GRIFFIN.—** { DAVID J. BAILEY, Mayor.  
THOS. NALL, Clerk and Treasurer.

Situated in Spalding County.

LOANS—	When Due.	Total debt Mar. 1, 1901..
ELECTRIC LIGHT BONDS—		\$58,000
6s, g, Jan., \$15,000 g....	1902-1916	Tax valuation, real.....1,542,141
(\$1,000 due yearly on Jan. 1.)		Tax valuation, personal. 661,915
WATER BONDS—		Total valuation 1900....2,204,056
6s, g, F&A, \$5,000, g....	1904-1908	Assessm't on realty at full value,
(\$1,000 due yearly on Feb. 1.)		on per. at about ¾ actual value.
6s, F&A, \$30,000.....	1909-1923	Citytax (per \$1,000) 1900..\$10.50
(\$2,000 due yearly on Feb. 1.)		Population in 1890 was.....4,503
SCHOOL BONDS—		Population in 1900 was.....6,857
6s, J&J, \$8,000.....	1902-1905	
(\$2,000 due yearly on Jan. 1.)		

INTEREST on 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.—** { BRIDGES SMITH, Mayor.  
A. R. TINSLEY, Treasurer.

Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into sixes. Since that date interest has been promptly paid.

LOANS—	When Due.	MARKET HOUSE BONDS.†
BRIDGE & IMPROVEM'T BONDS—		5s, Q—J, \$20,000.....Jan. 1, 1917
3, .....	1931	PAVING BONDS—
DEFICIENCY BONDS†—		4½s, g., Q—J, \$130,000 g. Oct. 1, 1926
4½s, g., Q—J, \$50,000.....	Oct. 1, 1926	SEWER BONDS†—
FUNDED DEBT BONDS.		5s, g., Q—J, \$170,000 g.. July 1, '23
6s, Q—J, \$545,800.....	Jan. 1, 1910	

† The market house, sewer and deficiency bonds are all held in the sinking fund.

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.

BONDED DEBT on Jan. 1, 1901, was \$915,800; floating debt, \$70,000; sinking fund, \$350,000; net debt, \$635,800. 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 1901 of real estate was \$9,133,377; personal property, \$5,649,260; total valuation, \$14,782,637; the total tax rate (per \$1,000), 1900, was \$26.20, including State and county tax, \$13.70, and city tax, \$12.50. Property is assessed at from 66 per cent to 75 per cent of its actual value.

CITY PROPERTY.—The estimated value of public buildings owned by the city is \$125,000.

POPULATION.—The population in 1900 was 23,272; in 1890 was 22,746; in 1880 it was 12,749.

**MADISON.—** { W. L. CARBINE, Mayor.  
S. F. BECKHAM, Clerk and Treasurer.

Madison is in Morgan County.

LOANS—	When Due.	Tax valuation 1900.....
REFUNDING BONDS—		\$1,500,000
4½s, June 1, \$13,000.....	June 1, 1915	Assessment about ½ actual value.
SCHOOL BONDS—1895.		St. & Co. tax (per M.) 1900..\$11.00
6s, June 1, \$12,000.....	June 1, 1915	City tax (per \$1,000) 1900.. 7.00
Subject to call after June 1, 1905		School tax (per \$1,000) '99 3.80
Interest is payable in New York.		Population in 1890 was.....2,131
Total debt Feb. 22, 1901. \$25,000		Population in 1900 was.....1,992

**NEWNAN.—** { Col. A. R. BURDETT, Mayor.  
W. P. NIMMONS, Clerk.

This city is in Coweta County.

LOANS—	When Due.	Total debt Mar. 1, 1901.
SCHOOL BONDS—		\$83,000
6s, J&J, \$13,000.....	1902 to 1909	Tax valuation, real.....1,020,225
SEWER BONDS.		Tax valuation, personal. 824,473
4s, J&J, \$20,000.....	1923 to 1929	Total valuation 1900....1,844,698
\$2,000 yearly 1923 and 1924,		Assessment about ¾ actual value.
\$3,000 yearly 1925 to 1928,		St. & Co. tax (per M.) 1900...\$9.70
and \$4,000 in 1929.		City tax (per \$1,000) 1900..\$7.50
WATER BONDS—(Gold)—		Population in 1890 was.....2,859
6s, J&J, \$50,000.....	Jan. 1, '03-'23	Population in 1900 was.....3,654

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.—** { THOMPSON HILES, Mayor.  
HALSTED SMITH, Clerk.

Rome is the county seat of Floyd County.

LOANS	When Due.—	Bond. debt Feb. 1, 1901..
FUNDING BONDS—		\$305,600
5s, J&J, \$36,000.....	Jan., 1912	Assessed valua'n, real...3,175,840
REFUNDING BONDS—		Assessed valua'n, pers'1.1,683,118
4½s, .... \$168,000.....	July 1, 1926	Total valuation 1900....4,858,958
WATER BONDS—		Tax rate (per M.) 1900....11.00
6s, J&J, \$84,600.....	Jan., 1909	Population 1890.....6,957
5s, .....	*17,0. 0.....Apr. 1, 1906	Population in 1900 was.....7,291

\* 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.

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.

**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 bonds in addition to those already outstanding.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ol. Payable.	When Due. Outstand'g.
Redemption bonds.....	1879 5 Q.—F.	Feb. 1, 1909 \$2,916,900
do do.....	1883 5 Q.—J.	July 1, 1913 276,150
Old bonds.....		3,300

PAR VALUE OF BONDS.—Bonds are for \$50, \$100, \$300, \$500 and \$1,000.

INTEREST is payable in Savannah, and in New York at the American Exchange National Bank. Coupons are tax receivable.

TAX FREE.—All bonds are exempt from taxation by the city.

TOTAL DEBT.—Jan. 1, 1901. Jan. 1, '00. Jan. 1, '99. Jan. 1, '98.

Total bonded debt....\$3,192,050 \$3,237,750 \$3,278,950 \$3,322,950

The city has no floating debt. No sinking fund is held by the city, but about \$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 ¾ of its cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Tax Rate per \$1,000.
1900....	\$26,480,274	\$10,877,325	\$37,357,599	\$14.50
1899....	25,820,795	10,660,052	36,480,847	14.50
1898....	24,920,795	10,560,052	35,488,847	14.50
1897....	24,430,678	10,629,258	35,059,936	14.50
1896....	24,370,237	10,446,432	33,499,512	15.00
1895....	24,766,336	9,161,362	33,927,698	15.00
1890....	20,000,000	11,800,000	31,800,000	15.00
1885....	13,055,969	8,112,997	21,168,966	21.25

The total tax rate (per \$1,000) in 1900 was \$25.95, including State and county tax \$11.45 and city tax \$14.50. The above tax rate is the gross rate; 10 per cent rebate is allowed on city taxes if paid within a certain time.

POPULATION.—In 1900 (Census) was 54,214; in 1890 it was 43,789; in 1880 it was 30,709.

**SUMMERVILLE.—S. W. PARIS, Treasurer.**

Village in Richmond County.

<b>LOANS—</b>	<i>When Due.</i>	Assess'd valuat'n 1900.	\$1,542,283
WATER & SEWER BONDS—		Real valuation (est.)....	3,000,000
5s, M&N, \$49,000....	Nov. 1, 1927	Village tax (per M.), 1900....	\$5 00
Total debt July 1, 1900 ..		Population 1900 (Census)....	3,245
Sinking fund.....			1,000

**VALDOSTA.—** { C. R. ASHLEY, Mayor.  
W. H. GODWIN, Clerk.

This city is in Lowndes County.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund .....	\$4,250
SANITARY SEWER BONDS—		Net debt Feb. 1, 1901....	98,750
5s, g. J&J, \$35,000.....	1929	Tax valuation 1900.....	2,600,000
5s, g. J&J, \$25,000 g.....	1930	Assessment is $\frac{3}{4}$ actual value.	
Subject to call.		St. & Co. tax (per M) 1900..	\$10'00
WATER WORKS AND CITY HALL—		City & sch. tax (per M.) 1900.	7'00
6s, J&J, \$44,000.....	Jan. 1, 1924	Population in 1890 was.....	2,854
Total debt Feb. 1, 1901..		Population in 1900 was.....	5,613

INTEREST payable in New York or Valdosta.  
TAX FREE.—All bonds of this city are exempt from taxation.

**WAYCROSS.—A. M. KNIGHT, Mayor.**

This city is the county seat of Ware County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Mar. 1, 1901 .	\$105,000
SEWER BONDS—		Assessed valuat'n 1900,1,900,000	
5s, J&J, \$50,000.....	Jan. 1, 1930	City tax (per \$1,000) 1900..	\$10'00
Water 6s, 30,000g.....	1920	Population in 1890 was.....	3,364
Academy 6s, 25,000g.....	1924	Population in 1900 was.....	5,919

Interest on the sewer bonds is payable in New York.

**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 1900.

Location —	Total Debt.	Assets.	Assessed Valuat'n.	Tax Rate.	Popu-lation.
	\$	\$	\$	\$	
Cartersville, Bartow Co....	45,000	1,800	1,300,000	8'00	3,135
Dublin, Laurens Co.....	49,000	1,000	1,165,431	20'50	2,987
Elbert County .....	38,500		2,247,849	12'50	19,729
Fitzgerald, Irwin Co.....	45,958	21,608	600,000	25'00	1,871
Quitman, Brooks Co.....	19,500		957,718	15'60	2,281
Washington, Wilkes Co....	18,000		1,200,000	16'50	3,300

**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. 1905) W. S. Jennings  
Secret'y of State (till Tu. aft. 1st Mon. Jan. 1905) J. L. Crawford  
Treasurer (ad interim term till Jan. 1, 1905) - 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.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal,</i>
NAME AND PURPOSE.	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
Consol. bonds of 1871.....	c 7	Jan. 1, 1901 \$350,000
Consol. gold bonds of 1873....	c 6g J & J	Jan. 1, 1903 925,000

INTEREST is payable in New York at National Park Bank; also in Tallahassee. Coupons are tax receivable.

**TOTAL DEBT, Etc.**—The total bonded debt on January 1, 1901, was \$1,275,000, of which \$242,500 are in the several funds, making the net debt \$1,032,500. The total debt includes \$350,000 of 7s due Jan. 1, 1901, of which \$82,300 are in the State sinking fund and \$255,700 are in State school funds. The Legislature which meets this month will probably provide for the refunding of these bonds to the amount now in the school funds. Of the 6s \$160,200 are in the sinking fund and \$586,000 in the school funds, leaving a total of \$178,800 bonds in the hands of individuals.

**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
1900 .....	\$79,688,902	\$16,993,052	\$96,686,954	\$5'00
1899 .....	78,188,998	15,338,355	93,527,353	5'50
1898 .....	78,660,931	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 present law requires property to be assessed at "full cash value." Valuation of railroads in 1900 was \$19,190,301; 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:

1900 .....	528,542	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.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Aug. 1, 1899.	\$300,000
RIVER IMPROV. BONDS 1892—		Total valuation 1900....	9,423,555
6s, J&J, \$50,000....	July 1, 1932	Assessment about $\frac{1}{3}$ actual value.	
Optional after 1912.		Tax rate (per \$1,000) '97....	\$17'50
5 $\frac{1}{2}$ s, M&N, \$225,000....	Nov. 1, 1932	Population in 1890 was....	26,800
Optional after.....	1912	Population in 1900 was....	39,733

INTEREST is payable at New York and Jacksonville.

**JACKSONVILLE.—**J. E. T. BOWDEN, Mayor.

This is the capital of Duval County.

<b>WATER WORKS &amp; IMP. BONDS—</b>	<i>When Due.</i>	Bond. debt Mar. 1, 1901..	\$970,000
5s, g., M&N, \$970,000....	May 15 '24	Floating debt.....	295,130
		Sinking fund.....	2,200

INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.

**ASSESSED VALUATION** in 1900 of real estate was \$11,376,080; personal property, \$2,277,085; total, \$13,653,165; city tax rate (on  $\frac{3}{4}$  actual value of property) in 1900 was \$16'00 per \$1,000.

**POPULATION**—In 1900 (Census) was 28,429; in 1890 it was 17,201; in 1880 was 7,650; in 1870 was 6,912.

**KEY WEST.—**County seat of Monroe County.

<b>LOANS—</b>	<i>When Due.</i>	<b>CITY HALL, ETC.—</b>	
STREET BONDS—		8s, ....	\$60,000.....
5s, May 1, \$95,000....	May 1, 1920	Total debt Jan., 1899....	\$255,500
Subject to call.		Tax valuation 1895 .....	3,458,040
<b>WATER BONDS—</b>		Assessm't from 60 to 65% act. val.	
6s, .....	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....	18,080
		Population in 1900 was....	17,114

TAX FREE.—Bonds are exempt from city tax.

**ORLANDO.—** { J. B. PARRAMORE, Mayor.  
JAMES K. DUKE, Clerk.

County seat of Orange County.

<b>LOANS—</b>	<i>When Due.</i>	Interest is payable at the Hanover National Bank, N. Y. City.	
FLOATING DEBT—		Bonded debt Mar., 1901..	\$60,000
7s, J&D, \$10,000.....	Dec. 1, 1908	Tax valuation, real.....	890,855
Subject to call at any time.		Tax valuation, personal .....	144,460
<b>GENERAL REVENUE—</b>		Total valuation 1900....	1,088,793
7s, J&J, \$5,000.....	July 1, 1917	Assessment same as actual value.	
Subject to call after 15 years.		City tax (per \$1,000) 1900..	\$15'00
<b>PUBLIC IMPROVEMENT—</b>		Population in 1890 was.....	2,856
7s, M&N, \$15,000....	Nov. 1, 1911	Population in 1900 was.....	2,481
7s, J&J, 15,000....	July 1, 1917		
Subject to call after 15 years.			
<b>SCHOOL PURPOSES—</b>			
7s, J&D, \$15,000.....	Dec. 1, 1908		
Subject to call at any time.			

**PALATKA.—**T. B. ANDERSON, Clerk.

This city is the county seat of Putnam County.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Apr. 1, 1901....	\$43,500
*BONDS TO RETIRE INDEBTEDNESS		Assessed valuation, real.	934,677
7s, Jan., \$44,000.....	Jan. 1, 1909	Assessed val., personal..	168,875
Subject to call at 110.		Total valuation 1900....	1,103,552
Bonded debt Apr. 1, 1901	\$44,000	Assessment about $\frac{1}{3}$ actual value.	
Sinking fund.....	500	Total tax (per \$1,000) 1900..	\$30'00
		Population 1890 was.....	3,039
		Population in 1900 was.....	3,301

\* Exempt from town tax.

INTEREST is payable in Palatka and New York.

**PENSACOLA.—** { J. M. HILLIARD, Mayor.  
GEO. T. MORGAN, Comptroller.

This city is in Escambia County.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Jan. 1, 1900....	\$217,200
COMPROMISE BONDS.		Tax valuation, real.....	2,319,590
*5s, M.&N., \$246,800....	May 1, 1911	Tax valuation, personal .....	926,718
Bonded debt Jan. 1, 1900..	\$246,800	Tax valuation 1900....	3,246,308
Floating debt.....	32,400	Total tax (per \$1,000) '00..	\$37'50
Total debt.....	279,200	Population in 1890 was....	11,750
Sinking funds....	62,000	Population in 1900 was....	17,747

\* 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.

<b>LOANS—</b>	<i>When Due.</i>	Real valuation (est.)....	\$6,000,000
5s, M&N, \$85,000g....	May 15, 1927	Tax rate (per \$1,000) 1900..	\$17'50
Total debt Mar. 1, 1901....		Population in 1890 was.....	4,742
Assessed valuation 1900..	1,580,161	Population in 1900 was.....	4,272

**TAMPA.—**JOHN A. WELLER, Auditor.

Tampa is the county seat of Hillsborough County. \$250,000 5 per cent gold water and light bonds were authorized at election held Dec. 18, 1900.

<b>LOANS—</b>	<i>When Due.</i>	Bond. debt June 1, 1900.	\$570,500
MUNICIPAL IMPROVEMENT—		Asses'd valuation 1899..	5,515,794
6s, g., J&J, \$300,000 g....	Jan. 1, 1921	Assessm't about 40% actual value.	
<b>REFUNDING BONDS—</b>		Tax rate (per M) 1900....	\$20'00
5s, g., J&D, \$100,000....	June 1, 1929	Population 1890 (Census)....	5,532
5s, g., J&J, 170,500....	July 1, 1929	Population in 1900 was....	15,839

**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.	Popu-lation.
	\$	\$	\$	\$	1900.
Bartow, Polk Co.....	30,000	.....	700,000	16'00	1,933
Fernandina, Nassau Co.	26,000	14,298	881,241	12'00	3,245
Jefferson County.....	50,700	.....	1,500,017	.....	16,195
Sanford, Orange Co....	22,000	5,000	550,000	38'00	1,450

# 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. † 1902) - - W. J. Sanford  
Secretary of State (term expires Dec. † 1902). R. P. McDavid  
Treasurer (term expires Dec. † 1902) - - J. Craig Smith

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. Under an Act of the State Legislature 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. The amount thus barred was \$185,400. Another Act also approved Feb. 18, 1895, and amended Feb. 16, 1899, authorized the Governor to refund the bonds outstanding with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	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	Jan. 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, 1901, \$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.
1900.....	\$286,893,288.00	5½ Mills	\$1,467,972.00
1899.....	258,960,487.00	5½ do	1,424,295.00
1898.....	256,256,295.00	5½ do	1,410,191.00
1897.....	251,390,134.00	5½ do	1,384,171.00
1896.....	242,341,796.21	5½ do	1,333,539.74
1895.....	241,338,024.99	5½ 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	6½ do	908,678.55
1876.....	135,535,792.00	7½ do	1,016,518.44

In addition to the above tax rate of 5½ mills for general purposes in 1900, there was levied a special soldier tax of 1 mill and a special school tax of 1 mill.

**POPULATION OF STATE.**—Population of Alabama has been as follows in the years named:

1900.....	1,828,697	1870.....	996,902	1840.....	590,756
1890.....	1,513,017	1860.....	964,201	1830.....	309,527
1880.....	1,262,505	1850.....	771,623	1820.....	127,901

The proportion of the colored population was 47.53% in 1880 and 45.04% in 1890. In number, blacks were 345,109 in 1850; 437,770 in 1860; 475,510 in 1870; 600,103 in 1880; and 681,431 in 1890.

## CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

### ANNISTON.—

Anniston is in Calhoun County. Oxanna has recently been annexed. The city defaulted in the payment of interest on its bonds amounting to \$295,000. A majority of the bondholders united and brought suit in the United States District Court and 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, and an agreement was reached whereby new 20-year bonds were issued to refund the old bonds, together with the interest accrued thereon. The new bonds will bear 2% interest for the first five years, 3% for the next five years, 5% for the third five years and 6% for the remaining five years. Bonds are tax exempt. The Legislature of 1900 authorized the bonds, and they are now (March 10, 1901), in process of exchange.

LOANS—	When Due.	Assessment about ¾ actual value.
REFUNDING BONDS—		Tax rate (per M) 1899.....\$16.00
5s, g, J&D \$342,978	87. Dec. 1, '19	Population 1890 (Census).....9,998
For rate of interest see note above.		Population in 1900 was.....9,695
Bonded debt Oct. 1, 1900..\$342,978		Population of Oxanna (addi-
Asses'd valuation, real..\$2,845,042		tional), 1900.....1,184
Asses'd valuation, per'l. 1,036,178		Interest is payable at Safe Deposit
Total valuation 1899... 3,881,220		& Trust Co., Baltimore.

### BESSEMER.—Situating in Jefferson County.

LOANS—	When Due.	Tax valuation, personal \$341,148
IMPROVEMENT BONDS—		Total valuation, 1900....1,541,764
6s, g., A&O, \$50,000 g. Apr. 1, 1922		Assessment about ¾ actual value.
6s, g., J&J, 29,000 g. July 1, 1939		Total tax (per \$1,000) 1900..\$17.00
Interest payable in New York.		Population in 1890 was.....4,544
Bond. debt Feb. 23, 1901 \$79,000		Population in 1900 was.....6,358
Tax valuation, real.....1,200,616		

### BIRMINGHAM.—

Birmingham is in Jefferson County. 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 creation of a sinking fund. On Aug. 13, 1895, the old bondholders by arrangement with the city agreed for a term of five years to defer their claim for one-half of the interest coupons. The whole amount withheld, however, together with 5 per cent interest thereon, was paid on Aug. 13, 1900, and the original contract with the bondholders thus fully complied with. Since the latter date all interest has been paid regularly and in full.—See CHRONICLE, Vol. 69, p. 194. Refunding 5s have been sold to take up the \$20,000 school 7s, called for payment July 1, 1901.

LOANS—	When Due.	SCHOOL BONDS—
CITY HALL & SCHOOL BLDG.—		7s, ....., \$20,000 called July 1, '01
5s, J&D, \$250,000.....1930		SANITARY & BUILDING—
FUNDING BONDS—		6g, M. 10 & S., \$50,000, g.....1917
7g, J&D, \$60,000, g.....1916		6g, M. 15 & S., 50,000, g.....1918
5s, J&J, 269,000 .. July 2, 1930		REFUNDING & IMPROVEM'T—
IMPROVEMENT BONDS (Pref.)—		6g, F. 13 & A., \$140,000, g.....1923
6g, J 15 & J, \$150,000 g.....1924		TOWN OF HIGHLANDS (ass'med)—
PUBLIC IMPROVEMENT—		6g, M. 15 & N., \$75,000, g.....1921
6g, M&S, \$300,000, g.....1919		6g, J&D, \$25,000, g.....1918
6g, M. 15 & S., 200,000, g.....1921		Assess. bonds not incl. in debt.
6g, J. 15 & J., 150,000, g.....1922		6s, July, \$45,000.....July, 1909
5g, A&O, 200,000, g.....1920		Bond. debt Apr. 1, 1901..\$2,124,000
5g, M. 16 & S., 100,000, g.....1921		Sinking fund. .... 59,699
Optional at any time.		Assessed valuation '99..19,800,000
7s, M 15 & N., \$5,000.....1915		Assessment abt. 50% actual value.
REFUNDING BONDS—		Tax rate (per \$1,000) 1900..\$10.00
5s, A&O, \$30,000.....1930		Population in 1890 was....26,178
SANITARY BONDS, 1887—		Population 1900 (Census)...38,415
6g, A. 30 & O., \$50,000 g.....1917		Assets Apl. 1, 1901 (est.), \$2,232,749

**INTEREST** is payable in New York, at the Hanover National Bank. Coupons are all tax receivable.

**DISBURSEMENTS.**—The total disbursements for the year ending Dec. 31, 1900, were \$350,176.24 and the cash on hand at the close of that year \$33,792.49. Total receipts for 1900 were \$353,374.73. Cash on hand Apr. 1, 1901, \$127,790.38.

### COLBERT COUNTY.—G. M. DRISDALE, Treas.

LOANS—	When Due.	Tax valuation, real....\$2,479,111
ROAD BONDS—		Tax valuat'n, personal. 1,395,715
6s, semi-an., \$100,000.1923 & 1933		Total valuation 1900... 3,874,826
5s, J&D, \$100,000.....June 1, 1932		Population in 1890 was.... 20,189
Bonded debt Apr. 1, '99..\$200,000		Population in 1900 was....22,341

### DALLAS COUNTY.—P. G. WOOD, Prob. Judge.

LOANS—	When Due.	Total debt Apr. 1, 1900.. \$65,000
BRIDGE BONDS—		Tax valuation, real.....5,309,304
4s, J&J, \$65,000.....Jan. 1, 1919		Tax valuation, personal..3,374,231
Optional, \$5,000 y'rly aft. Jan. 1, '01		Total valuation 1900.... 8,683,535
COURT HOUSE BONDS—		Co. tax rate (per \$1,000) '99. \$4.50
4s, J&J, \$40,000 ..Jan. 1, 1922		Population in 1890 was....49,350
Optional 5,000 y'rly after 1914.		Population in 1900 was....54,657

**INTEREST** is payable at City National Bank, Selma, Ala.

### ETOWAH CO.—J. H. LOVEJOY, Probate Judge.

LOANS—	When Due.	Total debt Jan. 1, 1901.. \$127,000
Gadsden is the county seat.		Assess'd valuation 1900..4,347,407
6s, ....., \$75,000.....1921		Assessment about ½ actual value.
CURRENT EXPENSE WARTS—		St. & Co. tax (per M) 1900..\$15.50
6s, A&O, \$10,000.....July 5, 1905		6s, A&O, 10,000.....May 2, 1906
6s, A&O, 10,000.....May 2, 1906		Population in 1890 was....21,926
Bonded debt Jan. 1, 1901..\$95,000		Population in 1900 was....27,361
Floating debt..... 32,000		

### FLORENCE.—{ J. B. WEAKLEY, Mayor. J. B. WHITE, Clerk.

LOANS—	When Due.	Tax valuation 1900....\$2,024,729
County seat of Lauderdale County.		Assessment about ¾ actual value.
REFUNDING BONDS—		State & co. tax (per \$1,000) \$14.00
5s, J&J, \$100,000.....1919		City tax (per \$1,000)..... 5.00
SEWER BONDS—		Population 1890 was..... 6,012
5s, J&J, \$15,000.....Jan. 1, 1921		Population in 1900 was.....6,478
Total debt Mar. 1, 1901..\$115,000		

**INTEREST** is payable in New York at National Park Bank.

### HUNTSVILLE.—{ ALFRED MOORE, Mayor. S. S. FLETCHER, Clerk.

LOANS—	When Due.	Bonded debt Apr. 10, '99 \$107,200
This is the county seat of Madison County.		Tax valuation, real..... 1,743,730
MUNICIPAL BONDS—		Tax valuation, personal 679,089
6s, ....., \$42,200.....		Total valuation 1894.... 2,422,819
6s, J&J, 40,000.....1927		Actual value "about \$3,500,000."
WATER BONDS (1st mort.)—		City tax per \$1,000 '99.....\$5.00
6s, ....., \$15,000..... 1907		Population 1890 (local cen.) 7,995
Subject to call at any time.		Population in 1900 was..... 8,068
5s, F&A, \$20,000.....Feb. 1, 1929		Coupons are all tax receivable.
SEWER BONDS—		
6s, J&B, \$10,000.....Dec. 1, 1917		

**INTEREST** on the 5 p. c. water bonds is payable at Mechanics' National Bank, New York City.

### JEFFERSON CO.—H. B. GRAY, Treasurer.

LOANS—	When Due.	Tax valuation, real...\$25,842,291
County seat is Birmingham.		Tax valuat'n, person'l 13,687,224
COURT HOUSE AND JAIL—		Total valuation 1900.. 39,529,515
6s, J&D, \$200,000.....Dec. 1, 1917		Assessment is ½ actual value.
6s, M&S, 200,000.....Mar. 1, 1919		State tax (per \$1,000) 1900..\$6.00
ROAD BONDS—		County tax (per \$1,000) 1900 5.50
6s, M&N, \$50,000.....Nov. 1, 1919		Population 1890 was..... 88,501
5s, J&J, 50,000.....July 15, 1920		Population 1900 was.....140,420
6s, A&O, 100,000.....Oct. 1, 1921		
Total debt Feb. 1, 1901..\$600,000		

**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.—G. D. KINNEY, Treasurer.

LOANS—	When Due.	Total debt Mar. 1, 1901. \$172,500
County seat is Huntsville.		Tax valuation, real.....4,627,587
ROAD BONDS—		Tax valuation, personal..2,834,308
5s, J&J, \$50,000.....Jan. 1, 1919		Total valuation 1900.... 7,457,895
Optional after Jan. 1, 1909		Assessment about ¾ actual value.
5s, J&J, \$50,000.....Jan. 1, 1929		St. & Co. tax (per \$1,000) '00..\$13.50
Optional after Jan. 1, 1919		Population in 1890 was.....38,119
5s, ....., \$22,500.....1920		Population in 1900 was....43,702
5s, ....., 25,000.....1925		
Optional after 1915		
5s, ....., \$25,000.....1935		
Optional after 1925		

**TAX FREE.**—All the bonds are exempt from county and city tax.

**MOBILE.—THOS. S. FRY, Mayor.**

Mobile is the county seat of Mobile County. This city has paid its interest regularly since the compromise with its bondholders in 1881

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Funding bonds of 1881.....	5	J & J	Jan. 1, 1906	\$2,252,878
Subject to call at 100.				
Water and sewer bonds 1899..	4½	J & J	Jan. 2, 1939	750,000
Improvement bonds.....	4	M & S	Mar. 1, 1921	60,000
Subject to call at 105 after 1905.				

**PAR VALUE OF BONDS**—The funding bonds are for \$500 each water and sewer bonds for \$1,000 each.

**INTEREST** on funding bonds is payable in New York City at the Mercantile National Bank; in Mobile at the First National Bank; on the water and sewer bonds and the improvement bonds at the American Exchange National Bank, New York, and First National Bank, Mobile. The funding bonds carried 4 per cent interest to Jan. 1, 1901, and 5 per cent since that date.

**TOTAL BONDED DEBT** Sept. 1, 1900, was \$2,252,878, not including the water bonds. Of the funding bonds of 1881 about \$250,000 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. Of the original issue, about \$200,000 are outstanding, the balance having been drawn under the provisions of the Act, from the proceeds arising from the rent of said wharves. An Act of the Legislature requires the city to levy a tax of ¾ 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 1900 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. The total tax rate (per \$1,000) for 1900 was \$17.50, including State tax \$5.50, county tax \$5.00, city tax \$6.00 and school tax \$1.00. Property is assessed at about 60 per cent of its actual value.

**POPULATION**—The population in 1900 (Census) was 38,469; in 1890 it was 31,076; in 1880 was 29,132; in 1870 was 32,034.

**MOBILE COUNTY.—G. E. STONE, Treasurer.**

County seat is Mobile.

LOANS—	When Due.	Total debt Oct. 1, 1900.
<b>TO PAY DEBT—</b>		\$337,000
6s, F&A, \$25,000.....	Feb. 1, 1909	Total valuation, 1900...20,859,033
Assessment full value.		
<b>REFUNDING—</b>		Total tax (per \$1,000) '00.\$13.00
6s, M&S, \$143,000.....	Mar. 1, 1908	Population in 1890 was....51,587
5s, J&D, 169,000.....	June 1, 1911	Population in 1900 was....62,740

**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.  
C. P. HARDAWAY, Clerk.

Montgomery is the County seat of Montgomery County. Interest has been paid promptly since the compromise in 1877.

LOANS—	When Due.	STREETS, SCHOOLS, &c.—
<b>a COMPROMISE RR. BONDS—</b>		6s, J&J, \$95,000.....Jan. 1, 1921
5s, J&J, \$468,100.....	Jan. 1, 1907	4½s, J&J, 55,000.....June 1, 1929
<b>HIGHWAY IMPROVEM'T BONDS—</b>		4½s, J&J, 10,000.....1929
5s, J&J, \$100,000.....	Jan. 1, 1941	<b>d PAVING BONDS—</b>
Subject to call Jan. 1, 1921.		
<b>b MARKET HOUSE BONDS—</b>		5s, M&N, \$150,000.....1927
5s, J&J, \$80,950.....	July 2, 1907	<b>e SPECIAL TAX PAVING BONDS—</b>
<b>c SANITARY SEWERAGE—</b>		6s, ....., \$122,000....Part yearly
6s, J&J, \$150,000.....	May 1, 1918	<b>d CITY BONDS—</b>
4½s, J&J, 20,000.....	1929	6s, J&J, \$250,000.... Jan. 1, 1924
<b>d WATER WORKS BONDS—</b>		
4½s, A&O, \$600,000..Apr. 1, 1928		
a \$50, \$500 and \$1,000. b \$50 and \$500. c \$500 and \$1,000. d \$500 and \$1,000. e \$100 and \$500.		

**INTEREST** is payable in New York. Coupons are tax receivable.

**TAX FREE**—All bonds issued by this city are exempt from taxation.

**TOTAL BONDED DEBT** Oct. 1, 1900, \$1,979,250.

**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 1900 (Census) was 30,346; in 1890 it was 21,883, in 1880 it was 16,713.

**MONTGOMERY CO.—** { C. A. ALLEN, Clerk,  
W. D. BROWN, President  
of Board of Revenue.

County seat is Montgomery.

LOANS—	When Due.	Tax valuation, real....
<b>COURT HOUSE BONDS—</b>		\$14,142,566
6s, A&O, \$35,000.....	April 1, 1907	Tax valuation, personal 1,631,334
<b>ROAD &amp; BRIDGE BONDS—</b>		Total valuation 1900... 20,009,954
5s, A&O, \$300,000.....	1935	State & Co. tax (per M.) 1900 \$10.50
Bond. debt Mar. 1, 1901....	435,000	Population in 1890 was....56,172
Population in 1900 was....72,047		

**SELMA.—H. I. SHELLEY, Treasurer.**

Selma is in Dallas County. As we go to press the city is offering for sale \$25,000 30-year public building bonds.

LOANS—	When Due.	Tax valuation, real....
<b>REFUNDING BONDS</b>		\$2,778,715
4s, J&J, \$345,550.....	July 1, 1919	Tax valuation, personal 1,631,334
Interest payable at Selma.		
Bonded debt Meh., 1901..	\$345,550	Total valuation 1899... 4,410,049
Floating debt about.....	15,000	Assessment is ¾ actual value.
Total debt Meh. 1, 1901..	360,550	City tax (per \$1,000), 1900 \$11.00
Population in 1890 was....7,622		
Population in 1900 was....8,713		

**TAX FREE**—All bonds are exempt from city and county tax.

**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 3½ per cent interest on their bonds for five years.

LOANS—	When Due.	WATER AND LIGHT BONDS..
<b>BUILDING BONDS—</b>		5½s, J&J, g. \$50,000.... 1930
6s, J&J, \$20,000.....	Jan. 1, 1932	Bond. debt Mar. 1, 1901. \$127,000
<b>IMPROVEMENT BONDS—</b>		Tax valuation 1899.....1,040,000
6s, J&J, \$10,000.....	Jan. 1, 1908	Real valuation (about) ..2,800,000
<b>SCHOOL BONDS—</b>		Total tax (per \$1,000), '99 \$17.50
7s, J&J, \$12,000.....	July 1, 1906	Population in 1890 was....2,063
<b>SEWER BONDS—</b>		Population in 1900 was....2,661
6s, M&N, \$35,000 g.,..	May 1, 1920	

**INTEREST** is payable at Nat. Park Bank New York City.

**TROY.—JOHN GAMBLE, Clerk and Treasurer.**

LOANS—	When Due.	WATER BONDS—
<b>ELECTRIC LIGHT—</b>		6s, semi-ann., \$50,000 Feb. 1, 1924
6s, F&A, \$20,000.....	Feb. 1, 1911	Total debt Apr. 1, 1898.. \$139,500
<b>IMPROVEMENT BONDS—</b>		Tax valuation, 1897.....1,100,000
6s, J&J, \$30,000.....	Feb. 1, 1924	Real valuation (about) ..2,500,000
<b>RAILROAD AID—</b>		Population in 1890 was.....3,449
5s, Mar., \$19,500.....	Mar. 1, 1901	Population in 1900 was.....4,097
<b>SCHOOL BONDS—</b>		
6 g., M&S, \$20,000g.,	Mar. 1, 1925	

**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 1900.

	Bond. Debt.	Float'g Debt.	Assessed Valuation.	Tax Rate.	Population.
Brewton, Escambia Co....	52,000	.....	560,000	.....	1,382
Calhoun Co. ....	75,000	104,000	8,000,000	12.50	34,874
Cullman, Cullman Co.....	35,000	.....	370,830	16.50	1,255
Decatur, Morgan Co.....	*50,000	4,900	850,000	5.00	3,114
Enfauia (C.), Barbour Co..	149,000	.....	1,027,000	23.00	4,532
Gadsden (City), Etowah Co.	40,000	.....	265,000	.....	4,282
Marion (City), Perry Co....	25,000	.....	418,685	.....	1,698
Ozark (City), Dale Co.....	20,000	.....	500,000	17.20	1,570
Sheffield, Colbert Co.....	78,900	.....	1,328,952	15.50	3,333
Tuscaloosa (City), Tusc. Co.	126,400	.....	1,576,264	20.00	5,094
Union Springs, Bullock Co.	48,000	.....	664,000	21.50	2,634

\* Decatur bonds contested by the city on account of irregularity of issue.

**State of Mississippi.**

ITS

**DEBT, RESOURCES, Etc.**

Organized as a Territory (Act Apr. 7 1798)	-	*Apr. 7, 1798
Admitted as a State (Act March 1 1817)	-	Dec. 10, 1817
Total area of State (square miles)	-	46,810
State Capital	-	Jackson
Governor (term exp. January 1904)	-	A. H. Longino
Secretary of State (term exp. January 1904)	-	J. L. Power
Treasurer (term expires January 1904)	-	J. R. Stowers

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. The Legislature of 1900 authorized the issuance of \$1,000,000 bonds for a new State House. Part of this issue (\$250,000) was advertised for sale on October 2, 1900, but sale was afterwards withdrawn, as it was found that the State had sufficient money on hand to go on with the work without bonding. There is a probability that none of these bonds will ever be issued.

LOANS—	When Due.	Interest.	Principal.
<b>NAME AND PURPOSE—</b>		P. Ct. Payable.	When Due.
State Bonds, 1886.....	6	Jan.	Jan. 1, 1907
Do do 1880.....	4	Jan.	Jan. 1, 1919
Do do 1896.....	5	J. & J.	Jan. 1, 1906
Optional after Jan. 1, 1901.			

**INTEREST** is payable in Jackson.

**TOTAL DEBT.**—Mississippi's total indebtedness on Oct. 1, 1900 (including \$1,884,658 of debt for school funds, &c., on which interest alone has to be paid), was \$2,903,038, 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. The valuation of railroads, telegraphs, etc., included in total valuation for 1900 was \$27,049,788; for 1899 it was \$26,337,353; for 1898 it was \$25,224,507, and for 1897 it was \$24,682,876.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per \$1,000
1900.....	\$131,315,821	\$57,400,338	\$215,765,947	\$ 6.00
1899.....	113,579,916	43,358,640	188,275,909	6.50
1898.....	113,210,931	47,181,205	185,616,643	6.50
1897.....	113,210,931	44,994,791	182,888,598	6.50
1896.....	.....	.....	177,312,169	6.00
1893.....	113,409,358	47,540,169	160,949,527	5.00
1890.....	116,079,457	49,767,877	165,847,334	4.00
1888.....	90,985,697	42,721,082	133,706,779	4.00

**POPULATION OF STATE.**—The population of Mississippi has been as follows in the years named:

1900.....	1,551,270	1860.....	791,305	1820.....	75,448
1890.....	1,289,600	1850.....	606,526	1810.....	40,352
1880.....	1,131,597	1840.....	375,651	1800.....	8,850
1870.....	827,922	1830.....	136,621		

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, Clerk.

Table with columns: County seat is Natchez, LOANS—When Due., BRIDGE BONDS—, REFUNDING RR. BONDS—, Bond. debt Feb. 10, 1900., Floating debt., Total debt.

BOLIVAR COUNTY.—County seat is Rosedale.

Table with columns: LOANS—When Due., FUNDING AND REFUND. BDS.—, RAILROAD BONDS—, Tax valuation, real., Tax val'n, pers'l & RR., Total valuation 1900., State & co. tax (per M.) '99., Population 1890 was., Population in 1900 was.

COLUMBUS.—{ COL. C. L. LINCOLN, Mayor. H. M. LANIER, City Marshal.

County seat of Lowndes County. The courts have decided that the bonds which were voted to the Columbus Fayette & Decatur RR., and afterward transferred to the Georgia Pacific RR. Co., are a valid debt of the city.

Table with columns: LOANS—When Due., RAILROAD AID BONDS—, WATER AND SEWER BONDS—, Total debt Jan. 1, 1901., Water debt (included).

GREENVILLE.—J. M. LEE Clerk.

Table with columns: LOANS—When Due., RAILROAD AID BONDS—, REFUNDING BONDS—, SEWER BONDS—, WATER WORKS BONDS—, Bond. debt Jan. 1, 1901., Tax valuation, real., Tax val., pers. & banks, Tax valuation, railroads., Total valuation 1900., Assessment 60% actual value., Total tax (per M.) 1900., Population in 1890 was., Population in 1900 was.

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 \$200,000.

GRENADA.—A G. BELL, Mayor.

Table with columns: LOANS—When Due., ELECTRIC LIGHT, WATER, LIGHT AND SEWER—, Bonded debt Mch. 1, 1900., Tax valuation 1900., Assessment about 3/4 actual value., Tax rate (per \$1,000) 1900., Population in 1890., Population in 1900.

JACKSON.—A. P. LUSK, Clerk.

Table with columns: LOANS—When Due., SCHOOL BONDS—, COLORED PUBLIC SCHOOL—, SEWERAGE BONDS—, SCHOOL & BRIDGE BONDS—, STREET IMP. & BRIDGE BONDS—, Bonded debt Mar. 1, 1901., City has no sinking fund., Tax valuation, real., Tax val'n, pers. & RR., Total valuation 1900., Assessment is 3/4 actual value., City tax (per \$1,000) 1900., City school tax (per \$1,000), State & co. tax (per \$1,000), Population 1890 was., Population 1900 was.

INTEREST on all except the sewerage bonds is payable at Jackson, Miss.; on the sewerage bonds it is payable at the Chase National Bank, New York. TAX FREE.—All of the city's bonds are exempt from taxation.

MCCOMB.—J. DOCK HARRELL, Clerk.

Table with columns: LOANS—When Due., WATER WORKS BONDS—, Bonded debt Jan. 1, 1901., Floating debt., Total debt Jan. 1, 1901., Assessed valuation, real., Assess'd valuation, per'l., Total valuation 1900., Assesment about 75% actual value., City tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

INTEREST is payable at McComb.

MADISON COUNTY.—J. F. PUCHARD, Treas.

Table with columns: LOANS—When Due., RAILROAD AID BONDS—, Tax val., personal., Tax valuation, railroads., Total valuation 1900., Assessment about 3/5 actual value., State & Co. tax (per M.) '99., Population in 1890 was., Population in 1900 was.

MERIDIAN.—{ E. E. SPINK, Mayor. J. C. LLOYD, Clerk.

Table with columns: LOANS—When Due., PAVING BONDS—, FUNDING BONDS—, Bonded debt Jan. 1, 1901., Floating debt., Total debt Jan. 1, 1901., Tax valuation, real., Tax val., personal., Tax valuation, railroads., Total valuation 1900., Assessment about 3/5 actual value., State & Co. tax (per M.) '99., Population in 1890 was., Population in 1900 was.

Table with columns: MARKET BONDS—, SCHOOL HOUSE BONDS—, SEWER BONDS—, Total debt Mar. 1, 1901., Sinking fund., Tax valuation 1900., Actual valuation about 7,000,000, Tax rate (per \$1,000) 1900, Population in 1890 was., Population in 1900 was.

INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.—H. L. FOOTE, Secretary and Treasurer.

Table with columns: LOANS—When Due., LEVEE CONSTRUCTION—, REFUNDING BONDS—, Bond. debt Apr. 1, 1901., District has no sinking fund., Tax valuation '97 abt., Assessment is 1/2 actual value., Total tax (per \$1,000) '97.

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.

Table with columns: LOANS—When Due., CITY IMP. BONDS—, N. O. & N. W. RR. BONDS—, Interest is payable at City Treasury., Bond. debt Feb. 1, 1900., Floating debt., Total debt Feb. 1, 1900., Assessed valuation 1899., Assessment 66% actual value., City tax rate (per M) 1899., Population 1890 (Census), Population in 1900 was.

PORT GIBSON.—E. J. SMITH, Clerk.

Table with columns: LOANS—When Due., FUNDING BONDS—, WATER AND ELEC. LIGHT BONDS—, Bonded debt Aug. 10, '99., Floating debt., Total debt Aug. 10, 1899., Assessed valuation, real., Assessed val. personal., Total valuation 1899., Assessment about 3/4 actual value., City & sch. tax (per M) 1898., State & Co. tax (per M.) 1898., Population 1890., Population 1900.

SUNFLOWER CO.—J. W. WELCH, Treasurer.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, JAIL BONDS—, Total debt Jan. 1, 1901., Interest on court house and railroad bonds payable in New York, on the jail bonds in Indianola., Sinking fund., Net debt Jan. 1, 1901., Tax valuation 1900., Assessment about 1/2 actual value., State & county tax ((per M.) \$15.75, Assessment about 1/2 actual value., Population in 1890 was., Population in 1900 was.

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.

Table with columns: LOANS—When Due., COMPROMISE BONDS—, L. N. O. & T. RR. BOND INTE'—, SCHOOL BONDS—, Total debt Jan. 1, 1901., Assessed valuation, real., Assessed valuation, per'l., Total valuation 1900., Assessment abt. 3/4 actual value., Tax rate (per \$1,000) 1900., Population 1890 (Census), Population in 1900 was.

INTEREST is payable in Vicksburg. All coupons are tax-receivable. TAX FREE.—The bonds are all exempt from taxation.

WARREN CO.—J. D. LAUGHLIN, Chan'y Clerk.

Table with columns: LOANS—When Due., BRIDGE BONDS—, RAILROAD BONDS—, SCHOOL BONDS—, Bond. debt Mar. 21, 1901., Assessed valuation, real., Assessed valuation, per'l., Assessed valuation, RR's., Total valuation 1900., Assessment abt. 60% actual value., State & Co. tax (per M) 1900., Population 1890 (Census), Population in 1900 was.

WASHINGTON CO.—T. H. HAAD, Auditor.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, FUNDING BONDS—, RAILROAD BONDS—, County has no floating debt., Tax valuation, real., Tax valuation, per. & RR., Total valuation 1900., Assessment about 1/2 actual value., State & Co. tax (per M) '00., Population in 1890 was., Population in 1900 was.

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.

Table with columns: Bonded Debt., Floating Debt., Assessed Valuation., Tax Rate., Popul'n, 1900., Coahoma County., Hinds County., Starkville, Oktibbeha Co., West Point, Clay Co.

# 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 1904) -

William Wright Heard  
Sec. of State (term exp. 3d Mon. May 1904) - John T. Michel  
Treasurer (term exp. 3d Mon. May 1904) - Le Doux E. Smith

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:

NAME OR PURPOSE,	Interest.		Principal.	
	P. Ct. Payable.	When Due.	Outstand'g.	
Consol. 7 per cent bonds of 1874, stamped 4 per cent....	4s	J & J Jan. 1, 1914	\$11,800	
New bonds (act. of '92).....	4s	J & J Jan. 1, 1914	10,763,300	
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 the fiscal agents of the State in New Orleans and Baton Rouge.

**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 and First National Bank at Baton Rouge.

**TOTAL DEBT**—The subjoined statement shows Louisiana's total bonded debt on April 1, 1901.

Total bonded debt bearing interest.....	April 1, 1900.	\$10,877,801
<i>Floating Debt</i> —		
Baby bonds and certificates (act of 1880) exclusive of coupons.....		913,597

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 1900 was \$6.00:

Years.	Total Assessed Valuation	Years.	Total Assessed Valuation
1900.....	\$276,568,507	1890.....	\$234,350,791
1899.....	267,723,138	1885.....	212,725,564
1898.....	261,545,868	1875.....	195,904,419
1897.....	259,798,213	1870.....	253,371,890
1896.....	251,911,316	1860.....	435,787,265
1895.....	249,621,419	1850.....	233,998,764

**POPULATION OF STATE.**—The population of Louisiana has been as follows in the years named:

1900.....	1,381,625	1860.....	708,002	1830.....	215,739
1890.....	1,118,587	1850.....	517,762	1820.....	152,923
1880.....	939,946	1840.....	352,411	1810.....	76,556
1870.....	726,915				

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.

<b>LOANS</b> —	<i>When Due.</i>	Assessed val't'n 1900.	\$13,981,864
REFUND. CONSTRUCTION Bds—		Actual value about...	27,250,000
5s, M&S, \$850,000 ...	Sept. 1, 1949	Levee tax (per \$1,000) 1900.	\$10.00
	Optional after 1939.		

District contains ten parishes. In addition to the levee taxes the District receives annually \$47,855 from the acreage tax of 2½ cents per acre and about \$50,000 from a tax on produce.

**INTEREST** payable in New Orleans.

### BATON ROUGE.—M. CHAMBERS, Treasurer.

Capital of the State and county seat of East Baton Rouge County.		Tax valuation, personal.	\$501,970
<b>LOANS</b> —	<i>When Due.</i>	Total valuation 1897....	2,101,970
IMPROVEMENT BONDS—		Total valuation 1899....	2,200,000
4s, J&J, \$135,000....	July 1, 1939	Assessment about 2/3 actual value.	
Subject to call, \$4,516 66 yearly after 1909.		Total tax (per \$1,000) 1898.	\$26.00
Bonded debt Mar. 1, 1900.	\$202,900	Population 1890 was.....	10,478
Tax valuation, real.....	1,600,000	Population 1900 was.....	11,267

### FRANKLIN.—L. B. TARTLTON, Mayor.

County seat of St. Mary Parish.		<b>PAYING BONDS</b> —	
<b>LOANS</b> —	<i>When Due.</i>	.....	\$50,000
WATER WORKS BONDS—		Total debt May 1, 1900.	\$25,200
6s, J&J, \$18,000....	July 1, 1907	Tax valuation 1899.....	476,000
<b>ELECTRIC LIGHT BONDS</b> —		Real valuation.....	1,300,000
5s, annu., \$7,200 ...	1900 to 1909	Population in 1890 was.....	2,127
Due part yearly.		Population in 1900 was.....	2,692

### LAFOURCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

<b>LOANS</b> —	<i>When Due.</i>	Int. payable Whitney Nat. Bk., N.O.	
CONSTRUCTION & MAINT.—		Assessed valuation '95.	\$8,463,495
6s, J&J, \$275,000.....	1903-1913	Tax rate (per \$1,000).....	\$10.00
This district comprises portions of the following parishes: Ascension, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche.			

### LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President,	} Board of Commissioners.	<b>LOANS</b> —	<i>When Due.</i>	Assessed valuation—
N. H. NUNEZ, Secretary,		CONSTRUCTION & MAINT.—		St. Bernard Parish.....
New Orleans, Post Office.		6s, M&N, \$100,000... Dec. 1, 1912	Plaquemines Parish (east bank).....	570,136
		Subject to call 1/10 yearly after 1902	Interest payable at State Treasury, Baton Rouge.	Total valuation 1896....
				Population in '90 was abt..
				10,326

### MONROE.—A. A. FORSYTHE, Mayor.

County seat of Ouachita Parish.		<b>LOANS</b> —	<i>When Due.</i>	Total debt Mar. 1, 1900..
<b>GENERAL IMPROVEM'T BONDS</b> —		5s, J&D, \$95,000....	1900 to 1939	\$95,000
Various amounts due y'rly June 1.		All subject to call June 1, 1924.		Tax valuation, 1899....
<b>WATER AND LIGHT</b> —		.....	\$60,000	1,981,000
.....				Assessment about 1/2 actual value.
				Population in 1890 was.....
				3,256
				Population in 1900 was.....
				5,428

### NEW ORLEANS.—PAUL CAPDEVIELLE, Mayor.

New Orleans is co-extensive with the parish of Orleans. An amendment to the Louisiana Constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892, and up to Jan. 1, 1900, 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, confirmed these arrangements. On June 6, 1899, the city voted a special tax of 2½ mills for water, sewer and drainage purposes, intended to provide for an issue of from 12 to 16 millions bonds. As this required 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. At this election the amendment was approved and the bonds were awarded in Dec., 1900. These bonds, however, will not be issued in one lump sum, but will be put out as the improvement progresses.

<b>LOANS</b> —	<i>When Due.</i>	<b>LOANS</b> —	<i>When Due.</i>
CARROLLTON BOND—		PREMIUM BONDS, 1875—	
8s, ....., \$50.....	Nov. 1, 1902	5s, J&J, \$4,937,940.....	As drawn
<b>CONSTITUTIONAL BONDS</b> —		STREET IMPROVEMENTS, '71, Q.—	
4s, J&J, \$9,008,500 ..	July 1, 1942	7-3s, F&A, \$10,000... Feb. 1, 1911	
<b>FLOATING DEBT BONDS</b> —		WATER & SEWER See above.	
4s, ....., \$220,000.....	Oct. 1, 1948	4s, J&J, \$12,000,000 July 1, 1950	
<b>GOLD BONDS, D. S. &amp; G. S.—</b>		Subject to call July 1, 1942.	
7s, J&J, \$117,000....	July 1, 1922		

**INTEREST** is payable at City Hall by Board of Liquidation City Debt and in New York City.

**TOTAL DEBT.**—The subjoined statement shows New Orleans's debt on the dates named.

	Jan. 1, 1900.	July 1, '99.	Jan. 1, '99.	Jan. 1, '98.
Total bonded debt....	14,293,490	14,360,470	14,420,330	14,444,390
Floating debt.....	263,225	591,878	411,193	783,579

**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.
1900.....			\$140,964,861	\$11.00
1899.....			138,702,648	
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 1900 (Census) was 287,104; in 1890 it was 242,039; in 1880 it was 216,090; in 1870 it was 191,418.

### NEW ORLEANS DRAINAGE DIST.—A. SCHREIBER, Sec.

All bonds and certificates of this district were called for payment March 1, 1901, payment being made out of part of the proceeds of the sale of the \$12,000,000 water and sewer bonds by New Orleans.

**SHREVEPORT.—N. B. MURFF, Comptroller.**

Shreveport is the county seat of Caddo County.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g
Funding.....	5	J&J	Jan. 1, 1916	\$157,500
Street paving.....	5	Jan. 1	Jan. 1, 1919	40,000

**BONDED DEBT** on May 1, 1900, was \$173,500; sinking funds \$20,000; making the total net debt, \$153,500.

**TAX FREE**—All bonds of this city are exempt from taxation.

**ASSESSED VALUATION** in 1900 of real estate was \$3,500,000; personal property \$1,275,000; total valuation \$4,775,000; the total tax rate for 1900 (including State tax \$6, parish or county tax \$14.50 and city tax \$23) was \$43.50 per \$1,000. The assessment is about 30 per cent of the actual value.

**POPULATION** in 1890 was 11,979; in 1900 it was 16,013.

**LEVEE DISTRICTS.**

The bonded debt and also the amount of bonds authorized prior to April 1, 1900, for the levee districts named is as follows:

DISTRICT—	Bonds	
	Authorized.	Outstanding.
Bossier Levee District.....	\$250,000	\$199,900
Buras Levee District.....	35,000	25,000
Caddo Levee District.....	200,000	199,800
Fifth Louisiana Levee District.....	500,000	460,000
Grand Prairie Levee District.....	25,000	25,000
Orleans Levee District.....	500,000	325,000
Pontchartrain Levee District.....	1,044,000	786,000
Red River, Atchafalaya and Bayou Boeuf Levee District.....	250,000	*250,000
Texas Basin Levee District.....	150,000	90,500

\*\$250,000 bonds were sold on Nov. 20, 1900, increasing debt by that amount. †\$100,000 bonds were offered for sale April 10, 1901.

**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. 1903) - - - Jefferson Davis  
 Secretary of State (term exp. Jan. 1903) - - - J. W. Crockett  
 Treasurer (term expires Jan. 1903) - - - 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 sum of overdue interest. This operation wiped out the entire debt of the United States against the State except \$160,000, which has since been paid.

**REFUNDING.**—Under the Legislative Act of 1899 the entire debt has been refunded by an issue of 3 per cent 30-year bonds, denominations \$500 and \$1,000, except \$22,000 in bonds of 1869 and 1870, and the estimated interest thereon, amounting to \$36,000, which have not been presented for refunding.

The total amount of bonds issued up to Oct. 1, 1900, was \$1,271,000, of which amount \$1,113,000 are held by the State's School Fund; \$88,500 by the treasury of Washington County, Ark., and \$69,500 by individual parties.

**TOTAL DEBT, ETC.**—The bonded debt on Oct. 1, 1900, consisted only of refunding bonds (referred to above) as follows:

Refunding bonds.....	Interest.	When payable.	Maturity.	Amount.
	3	Sept.	1929	\$1,271,000

The following statement shows the debt of the State as it stood prior to the refunding of the recognized debt under the Act of 1899. 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 October 1 1898.

	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), and the amount so barred was about \$374,000.

**DEBT NOT RECOGNIZED, HOLFORDS, ETC.**—A summary of the unrecognized debt appears below. To aid in distinguishing the Holfords from the valid bonds of the State it should be said that under the act of April 6, 1869, two series of funding bonds were issued. One was dated July 1, 1869, and numbered from 1 to 1,000, inclusive. All of this series are printed in blue ink and are non-Holfords—in other words, are recognized obligations. The second series were dated January 1, 1870, numbered from 1 to 2,050, inclusive, and are printed in red ink. Of this series numbers 491 to 1,860, both inclusive, are the Holfords which constitute part of the unrecognized debt. The unrecognized debt is as follows:

NAME AND PURPOSE.	Interest.		Principal.	
	P. O.	Payable.	When Due.	Outstand'g.
Holford funding bonds of 1870.....	6	J & J	Jan. 1, 1900	\$1,370,000
Levee bonds.....	7	J & J	1900	1,986,773
Little Rock & Fort Smith RR....	7	A & O	1900	1,000,000
Memphis & Little Rock RR.....	7	A & O	1899	1,200,000
Little R'k Pine Blf. & N. O. RR..	7	A & O	1900	1,200,000
Miss. Ouachita & Red River RR..	7	A & O	1900	600,000
Arkansas Central RR.....	7	A & O	Apr. 1, 1900	1,350,000

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

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate. per \$1000
1900.....	\$127,062,903	\$52,936,142	\$189,999,045	5.50
1899.....	119,980,700	59,191,298	179,171,998	5.50
1897.....	117,873,253	59,552,873	177,426,126	4.75
1895.....	.....	.....	173,758,764	....
1893.....	100,809,742	72,716,742	173,526,484	5.00
1892.....	102,449,430	72,379,406	174,828,836	....
1890 (est.).....	.....	.....	185,000,000	5.00
1889.....	108,407,462	64,001,035	172,408,497	5.00
1886.....	85,750,633	54,152,058	139,902,691	....
1876.....	61,892,881	39,971,308	101,864,189	10.00
1870.....	63,102,304	31,426,539	94,528,843	....
1860.....	63,254,740	116,956,590	180,211,330	....

**POPULATION.**—The population has been as follows: 1900, 1,311,564.

1900.....	1,311,564	1860.....	435,450	1830.....	30,388
1890.....	1,128,179	1850.....	209,897	1820.....	14,255
1880.....	802,525	1840.....	97,574	1810.....	1,062
1870.....	484,471				

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.

LOANS—	When Due.	Tax valuation, personal..	\$250,000
WATER WORKS BONDS—		Total valuation 1900.....	517,000
6s,.....	\$27,000.....1902-1917	Total tax (per \$1,000), 1900..	\$17.50
Total debt Mar. 1, 1901.....	\$27,000	Population in 1890 was.....	1,677
Tax valuation, real.....	267,000	Population 1900 (Census)....	1,843

**CHICOT COUNTY.**—S. S. FITZGERALD, Co.

Treasurer. County seat is Lake Village.

LOANS—	When Due.	Tax valuation, personal..	\$266,771
COUNTY BONDS—		Total valuation 1897.....	1,259,307
.....	\$200,000.....	Total valuation 1900.....	1,688,380
Total debt (last returns).....	\$200,000	Population 1890 was.....	11,419
Tax valuation, real.....	\$992,536	Population 1900 (Census)....	14,528

**HELENA.**—{JOS. C. BARLOW, Mayor.  
{J. O. BAGWELL, City Clerk.

This is the county seat of Phillips County.

LOANS—	Interest.	When Due.	Principal.	
NAME AND PURPOSE.	P. Ct.	Payable.	When Due.	Outstand'g.
Compromise Funding Bonds..	6	J & J	July 1, 1904	\$158,350
do do	5	J & J	July 1, 1904	12,000
Sawyer District No. 1.....	6s, g.,	.....	1921	70,000

INTEREST is payable at the National Park Bank, New York City.

**TOTAL BONDED DEBT** on January 1, 1901, 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 \$14 per \$1,000. Real estate is assessed at "about 2/3 its actual value."

**POPULATION** in 1890 was 5,189; in 1900 (Census), 5,550.

**JEFFERSON CO.**—J. R. COVE, Treas.

County seat is Pine Bluff.

Bonded debt Mar. 1, 1900.....	\$59,000	Total valuation 1899.....	\$7,620,000
Floating debt.....	10,000	Total valuation 1900.....	7,514,230
Sinking fund.....	3,000	Assessment about 1/2 actual value.	
Net debt Mar. 1, 1900.....	66,000	State & co. tax (per M.) '99..	\$20.50
Tax valuation, real.....	4,945,000	Population in 1890 was.....	40,881
Tax valuation, personal.....	2,675,000	Population 1900 (Census)....	40,972

**LEE COUNTY.**—E. W. KING, Clerk.

County seat is Marianna.

LOANS—	When Due.	Tax valuation, person'l..	\$699,460
REFUNDING BONDS—		Total valuation 1898.....	2,520,010
5s, F&A, \$60,000.....	Aug. 1, 1915	Total valuation 1900.....	2,538,645
Bonded debt Feb. 1, 1900.....	\$60,000	Assessment about 1/2 actual value.	
Floating debt.....	13,000	State tax (per \$1,000) 1900..	\$5.50
Total debt Feb. 1, 1900..	73,000	County tax ((per \$1,000) '98..	6.00
Sinking fund.....	3,500	Population 1890 was.....	18,886
Tax valuation, real.....	1,820,550	Population 1880 was.....	13,288
		Population 1900 (Census)....	19,409

INTEREST is payable at the National Bank of Commerce, New York.

**LITTLE ROCK.**—W. R. DULEY, Mayor.

This is the capital of the State and the county seat of Pulaski County.

LOANS—	When Due.	Tax valuation, real.....	\$10,055,749
REFUNDING BONDS 1889—		Tax valuation, personal.....	3,691,725
5s, Aug., \$117,500.....	July 1, 1909	Total valuation 1898.....	13,747,474
Interest is payable by City Treas.		Assessment about 1/2 actual value.	
Bond. debt Jan. 1, 1900..	\$118,000	State tax (per \$1,000) '98....	\$4.75
Judgment debt.....	68,000	County tax (per \$1,000) '98..	7.25
Floating debt.....	60,460	City tax (per \$1,000) '98....	6.00
Total debt.....	246,638	Average school tax '98.....	5.00
Cash on hand.....	7,335	Population in 1890 was.....	25,874
Net debt Jan. 1, 1900....	229,202	Population 1900 (Census)....	38,307

The city has a sinking fund and each year purchases about \$5,000 of the above-mentioned bond issue of 1889.

**PHILLIPS CO.**—JAS. C. REMBERT, Clerk.

County seat is Helena.

LOANS—	When Due.	Total valuation 1901....	\$4,500,005
REFUNDING BONDS—		Assessment about 1/2 actual value.	
5s, M&N.....	\$100,000 20 years	Total tax per \$1,000 1900..	\$17.70
Bond. debt Apr. 1, 1901..	\$100,000	Population 1890 (Census)....	25,341
Tax valuation, real.....	3,500,000	Population 1900 (Census)....	26,561
Tax valuation, personal.....	1,000,000		

INTEREST is payable in New York City. Bonds are tax exempt.

**PULASKI CO.—G. N. PEAY, Co. Treasurer.**

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.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, person'l.	\$5,661,830
<b>COUNTY BONDS—</b>		Total valuation 1900....	16,826,090
6s, July, \$345,000....	1907 to 1917	Assessment about $\frac{1}{3}$ actual value.	
Floating debt.....	\$311,000	State & co. tax (per M) '98..	\$12'00
Total debt Aug. 1, 1899	656,359	Population 1890 (Census)....	47,329
Tax valuation, real.....	11,164,160	Population 1900 (Census)....	63,179

Property is assessed at about one-third of its actual value.

INTEREST is payable at Union Trust Co., New York City

**WASHINGTON CO.—M. BERY, Co. Judge.**

County seat is Fayetteville.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, person'l.	\$1,535,910
<b>UNIVERSITY BONDS—</b>		Total valuation 1900....	4,525,489
8s, J&J, \$100,000....	Jan. 1, 1902	Assessment is $\frac{2}{5}$ actual value.	
Total debt Jan. 1, 1901..	\$100,000	Total tax (per M) 1900. .	\$19'00
Sinking funds.....	100,000	Population 1890 (Census)....	32,024
Tax valuation, real.....	2,989,579	Population 1900 (Census)....	34,256

INTEREST is payable at Union Trust Co., New York.

# 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. '03). Joseph D. Sayers  
 Secretary of State (term exp. with Governor), - John G. Tod  
 Treasurer (2d Tues. after 1st Mon. Jan. '03), J. hu W. Robbins  
 Comptroller, - - - - - R. M. Love

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to 60 days at \$5 per day and \$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.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>	
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
Floating debt bonds, 1874, gold	7g J & J	Jan. 1, 1904	\$288,000
Frontier defense, 1870, gold..	7g M & S	Aug. 5, 1910	298,000
do do refunding..	5 M & S	1919	201,000
Redemption State debt, 1876, g.	6g J & J	July 6, 1906	1,647,000
Retiring outstanding bonds, 1879.....	5 J & J	July 1, 1909	1,068,900
Refunding bonds 1893.....	5 J & J	Optional.	152,000
do do 1893.....	4 J & J	1933	334,500

**PAR VALUE OF BONDS.**—The 5 per cent bonds for retiring outstanding bonds are \$100 and multiples; the other bonds are nearly all \$1,000 each.

INTEREST is payable in New York and at the State treasury.

**TOTAL DEBT, ETC.**—The subjoined statement shows the State's total debt on each of the dates indicated.

	<i>Sept. 1, 1900.</i>	<i>Sept. 1, '99.</i>	<i>Sept. 1, '98.</i>
Total bonded debt.....	\$3,989,400	\$3,989,445	\$3,992,030
Of which held in State funds...	3,271,200	3,261,200	3,254,040

Leaving amount outstand'g.. \$718,200 \$728,245 \$737,990  
 Of the amount held in State funds, \$2,971,800 are in school funds and \$299,400 in asylum funds.

**PERMANENT SCHOOL FUND.**—On Sept. 1, 1900, this fund aggregated \$9,102,872, consisting of bonds to the amount of \$7,793,521 and \$1,309,351 in cash.

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

<i>Years.</i>	<i>Real Estate.</i>	<i>Pers. Prop.</i>	<i>Total.</i>	<i>Tax p. \$1,000</i>
1900.....	\$666,904,488	\$247,103,146	\$914,007,634	\$3'46 $\frac{2}{3}$
1899.....	656,440,443	227,586,088	884,026,531	3'80
1898.....	575,065,505	279,553,860	854,619,365	3'80
1897.....	585,224,536	269,670,239	854,894,775	3'80
1896.....	587,560,471	262,748,775	850,309,246	3'80
1895.....	599,127,433	261,783,134	860,910,567	2'50
1893.....	607,941,700	278,233,695	886,175,395	.....
1890.....	499,522,828	282,589,055	782,111,883	3'25
1885.....	375,890,594	245,121,395	621,011,989	2'25
1880.....	197,167,630	114,303,106	311,470,736	.....
1874.....	149,793,361	94,717,197	244,510,558	.....

The valuations of franchises are not given in the above table; for 1900 this valuation was \$32,312,624.

**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 fact is known to us we have marked with a star (\*) in the returns below the issues put out prior to the enactment of the 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. 569.

**POPULATION.**—The population of Texas has been as follows:

1900.....	3,018,710	1880.....	1,591,749	1860.....	604,215
1890.....	2,235,523	1870.....	818,579	1850.....	212,592

Of the total population in 1890 492,837 were blacks, which compares with 393,384 in 1880, 253,475 in 1870, 182,931 in 1860 and 58,558 in 1850. 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.—JOHN O JOHNSON, City Clerk.**

This is the capital of the State and the county seat of Travis County. \$52,500 of General Revenue bonds issued prior to 1890 are in litigation. See CHRONICLE, Vol. 69, p. 91. The Jan., 1900, interest on the water and light bonds was not paid when due—see CHRONICLE, V. 70, p. 46. On June 4 the City Council, however, authorized an appropriation for the payment of overdue interest for the quarters ending January 1 and April 1, 1900—see CHRONICLE V. 71, p. 45. Since April, 1900, however, no interest has been paid. The Austin dam, water-works, electric light and power houses, for the building of which the water and light bonds below were issued, were destroyed by the disastrous floods that visited Texas in April, 1900.—V. 70, p. 755.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>SCHOOL BONDS—</b>		<b>REFUNDING BONDS—</b>	
5s, F&A, \$45,000....	Aug. 1, 1919	6s, J&J, \$72,500....	Apr. 1, 1925
(Optional \$10,000 Aug. 1, 1904, and \$25,000 Aug. 1, 1909.)		<b>WATER AND LIGHT GOLD (1890)—</b>	
<b>GENERAL REVENUE BONDS—</b>		5 g., Q.—J., \$1,272,000*....	July 1, '30
6s, J&J, \$12,500*....	July 1, 1901	Subject to call after June 30, 1910, in numerical order.	
6s, J&J, 40,000*....	July 1, 1904	6s, J&J, \$200,000*....	July 1, 1935

**PAR VALUE OF BONDS.**—Most of the bonds are \$1,000 each. INTEREST on water and light bonds is payable at the Nat. City Bank, New York City. Interest on other bonds in New York and Austin.

**TOTAL BONDED DEBT** Feb. 1, 1901, was \$1,642,000; sinking fund, \$31,660; net debt, \$1,610,340. The city has no floating debt.

**ASSESSED VALUATION.**—The city's assessed valuation (about  $\frac{2}{3}$  actual value) has been as follows in the years indicated.

<i>Years.</i>	<i>Real.</i>	<i>Personal.</i>	<i>Total.</i>	<i>Tax Rate.</i>
1900.....	\$6,208,602	\$2,623,225	\$8,831,837	per \$1,000 \$11'13 $\frac{1}{2}$
1899.....	.....	.....	12,377,920	23'033
1893.....	8,111,680	2,643,160	10,754,843	19'13 $\frac{1}{2}$
1896.....	8,325,759	3,759,748	12,085,507	17'73 $\frac{1}{2}$
1895.....	8,521,659	2,863,075	11,384,734	18'13 $\frac{1}{2}$

Tax rate (per \$1,000) in 1900 included city tax proper \$7'80. School tax, \$3'33 $\frac{1}{2}$ ; in 1899 city tax was \$19'70, school tax \$3'33 $\frac{1}{2}$ .

POPULATION in 1890 was 14,575; in 1900 it was \$22,258.

**BEAUMONT.—R. D. SIMONTON, Treasurer.**

County seat of Jefferson County.

<b>LOANS—</b>	<i>When Due.</i>	<b>SCHOOL BONDS—(Con.)—</b>	
<b>IMPROVEMENT BONDS—</b>		6s, ...., \$3,000*....	Feb. 6, 1921
5s, F&A, \$115,000....	Aug. 1, 1940	Subject to call 1901.	
Subject to call Aug. 1, 1920.		<b>SEWERAGE BONDS—</b>	
<b>FUNDING BONDS—</b>		6s, ...., \$8,500.....	Feb. 6, 1921
5s, ...., \$14,000....	Aug. 5, 1939	Subject to call after 1901.	
<b>REFUNDING BONDS—</b>		Bonded debt July 1, 1900..	\$58,500
5s, ...., \$13,500....	Apr. 1, 1939	Sinking fund.....	8,841
6s, ...., 4,500*....	Oct. 6, 1921	Net debt July 1, 1900.....	49,659
Subject to call aft. Oct. 6, 1901.		Tax valuation, 1900.....	2,782,700
5s, ...., \$15,000....	Aug. 1, 1938	City tax rate (per M) 1900..	\$13'50
Subject to call aft. Aug. 1, 1908.		Population in 1890 was ..	3,296
		Population 1900 (Census)...	9,427

INTEREST on improvement bonds is payable at National City Bank, New York, or at office of the City Treasurer at Beaumont.

**BELL COUNTY.—W. L. WILSON, Treasurer.**

Belton is the county seat.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>	
<b>BRIDGE BONDS—</b>		5s, A&O, \$53,000....	April 10, 1938
5s, Apr., \$41,000* ..	Nov. 30, '09	Subject to call after 1908.	
4s, ...., 12,000....	Aug. 18, 1919	Bond. debt July 1, 1900. \$114,000	
Subject to call Aug. 18, 1901		Total valuation 1900..	12,633,850
3 1/2 s, ...., \$14,460 .....	..... 1920	Assessm't 30% actual valuation.	
<b>COURT HOUSE BONDS—</b>		State & co. tax (per M) 1900.	\$8'46 $\frac{2}{3}$
4s, ...., \$8,000....	Aug. 18, 1919	Population in 1890 was ..	33,377
Subject to call Aug. 18, 1901.		Population 1900 (Census)....	45,535

INTEREST payable at the St. Louis National Bank, St. Louis.

**BEXAR CO.—{ FRANK McC. NEWTON, Clerk.**

{ JOHN W. TOBIN, Treasurer.

The county seat is San Antonio.

<b>LOANS.</b>	<i>When Due.</i>	<b>REFUNDING BONDS—(Con.)</b>	
<b>BRIDGE BONDS—</b>		5s, ...., \$240,000....	Jan. 10, 1939
6s, Apr. 10, \$60,000....	May 15, 1934	Subject to call after 1909.	
Subject to call after May 15, 1904		5s, ...., \$25,000....	Feb. 17, 1938
6s, Apr. 10, \$25,000....	Feb. 16, 1935	5s, ...., 26 000....	Feb. 17, 1938
Subject to call after Feb. 16, 1905.		4 1/2 s, ...., 41,500....	Jan. 6, 1939
5s, ...., \$8,000....	Feb. 17, 1938	Subject to call after 1909.	
4s, ...., 8,000....	Aug. 14, 1919	4 1/2 s, Apr. 10, \$50,000....	May 15, '20
Subject to call 1909.		subject to call 1910.	
<b>COURT HOUSE BONDS—</b>		<b>MEX. GULF RR. REFUNDING—</b>	
6s, Apr. 10, \$64,000*....	May 11, 1911	4s, ... , \$23,500 .....	Aug. 1, 1919
Subject to call at any time.		Subject to call 1909.	
6s, Apr. 10, \$115,000....	Aug. 18, 1933	Bond. debt July 1, 1900..	\$1,102,000
Subject to call after Aug. 18, 1903		Tax valuation, real .....	24,533,320
6s, Apr. 10, \$64,000....	Feb. 16, 1934	Tax valuation, personal	9,514,882
Subject to call after Feb. 16, 1904		Total valuation 1900....	34,048,202
5s, Apr. 10, \$82,000....	Nov. 14, 1935	Assessment about $\frac{1}{2}$ actual value.	
Subject to call after Nov. 14, 1905		State & co. tax (per M) 1900.	\$9'96 $\frac{2}{3}$
<b>REFUNDING BONDS—</b>		Population in 1890 was....	49,266
5s, ...., \$240,000....	Nov. 8, 1937	Population 1900 (Census)....	69,422
Subject to call after Nov. 8, 1907.			

INTEREST on the Mex. Gulf RR. subsidy bonds is payable at San Antonio; on all other loans at San Antonio and New York.

**BRAZORIA CO.—R. TAICKNEY, Clerk.**

County seat is Angleton.

<b>LOANS—</b>	<i>When Due.</i>	<b>JAIL BONDS—</b>	
<b>COURT HOUSE BONDS—</b>		5s, Apr., \$7,848* .....	Apr., 1937
6s, ...., \$13,000*....	Feb., 1915	Subject to call after 1902.	
6s, ...., 26,500*....	Mar. 1, 1937	Bonded debt July 1, 1900..	\$205,288
5s, ...., 48,000*....	Mar. 1, 1919	Floating debt.....	16,516
Subject to call after 1902.		Total debt.....	221,804
<b>ROAD AND BRIDGE BONDS—</b>		Sinking fund and cash....	48,986
5s, ...., \$22,000....	Mar. 1, 1919	Net debt July 1, 1900.....	172,818
4s, ...., 3,990....	Aug. 31, 1919	Tax valuation 1900.....	6,239,515
4s, ...., 1,800....	Jan. 12, 1920	Assessment about $\frac{1}{2}$ actual value.	
5s, Aug., 14,450*....	Apr. 4, 1938	State & Co. tax (per M) '00.	\$11'26 $\frac{2}{3}$
Subject to call after 1907.		Population in 1890 was ..	11,506
Interest is payable in Angleton.		Population in 1900 was....	14,861
<b>RAILROAD BONDS—</b>			
8s, Mar., \$69,500*....	Mur. 1, 1903		

**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. BRIDGE BONDS— 4s, A&O, \$30,000 ... Oct. 10, 1939

CORPUS CHRISTI.—Corpus Christi is in Neeces 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

CORSICANA.—DR S. W. JOHNSON, Mayor.

County seat of Navarro County. LOANS— When Due. CITY HALL BONDS— 6s, ....., \$20,000.....1907

CORYELL CO.—W. B. WOODWARD, Clerk.

Gatesville is the county seat. LOANS— When Due. COURT HOUSE & JAIL BONDS— 5s, A&O, \$85,000....Apr. 10, 1937

DALLAS.—J. R. REESE, Auditor.

This is the county seat of Dallas County. LOANS— When Due. FUNDING BONDS— 8s, M&S, \$22,500\*...Sept., 1904

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the Laclede Bank, St. Louis, Mo.;

TOTAL DEBT, ETC.—The subjoined statement shows the city's bonded debt, etc., on the dates named.

Table with 4 columns: Bonded debt, Floating debt, Total debt, Sinking fund cash assets. Rows for Mar. 15, '01, Aug. 7, 1900, Aug. 10, '99.

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. Assessment about 60% actual value:

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows for 1900, 1898, 1897, 1895, 1894, 1893, 1890, 1889.

POPULATION.—In 1900 (Census) was 42,638; in 1890 it was 38,067; in 1880 it was 10,358.

DALLAS COUNTY.—K. HALL, Treasurer.

County seat is Dallas. Bonds all issued under new municipal bond law. LOANS— When Due. COURT HOUSE BONDS—(Ref.)— 5s, A&O, \$200,000...Apr. 10, 1906

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.—D J. BRUMBAUGH, Treasurer.

This city is in Grayson County. LOANS— When Due. FUNDING BONDS 1884 & 1894— 6s, J&J, \$24,000.....Jan., 1904

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.—R. G. WRIGHT, Treasurer.

Denton is the county seat. LOANS— When Due. COURT HOUSE BONDS— 5s, A&O, \$75,000.....June 1, 1935

DE WITT CO.—H. E. DAHLMAN, Treasurer.

County seat is Cuero. LOANS— When Due. COURT HOUSE BONDS— 6s, ....., \$24,000..... May, 1935

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, \$10,000\*.....July 1, 1907

EL PASO CO.—PARK W. PITMAN, Clerk.

County seat is El Paso. LOANS— When Due. FUNDING BONDS— 6s, ....., \$88,360\*...Apr. 10, 1909

FANNIN CO.—T. R. HACKLEY, Treasurer.

County seat is Bonham. LOANS— When Due. COURT HOUSE BONDS— 5s&6s, Apr. 10, \$34,000\* Apr. 10, '04

FAYETTE CO.—R. T. BRADSHAW, Treasurer.

County seat is La Grange. LOANS— When Due. ROAD AND BRIDGE BONDS— 5s, Apr. 10, \$41,500\* Apr. 10, 1907

FORT WORTH.—{ T. J. POWELL, 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.

\* Issued prior to the law of 1893, which requires approval and registration by State officials.

December, 1900, an appeal was made to holders of Fort Worth bonds to consent to refunding the debt into new 4s and a resolution to aid in the process was passed by the City Council. See CHRONICLE V. 72, p. 100.

Table with columns: LOANS—When Due, GENERAL IMPROVEMENT—, FUNDING & IMP. BONDS—, 5s, M&S, \$300,000\*... Mich. 1, 1921, b WATER BONDS—, 5s, M&N, \$100,000\*... May 1, 1920, 6s, F&A, 650,000\*... Feb. 1, 1922, 7s, J&J, 150,000\*... Jan. 1, 1903, Bond. debt Feb. 1, 1901. \$2,119,000, Floating debt..... 3,000, Total debt..... 2,122,000, Sinking fund assets..... 219,000, Net debt Feb. 1, 1901.. 1,903,000, Value of city property. 2,107,000

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. DEBT LIMITATION.—The city's debt is limited by the city's charter of April 1, 1899 to 5 per cent on the taxable values.

ASSESSED VALUATION.—The city's assessed valuation (which is 80 per cent of actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Tax Rate per \$1,000. 1900.....\$11,048,637 \$5,119,972 \$16,168,601 \$24.9623, 1899..... 11,119,470 4,310,790 15,430,260 25.30, 1898..... 11,131,895 3,967,825 15,099,720 25.30, 1897..... 15,790,000 ..... 15.00, 1894..... 15,239,230 4,864,738 20,103,968 15.50, 1892..... 14,023,103 7,837,225 21,860,388 21.75, 1890..... 16,502,625 4,804,160 21,306,785 20.55, 1889..... 11,243,727 4,715,143 15,958,870 21.55

The tax rate in 1899 includes city tax proper, \$12.50; county tax, \$6.50; State tax, \$1.6623; school tax, State \$1.80, city \$2.50; total, \$24.9623.

POPULATION.—In 1900 (Census) was 26,688; in 1890 it was 23,076; in 1880 it was 6,663.

GAINESVILLE.—{ W. W. HOWETH, Mayor. G. M. RUSSEAU, Secretary.

Table with columns: LOANS—When Due, LOANS—When Due, 4s, \$5,000.....1941 Subject to call after 1911. 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—, 5s, \$17,000 .. Oct. 1, 1938 SEWERAGE & STREET IMP.—, 6s, A&O, \$7,000.....Apr. 1, 1919 Subject to call after Apr. 1, 1903. OPTIONAL.—All bonds are subject to call in from 5 to 20 years.

GALVESTON.—{ I H. KEMPNER, Treasurer. THEO. K. THOMPSON, Auditor.

Galveston is the county seat of Galveston County. This city was badly injured by a hurricane on Sept. 8, 1900, it being completely inundated by the waters of the Gulf of Mexico. The loss of life reached several thousands, while the property loss ran high into the millions.—V. 71, p. 564. All interest on outstanding bonds has been promptly paid to this date, Mar. 28, 1901. The city Auditor states that the city will endeavor to refund the outstanding bonds at a lower rate of interest, and that the principal of all the city's debt—bonded and floating—will be paid in full.

Table with columns: LOANS—When Due, PURCHASE BLOCK 321—, 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, 5s, LIMITED DEBT BONDS 1891—, 5s, \$1,195,000.....1932-1936

\*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.

Table with columns: TOTAL DEBT, ETC.—, Mar. 1, 1901, Jan. 22, '00, Jan. 1, '99, Feb. 28, '98, Total bonded debt.....\$3,945,000 \$3,648,500 \$3,652,000 \$3,647,500, Floating debt..... 206,797 88,146 79,129 82,154, Total debt .....\$4,151,797 \$3,636,646 \$3,731,129 \$3,729,654, Sinking fund, &c..... 1,408,443 1,037,553 923,787 773,107

Net debt, less cash in various funds .....\$2,743,354 \$2,699,093 \$2,807,342 \$2,852,217

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.

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:

Table with columns: Years, Real Estate, Personal Property, Total Ass'd Valuation, City Tax per \$1,000. 1900.....\$22,519,230 \$4,441,282 \$26,960,512 \$15.00, 1898..... 22,424,494 4,582,477 27,006,971 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 1900 was \$20.7123. POPULATION in 1900 (Census) was 37,789; in 1890 it was 29,084; in 1880 it was 22,248; in 1870 it was 13,818. In 1901 after the storm, the population was estimated at 33,000.

GALVESTON CO.—JAS. S. WATERS, Treas.

Table with columns: 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 COL. & S. FE RR.—, 6s, M&N, \$130,000\*..May 1, 1902 Bonded debt Jan. 1, 1901. \$565,000, Coupons and interest due 16,120. Floating debt..... \$272,195, Total debt Jan. 1, 1901. 853,315, Sinking fund..... 84,885, Net debt Jan. 1, 1901.. 768,430, Tax valuation, real.....20,906,805, Tax valuation, pers'al. 5,091,785, Tax valuation 1900.....25,998,590, Assessment about 1/2 actual value, St. & Co. tax (per M.) 1900..\$10.2623, Population in 1890 was.....31,476, Population in 1900 was.....44,119

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.

Table with columns: County seat is Goliad. LOANS—When Due, BRIDGE BONDS—, 6s, Apr. 10, \$1,000\* Apr.10, 1910, 6s, ....., 6,500\* Jan. 2, 1911, 6s, ....., 5,500\* Feb. 8, 1912, SCHOOL BONDS—, 6s, ....., \$11,000\*.. Mar. 1, 1922. REF'D'G COURT H. BONDS—, 5s, Apr. 10, \$61,000...Mar.10, 1919, Total debt Mar. 1, 1901. \$85,000, Total valuation 1900.....3,460,872, Assessment about 1/2 actual value, State & co. tax (p. M) 1900.\$10.2623, Population in 1890 was.....5,910, Population 1900 (Census)...8,310

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; on both issues at Goliad, also.

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.—J. W. RAMSAY, Treasurer.

Table with columns: 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. Bond, debt July 1, 1900. \$60,000, Total valuation 1900.....6,275,204, Assessment about 2/3 actual value, State & co. tax (per M.) 1900\$9.0623, Population in 1890 was.....18,016, Population in 1900 was.....28,882

GREENVILLE.—D. W. H. TAYLOR, Treasurer.

Table with columns: This city is in Hunt County. LOANS—When Due, ENGINE-HOUSE AND CITY HALL—, 6s, ....., \$5,000\*...Sept. 2, 1919, WATER-WORKS BONDS—, 6s, ....., \$15,000\*...July 5, 1919, Bond. debt Oct. 1, 1900. \$81,100, Tax valuation 1900.....2,257,509, Real value about .....3,000,600, City tax rate (per M) 1900...\$11.50, Population in 1890 was.....4,330, Population in 1900 was.....6,860

HARRIS COUNTY.—JOHN FARMER, Treas.

Table with columns: County seat is Houston. LOANS—Amount, JAIL BONDS.—, 5s, A10&O10, \$100,000 Oct.10.1935 Subject to call Oct. 10, 1905. COURT HOUSE BONDS—, 6s, ....., \$13,000.....1914-1918, FUNDING BONDS—, 6s, ....., \$7,000\* .....1907-1908, 6s, ....., 2,000.....Aug. 15, 1909, ROAD AND BRIDGE BONDS—, 6s, ....., \$8,000 .....1909-15-16. Bonded debt Apr.1, 1901.\$130,000, Sinking fund..... 49,230, Net debt Apr. 1, 1901..... 80,770, Tax valuation, real .....24,374,460, Tax valuation, personal 7,356,913, Total valuation 1900. 31,731,373, State & Co. tax (p. M) 1900...\$9.40, Population in 1890 was.....37,249, Population in 1900 was.....63,786

INTEREST on the jail bonds is payable at the Chemical National Bank, New York, on all other bonds in Austin.

HARRISON CO.—R. P. LITTLEJOHN, Treas'r.

Table with columns: County seat is Marshall. LOANS—When Due, COURT HOUSE BONDS—, 4s, ....., \$75,000.....Apr. 16, 1939 (Optional \$10,000, 1900; \$10,000, 1904 and \$5,000 in 1909.) RR. SUBSIDY BONDS (not compromised)—, 7s, ....., \$2,700\* ...Apr. 11, 1904. FUNDING BONDS—, 6s, Apr. 1, \$22,400\*..Apr. 1, 1910, Bond. debt July 1, 1900..\$116,500, Tax valuation 1900.....4,272,615, Assessment about 1/2 actual value, State & co. tax (p. M) 1900.\$9.4623, Population in 1890 was.....26,721, Population in 1900 was.....31,878

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.

Table with columns: 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, WEIL (ARTESIAN) BONDS—, 6s, A&O, \$7,000\*.....Oct. 1, 1911, WATER WORKS & SEW BONDS—, 5s, g. J&J, \$18,500 g. Jan. 1, 1935, 5s, g. M&S, 8,000 g. Sept. 3, 1935, 5s, g. ....., 15,000.....Jan., 1937. Bond. debt Feb. 1, 1901. \$62,000, Floating debt..... 5,500, Total debt ..... 67,500, Sinking fund..... 22,000, Net debt Feb. 1, 1901.. 45,500, Water debt (included)... 42,000, Tax valuation, real.....1,412,435, Tax valuation, personal. 636,545, Total valuation, 1900.....2,049,380, Assessment about 2/3 actual value, State & Co. tax (p. M) 1900\$9.4623, City tax (per \$1,000), 1900. \$9.00, Population in 1890 was.....2,541, Population in 1900 was.....5,346

HOUSTON.—ARTHUR LIPPER, Secretary.

Table with columns: This city is in Harris County. LOANS—When Due, BRIDGE BONDS, 1896—, 5s, M&N, \$39,000.....May 1, 1936, COMPROMISE BONDS—, 6s, J&J, \$500,000\*.....July 1, 1918, 5s, J&J, 503,000\*.....July 1, 1918, CONSOLIDATED BONDS—, 6s, J&J, \$12,800\*.....July 1, 1906, FUNDING BONDS—, 6s, J&J, \$524,000\*.....Jan. 1, 1912. LOANS—When Due, PAVING AND SEWER BONDS—, 5s, J&J, \$250,000.....July 1, 1937 Subject to call after 1917. 5s, J&J, \$100,000.....Jan. 1, 1938, 5s, J&J, \$100,000.....Jan. 1, 1939, COMPROMISE PAVING BONDS—, 3s, ....., \$100,000.....1902-1912 Part due yearly.

\* Issued prior to the law of 1893, which requires approval and registration by State officials.

SEWER AND SANITARY BONDS— 5s, M&N, \$300,000... Nov. 15, 1899

SCHOOL BONDS— 6s, M&N, \$100,000... May 1, 1924

PARIS.— J. C. GIBBONS, Mayor. JAS. S. HOOVER, Secretary. This is the county seat of Lamar County.

GOLD—All bonds, according to a city official, are payable in gold. INTEREST on the compromise 5s and 6s and on the paying and sewer bonds is payable at the Union Trust Company, New York City

LOANS— When Due. CITY PRISON & FIRE DEP.— 6s, J&J, \$10,000\*... Nov. 10, 1938

WATER WORKS BONDS— 6s, J&J, \$60,000\*... Apr. 1, 1937

JONES COUNTY.—G. W. CASTLES, Treasurer. County seat is Anson. The validity of the funding bonds has been questioned.

INTEREST is payable at the Fourth National Bank, New York City on January and July 10.

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.

RED RIVER CO.—F. M. SMITH, Clerk. County seat is Clarksville.

KNOX COUNTY.—County seat is Benjamin. LOANS— When Due. REFUNDING BONDS— 5s, \$59,500... Apr. 10, 1938

LOANS.— When Due. JAIL BONDS— 6s, \$10,500\*... Aug. 10, 1903

LAMAR CO.—S R. GALBREATH, Treasurer. County seat is Paris. Bonds all issued under bond law of 1893.

OPTIONAL.—All the loans are subject to call before maturity. INTEREST is payable partly in St. Louis, Austin and Paris.

McKINNEY.—J. M. PEARSON, Mayor. This city is the county seat of Collin County.

RUNNELS CO.—W. F. SHARP, Treasurer. County seat is Ballinger. LOANS— When Due. BRIDGE BONDS— 6s, A&O, \$20,000\*... Apr. 10, 1930

McLENNAN CO.—CHAS. EICHELBERGER, Treas. County seat is Waco. LOANS— Amt. Outstg. BRIDGE & COURT HOUSE BONDS— 3s, g., \$50,000... 1940

SAN ANTONIO.— MARSHALL HICKS, Mayor. W. W. JOHNSON, City Clerk. This is the county seat of Bexar Co.

MATAGORDA CO.—D. P. MOORE, Treasurer. Bay City is the county seat. LOANS— When Due. BRIDGE BONDS— 6s, \$7,680\*... Sept. 10, 1911

INTEREST is payable at Treasurer's office in San Antonio or at the Fiscal Agency in New York.

MILAM COUNTY.—J. H. BICKETT, Treas. Cameron is the county seat. \$53,072 of the bonds mentioned below are held by the county school fund.

TAX FREE.—All of the city's bonds are exempt from taxation.

NUECES CO.—H. E. LUTER, Co. Clerk. County seat is Corpus Christi. LOANS— Amount. REFUNDING BONDS— 4 1/2s, \$27,000... Apr. 10, 1939

DEBT LIMIT.—Bonded debt is limited by the city charter to 8 per cent of the assessed valuation.

PALESTINE.— A. L. BOWERS, Mayor. L. GOOCH, Treasurer. Palestine is the county seat of Anderson County.

ASSESSED VALUATION.—The city's assessed valuation ("about 60 per cent cash value") and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, etc., Total Assessed Valuation, City Tax per \$1,000. Rows for years 1899-1930.

POPULATION.—In 1900 (Census) was 53,321; in 1890 it was 37,673; in 1880, 20,550.

SHERMAN.— A. A. FIELDER, Mayor. E. M. KEARNEY, City Clerk. Sherman is the county seat of Grayson County.

\* Issued prior to the law of 1893, which requires approval and registration by State officials.

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 Apr. 1, 1900, was \$229,858; water debt (included) \$59,000; cash and bonds in treasury, \$47,390. The net debt on Apr. 1, 1900, was \$182,468.

ASSESSED VALUATION in 1899 was \$1,849,123; in 1890 it was \$2,817,000. Total tax rate (per \$1,000) in 1899 was \$13.325. Valuation is about 3/4 actual value.

POPULATION in 1890 was 7,335; in 1900 it was 10,243.

SMITH CO.—CHAS. BURKS, Treasurer.

Tyler is the county seat.

Table with columns: LOANS—When Due., RAILROAD SUBSIDY BONDS—, COURT HOUSE BONDS—, Sinking fund, Net debt July 1, 1900, Total valuation 1900, Assessment 2/3 actual value, St. & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

TARRANT CO.—W. E. BUTLER, County Clerk.

County seat is Fort Worth.

Table with columns: LOANS—When Due., BRIDGE BONDS—, COURT HOUSE BONDS—, REFUNDING BONDS—, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1900, Assessed valuation '99, Real value (about), Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

INTEREST is mostly payable at the Chemical National Bank, New York.

TERRELL.—E. CORBLE, Treasurer.

This city is in Kaufman County.

Table with columns: LOANS—When Due., SCHOOL BONDS—, WATER-WORKS BONDS—, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1900, Assessed valuation '99, Real value (about), Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

TRAVIS COUNTY.—Z. P. JOURDAN, Treas.

County seat is Austin. Bonds of this county to the amount of \$47,000 were declared invalid by the lower Court, but the decision was overruled by the U. S. Supreme Court and the securities held to be legal obligations. V. 70, p. 957. These bonds have been refunded by new 4s, which are included below.

Table with columns: LOANS—When Due., BRIDGE BONDS—, REFUNDING BRIDGE BONDS—, Bond. debt July 1, 1900, Tax valuation 1900, St. & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

TYLER.—County seat of Smith County.

Table with columns: LOANS—When Due., CITY HALL BONDS—, FUNDING BONDS—, SCHOOL BONDS—, RR. SUBSIDY BONDS—, REFUNDING BONDS—, Sinking fund, Net debt Jan. 1, 1901, Tax valuation, 1900, Assessment about 2/3 actual value, St. & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

UVALDE COUNTY.—W. W. COLLIER, Treas.

County seat is Uvalde. Bonds below issued under new municipal bond law.

Table with columns: LOANS—When Due., JAIL BONDS—, REFUND. COURT HOUSE BONDS—, Sinking fund, Net debt Jan. 1, 1901, Tax valuation, 1900, Assessment about 2/3 actual value, St. & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

VICTORIA CO.—C. A. LEUSCHNER, Treas.

Victoria is the county seat. At an election on June 15, 1900, a proposition to issue \$45,000 5 per cent 40-year road bonds was carried.

Table with columns: LOANS—When Due., BRIDGE BONDS—, JAIL BONDS—, COURT-HOUSE BONDS—, Sinking fund, Net debt July 1, 1900, Tax valuation 1900, State & Co. tax (per M) '99, Population in 1890 was, Population in 1900 was.

INTEREST payable at Austin, Texas.

OPTIONAL.—Bonds are subject to call 5 years after date of issue. TAX FREE.—Bonds are exempt from taxation.

WACO.—{ J. W. RIGGINS, Mayor. R. B. DICKEY, City Secretary.

This city is in McLennan County.

Table with columns: LOANS—When Due., CITY HALL BONDS—, FUNDING BONDS—, JAIL BONDS—, PUBLIC WORKS BONDS—, SCHOOL BONDS—, SEWER BONDS—, STREET IMPROVEMENT BONDS—, Sinking fund, Net debt July 1, 1900, Tax valuation 1900, State & Co. tax (per M) '99, Population in 1890 was, Population in 1900 was.

Table with columns: LOANS—When Due., WACO & N.W. RR.—, 6s, J&J, \$41,000, Bond. debt Feb. 10, 1901, Cash in treasury, Value of city property, Assessed val'n, real, Assessed val'n, per'1, Total valuation 1898, Assessin't abt. 50% actual value, City tax (per \$1,000) 1900, Population 1890 (Census), Population 1900 (Census).

GOLD.—All bonds are payable in gold.

INTEREST on street improvement 6s due in 1907 and on sewer 6s is payable at Waco; on all other bonds at New York.

DEBT LIMITATION.—Bonded debt is limited by Charter to 8 per cent of assessed valuation.

WALLER CO.—DIXON S. CUNNEY, Treasurer.

County seat is Hempstead. Bonds all issued under new municipal bond law.

Table with columns: LOANS—When Due., BRIDGE BONDS—, COURT HOUSE BONDS—, JAIL BONDS—, Floating debt, Total debt, Sinking fund, Net debt Sept. 1, 1900, Total valuation 1900, Assessment about 2/3 actual value, State & co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

INTEREST on the 5 per cent bridge bonds and 6 per cent court-house bonds is payable at Austin, Tex.; on the bonds of 1935 in New York City, and on the jail bonds at Hempstead, Tex.

TAX FREE.—The above bonds are exempt from taxation.

OPTIONAL.—The 6 per cent bridge bonds are subject to call ten years after date, and all other bonds five years after date.

WAXAHACHIE.—H. E. PICKETT, Mayor.

This city is the county seat of Ellis County. About \$43,000 of the bonded debt issued in 1876 which were in litigation have been declared valid by the courts.

Table with columns: LOANS—When Due., REFUNDING BONDS—, CITY HALL BONDS—, SCHOOL BONDS—, SEWER & WAT.-WKS. BONDS—, Bonded debt Sept. 1, 1900, Sinking fund, Net debt Sept. 1, 1900, Assessed valuation, real, Assessed valuation, per'1, Total valuation 1900, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

Optional, all bonds are subject to call 10 years after date of issue.

INTEREST at 6% is payable at the National Park Bank, N. Y. City.

WILBARGER CO.—J. B. CRAWFORD, Treas'r.

Vernon is the county seat. \$77,000 of old bonds, part of which had been declared illegal, have been surrendered for \$46,726.

Table with columns: LOANS—Am't. Outst'd'g., JAIL BONDS—, BRIDGE BONDS—, FUND. BONDS—, Refund. 5s, due 1938, Total debt Sept. 1, 1900, Sinking fund, Net debt Sept. 1, 1900, Tax valuation 1900, Sta. & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

WILLIAMSON CO.—S. K. P. JACKSON, Treas.

County seat is Georgetown.

Table with columns: LOANS—When Due., REFUNDING BONDS—, Interest payable at State Treasury, Bonded debt Feb. 26, 1901, Sinking funds, Net debt Feb. 26, 1901, Total valuation 1900, Assessment is 3/5 actual value, State tax (per \$1,000) 1900, County tax (per M) 1900, Population in 1890 was, Population in 1900 was.

TAX FREE.—The jail and court-house bonds are tax exempt.

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 population for 1900, taken from the Census reports.

Table with columns: County, Bonded Debt, Tax Valuation, City or Co. Tar Rate per \$1,000, Population 1900. Lists counties from Abilene to Cameron.

\* Issued prior to the law of 1893, which requires approval and registration by State officials.

	Bonded Debt.	Tax Valuation.	City or Co. Tax Rate per \$1,000.	Popu- lation, 1900.		Bonded Debt.	Tax Valuation.	City or Co. Tax Rate per \$1,000.	Popu- lation, 1900.
Cameron, Milam Co.....	\$23,000	\$2,323,789	\$9.50	3,341	Lee County .....	\$38,000	\$3,196,180	\$4.30	14,595
Castro County.....	10,000	657,845	6.50	400	Leon County.....	29,500	2,576,110	5.00	18,072
Cherokee County.....	21,000	3,621,894	5.00	25,154	Liberty County.....	35,757	\$3,041,511	6.50	8,102
Childress County.....	55,360	1,769,260	6.50	2,138	Limestone County.....	64,755	7,500,390	4.00	32,573
Clay County.....	36,000	4,939,074	6.50	9,231	Live Oak County.....	18,300	1,772,650	5.00	2,268
Cleburne, Johnson Co.....	61,000	2,300,000	11.25	7,493	Llano County.....	75,123	2,928,375	5.70	7,301
Coke County.....	29,000	1,655,524	7.50	3,430	Lockhart, Caldwell Co.....	14,000	.....	.....	2,306
Coleman County.....	31,500	5,018,865	4.40	10,077	Longview, Gregg Co. ....	15,500	.....	5.50	3,591
Coleman, Coleman Co.....	12,500	1,599,606	5.00	1,362	Lubbock County.....	16,000	831,398	4.00	293
Collingsworth County.....	22,500	1,017,935	6.50	1,233	Lubbock, Lubbock Co.....	16,000	.....	9.80	.....
Columbus, Colorado Co.....	35,000	650,000	6.50	1,824	Lufkin, Angelina County....	10,000	1335,600	.....	1,527
Comal County.....	56,500	2,442,203	7.20	7,008	McCulloch County.....	46,000	1,834,506	5.70	3,960
Comanche County.....	37,000	4,551,431	4.60	23,009	Madison County.....	24,000	1,421,695	6.00	10,432
Comanche, Comanche Co....	15,000	1,700,000	10.00	2,070	Marion County.....	200,000	1,060,213	16.00	10,754
Commerce, Hunt Co.....	12,500	500,000	9.50	1,800	Marlin, Falls Co.....	23,500	1,263,856	11.50	3,000
Concho County.....	35,333	1,962,140	4.30	1,427	Marshall, Harrison Co. ....	55,000	2,200,650	6.50	7,855
Cooke County.....	12,500	8,183,635	5.00	27,494	Martin County.....	21,500	657,161	5.00	332
Cottle County.....	25,000	1,608,412	6.50	1,002	Maverick County.....	18,902	2,712,228	4.50	4,066
Crockett, Houston Co.....	12,000	.....	6.50	2,612	Medina County.....	29,000	3,058,467	6.30	7,783
Cuero, De Witt Co.....	39,500	1,585,667	8.75	3,422	Menard County.....	14,000	1,426,300	3.20	2,011
Deaf Smith County.....	17,000	1,026,955	6.50	843	Mexia, Limestone Co.....	25,500	.....	.....	2,393
Decatur, Wise Co.....	30,000	1,729,000	12.50	1,562	Mills County.....	14,000	2,299,315	7.00	7,851
Delta County.....	45,000	2,457,305	6.20	15,249	Mineral Wells, Palo Pinto Co.	21,500	592,585	.....	2,048
Denton, Denton Co.....	32,500	1,500,000	12.20	4,187	Mitchell County.....	71,300	2,448,280	6.50	2,555
Dickens County.....	38,450	1,498,025	7.00	1,151	Montgomery County.....	19,000	3,287,010	5.80	17,067
Dimmit County.....	25,200	1,732,202	6.20	1,106	Motley County.....	14,000	1,697,869	6.50	1,257
Donley County.....	24,000	1,826,726	5.20	2,756	Navarro County.....	43,500	12,043,015	4.70	43,374
Dublin, Erath Co.....	18,600	1,700,000	2.50	2,370	Navasota, Grimes Co. ....	21,000	.....	8.20	3,857
Duval County.....	29,465	2,102,224	5.00	8,483	New Braunfels, Comal Co....	20,600	1,783,440	8.00	2,097
Eastland County.....	45,000	3,925,418	4.50	17,971	Oak Cliff, Dallas County....	45,500	1,548,000	11.50	3,630
Edwards County.....	36,440	1,957,338	6.00	3,108	Oldham County.....	11,000	815,045	6.50	349
Ellis County.....	183,000	14,857,795	5.20	50,059	Orange County.....	65,825	2,184,477	6.20	5,905
Ennis, Ellis Co.....	51,000	1,500,208	12.50	4,919	Orange, Orange County.....	25,000	1,905,102	9.00	3,835
Erath County.....	37,000	5,272,280	5.50	29,966	Palo Pinto County.....	37,811	3,613,656	6.00	12,291
Falls County.....	24,000	8,287,630	5.40	33,342	Panola County.....	39,441	1,862,570	6.00	21,404
Farmersville, Collin Co.....	11,500	775,460	5.00	1,856	Parker County.....	17,712	6,695,610	4.50	25,823
Foard County.....	10,000	1,427,034	6.50	1,568	Pittsburg, Camp Co.....	12,000	1,491,557	5.00	1,783
Ft. Bend County.....	79,500	5,755,868	5.33	16,538	Plano, Collin Co.....	12,000	.....	11.50	1,304
Freestone County.....	29,000	3,050,470	5.10	18,910	Potter County.....	30,000	1,661,303	8.00	1,820
Frio County.....	18,030	2,353,888	4.90	4,200	Presidio County.....	83,000	2,585,304	5.50	3,673
Gatesville, Coryell Co.....	17,000	738,290	.....	1,865	Quanah, Hardeman Co.....	15,000	1,622,992	9.00	1,651
Georgetown, Williamson Co.	24,000	.....	.....	2,790	Randall County.....	18,000	1,285,913	5.50	963
Gonzales, Gonzales County.	15,500	1,035,000	7.30	4,297	Reeves County.....	28,920	2,355,352	4.70	1,847
Grayson County.....	25,500	18,637,934	4.30	63,661	Robertson County.....	61,160	5,972,205	4.60	31,480
Gregg County.....	30,000	1,846,113	6.20	12,343	Rockdale, Milam Co.....	32,000	.....	.....	2,515
Grimes County.....	31,000	3,942,011	6.00	26,100	Rockport, Aransas Co.....	30,000	.....	8.50	1,153
Groesbeck, Limestone Co.....	14,500	.....	5.00	1,462	Rockwall County.....	17,500	2,301,652	5.80	8,531
Guadalupe County.....	25,000	4,698,037	5.00	21,385	San Augustine County.....	18,600	950,345	6.50	8,434
Hall County.....	36,950	1,231,508	6.50	1,670	San Jacinto County.....	16,610	1,599,610	6.20	10,277
Hallettsville, Lavaca Co.....	18,950	1,629,000	6.50	1,457	San Marcos, Hays Co.....	13,000	1,882,000	6.50	2,292
Hamilton County.....	13,500	3,726,884	4.50	13,520	San Patricio County.....	40,300	1,908,510	6.30	2,372
Hardeman County.....	47,000	2,227,772	6.50	3,634	San Saba County.....	15,700	3,162,753	5.50	7,569
Hardin County.....	11,721	1,383,857	6.50	5,049	Scurry County.....	17,128	1,263,534	6.50	4,158
Hartley County.....	14,000	1,091,538	7.50	377	Seguin, Guadalupe County..	21,000	1,110,000	6.50	2,421
Haskell County.....	54,000	2,000,100	6.50	2,637	Shackelford County.....	56,500	2,175,336	6.50	2,461
Hays County.....	31,000	3,564,385	5.70	14,142	Shelby County.....	38,317	2,301,595	6.50	20,452
Hemphill County.....	12,010	1,342,406	6.50	815	Somervell County.....	12,500	640,824	6.50	3,498
Hempstead, Waller Co.....	14,600	.....	10.00	.....	Starr County.....	15,250	2,227,475	4.00	11,469
Henderson County.....	12,000	2,817,237	6.50	19,970	Stephens County.....	19,000	2,466,521	3.00	6,466
Henrietta, Clay County.....	29,000	700,000	10.00	1,614	Stonewall County.....	43,740	1,286,419	8.50	2,183
Hico, Hamilton Co.....	10,500	530,000	10.00	1,480	Sulphur Springs, Hopkins Co.	48,500	1,215,120	8.75	3,635
Hidalgo County.....	26,500	2,222,273	6.50	6,837	Sutton County.....	35,000	1,623,749	5.20	1,727
Hill County.....	154,000	10,798,740	6.00	41,355	Sweetwater, Nolan Co.....	10,000	1,353,662	6.50	670
Honey Grove, Fannin Co.....	34,000	.....	.....	2,483	Taylor County.....	48,000	4,578,659	4.30	10,499
Hood County.....	47,500	2,203,607	6.50	9,146	Taylor, Williamson Co.....	43,000	.....	11.00	4,211
Hopkins County.....	94,548	5,218,415	5.70	27,950	Temple, Bell Co.....	59,500	.....	11.50	7,065
Houston County.....	38,463	3,448,095	5.00	25,452	Texarkana (City), Bowie Co..	43,000	.....	8.75	5,256
Howard County.....	17,500	1,482,451	5.50	2,528	Throckmorton County.....	38,000	1,791,698	6.00	1,750
Hubbard, Hill Co.....	13,000	536,220	8.50	1,608	Titus County.....	30,000	1,703,394	6.50	12,292
Hunt County.....	10,000	9,814,435	4.70	47,295	Tom Green County.....	40,000	3,994,817	5.00	6,804
Huntsville, Walker County..	16,500	1,680,000	9.00	2,485	Tyler County.....	23,500	1,958,929	6.50	11,899
Irion County.....	20,500	1,020,688	5.50	848	Upshur County.....	29,000	1,836,127	5.00	.....
Itasca, Hill Co.....	12,500	1,405,324	10.00	1,277	Uvalde, Uvalde Co.....	10,000	.....	5.00	1,889
Jack County.....	24,000	3,124,806	6.50	10,224	Val Verde County.....	30,000	3,725,470	6.50	5,263
Jackson County.....	53,475	3,256,500	8.00	6,094	Van Zandt County.....	82,000	3,762,945	6.00	25,481
Jasper County.....	21,892	1,730,340	6.50	7,138	Victoria, Victoria Co. ....	43,000	1,942,000	6.50	4,010
Jefferson County.....	111,000	6,496,660	6.50	14,239	Walker County.....	29,500	2,545,770	6.00	15,813
Jefferson, Marion Co.....	80,000	1,460,515	10.00	2,850	Ward County.....	18,464	980,107	6.60	1,451
Johnson County.....	55,000	8,640,290	5.10	33,819	Weatherford, Parker Co....	33,000	1,941,130	9.00	4,786
Karnes County.....	75,400	3,348,239	6.00	8,681	Wharton County.....	84,950	5,131,290	5.80	16,942
Kaufman County.....	17,000	8,404,200	5.00	33,376	Wheeler County.....	27,312	844,200	6.50	636
Kent County.....	38,000	1,180,682	6.50	899	Whitesboro, Grayson Co....	10,000	.....	10.00	1,243
Kerr County.....	20,500	2,091,838	4.80	4,980	Wichita County.....	53,600	3,190,425	6.50	5,806
Kimble County.....	21,172	1,369,323	5.80	2,503	Wichita Falls, Wichita Co..	27,000	1,500,000	6.50	2,480
King County.....	26,000	1,066,840	8.20	490	Wilson County.....	20,960	4,024,876	5.50	13,961
Ladonia, Fannin Co.....	14,000	1,474,046	10.00	1,409	Wise County.....	110,000	6,301,608	7.00	27,116
La Grange, Fayette Co.....	28,000	1,000,000	7.50	2,392	Yoakum, De Witt Co.....	24,500	.....	11.00	3,499
Lampasas County.....	37,500	3,172,974	5.00	8,625	Young County.....	34,000	2,798,170	5.40	6,540
Lampasas, Lampasas Co.....	17,700	1,811,615	9.50	2,107	Zapata County.....	24,500	1,085,600	.....	4,760
Laredo, Webb County.....	101,000	12,017,020	12.50	13,429					
La Salle County.....	46,925	2,006,004	6.50	2,303					
Lavaca County.....	111,600	5,606,908	6.00	28,121					

† Valuations for 1899; † for 1898; all others for 1900.



Cattaraugus, N. Y. ....	57	Cobleskill, N. Y. ....	43	Dalton Fire Dist., Mass. ....	21	East Las Vegas, N. M. ....	143
Cattaraugus County, N. Y. ....	57	Cochise County, Ariz. ....	144	Dalton, N. H. ....	13	East Lincoln, Ill. ....	98
Cavalier County, N. D. ....	124	Coconino County, Ariz. ....	144	Damariscotta, Me. ....	10	East Liverpool, O., & Sch. Dist. ....	82
Cazenovia, N. Y. ....	43	Coddington County, S. D. ....	125	Danbury, Conn. ....	35	East Lyme, Conn. ....	38
Cecil County, Md. ....	76	Coffey County, Kan. ....	130	Danbury (Town), Conn. ....	58	East Newark, N. J. ....	65
Cedar Falls School Dist., Iowa. ....	115	Coffeyville, Kan. ....	130	Danielson, Conn. ....	38	East Oakland, Ill. ....	98
Cedar Rapids, Ia.: and Sch. Dist. ....	115	Cohasset, Mass. ....	30	Dansville, N. Y. ....	57	Easton, Conn. ....	38
Celina, Ohio ....	79	Cohoes, N. Y. ....	43	Danvers, Mass. ....	21	Easton, Pa. ....	68
Center Towns'p., Ness Co., Kan. ....	135	Coke County, Tex. ....	181	Danville, Ill. ....	98	East Orange, N. J. ....	60
Center Towns'p., Norton Co., Ka. ....	135	Colbert County, Ala. ....	171	Danville, Ind. ....	95	East Palestine, Ohio ....	90
Center Towns'p., Pratt Co., Kan. ....	135	Colchester, Conn. ....	35	Danville, Ky. ....	161	Eastport, Me. ....	10
Center Towns'p., Wilson Co. Ka. ....	135	Coldwater, Mich. ....	103	Danville, Pa. ....	68	East Providence Fire Dis., R.I. ....	31
Central City, Neb. ....	128	Coldwater Township, Kan. ....	135	Danville, Va. ....	156	East Providence, R. I. ....	31
Central Falls, R. I. ....	31	Coldwater Township, Mo. ....	122	Darby, Pa. ....	74	East Rutherford, N. J. ....	65
Centre County, Pa. ....	74	Cole County, Mo. ....	119	Darien, Conn. ....	38	East St. Louis, Ill., & Sch. Dist. ....	98
Centre Towns'p., Jewell Co. Kan. ....	135	Coleman, Tex. ....	181	Darke County, Ohio. ....	81	East Windsor, Conn. ....	38
Cerro Gordo County, Iowa. ....	115	Coleman County, Tex. ....	181	Dauphin County, Pa. ....	68	Eaton, N. Y. ....	57
Chaffee Co., Col., and Sch. Dist. ....	140	Colfax County, N. M. ....	143	Davenport, Iowa. ....	115	Eaton, Ohio. ....	90
Chagrin Falls, Ohio. ....	89	Colfax, Wash. ....	151	Davidson County, Tenn. ....	164	Eaton Rapids, Mich. ....	105
Chamberlain, S. D. ....	124	College Hill, Ohio. ....	81	Daviess County, Ind. ....	91	Eau Claire, Wis. ....	107
Chambersburg, Pa. ....	68	College Pt., N. Y.—(See N. Y. C.) ....	51	Davison County, S. D. ....	125	Eau Claire County, Wis. ....	110
Champaign, Ill. ....	97	Collingsworth County, Tex. ....	181	Dawson County, Mont. ....	136	Eddy County, N. D. ....	124
Champaign Township, Ill. ....	101	Colorado. ....	140	Day County, Okla. ....	145	Eden, Me. ....	10
Champlain, N. Y. ....	57	Colorado County, Tex. ....	177	Day County, S. D. ....	125	Edgewater, N. Y.—(See N. Y. C.) ....	51
Chanute, Kan. ....	130	Colorado Sps., Col., & Sch. Dist. ....	140	Dayton, Ky. ....	161	Edgewood, Pa. ....	74
Chariton, Mo. ....	119	Colton, Cal. ....	150	Dayton, Ohio. ....	81	Edmunds County, S. D. ....	125
Charleroi, Pa. ....	74	Columbia, Mo. ....	122	Dayton, Ohio, School Dist. ....	82	Edwards County, Kan. ....	130
Charles City, Iowa. ....	115	Columbia, Pa. ....	68	Deaf Smith County, Tex. ....	181	Edwards County, Texas. ....	181
Charles Mix County, S. D. ....	125	Columbia, S. C. ....	166	Dearborn County, Ind. ....	91	Effingham City, Ill. ....	101
Charleston, Ill. ....	97	Columbia, Tenn. ....	164	Decatur, Ala. ....	172	Elbert County, Ga. ....	170
Charleston, S. C. ....	166	Columbia County, N. Y. ....	43	Decatur, Ill. ....	98	Eldorado, Kan. ....	135
Charleston, W. Va. & Sch. Dist. ....	159	Columbia County, Pa. ....	74	Decatur, Ind. ....	91	El Dorado County, Cal. ....	146
Charlotte, N. C. ....	165	Columbia County, Wash. ....	151	Decatur, Tex. ....	181	El Dorado Township, Kans. ....	135
Charlotte, N. Y. ....	57	Columbiana, Ohio. ....	89	Decatur County, Ind. ....	91	Elgin, Ill., & Sch. Dist. ....	98
Charlottesville, Va. ....	156	Columbiana County, Ohio. ....	81	Decatur County, Kan. ....	135	Elizabeth, N. J. ....	60
Chase County, Kan. ....	135	Columbus, Ga. ....	169	Deerborn County, Ind. ....	91	Elizabeth, Pa. ....	74
Chatham, Conn. ....	35	Columbus, Ind. ....	91	Dedham, Mass. ....	21	Elk County, Pa. ....	74
Chatham County, Ga. ....	169	Columbus, Miss. ....	173	Deerfield, Mass. ....	30	Elkhart, Ind. ....	92
Chatham, Mass. ....	30	Columbus, Neb. ....	126	Deerfield, N. H. ....	13	Elkhart County, Ind. ....	92
Chatham, N. J. ....	65	Columbus, N. Y. ....	57	Deering, Me. ....	9	Elk Township, Kans. ....	135
Chattanooga, Tenn. ....	163	Columbus Ohio, & Sch. Dist. ....	81	Deer Lodge County, Mont. ....	136	Ellenville, N. Y. ....	57
Chautauqua County, Kan. ....	130	Columb's & Mill Cr'k, S. D., O. ....	89	Deer Park School Dist., N. Y. ....	57	Ellington, Conn. ....	38
Chautauqua, N. Y. ....	57	Columbus, Tex. ....	181	Deer Park, N. Y. ....	43	Elliot, Pa. ....	74
Chaves County, N. M. ....	143	Comal County, Tex. ....	181	Defiance, Ohio. ....	82	Ellis County, Kan. ....	135
Cheboygan, Mich. ....	103	Comanche, Tex. ....	181	Defiance County, Ohio. ....	89	Ellis County, Texas. ....	181
Chehalis County, Wash. ....	151	Comanche County, Kan. ....	130	De Kalb, Ill. ....	101	Ellsworth, Kan. ....	130
Chelsea, Mass. ....	21	Comanche County, Tex. ....	181	Delavan Township, Ill. ....	101	Ellsworth, Me. ....	9
Cherokee County, N. C. ....	166	Commerce, Tex. ....	181	Delaware. ....	74	Elwood City, Pa. ....	74
Cherokee County, Tex. ....	181	Concho County, Tex. ....	181	Delaware, Ohio. ....	89	Elmira, N. Y. ....	43
Cherokee Twp. No. 1, S. C. ....	167	Concord, Mass. ....	21	Delaware County, Ind. ....	91	Elmira Heights, N. Y. ....	57
Cherry Creek, N. Y. ....	57	Concord, N. H. ....	11	Delaware County, Pa. ....	68	Elmwood, Ill. ....	98
Cherry Twp. and Cherryvale, Kan. ....	135	Concord, Vt. ....	15	Delaware Township, Kan. ....	135	Elmwood Place, Ohio. ....	90
Cherry Valley (V. & T.) N. Y. ....	57	Concordia, Kan. ....	130	Delford, N. J. ....	65	El Paso, Texas. ....	177
Cheshire, Conn. ....	38	Concord Township, Ill. ....	101	Delhi, N. Y. ....	43	El Paso County, Texas. ....	177
Chester, Conn. ....	38	Conejos County, Col. ....	142	Delphi, Ind. ....	91	El Reno, Okla.: and Sch. Dist. ....	145
Chester, N. J. ....	65	Conneaut, Ohio. ....	89	Delphos, Ohio. ....	89	Elsinore, Cal. ....	150
Chester, N. Y. ....	57	Connecticut. ....	33	Delray, Mich. ....	105	Elwood, Ind. ....	92
Chester, Pa. ....	68	Connerville, Ind. ....	95	Delta, Col. ....	142	Elwood Township, Ill. ....	101
Chester, S. C. ....	167	Conshohocken, Pa. ....	74	Delta County, Tex. ....	181	Elyria City, Ohio, & Sch. Dist. ....	82
Chester County, Pa. ....	68	Continental, Ohio. ....	89	Denison, Texas. ....	177	Embaras Township, Ill. ....	101
Chester County, S. C. ....	167	Converse County, Wyoming. ....	138	Dennison, Ohio. ....	89	Embsden, Me. ....	10
Chetopa, Kan. ....	130	Conway, N. H. ....	13	Dent Co., Mo. ....	122	Emmet County, Iowa. ....	117
Cheyenne, Wyo. ....	138	Conway Township, Kan. ....	135	Denton, Tex. ....	181	Emmons County, N. D. ....	123
Chicago, Ill. ....	97	Conway Township, S. C. ....	167	Denton County, Tex. ....	177	Emporia, Kan. ....	131
Chicago San. Dis. (See Chic.) ....	97	Cook County, Ill. ....	97	Denver, Col. ....	140	Enfield, Conn. ....	35
Chicago Junction, Ohio. ....	79	Cooke County, Tex. ....	181	De Pere, Wis. ....	110	Enfield, N. Y. ....	57
Chicopee, Mass. ....	21	Coös County, N. H. ....	13	Depew, N. Y. ....	57	Englewood, N. J. ....	60
Chicot County, Ark. ....	175	Coraopolis, Pa. ....	74	Derby, Conn. ....	35	Ennis, Tex. ....	181
Childress County, Tex. ....	181	Corning, N. Y. ....	43	Derry, N. H. ....	13	Epping, N. H. ....	13
Chillicothe, Mo. ....	119	Corpus Christi, Texas. ....	177	De Ruyter, N. Y. ....	57	Erath County, Texas. ....	181
Chillicothe, Ohio. ....	79	Corry, Pa. ....	68	Des Moines, Iowa. ....	115	Erie, Pa. ....	65
China, Me. ....	10	Corsicana, Tex. ....	177	De Soto, Mo. ....	122	Erie School District, Pa. ....	69
Chippewa County, Mich. ....	103	Cortland, N. Y. ....	43	Detroit, Mich. ....	103	Erie County, N. Y. ....	43
Chippewa County, Wis. ....	107	Cortlandville, N. Y. ....	43	Deuel County, S. D. ....	125	Erie County, Ohio. ....	90
Chippewa Falls, Wis. ....	107	Corvallis, Oreg. ....	151	Devil's Lake, N. D. ....	124	Erie County, Pa. ....	74
Choteau County, Mont. ....	136	Coryell Co., Texas. ....	177	Dewey County, Okla. ....	145	Frie Township, Kan. ....	135
Christian County, Ky. ....	160	Coshocton, Ohio. ....	81	De Witt County, Texas. ....	177	Erin, N. Y. ....	57
Christian County, Mo. ....	122	Cottage City, Mass. ....	30	Dexter, Mo. ....	122	Escanaba, Mich. ....	103
Cicero, Ind. ....	95	Cottle County, Tex. ....	181	Diana, N. Y. ....	57	Essex, Conn. ....	38
Cincinnati, Ohio. ....	79	Council Bluffs, Ia., & Sch. Dist. ....	115	Dickens County, Tex. ....	181	Essex County, N. J. ....	60
Cincinnati S. D., Ohio. ....	80	Council Gr., (City & Twp.) Kan. ....	135	Dickinson County, Mich. ....	105	Essex Junction, Vt. ....	15
Cincinnati, N. Y. ....	57	Coventry, Conn. ....	38	Dickinson County, Kan. ....	130	Essex Township, Ill. ....	101
Circleville, Ohio. ....	80	Coventry, R. I. ....	31	Dimmit County, Tex. ....	181	Etna, Pa. ....	74
Clackamas County, Ore. ....	151	Covert, N. Y. ....	57	District of Columbia. ....	76	Etowah County, Ala. ....	171
Clallam County, Wash. ....	151	Covington, Ky. ....	160	Dixon, Ill. ....	98	Eufaula, Ala. ....	172
Claremont, N. H. ....	11	Covington, Va. ....	156	Dodge City, Kan. ....	135	Evanston, Ill., and Sch. Dist. ....	98
Clarion County, Pa. ....	74	Coxsackie, N. Y. ....	57	Dodge County, Neb. ....	126	Evanston, Ohio. ....	82
Clark County, Ill. ....	101	Cowley County, Kan. ....	130	Dolan Township, Mo. ....	122	Evanston, Wyo. ....	138
Clark County, Ind. ....	91	Cowlitz Co., Wash. ....	151	Dona Ana County, N. M. ....	143	Evansville, Ind. ....	92
Clark County, Kan. ....	130	Crafton, Pa. ....	74	Doniphan County, Kan. ....	130	Everett, Mass. ....	21
Clark County, Ky. ....	160	Crane, Ohio. ....	89	Donley County, Tex. ....	181	Everett, Wash. ....	151
Clark County, Mo. ....	119	Cranford, N. J. ....	65	Door County, Wis. ....	107	Everett Township, Mo. ....	122
Clark County, S. D. ....	125	Cranston, R. I. ....	31	Dorchester, N. H. ....	13	Ewing, N. J. ....	65
Clarke County, Va. ....	156	Craven County, N. C. ....	165	Dorchester County, S. C. ....	167	Exeter, N. H. ....	12
Clarke County, Wash. ....	151	Crawford County, Ill. ....	98	Douglas, Mass. ....	30	Fairbury, Neb. ....	127
Clarksburg, Mo. ....	122	Crawford County, Ind. ....	95	Douglas County, Kan. ....	130	Fairfield, Conn. ....	35
Clarksville, Tenn. ....	163	Crawford County, Pa. ....	74	Douglas County, Neb. ....	127	Fairfield County, Me. ....	10
Clatsop County, Ore. ....	150	Crawford Township, Kan. ....	135	Douglass County, So. Dakota. ....	125	Fairfield County, Conn. ....	35
Clay Centre, Kan. ....	130	Crawfordsville, Ind. ....	91	Douglas Co., Wash. ....	153	Fairhaven, Mass. ....	30
Clay County, Ind. ....	91	Crestline, Ohio. ....	81	Dover, N. H. ....	12	Fair Haven, Vt. ....	14
Clay County, Iowa. ....	115	Creston, Iowa. ....	115	Dracut, Mass. ....	30	Fair Haven, Wash. ....	151
Clay County, Kan. ....	130	Crockett, Tex. ....	181	Drummer (Township), Ill. ....	98	Fairmont, Minn. ....	114
Clay County, Minn. ....	111	Cromwell, Conn. ....	38	Dryden, N. Y. ....	57	Fairmount, Ind. ....	95
Clay County, S. D. ....	125	Crook County, Wyo. ....	138	Dublin, Ga. ....	170	Fall River, Mass. ....	21
Clay County, Tex. ....	181	Crookston, Minn. ....	111	Dublin, N. H. ....	13	Fall River County, S. D. ....	125
Clearfield County, Pa. ....	74	Crown Point, Ind. ....	95	Dublin, Tex. ....	181	Fallsburgh, N. Y. ....	57
Cleburne, Tex. ....	181	Crow Wing County, Minn. ....	111	Du Bois, Pa. ....	68	Falls County, Texas. ....	181
Clermont County, Ohio. ....	80	Cuba, N. Y. ....	57	Dubuque, Iowa. ....	116	Falls City, Neb. ....	127
Cleveland, Ohio. ....	80	Cuero, Tex. ....	181	Dubuque County, Iowa. ....	116	Fannin County, Texas. ....	177
Cleveland, Ohio, Sch. Dist. ....	81	Cullman, Ala. ....	172	Duluth, Minn., & Sch. Dist. ....	111	Fargo, N. D. ....	123
Cleveland County, N. C. ....	166	Cumberland, Mo. ....	10	Dunkirk, Ind. ....	95	Faribault, Minn. ....	111
Cleveland County, Okla. ....	145	Cumberland, Md. ....	76	Dunkirk, N. Y. ....	43	Farmersville, Tex. ....	181
Clifton Heights, Pa. ....	74	Cumberland, R. I. ....	31	Dunkirk Township, S. C. ....	167	Farmington, Conn. ....	38
Clifton Springs, N. Y. ....	57	Cumberland County, Me. ....	10	Dunn County, Wis. ....	110	Farmington, N. H. ....	12
Clifton, Ohio.—(See Cincinnati) ....	80	Cumberland County, N. J. ....	60	Duquesne, Pa. ....	74	Far Rockaway, N. Y.—(See N. Y. City) ....	51
Clinton, Conn. ....	38	Cumberland County, N. C. ....	166	Durango, Col. ....	141	Faulk County, S. D. ....	125
Clinton, Iowa: and Sch. Dist. ....	117	Cumberland County, Pa. ....	74	Durham, N. C. ....	165	Fayette, Mo. ....	122
Clinton, Mass. ....	21	Cuming County, Neb. ....	126	Durham County, N. C. ....	166	Fayette County, Ind. ....	95
Clinton, Mo. ....	122	Custer County, Mont. ....	136	Duval County, Fla. ....	170	Fayette County, Ohio. ....	82
Clinton, S. C. ....	167	Custer County, S. D. ....	124	Duval County, Tex. ....	181	Fayette County, Pa. ....	69
Clinton County, Ill. ....	101	Custer County, Idaho. ....	139	Duxbury, Mass. ....	30	Fayette County, Texas. ....	177
Clinton County, Mo. ....	119	Custer County, Okla. ....	145	Eagle County, Col. ....	141	Fayetteville, N. C. ....	166
Clinton County, N. Y. ....	57	Cuyahoga County, Ohio. ....	81	Eastchester, N. Y. ....	57	Fergus Falls, Minn. ....	117
Clinton County, Pa. ....	68	Cuyler, N. Y. ....	57	East Cleveland, O., & Sch. Dist. ....	90	Fernandina, Fla. ....	170
Cloud County, Kan. ....	130	Dade County, Mo. ....	119	Eastford, Conn. ....	38	Fern Bank, Ohio. ....	90
Clyde, Kans. ....	135	Dakota County, Neb. ....	126	East Granby, Conn. ....	38	Ferry County, Wash. ....	143
Clyde, Ohio. ....	81	Dallas, Texas. ....	177	East Haddam, Conn. ....	35	Fifth Louisiana, Lev. Dist., La. ....	175
Coal Creek, Ind. ....	95	Dallas County, Ala. ....	171	Easthampton, Mass. ....	21	Flndlay, Ohio, and Sch. Dist. ....	82
Coatesville, Pa. ....	68	Dallas County, Mo. ....	119	East Hartford, Conn. ....	35		
		Dallas County, Texas. ....	177	Eastland County, Tex. ....	181		

Finney County, Kan.....	135	Glenville, Ohio: and Sch. Dist.	83	Hanover, N. H.....	13	Huron, Ohio.....	90
Fishkill Landing, N. Y.....	57	Gloucester, Mass.....	22	Hanson County, S. D.....	125	Hutchinson, Kans.....	131
Fishkill Un. Sch. D. No. 8, N. Y.	57	Gloucester City, N. J.....	61	Hardeman County, Tex.....	181	Hutchinson County, S. D.....	125
Fitchburg, Mass.....	22	Gloucester County, N. J.....	61	Hardin County, Texas.....	181	Hyde County, S. D.....	125
Fitzgerald, Ga.....	170	Gloversville, N. Y.....	44	Hardin County, Ohio.....	83	Hyde Park, Mass.....	23
Flatbush, N. Y.—(see N. Y. C.)	50	Goffstown, N. H.....	13	Hardwick, Vt.....	15		
Flathead County, Mont.....	136	Gogebic County, Mich.....	105	Harper City, Kans.....	131	<b>I</b> daho.....	138
Flatlands, N. Y.—(see N. Y. C.)	50	Goldfield, Col.....	142	Harriman, Tenn.....	163	Idaho County, Idaho.....	139
Florence, Ala.....	171	Goliad County, Texas.....	178	Harrisburg, Pa., and Sch. Dist.	69	Iion, N. Y.....	44
Florence, Colo.....	142	Gonzales, Tex.....	181	Harris County, Texas.....	178	Illinois.....	95
Florence, S. C.....	167	Gonzales County, Texas.....	178	Harrison, N. J.....	61	Independence (C'y & Twp), Kan.	131
Florida.....	170	Goose Creek Township, Ill.....	101	Harrison, N. Y.....	57	Independence, Mo.....	122
Floyd County, Ga.....	169	Goshen, Ind.....	92	Harrisonburg, Va.....	157	Independence Sch. Dist, Mo.....	119
Floyd County, Ind.....	92	Gouverneur, N. Y.....	57	Harrison County, Ind.....	92	Indiana.....	90
Flushing, N. Y., and Sch. Dist.		Gowanda, N. Y.....	57	Harrison County, Ky.....	161	Indiana County, Pa.....	69
—(see New York City)	51	Grafton County, N. H.....	13	Harrison County, Texas.....	178	Indianapolis, Ind.....	92
Foard County, Texas.....	181	Grafton, Mass.....	22	Harrisonville, Mo.....	122	Indianapolis (Ind.) Sch. Dist.....	93
Fond du Lac, Wis.....	107	Grafton, N. D.....	124	Harrisville, N. H.....	13	Ingalls, Kan.....	135
Ford County, Ill.....	98	Grafton, W. Va.....	159	Hartford, Conn., and Sch. Dist's	35	Inlet Swamp Drain Dist., Ill.	101
Ford County, Kan.....	131	Graham County, Ariz.....	144	Hartford County, Conn.....	38	Inyo County, Cal.....	147
Forestburg, N. Y.....	57	Grahan County, Kan.....	131	Hartland, Conn.....	38	Iola City, Kan.....	135
Forest County, Pa.....	74	Granby, N. Y.....	57	Hartland, Me.....	10	Iola Township, Kan.....	135
Forsyth County, N. C.....	165	Grand Forks, N. D.....	123	Hartley County, Tex.....	181	Ionia, Mich.....	105
Fort Bend County, Texas.....	181	Grand Haven, Mich.....	103	Hartwell, O.: and Sch. Dist.....	90	Iowa.....	114
Fort Benton, Mont.....	137	Grand Island, Neb., and Sch. D.	127	Hasbrouck Heights, N. J.....	65	Iowa City, Iowa, & Sch. Dist.	116
Fort Collins, Col.....	141	Grand Junction, Col.....	141	Haskell County, Kans.....	131	Iowa County, Wis.....	110
Fort Dodge, Iowa.....	116	Grand Prairie (La.) Levee Dist.	175	Haskell County, Tex.....	181	Ipswich, Mass.....	23
Fort Fairfield, Me.....	10	Grand Rapids, Mich.....	103	Hastings, Minn.....	111	Iron County, Tex.....	181
Fort Madison, Iowa.....	116	Grand Rapids, Minn.....	114	Hastings, N. Y.....	57	Iron County, Wis.....	108
Fort Scott, Kan.....	131	Grand River, Mo.....	119	Hastings, Neb.....	127	Iron Mountain, Mich.....	105
Fort Wayne, Ind.....	92	Grand Traverse Co., Mich.....	105	Hatfield, Mass.....	30	Ironton, Ohio.....	84
Fort Worth, Tex.....	177	Grant County, Ind.....	92	Haven Township, Kan.....	135	Ironwood, Mich.....	104
Foster County, N. D.....	124	Grant County, Kan.....	131	Haverhill, Mass.....	22	Ironwood School Dist., Mich.	105
Fostoria, Ohio.....	82	Grant County, Ky.....	161	Haverhill, N. H.....	13	Irvington, N. J.....	65
Fountain County, Ind.....	95	Grant County, N. M.....	143	Hawthorne (Boro.) N. J.....	65	Irvington, N. Y.....	57
Foxborough, Mass.....	30	Grant County, Okla.....	145	Hays County, Texas.....	181	Ishpeming, Mich.....	104
Foxcroft, Me.....	10	Grant County, S. D.....	125	Haywood County, Tenn.....	163	Island County, Wash.....	153
Framingham, Mass.....	22	Grant Twp., Neosho Co., Kan.	135	Hazleton, Pa.....	74	Islip School Dist. No. 1, N. Y.	57
Framingham, Mass.....	22	Grass Valley, Cal.....	147	Healdsburg, Cal.....	147	Itaska, Tex.....	181
Frankfort, Ind.....	92	Gratlot County, Mich.....	105	Hebron, Conn.....	38	Ithaca, N. Y.....	45
Frankfort, Ky.....	161	Gravesend, N. Y.—(see N. Y. C.)	50	Hebron, Neb.....	127	Ithaca School District, N. Y.	57
Frankfort, N. Y.....	57	Gray County, Kan.....	131	Helena, Ark.....	175		
Franklin, Ky.....	162	Grayson County, Ky.....	162	Helena, Mont., and S. D. No. 1.	137	<b>J</b> ack County, Tex.....	181
Franklin, La.....	174	Grayson County, Texas.....	181	Hemphill County, Tex.....	181	Jackson, Mich.....	104
Franklin, N. H.....	12	Great Barrington, Mass.....	30	Hempstead, N. Y.....	44	Jackson, Miss.....	173
Franklin, Bergen Co., N. J.....	65	Great Bend City, Kan.....	135	Hempstead, N. Y., and Sch. Dist.		Jackson, N. J.....	65
Franklin, Essex Co., N. J.....	60	Great Bend Township, Kan.	135	—(See N. Y. City).....	51	Jackson Twp., Ohio.....	90
Franklin, Ohio.....	90	Great Falls, Mont.: and S. D.	137	Hempstead School Dist., N. Y.	57	Jackson, Tenn.....	163
Franklin, Pa.....	74	Greeley, Col.....	141	Hempstead, Tex.....	181	Jackson County, Ind.....	93
Franklin County, Ill.....	98	Greeley County, Kan.....	135	Henderson County, N. C.....	165	Jackson County, Kan.....	131
Franklin County, Kan.....	131	Green Bay, Wis.....	107	Henderson County, Tex.....	181	Jackson County, Mo.....	119
Franklin County, Ky.....	162	Greenburg, N. Y.....	57	Henderson, Ky.....	161	Jackson County, Ohio.....	84
Franklin County, Mass.....	22	Greenbush, N. Y.....	44	Hennepin County, Minn.....	111	Jackson County, Ore.....	150
Franklin County, Ohio.....	82	Green County, Ky.....	161	Henrietta, Tex.....	181	Jackson County, Tex.....	181
Franklin County, Pa.....	74	Greene County, Ind.....	92	Henry County, Mo.....	119	Jacksonville, Fla.....	170
Franklin County, Va.....	156	Greene County, N. Y.....	44	Henry County, Ohio.....	83	Jacksonville, Ill.....	98
Franklin Township, Kan.....	135	Greene County, Mo.....	119	Henry County, Tenn.....	164	Jaffrey, N. H.....	13
Franklinville, N. Y.....	57	Greene County, Ohio.....	83	Heppner, Ore.....	151	Jamaica, N. Y., Vill., Town and	
Frederick (City & County), Md.	76	Greene County, Pa.....	74	Herington, Kan.....	135	Sch. D sts.—(see N. Y. City).....	51
Fredericksburg, Va.....	157	Greeneville, Tenn.....	164	Herkimer, N. Y.....	44	Jamestown, N. Y.....	45
Fredonia, N. Y.....	44	Greenfield, Ind.....	92	Herkimer County & Town, N. Y.	57	Jamestown, N. D.....	123
Freehold, N. J.....	65	Greenfield, Mass.....	22	Hicksville, Ohio.....	90	Jamestown, R. I.....	31
Freehold Township, N. J.....	65	Greenfield, Ohio.....	83	Hico, Tex.....	181	Janesville, Wis.....	108
Freeport, Ill.....	98	Green Lake County, Wis.....	110	Hidalgo County, Tex.....	181	Jasper County, Ill.....	99
Freeport, Ill, School District.	101	Greenleaf, Kans.....	135	Higginsville, Mo.....	119	Jasper County, Ind.....	95
Freeport, Me.....	10	Green Riv. Spec. Dr'n Dist., Ill.	98	High Bridge, N. J.....	65	Jasper County, Tex.....	181
Freeport, N. Y.....	57	Greensboro, N. C.....	165	Highlands Col. (See Denver).....	140	Jay, Me.....	10
Freestone County, Tex.....	181	Greensburg, Kan.....	135	Highland County, Ohio.....	90	Jay County, Ind.....	93
Fremont, Neb., & School Dist.	127	Greensburg, Pa.....	74	Highland Park, Mich.....	103	Jeannette, Pa.....	69
Fremont, Ohio.....	82	Greenville, Miss.....	173	Hightstown, N. J.....	65	Jeddo Township, Mo.....	122
Fremont County, Idaho.....	139	Greenville, Ohio.....	83	Hill County, Tex.....	181	Jefferson, Tex.....	181
Fresno, Cal.....	146	Greenville, Pa.....	74	Hillsboro, Tex.....	178	Jefferson City, Mo.....	119
Fresno County, Cal.....	147	Greenville, S. C.....	167	Hillsboro, Tex.....	178	Jefferson City, Mo., Sch. Dist.	120
Frio County, Tex.....	181	Greenville, Texas.....	178	Hillsborough, N. H.....	13	Jefferson County, Ala.....	171
Frostburg, Md.....	76	Greenville County, S. C.....	167	Hillsboro, O.: and Sch. Dist.	90	Jefferson County, Ark.....	175
Fryeburg, Me.....	10	Greenwich, Conn.....	35	Hillsboro B'dge Fire Preet, N. H.	13	Jefferson County, Col.....	142
Fulton, Mo.....	122	Greenwood, S. C.....	167	Hillsborough County, N. H.....	12	Jefferson County, Fla.....	170
Fulton, N. Y.....	44	Greenwood County, Kan.....	131	Hillsdale, Mich.....	105	Jefferson County, Ill.....	99
Fulton County, Ind.....	92	Gregg County, Tex.....	181	Hinds County, Miss.....	173	Jefferson County, Ind.....	95
Fulton County, N. Y.....	57	Grenada, Miss.....	173	Hingham, Mass.....	30	Jefferson County, Iowa.....	116
Fulton County, Pa.....	74	Griffin, Ga.....	169	Hinsdale County, Colo.....	141	Jefferson County, Mont.....	137
		Griggs County, N. D.....	123	Hinsdale, Mass.....	30	Jefferson County, Neb.....	127
<b>G</b> adsden, Ala.....	172	Grimes County, Texas.....	181	Hoboken, N. J.....	61	Jefferson County, N. Y.....	57
Gaffney, S. C.....	167	Griswold, Conn.....	38	Hodgeman County, Kans.....	131	Jefferson County, Ohio.....	84
Gainesville, Ga.....	169	Groesbeck, Texas.....	181	Holbrook, Mass.....	23	Jefferson County, Pa.....	74
Gainesville, N. Y.....	57	Grossdale, Ill.....	98	Holden, Mo.....	122	Jefferson County, Tex.....	181
Gainesville, Texas.....	178	Groton, Conn.....	35	Holland, Mich.....	103	Jefferson County, Wash.....	151
Galena, Ill.....	98	Groton (Town & Village), N. Y.	57	Holidaysburg, Pa.....	69	Jefferson County, W. Va.....	160
Galesburg, Ill.....	98	Grundy County, Mo.....	119	Hollister, Cal.....	147	Jefferson Township, Jefferson	
Galion, Ohio.....	83	Guadalupe County, Texas.....	181	Holly Beach, N. J.....	65	Co., Kansas.....	135
Gallatin, Mo.....	119	Guernsey County, Ohio.....	83	Holyoke, Mass.....	23	Jeffersonville, Ind.....	93
Gallatin County, Ill.....	98	Gullford, Conn.....	38	Home City, Ohio.....	90	Jenkintown, Pa.....	74
Gallatin County, Mont.....	136	Guilford, N. Y.....	57	Homestead, Pa.....	69	Jennings County, Ind.....	95
Gallia County, Ohio.....	83	Guilford Township, Kan.....	135	Honey Grove, Tex.....	181	Jerauld County, S. D.....	125
Gallipolis, Ohio.....	83	Gunnison County, Col.....	141	Hood County, Tex.....	181	Jersey City, N. J.....	61
Galveston, Texas.....	178	Guthrie, Oklahoma.....	145	Hoosick, N. Y.....	57	Jewett City, Conn.....	38
Galveston County, Texas.....	178	Guttenberg, N. J.....	61	Hoosick Falls, N. Y.....	57	Johnson City, Tenn.....	163
Gancer Township, Ill.....	101			Hopkins County, Tex.....	181	Johnson County, Ill.....	101
Garden City, Kan.....	131	<b>H</b> ackensack, N. J.....	61	Hopkinton, Mass.....	30	Johnson County, Ind.....	95
Gardiner, Me.....	10	Hackettstown, N. J.....	65	Hopkinsville, Ky.....	161	Johnson County, Iowa.....	116
Gardner, Mass.....	22	Hadley, Mass.....	30	Hornellsville, N. Y.....	44	Johnson County, Kan.....	132
Garfield (Boro.), N. J.....	65	Hagerstown, Md.....	76	Horseheads, N. Y.....	57	Johnson County, Tex.....	181
Garfield County, Col.....	141	Halifax County, Va.....	157	Horton, Kan.....	135	Johnson County, W. Va.....	138
Garfield County, Oklahoma.....	145	Hall County, Tex.....	181	Houlton, Me.....	9	Johnston, R. I.....	32
Garfield County, Wash.....	153	Hallettsville, Tex.....	181	Hounsfield, N. Y.....	57	Johnstown (City), N. Y.....	45
Garnett, Kan.....	135	Hallowell, Me.....	9	Houston, Texas.....	178	Johnstown, Pa.....	69
Garrard County, Ky.....	162	Hamblen County, Tenn.....	164	Houston County, Tex.....	181	Joliet, Ill.....	99
Gatesville, Tex.....	181	Hamburg, Iowa, & Sch. Dist.	117	Howard County, Ind.....	92	Jones County, Texas.....	179
Gaylord, Mich.....	105	Hamden, Conn.....	38	Howard County, Neb.....	127	Joplin, Mo., and Sch. Dist.	120
Geary County, Kan.....	131	Hamden, N. Y.....	44	Howard County, Tex.....	181	Junction City, Kan.....	132
Geneseo, N. Y.....	44	Hamilton, Mass.....	30	Hubbard, Tex.....	181	Juniata County, Pa.....	69
Geneva (City & Town), N. Y.	57	Hamilton, Ohio, and Sch. Dist.	83	Hudson, Mass.....	23		
Geneva School Dist., N. Y.....	57	Hamilton County, Ill.....	101	Hudson, Mich.....	105	<b>K</b> alamazoo, Mich.....	105
Geneva School District, Ohio.	90	Hamilton County, Ind.....	92	Hudson, N. Y.....	44	Kalispell, Mont.....	137
Georgetown, Me.....	10	Hamilton County, Kans.....	131	Hudson, Wis.....	108	Kane County, Ill.....	101
Georgetown, S. C.....	167	Hamilton County, N. Y.....	57	Hudson County, N. J.....	61	Kankakee County, Ill.....	99
Georgetown, Tex.....	181	Hamilton County, Ohio.....	83	Hughes County, S. D.....	125	Kankakee School Dist., Ill.....	99
Georgia.....	167	Hamilton County, Tenn.....	163	Hull, Mass.....	30	Kansas.....	128
German Flatts, N. Y.....	57	Hamilton County, Tex.....	181	Humboldt, Kan.....	135	Kansas City, Kan.....	132
Gibsonburg, Ohio.....	90	Hamiln County, S. D.....	125	Humboldt County, Cal.....	150	Kansas City, Mo., & Sch. Dist.	120
Gibson City, Ill.....	101	Hammond, Ind.....	92	Humboldt County, Nev.....	154	Kansas Township, Ill.....	101
Gibson County, Ind.....	95	Hammonton, N. J.....	65	Hunt County, Tex.....	181	Karnes County, Tex.....	181
Gilbertsville, N. Y.....	57	Hampden County, Mass.....	22	Hunter, N. Y.....	57	Kaufman County, Tex.....	181
Gill Creek Township, S. C.....	167	Hampshire County, Mass.....	30	Huntingdon, Pa.....	69	Kaw Township, Mo.....	120
Gilmanton, N. H.....	13	Hampton School Dist., Iowa.	117	Huntingdon County, Pa.....	69	Kay County, Okla.....	145
Girard, Kansas.....	135	Hancock, N. Y.....	57	Huntington, Conn.....	35	Kearny County, Kan.....	135
Gladstone, Mich.....	103	Hancock County, Ind.....	95	Huntington, Ind.....	92	Kearney, Neb.....	128
Glastonbury, Conn.....	35	Hancock County, Ohio.....	83	Huntington, W. Va.....	160	Kearney, N. J.....	62
Glenn County, Cal.....	147	Hand County, S. D.....	125	Huntington County, Ind.....	92	Keene, N. H.....	12
Glendale and Sch. Dist., Ohio.	90	Hanford, Cal.....	150	Huntsville, Ala.....	171	Keeseville, N. Y.....	57
Glens Falls, N. Y.: and Sch. D't	44	Hannibal, Mo.....	119	Huntsville, Tex.....	181	Kendall County, Ill.....	101
Glen Ridge, N. J.....	60						

Kendallville, Ind.....	95	Leipsie, Ohio.....	84	Madison, Ga.....	169	Merrimack County, N. H.....	12
Kennebec County, Me.....	10	Lemhi County, Idaho.....	139	Madison, Ind.....	93	Mesa County, Col.....	141
Kennebunk, Me.....	10	Leominster, Mass.....	23	Madison, N. J.....	62	Methuen, Mass.....	25
Kennebunkport, Me.....	10	Leon County, Tex.....	181	Madison, N. Y.....	57	Mexia, Tex.....	181
Kennett Square, Pa.....	74	Le Roy Township, Kan.....	135	Madison, Ohio.....	90	Miami County, Ind.....	95
Kenosha, Wis.....	108	Lestershire, N. Y.....	57	Madison, Wis.....	108	Miami County, Kan.....	133
Kent, Ohio.....	84	Le Sueur, Minn.....	114	Madison County, Ala.....	171	Miami County, Ohio.....	85
Kent County, Del.....	74	Lewis and Clark County, Mont.....	137	Madison County, Ind.....	93	Miamisburg, Ohio.....	85
Kent County, Texas.....	181	Lewis County, N. Y.....	57	Madison County, Ky.....	161	Michigan.....	101
Kenton, Ohio.....	84	Lewis County, Wash.....	152	Madison County, Miss.....	173	Michigan City, Ind.....	94
Kentucky.....	160	Lewiston, Me.....	9	Madison County, Mo.....	122	Middleborough, Mass.....	25
Keokuk, Iowa.....	116	Lewiston, N. Y.....	45	Madison County, Mont.....	137	Middlebury, Conn.....	38
Kern County, Cal.....	147	Lexington, Ky.....	161	Madison County, Ohio.....	85	Middlebury, N. Y.....	57
Kerr County, Tex.....	181	Lexington, Mass.....	23	Madison County, Tex.....	181	Middlebury, Vt.....	14
Kershaw County, S. C.....	167	Lexington, Mo.....	120	Madisonville, Ohio.....	85	Middlefield Conn.....	38
Keyport, N. J.....	65	Lexington, Va.....	157	Mahanoy City, Pa.....	70	Middleport, Ohio.....	85
Key West, Fla.....	170	Liberty County, Tex.....	181	Mahoning County, Ohio.....	85	Middlesborough, Ky.....	162
Kidder County, N. D.....	123	Liberty Township, Kan.....	135	Maine.....	7	Middlesex County, Mass.....	25
Killingly, Conn.....	35	Liberty (Town), N. Y.....	45	Malden, Mass.....	24	Middlesex County, N. J.....	62
Kimble County, Texas.....	181	Liberty (Village), N. Y.....	57	Malden, Mo.....	122	Middletown, Ct. (City & Town).....	36
King County, Tex.....	181	Licking County, Ohio.....	81	Mamakating, N. Y.....	45	Middletown, Orange Co., N. Y.....	45
King County, Wash.....	152	Lima, Ohio, and School Dist.....	84	Mamaroneck, N. Y.....	57	Middletown (Town), N. Y., and	
Kingfisher County, Okla.....	145	Limestone County, Tex.....	181	Manchester, Conn.....	38	Sch. Dist.-(See N. Y. City).....	52
Kingman, Kans.....	132	Lincklaen, N. Y.....	57	Manchester, Mass.....	24	Middletown, Ohio & Sch. Dist.....	85
Kingman, Me.....	10	Lincoln, Ill.....	99	Manchester, N. H.....	12	Middleville, N. Y.....	57
Kingman County, Kan.....	132	Lincoln, Mass.....	30	Manchester, Va.....	157	Midland County, Mich.....	105
Kingsbury County, S. D.....	125	Lincoln, Neb.....	127	Mandan, N. D.....	123	Midland Park, N. J.....	65
Kings County, Cal.....	150	Lincoln, R. I.....	32	Manhattan, Kan.....	135	Mifflin County, Pa.....	71
Kings Co., N. Y.-(see N. Y. C.).....	50	Lincoln County, Kan.....	132	Manhattan Township, Kan.....	132	Milam County, Tex.....	179
Kingston, Mass.....	30	Lincoln County, Ky.....	161	Manheim School Dist. 2, N. Y.....	57	Milan, Mo.....	122
Kingston, N. H.....	13	Lincoln County, Mo.....	120	Manistee, Mich.....	104	Milan, Tenn.....	164
Kingston, N. Y.....	45	Lincoln County, Nev.....	154	Manitou, Col.....	141	Miles City, Mont.....	137
Kinsley, Kans.....	135	Lincoln County, Okla.....	145	Manitowoc (City & Co.), Wis.....	108	Milford, Conn.....	36
Kiowa County, Kan.....	132	Lincoln County, S. D.....	125	Mankato, Minn.....	112	Milford, Mass.....	25
Kiowa Township, Kans.....	135	Lincoln County, Wash.....	152	Manlius, N. Y.....	57	Milford, N. H.....	12
Kirkland U. F. S. D. No. 4, N. Y.....	57	Lincoln Park (see Chicago) Ill.....	97	Mansfield, Conn.....	38	Milford, N. Y.....	57
Kirkville, Mo.....	122	Lincoln Township, Kan.....	132	Mansfield, Mass.....	30	Millbank, S. D.....	125
Kirkwood, Mo.....	122	Linda Vista Irrig. Dist., Cal.....	147	Mansfield, Ohio, and Sch. Dist.....	85	Millburn, N. J.....	65
Kitsap County, Wash.....	153	Lindsborg, Kan.....	135	Maple Hill Township, Kan.....	135	Millbury, Mass.....	30
Kittitas County, Wash.....	152	Linwood, Ohio (See Cincinnati).....	80	Marathon County, Wis.....	108	Mille Lacs County, Minn.....	114
Klamath County, Oreg.....	150	Lisbon, Conn.....	38	Marathon, N. Y.....	57	Millerton, N. Y.....	57
Klamath Falls, Oreg.....	151	Lisbon, N. H.....	13	Marblehead, Mass.....	25	Millis, Mass.....	30
Klickitat County, Wash.....	152	Lisbon, N. D.....	124	Maricopa County, Ariz.....	144	Mills County, Tex.....	181
Knox County, Ind.....	93	Lisbon, Ohio.....	90	Marietta, Ohio.....	85	Millvale, Pa.....	70
Knox County, Tenn.....	163	Litchfield City, Ill.....	101	Marin County, Cal.....	147	Millville, N. J.....	62
Knox County, Tex.....	179	Litchfield, Conn.....	36	Marinette, Wis.....	108	Milo, Me.....	10
Knoxville School Dist., Iowa.....	117	Little Beaver Drain. Dist., Ill.....	101	Marion, Ala.....	172	Milton, Mass.....	30
Knoxville, Tenn.....	163	Little Falls, Minn.....	114	Marion, Ind.....	93	Milton, N. H.....	13
Kokomo, Ind.....	93	Little Falls, N. Y.....	45	Marion, Mo.....	120	Milton, Pa., & School District.....	74
Kootenai County, Idaho.....	139	Little Falls (Town), N. Y.....	57	Marion, Ohio.....	85	Milwaukee, Wis.....	108
Kosciusko County, Ind.....	95	Little Rock, Ark.....	175	Marion, S. C.....	167	Milwaukee County, Wis.....	109
La Belle Township, Mo.....	122	Littleton, N. H.....	13	Marion County, Ind.....	93	Mineral Township, Mo.....	122
Lacey Levee & Drain. D., Ill.....	101	Little Valley, N. Y.....	57	Marion County, Kan.....	132	Mineral Wells, Tex.....	181
Lackawanna County, Pa.....	69	Live Oak County, Tex.....	181	Marion County, Tex.....	181	Miner County, S. D.....	125
Laclede County, Mo.....	120	Livingston, Mont.....	137	Marion I. S. D., Iowa.....	117	Minneapolis, Minn.....	112
Laconia, N. H.....	12	Livingston County, N. Y.....	57	Marion U. S. D., Ohio.....	90	Minnehaha County, S. D.....	125
La Crosse, Wis.....	108	Llano County, Tex.....	181	Mariposa County, Cal.....	150	Minnesota.....	110
La Crosse County, Wis.....	108	Lockhaven, Pa.....	70	Marlborough, Mass.....	25	Mission Township, Kan.....	135
Ladonia, Tex.....	181	Lockhart, Tex.....	181	Marlin, Tex.....	181	Mississippi.....	172
Lafayette, Ind.....	93	Lockport, N. Y.....	45	Marmaton Township, Kan.....	135	Mississippi County, Mo.....	122
Lafayette County, Mo.....	120	Lodi, N. J.....	65	Marquette, Mich.....	104	Mississippi Levee Dist., Miss.....	173
Lafourche Bas. Lev. Dist., La.....	174	Logan, Ohio.....	84	Marquette Sch. D. No. 1, Mich.....	105	Missoula, Mont.....	137
Lagrange, Ind.....	95	Logan, Utah.....	143	Marshall, Tex.....	181	Missoula County, Mont.....	137
La Grange, Tex.....	181	Logan County, Kan.....	135	Marshall County, Kan.....	133	Missouri.....	117
Lake Borgne Lev. Dist., La.....	174	Logan County, Ky.....	162	Marshall County, S. D.....	125	Mitchell, S. D.....	125
Lake County, Cal.....	147	Logan County, N. D.....	124	Marshall County, Tenn.....	164	Mitchell County, Iowa.....	116
Lake County, Col.....	141	Logan County, Ohio.....	84	Marshalltown, Iowa.....	116	Mitchell County, Kan.....	135
Lake County, Ind.....	95	Logan County, Okla.....	145	Marshall Twp., Ill.....	101	Mitchell County, Texas.....	181
Lake County, Minn.....	112	Logansport, Ind.....	93	Marshfield, Mass.....	25	Moberly, Mo.....	121
Lake County, Ohio.....	84	Long Branch, N. J.....	62	Martin, Tenn.....	164	Mobile, Ala.....	172
Lake County, Ore.....	150	Long Island City, N. Y.-(see N.		Martin County, Ind.....	95	Mobile County, Ala.....	172
Lake County, S. D.....	125	Y. City).....	51	Martin County, Tex.....	181	Modesto, Cal.....	150
Lake County, Tenn.....	164	Longmeadow, Mass.....	30	Martinsburg, W. Va.....	160	Mohave County, Ariz.....	144
Lake County Levee Dis., Tenn.....	163	Longmont, Colo.....	141	Martin's Ferry, O., & Sch. Dist.....	90	Mohawk, N. Y.....	57
Lakewood, N. J.....	65	Longton Township, Kan.....	135	Maryland.....	75	Moline, Ill.....	99
Lamar, Mo.....	122	Longview, Tex.....	181	Marysville, Cal.....	150	Momence Township, Ill.....	101
Lamar County, Texas.....	179	Lorain, Ohio.....	84	Marysville, Kan.....	135	Monett, Mo.....	122
Lampasas (City & Co'ty), Tex.....	181	Lorain County, O.....	84	Mason City, Iowa.....	116	Monmouth County, N. J.....	65
Lancaster, Mass.....	30	Los Angeles (City & Co.), Cal.....	147	Mason, Mo.....	120	Monongahela, Pa.....	70
Lancaster, N. H.....	13	Loudon (Twp.), Ohio.....	90	Mason County, Mich.....	105	Monroe, La.....	174
Lancaster, N. Y.....	57	Louisburg Township, Kan.....	135	Mason County, Wash.....	152	Monroe County, Ill.....	101
Lancaster, Ohio.....	84	Louisiana.....	174	Massachusetts.....	15	Monroe County, Ind.....	94
Lancaster, Pa.....	69	Louisiana, Mo.....	120	Massillon, Ohio.....	85	Monroe County, Iowa.....	116
Lancaster County, Pa.....	70	Louisville, Ky.....	161	Matagorda County, Tex.....	179	Monroe County, N. Y.....	45
Lancaster County, Neb.....	127	Loveland, Col.....	141	Matawan (Township), N. J.....	65	Monroe County, Pa.....	70
Lancaster County, S. C.....	167	Low Township, Ill.....	101	Mattoon (City & T'wp), Ill.....	99	Monroe County, Wis.....	110
Lander County, Nev.....	154	Lowell, Mass.....	23	Maumee, Ohio.....	90	Monroe Township, Kan.....	135
Landsdale, Pa.....	74	Lowville, N. Y.....	57	Maverlek County, Tex.....	181	Monroeville, Ohio.....	90
Lane County, Kan.....	132	Lubbock (City & County), Tex.....	181	Maynard, Mass.....	25	Monrovia, Cal.....	147
Lansingburg, N. Y. See Troy.....	55	Lucas County, Ohio.....	85	Maysville, Ky.....	161	Monson, Mass.....	25
Lansingburg Sch. D., No 1, N. Y.....	45	Ludington, Mich.....	104	Maywood, N. J.....	65	Monson, Me.....	10
Lansing, Mich.....	104	Ludlow, Ky.....	162	Meade County, Kan.....	133	Montague, Mass.....	30
La Plata County, Col.....	141	Ludlow, Vt.....	15	Meade, Kan.....	135	Montana.....	136
La Porte, Ind.....	93	Lufkin, Tex.....	181	Meade County, S. D.....	125	Montclair, N. J.....	62
La Porte County, Ind.....	93	Luverne, Minn.....	114	Meadville, Pa.....	70	Montgomery County, Cal.....	147
Laramie, Wyo.....	138	Luzerne County, Pa.....	70	Meagher County, Mont.....	137	Montgomery (City & Co.), Ala.....	172
Laramie County, Wyo.....	138	Lycoming County, Pa.....	70	Mechanicsburg, Pa.....	74	Montgomery, Ohio.....	90
Laredo, Texas.....	181	Lyme, Conn.....	38	Mechanicsville, N. Y.....	45	Montgomery County, Kan.....	133
La Salle County, Tex.....	181	Lyme, N. H.....	13	Mechanicsburg, S. D., Ohio.....	90	Montgomery County, Ky.....	162
Las Animas County, Col.....	142	Lynchburg, Va.....	157	Mecklenburg County, N. C.....	165	Montgomery County, Md.....	76
Las Vegas, N. M.....	143	Lynn, Mass.....	24	Mecklenburg County, Va.....	157	Montgomery County, N. Y.....	57
Latah County, Idaho.....	139	Lyon County, Iowa.....	116	Medford, Mass.....	25	Montgomery County, Ohio.....	85
Laurel, Md.....	76	Lyon County, Kan.....	132	Medford, Ore.....	151	Montgomery County, Pa.....	70
Laurens, S. C.....	167	Lyon County, Nev.....	154	Media, Pa.....	70	Montgomery County, Tex.....	181
Laurens County, S. C.....	167	Lyons, Kansas.....	132	Medicine Lodge, Kan.....	133	Montour County, Pa.....	74
Lavaca County, Tex.....	181	Lyons, N. Y.....	57	Medicine Lodge Towns'p, Kan.....	135	Montpelier, Ohio.....	90
Lawrence, Kan.....	132	Lyonsdale, N. Y.....	57	Medina, Ohio.....	90	Montpelier, Vt.....	14
Lawrence, Mass.....	23	Lysander, N. Y.....	57	Medina County, Tex.....	181	Montrose County, Colo.....	141
Lawrenceburg, Ind.....	93	McComb, Miss.....	173	Meeting House Sch. Dis., Conn.....	38	Montville, Conn.....	38
Lawrence Co., Ind.....	95	McConeillsville, O.....	90	Meigs County, Ohio.....	85	Moody County, S. D.....	125
Lawrence County, Mo.....	122	McCracken County, Ky.....	161	Melrose, Mass.....	25	Moorhead, Minn.....	112
Lawrence County, Ohio.....	84	McCook County, S. D.....	125	Melrose Park, Ill.....	99	Mora County, N. M.....	144
Lawrence County, Pa.....	74	McCulloch County, Tex.....	181	Memphis, Mo.....	122	Morgan County, Ill.....	99
Lawrence County, S. D.....	125	McHenry County, N. D.....	124	Memphis Tenn.....	163	Morgan County, Ind.....	94
Leadville, Col.....	141	McIntosh County, N. D.....	124	Memphis Sch. Dist., Tenn.....	164	Morgan County, Mo.....	121
Leavenworth, Kan.....	132	McKean County, Pa.....	74	Menard County, Tex.....	181	Morris, N. Y.....	57
Leavenworth County, Kan.....	132	McKeesport, Pa.: & Sch. Dist.....	70	Mendocino County, Cal.....	147	Morris County, Kan.....	133
Lebanon, Conn.....	38	McKinney, Texas.....	179	Menominee, Mich.: & Sch. Dist.....	104	Morris County, N. J.....	65
Lebanon, N. H.....	12	McLean County, N. D.....	124	Menominee County, Mich.....	104	Morrison County, Minn.....	114
Lebanon, N. Y.....	57	McLennan County, Tex.....	179	Merced County, Cal.....	147	Morristown, Tenn.....	164
Lebanon, Ohio.....	90	McMinville, Tenn.....	164	Mercer County, Ky.....	161	Morrisville, Vt.....	15
Lebanon, Pa.....	70	McPherson (V. & T'wp), Kan.....	135	Mercer County, N. J.....	62	Morton County, Kan.....	133
Lebanon County, Pa.....	74	McPherson County, S. D.....	125	Mercer County, N. D.....	124	Morton County, N. D.....	123
Lee County, Ark.....	175	Macomb, Ill.....	99	Mercer County, Ohio.....	85	Moscow, Idaho.....	139
Lee County Ill.....	101	Macon, Ga.....	169	Mercer County, Pa.....	71	Motley County, Tex.....	181
Lee County, Iowa.....	116	Macon, Mo.....	120	Merchantville, N. J.....	65	Mound City, Mo.....	122
Lee County, Tex.....	181	Macon County, Ill.....	99	Meredith, N. H.....	13	Mound City Twp., Kansas.....	135
Leetoula, Ohio.....	90	Macon County, Mo.....	120	Meredith Fire District, N. H.....	12	Mound Valley Twp., Kan.....	135
Lehigh County, Pa.....	71	Macon County, N. Y.....	99	Mercedosia Levee District, Ill.....	101	Mount Arlington, N. J.....	65
Leicester, Mass.....	30	Madison, Conn.....	38	Meriden, Conn. (City & Town).....	36	Mt. Carmel, Pa.....	74
				Meridian, Miss.....	173	Mount Desert, Me.....	10

Mount Morris, N. Y.	45	North Attleborough, Mass.	26	Owensboro, Ky.	162	Plymouth, N. Y.	57
Mount Morris Township, Ill.	101	North Baltimore, Ohio.	90	Owosso, Mich.	104	Plymouth, Pa.	74
Mount Pleasant, Mich.	105	North Barbadoes, N. J.	65	Owyhee County, Idaho.	140	Polk, Ohio.	90
Mount Pleasant, Mo.	121	North Bergen, N. J.	65	Oxford, Conn.	38	Polk County, Iowa.	116
Mount Vernon, Ill.	99	Northborough (Town), Mass.	27	Oxford, Ohio.	90	Polk County, Minn.	112
Mount Vernon, Ind.	94	North Brookfield, Mass.	30	Oxford, Pa.	74	Polk County, Ore.	150
Mount Vernon, Mo.	122	North Canaan, Conn.	38	Oyster Bay Sch. Dis. No. 5, N. Y.	57	Polk County, Wis.	110
Mount Vernon, N. Y.	45	North Carolina.	164	Ozark, Ala.	172	Polk Township, Mo.	121
Mount Vernon, Ohio.	85	North Dakota.	122	Ozark Township, Kan.	135	Pomeroy, Ohio.	86
Mount Vernon Township, Ill.	101	North East, Pa.	74			Pomfret, Conn.	38
Muhlenberg County, Ky.	162	Northfield, N. Y., and School		<b>P</b> acific County, Wash.	152	Pomona, Cal.	150
Multnomah County, Ore.	150	Dist's.—(See N. Y. City).	52	Paducah, Ky.	162	Pontchartrain Levee Dist., La.	175
Muncie, Ind.	94	Northfield, Vt.	15	Page County, Va.	158	Pontiac, Mich.	104
Munising, Mich.	104	North Greenbush School Dist.		Painesville Village and School		Pontiac Township, Ill.	101
Muscataine, Iowa.	116	No. 6, N. Y.	57	District, Ohio.	90	Pope County, Minn.	112
Muskegon, Mich.	104	North Haven, Conn.	38	Palatka, Fla.	170	Poplar Bluff, Mo.	121
Muskegon County, Mich.	105	North Hempstead, N. Y.	52	Palestine, Tex.	179	Portage County, Wis.	109
Muskegon School Dist., Mich.	105	North Knoxville, Tenn.	164	Palmyra, N. J.	65	Port Angeles, Wash.	152
Muskingum County, Ohio.	86	North Olean, N. Y.	57	Palo Pinto County, Tex.	181	Port Chester, N. Y.	53
		N. Plainfield, N. J., & Sch. Dis.	65	Pana, Ill., (City and Twp.)	99	Port Clinton, Ohio.	86
<b>N</b> ahant, Mass.	30	North Providence, R. I.	32	Panola County, Tex.	181	Porter County, Ind.	94
Naples (Town & Vill.), N. Y.	57	North Spring Lake, N. J.	65	Paola City, Kan.	133	Port Gibson, Miss.	173
Napoleon, Ohio.	90	North Stonington, Conn.	38	Paris, Ill.	99	Port Huron, Mich.	105
Narragansett Pier, R. I.	32	N. Tonawanda, Cy. & S. D., N. Y.	52	Paris, Ky.	162	Port Jervis, N. Y.	53
Nashua, N. H.	12	Northumberland Co., Pa.	74	Paris, Tenn.	164	Portland, Conn.	37
Nashville, Tenn.	164	North Vernon, Ind.	95	Paris, Tex.	179	Portland, Ind.	94
Nassau County, N. Y.	46	Northville, N. Y.	57	Parish, N. Y.	57	Portland, Me.	9
Natchez, Miss.	173	North Yakima, Wash.	152	Park County, Mont.	137	Portland, Mich.	105
Natick, Mass.	25	Norton County, Kan.	133	Parke County, Ind.	95	Portland, Ore. & Sch. Dist.	150
Naugatuck, Conn.	36	Norton, Kan.	135	Parker County, Tex.	181	Port Leyden, N. Y.	57
Navarro County, Texas.	181	Norwalk, Conn. (City & Town).	36	Parkersburg, W. Va.	160	Port of Portland, Oreg.	150
Navasota, Tex.	181	Norwalk, Ohio.	86	Parker Township, Kans.	133	Port Richmond, N. Y.—(See N.	
Neapolis (North Danville), Va.	157	Norwich, Conn. (City & Town).	37	Parsons, Kans.	133	Y. City).	51
Nebraska.	126	Norwich, N. Y.	57	Pasadena, Cal.: and Sch. Dist.	148	Portsmouth, N. H.	12
Nebraska City, Neb., & Sch. Dis.	127	Norwood, Mass.	27	Passaic, N. J.	63	Portsmouth, O., & School Dist.	87
Needham, Mass.	25	Norwood, Ohio.	86	Passaic County, N. J.	63	Portsmouth, Va.	158
Neenah, Wis.	109	Nottingham, N. H.	13	Patchogue, N. Y.	57	Port Townsend, Wash.	152
Nelson, N. Y.	57	Nueces County, Texas.	179	Paterson, N. J.	63	Portville, N. Y.	57
Nelson County, N. D.	123	Nunda, N. Y.	57	Patrick County, Va.	158	Potsdam, N. Y.	57
Nelsonville, Ohio.	86	Nyaek, N. Y.	57	Patten, Me.	10	Pottawatomie County, Okla.	145
Neodesha, Kan.	133	Nye County, Nev.	154	Paulding County, Ohio.	86	Pottawattamie County, Iowa.	116
Neodesha Twp., Kan.	135			Pawling, N. Y.	57	Potter County, Pa.	74
Neosho, Mo.	122	<b>O</b> ak Cliff, Tex.	181	Pawnee City, Neb.	128	Potter County, Texas.	181
Neosho Falls, Kansas.	135	Oak Harbor, Ohio.	90	Pawnee County, Kans.	133	Potter County, S. D.	125
Neptune (Town), N. J.	65	Oakland, Cal.	147	Pawnee County, Okla.	145	Pottstown, Pa.	72
Neptune Twp Sch. Dist., N. J.	62	Oakland, Me.	10	Pawtucket, R. I.	32	Pottsville, Pa.	72
Ness City, Kansas.	135	Oberlin, Kan.	135	Payne County, Okla.	145	Poughkeepsie, N. Y.	53
Ness County, Kan.	133	Oberlin, Ohio.	86	Peabody, Mass.	27	Prairie Township, Ill.	100
Nevada, Mo.	122	O'Brien County, Iowa.	116	Peekskill, N. Y.	52	Pratt, Kan.	135
Nevada.	153	Ocean City, N. J.	65	Pekin, Ill.	99	Pratt County, Kan.	133
Nevada City, Cal.	147	Oconomowoc, Wis.	109	Pembina County, N. D.	124	Preble County, Ohio.	87
New Albany, Ind.	94	Oconto, Wis.	110	Pembroke, N. H.	13	Prescott, Ariz.	145
New Albion, N. Y.	57	Ogden, Utah.	143	Penacook, N. H.	12	Presidio County, Texas.	181
Newark, N. J.	62	Ogdensburg, N. Y.	52	Pendleton County, Ky.	162	Presque Isle, Me.	10
Newark, Del.	74	Ohio.	77	Pennington County, S. D.	125	Preston, Conn.	37
Newark, Ohio.	86	Ohio County, Ky.	162	Pennsylvania.	65	Price County, Wis.	110
New Bedford, Mass.	26	Ohio County, W. Va.	160	Peno Township, Mo.	122	Prince George's County, Md.	76
New Berlin, N. Y.	57	Oil City, Pa.	70	Pensacola, Fla.	170	Princeton, Ind.	95
Newberry, Tenn.	164	Okanogan County, Wash.	152	Peoria, Ill.	99	Princeton, Mo.	122
Newberry, S. C.	167	Oklahoma, Territory of.	145	Peoria County, Ill.	99	Princeton, N. J., & Sch. Dist.	65
Newberry Township, S. C.	167	Oklahoma City, Okla.	145	Peoria Township, Ill.	101	Proctor, Vt.	15
New Boston, N. H.	13	Oklahoma County, Okla.	145	Pepperell, Mass.	30	Providence, R. I.	32
New Braunfels, Tex.	181	Olathe, Kan.	135	Perry (Twp.) Ind.	95	Provincetown, Mass.	27
New Britain, Ct. (City & Town)	36	Oldham County, Texas.	181	Perry, Okla.	145	Provo, Utah.	143
New Brunswick, N. J.	63	Old Lyme, Conn.	38	Perry County, Ill.	100	Pueblo, Col., and Sch. Dis. No. 1.	142
Newburgh, N. Y.	46	Old Orchard, Me.	10	Perry County, Ind.	94	Pueblo Co, Col., and Sch. Dist.	
Newbury Township, Kansas.	135	Old Saybrook, Conn.	38	Perry County, Pa.	70	No. 20.	142
Newburyport, Mass.	26	Old Town, Me.	10	Perrysburg, O.	86	Pulaski, Tenn.	164
New Canaan, Conn.	36	Olean, N. Y.	52	Persea, N. Y. & Sch. Dist.	57	Pulaski County, Ark.	176
New Castle, Ind.	95	Olean School Dist. No. 1, N. Y.	57	Perth Amboy, N. J.	63	Pulaski County, Ill.	100
Newcastle, N. H.	13	Olympia, Wash.	152	Peru, Ind.	94	Pulaski County, Ind.	94
New Castle, Pa.	70	Omaha, Neb.	127	Peterborough, N. H.	13	Pultney Township, Ohio.	90
New Castle County, Del.	74	Omaha, Neb., School Dist.	128	Petersburg, Va.	158	Punxsutawney, Pa.	72
Newcomerstown, Ohio.	90	Onarga, Douglass & Danforth		Petoskey, Mich.	104	Putnam, Conn. (City).	37
Newfane, N. Y.	57	Townships, S. D. D. No. 1, Ill.	101	Pettis County, Mo.	121	Putnam, Conn. (Town).	38
Newfield, N. Y.	57	Oneida, N. Y.	57	Phelps, N. Y.	57	Putnam County, Ind.	95
New Hampshire.	10	Oneida County, Idaho.	139	Philadelphia, Pa.	70	Putnam County, Mo.	121
New Hartford, Conn.	38	Oneida County, Wis.	110	Phillipsburg, Kans.	135	Putnam County, Ohio.	87
New Haven, Conn.: City, Town		Oneonta, N. Y.	52	Phillipsburg, N. J.	64		
and School District.	36	Oneonta, U. F. Sch. Dist. 5, N. Y.	57	Phillips, Me.	10	<b>Q</b> uanah, Tex.	181
New Haven County, Conn.	36	Onondaga County, N. Y.	52	Phillips County, Ark.	175	Queens County, N. Y.	53
New Ipswich, N. H.	13	Ontario County & Town, N. Y.	57	Philmont, N. Y.	57	Quincy, Ill.	100
New Jersey.	57	Ontonagon, Mich.	105	Phippsburg, Me.	10	Quincy, Mass.	27
New Lebanon, N. Y.	58	Oquawka, Ill.	101	Phoenix, Ariz.	144	Quindaro Township, Kan.	135
New London, Conn.	36	Orange, Conn.	37	Phoenixville, Pa.	71	Quitman, Ga.	170
New Lots, N. Y.—(see N. Y. C.)	50	Orange, Mass.	27	Pickaway County, Ohio.	86		
New Mexico Territory.	143	Orange, N. J.	63	Pickens County, S. C.	167	<b>R</b> acine, Wis.	109
New Milford, Conn.	38	Orange, Tex.	181	Pierce, Mo. (Township.)	122	Racine County, Wis.	109
Newnan, Ga.	169	Orangeburg, S. C.	167	Pierce City, Mo.	121	Radford, Va.	158
New Orleans, La.; & Dr'n Dist.	174	Orange County, Ind.	95	Pierce County, N. D.	124	Rahway, N. J.	64
New Philadelphia, Ohio.	86	Orange County, Texas.	181	Pierce County, Wash.	152	Raleigh, N. C.	165
Newport, Ky.	162	Oregon.	150	Pike County, Ill.	100	Ralls County, Mo.	121
Newport, Me.	10	Oregon, Ill.	99	Pike County, Ind.	95	Ramsey County, Minn.	112
Newport, N. H.	12	Oregon City, Ore.	150	Pike County, Ohio.	90	Ramsey County, N. D.	123
Newport (Town & Vill'ge) N. Y.	57	Oregon, Mo.	122	Pike County, Pa.	74	Randall County, Texas.	181
Newport, R. I.	32	Orlando, Fla.	170	Pima County, Ariz.	144	Randolph, Mass.	27
Newport, Vt.	15	Orleans Levee Dist., La.	175	Pinal County, Ariz.	145	Randolph, N. Y.	57
Newport News, Va.	157	Orono, Me.	114	Pipestone, Minn., and Sch. D.	114	Randolph, Vt.	15
New Richmond, Ohio.	90	Orrville, Ohio.	90	Piqua, Ohio.	86	Randolph County, Ind.	95
New Rochelle, (C.) N. Y.	46	Ortonville, Minn.	114	Piqua S. S. D., Ohio.	90	Rankin, Pa.	74
New Sharon, Me.	10	Orvil, N. J.	65	Pitkin County, Colo.	141	Ransom County, N. D.	124
Newton, Kan.	133	Osage, Kan.	135	Pittsburg, Kans.	133	Rapid City, S. D.	125
Newton, Mass.	26	Osage County, Kans.	133	Pittsburg, Pa. & Sch. Dists.	71	Raritan, N. J.	65
Newton, N. J.	65	Osawatimie City & T'w'p, Kan.	135	Pittsburg, Tex.	181	Ravalli County, Mont.	137
Newton County, Mo.	122	Osborne County, Kan.	133	Pittsfield, Me.	10	Ravenna, Ohio.	87
Newtown, Conn.	38	Osceola Township, Ill.	101	Pittsfield, Mass.	27	Raymond, N. H.	13
Newtown, N. Y., and School		Oshkosh, Wis.	109	Pittsfield, N. H.	13	Reading, Mass.	27
Dist's.—(See N. Y. City).	51	Oskaloosa Township, Kan.	135	Pittsfield, N. Y.	57	Reading, Ohio.	90
New Uhm, Minn., & Sch. Dist.	114	Ossining, N. Y.	52	Pittston, Pa.	71	Reading, Pa.; and Sch. Dist.	72
New Utrecht, N. Y.—(see N. Y. C.)	50	Oswegatchie, N. Y.	57	Pittsylvania County, Va.	158	Red Bank, N. J.	64
New Whatcom, Wash.	152	Oswego, Kans.	133	Placer County, Cal.	148	Redding, Conn.	38
New York State.	39	Oswego, N. Y.	52	Plainfield, N. J.	64	Red Hook, N. Y.	57
New York City.	46	Oswego County, N. Y.	52	Plainfield, Conn.	33	Redlands, Cal.	148
Nez Percés County, Idaho.	139	Oswego Falls Sch. Dist., N. Y.	57	Plainville, Conn.	38	Red Lodge, Mont.	137
Niagara County, N. Y.	57	Oswego Township, Ill.	101	Plaistow, N. H.	13	Red Oak, Iowa.	117
Niagara Falls, N. Y.	52	Otego, N. Y.	57	Plano, Tex.	181	Red River Atchafalaya and	
Nicholas County, Ky.	162	Oteo County, Neb.	128	Platte County, Mo.	121	Bayou Beuf Levee Dist., La.	175
Niles, Ohio.	86	Otsego, N. Y. (Town).	52	Platte County, Neb.	128	Red River County, Tex.	179
Noble County, Okla.	145	Otsego County, N. Y.	57	Plattsburg, Mo.	122	Red Wing, Minn.	112
Norfolk, Conn.	38	Otselic, N. Y.	57	Plattsburg (City), N. Y.	52	Redwood County, Minn.	112
Norfolk County, Mass.	26	Ottawa, Kans.	133	Plattsburg (T'n & S. D.), N. Y.	57	Redwood Falls, Minn.	114
Norfolk, Neb.	127	Ottawa, Ohio.	86	Plattsburgh, Neb.	128	Reedsburg, Wis.	109
Norfolk, Va.	157	Ottawa County, Kan.	133	Pleasant, Ohio.	90	Reeves County, Texas.	181
Norman, Oklahoma.	145	Ottawa County, Ohio.	86	Pleasant Hill, Mo.	121	Reldsville, N. C.	165
Norrldgewock, Me.	10	Otter Tail County, Minn.	112	Pleasant Hill Sch. Dist., Ohio.	90	Reno, Nev.	154
Norristown, Pa.	70	Ottunwa, Iowa.	116	Pleasant Hill Township, S. C.	167	Reno County, Kan.	134
North Adams, Mass.	26	Outagamie County, Wis.	109	Pleasant Ridge, Ohio.	90	Renovo, Pa.	74
Northampton, Mass.	26	Ovid, N. Y.	57	Plumas County, Cal.	150	Rensselaer, N. Y.	53
Northampton, N. J.	65	Owego, N. Y.	57	Plymouth, Conn.	38	Rensselaer County, N. Y.	53
Northampton County, Pa.	70	Owen County, Ind.	95	Plymouth, Mass.	30	Rensselaer, N. Y., Sch. Dist's.	57
North Andover, Mass.	30	Owen County, Ky.	162	Plymouth, N. H.	13	Revere, Mass.	27

Rhineland, Wis.	109	Salina, N. Y.	54	Simsbury, Conn.	37	Superior Township, Kansas	135
Rhode Island	31	Salina, Kan.	134	Sing Sing, N. Y.	54	Susquehanna County, Pa.	74
Rice County, Kan.	134	Saline County, Ill.	100	Sioux City, Iowa & Sch. Dist.	117	Sussex County, Del.	74
Richardson County, Neb.	128	Saline County, Kan.	134	Sioux Falls, S. D.	125	Sutter County, Cal.	150
Richfield Springs, N. Y.	53	Salineville, Ohio	90	Siskiyou County, Cal.	149	Sutton County, Texas	181
Richland, N. Y.	57	Salisbury, Conn.	38	Skagit County, Wash.	152	Swampscott, Mass.	28
Richland County, N. D.	124	Salisbury (City & T'wp), N. C.	165	Skowhegan, Me.	10	Sweet Grass County, Mont.	137
Richland County, Wis.	110	Salt Lake City, Utah.	143	Slater, Mo.	122	Sweetwater, Texas	181
Richland Township, Ill.	101	Salt Lake County, Utah.	143	Smith Centre, Kan.	135	Sweetwater County, Wyo.	138
Richmond, Ind.	94	Salt Pond Township, Mo.	122	Smith County, Tex.	180	Switzerland County, Ind.	95
Richmond, Mo.	122	San Antonio, Tex.	179	Smithtown, N. Y.	57	Syracuse, Kansas	135
Richmond, Va.	158	San Augustine County, Tex.	181	Smoky Hill Township, Kan.	135	Syracuse, N. Y.	54
Richmond Co., N. Y.—(See N. Y. City)	51	San Benito County, Cal.	150	Smyrna, N. Y.	57		
Richmond Hill, N. Y.—(See N. Y. City)	51	Sauern County, S. D.	125	Sni-a-Bar, Mo.	122	Tacoma, Wash., and School District No. 10.	153
Richmondville, N. Y.	57	San Diego, Cal.	148	Snohomish County, Wash.	152	Talbot County, Md.	76
Ridgefield, Conn.	37	San Diego County, Cal.	148	Snyder County, Pa.	74	Talladega, Ala.	172
Ridgefield Park, N. J.	64	Sandusky, Ohio	87	Sny Island Levee, etc., Ill.	101	Tamaqua, Pa.	74
Ridgway Sch. Dist. No. 5, Suffolk County, N. Y.	57	Sandusky County, Ohio	87	Socorro County, N. M.	144	Tampa, Fla.	170
Ridge Township, Ohio	90	Sandwich, N. H.	13	Sodus, N. Y.	54	Tarentum, Pa.	73
Ridgewood, N. J.	65	Sanford, Fla.	170	Solou, N. Y.	57	Tarentum School District, Pa.	74
Riley, Ohio	90	San Francisco, Cal. (Cy. & Co.)	148	Somerset, N. Y.	57	Tarrant County, Tex.	180
Riley County, Kan.	134	Sangamon County, Ill.	100	Somerset County, Md.	76	Tarrytown, N. Y.	55
Rio Blanco County, Col.	142	San Jacinto County, Tex.	181	Somerset County, N. J.	64	Taunton, Mass.	28
Rio Grande County, Colo.	142	San Jacinto and Pleasant Valley Irrigation District.	148	Somersworth, N. H.	13	Taylor, Tex.	181
Ripley, Ohio	90	San Joaquin County, Cal.	148	Somervell County, Tex.	181	Taylor County, Tex.	181
Ripley County, Ind.	95	San Jose, Cal.	148	Somerville, Me.	10	Tazewell County, Ill.	101
Ripley County, Mo.	122	San Juan County, Col.	142	Somerville, Mass.	28	Tecumseh, Neb.	128
River Falls, Wis.	109	San Juan County, Wash.	153	Somerville, N. J.	65	Tehama County, Cal.	149
Riverhead School Dist. No. 5, Suffolk County, N. Y.	57	San Luis Obispo County, Cal.	149	Sonoma County, Cal.	149	Temple, Tex.	181
Riverside, Cal.	148	San Marcos, Tex.	181	Souderton, Pa.	74	Templeton, Mass.	30
Riverside, O.—(See Cincinnati)	80	San Mateo County, Cal.	149	South Amboy, N. J.	64	Tennessee	162
Roane County, Tenn.	164	San Miguel County, Col.	142	South Bend, Ind.	94	Tensas Basin Levee Dist., La.	175
Roanoke, Va.	158	San Miguel County, N. M.	144	South Bethlehem, Pa.	73	Terre Haute, Ind.	94
Roberts County, S. D.	125	San Patricio County, Tex.	181	Southbridge, Mass.	28	Terrell, Texas	180
Robertson County, Tex.	181	San Saba County, Texas.	181	Southbury (Town), Conn.	38	Teton County, Mont.	137
Robinson Township, Ill.	101	Santa Ana, Cal.	149	South Carolina	166	Texarkana, Tex.	181
Rochester, Minn.	114	Santa Anna, Ill.	100	South Dakota	124	Texas	176
Rochester, N. H.	13	Santa Barbara, Cal.	149	So. Denver, Col. (see Denver)	140	Thayer County, Neb.	128
Rochester, N. Y.	53	Santa Clara Co. & Sch. D., Cal.	149	Southfield, N. Y., and School Dist.	52	The Dalles, Ore.	151
Rockaway, N. J.	65	Santa Cruz, Cal.	149	Southfield, N. Y., and School Dist.	52	Thomas County, Kan.	134
Rockaway Beach, N. Y.—(See N. Y. City)	51	Santa Cruz County, Cal.	149	South Hadley, Mass.	30	Thomaston, Conn.	38
Rockbridge County, Va.	158	Santa Fe County, N. M.	144	South Haven Township, Kan.	135	Thomaston, Me.	10
Rock County, Minn.	113	Santa Monica, Cal.	150	Southington, Conn. (Borough)	38	Thompson, N. Y.	55
Rock County, Wis.	110	Santa Rosa, Cal.	150	Southington, Conn. (Town)	37	Throckmorton County, Tex.	181
Rock Cr. Twp., Coffey Co., Kan.	135	Saranac Lake, N. Y.	57	South Kingstown, R. I.	33	Thurston County, Wash.	153
Rock Cr. Twp., Potta. Co., Kan.	135	Saratoga (Town), N. Y.	57	South Milwaukee, Wis.	109	Tienderoga, N. Y.	55
Rockdale, Tex.	181	Saratoga County, N. Y.	54	South Norwalk, Conn.	37	Tiffin, Ohio, and School Dist.	88
Rockford, Ill.	100	Saratoga Springs, N. Y.	54	South Nyack, N. Y.	57	Tilton, N. H.	13
Rockingham Co., N. H.	13	Saratoga Springs (Town), N. Y.	57	South Omaha, Neb.	128	Tioga County, Pa.	73
Rockingham County, Va.	158	Sarcoux Township, Mo.	122	South Orange, N. J.	64	Tippecanoe, O.	90
Rock Island County, Ill.	100	Sargent County, N. D.	123	South Park (see Chicago) Ill.	97	Tippecanoe County, Ind.	94
Rock Island, Ill.: and Sch. Dist.	100	Saugus, Mass.	27	South Portland, Me.	10	Tipton, Ind.	95
Rockland, Mass.	27	Sault Ste. Marie, Mich.	105	South St. Paul, Minn.	113	Tipton County, Ind.	94
Rockland, Me.	9	Saunders County, Neb.	128	South Washington, Pa.	74	Tipton County, Tenn.	164
Rockland County, N. Y.	53	Savannah, Ga.	169	South Windsor (Town), Conn.	38	Titusville, Pa.: and Sch. Distr.	73
Rockledge, Pa.	74	Sawyer County, Wis.	110	Spartanburg County, S. C.	167	Titus County, Tex.	181
Rockport, Mass.	27	Saybrook, Conn.	38	Spencer County, Ind.	94	Tiverton, R. I.	33
Rockport, Me.	10	Scarborough, Me.	10	Spencer County, Ky.	162	Todd County, Minn.	113
Rockport, Tex.	181	Scarsdale, N. Y.	57	Spencer, Mass.	28	Toledo, Ohio, & Sch. Dist.	88
Rockville, Conn.	37	Schenectady, N. Y.	54	Spink County, S. D.	125	Tolland County, Conn.	38
Rockville Centre, N. Y.	57	Schoharie, N. Y.	57	Spokane (City & Co.), Wash.	153	Tombstone, Ariz.	145
Rockwall County, Texas	181	Schroepfel, N. Y.	57	Sprague, Conn.	37	Tom Green County, Texas	181
Rocky Hill, Conn.	38	Schuykill County, Pa.	72	Sprague, Wash.	153	Tonawanda, N. Y.: & Sch. Dist.	55
Roger Mills Co., Okla.	145	Schuyler County, Ill.	100	Springfield, Ill.	101	Topsham, Me.	10
Rolette County, N. D.	124	Schuyler County, Mo.	121	Springfield, Mass.	28	Topeka, Kans.	135
Rome, Ga.	169	Scioto County, Ohio	87	Springfield, Mo.	122	Toronto, Ohio	88
Rome, N. Y.	54	Seituate, Mass.	30	Springfield, N. H.	13	Torrington, Conn.	38
Rooks County, Kan.	134	Scotland County, Mo.	121	Springfield, Ohio	87	Tottenville, N. Y.—(See N. Y. C.)	52
Rosedale, Kan.	135	Scott County, Ind.	95	Springfield, O., Sch. Dist.	88	Towner County, N. D.	124
Roselle, N. J.	65	Scott County, Kan.	134	Spring Lake (Boro.) N. J.	65	Tracy, Minn.	113
Ross County, Ohio	87	Scott County, Ky.	162	Springville, N. Y.	54	Traverse City, Mich.	105
Rossie, N. Y.	57	Scottdale, Pa.	74	Stafford, Conn.	38	Travis County, Tex.	180
Rouses Point, N. Y.	57	Scott Township, Kan.	135	Stafford County, Kan.	134	Trempealeau County, Wis.	110
Roxbury, Conn.	38	Scranton, Pa.	72	Stafford Springs, Conn.	38	Trenton, Mo.	122
Rumford, Me.	10	Scurry County, Tex.	181	Stamford (City & Town) Conn.	37	Trenton, N. J.	64
Runnels County, Texas	179	Sea Cliff, N. Y.	57	Stanberry, Mo.	122	Trinidad, Colo.	142
Rush County, Ind.	95	Sea Isle City, N. J.	65	Stanley County, S. D.	125	Trinity County, Cal.	149
Rush County, Kan.	134	Seattle, Wash.: & Sch. Dist. No. 1	152	Stanly County, N. C.	165	Troy, Ala.	172
Rushville, Ill.	101	Sedalia, Mo., and Sch. Dist.	122	Stanton County, Kans.	134	Troy, N. Y.	55
Rutherford, N. J.	64	Sedgwick County, Kan.	134	Starke County, Ind.	95	Troy, Ohio, and School Dist.	88
Rutherford County, N. C.	165	Seguin, Tex.	181	Starke County, N. D.	124	Trumansburg, N. Y.	57
Rutland, Mass.	30	Selma, Ala.	172	Stark County, Ohio	88	Trumbull, Conn.	38
Rutland, N. Y.	57	Seneca, Kan.	135	Starkville, Miss.	173	Trumbull County, Ohio	88
Rutland, Vt.	15	Seneca Falls, N. Y.	54	Starr County, Tex.	181	Truxton, N. Y.	55
Rye, N. Y.	57	Seven Hickory, Ill.	100	Statesville, N. C.	165	Tucson, Ariz.	145
		Sevier County, Tenn.	164	Staunton, Va.	158	Tulare, Cal.	149
Sabina, Ohio	90	Seward, Neb.	128	Steele County, N. D.	124	Turner, Me.	10
Saco, Me.	10	Seward County, Kan.	134	Steelton, Pa. & Sch. Dist.	74	Turner County, S. Dak.	125
Sacramento, Cal.	148	Seward County, Neb.	128	Stephens County, Tex.	181	Turner's Falls, Mass.	29
Sacramento County, Cal.	148	Sewickley, Pa.	72	Sterling, Kan.	135	Turtle Creek, Pa.	73
Saddle River, N. J.	65	Seymour, Conn.	38	Steubenville, Ohio	88	Tuscaloosa, Ala.	172
Saginaw, Mich.	105	Seymour, Ind.	95	Stevens County, Kans.	134	Tyler, Tex.	180
Saginaw County, Mich.	105	Shackelford County, Tex.	181	Stevens County, Minn.	113	Tyler County, Tex.	181
Saguache County, Col.	142	Shamokin, Pa.	72	Stevens County, Wash.	153	Tyrone, Pa.	74
St. Albans, Vt.	15	Sharon, Conn.	38	Stewartstown, N. H.	13		
St. Augustine, Fla.	170	Sharon, Mass.	30	Stillwater, Minn.	113	Uhrichsville, Ohio	83
St. Clair County, Mo.	121	Sharon, N. Y.	57	Stockbridge, N. Y.	57	Uniona County, Wyo.	138
St. Clair School Dist., Ohio	90	Sharon, Pa.	72	Stockton, Cal.	149	Ukiah, Cal.	150
St. Cloud, Minn.	113	Sharon Springs, N. Y.	57	Stockton, Kan.	135	Ulster, N. Y.	57
St. Croix County, Wis.	110	Sharon Twp., Ohio	90	Stonham, Mass.	28	Ulster County, N. Y.	56
St. James, Minn.	113	Sharpsburg, Pa.	72	Stonewall County, Tex.	181	Ulysses, Kan.	135
St. Johns, Mich.	105	Shasta County, Cal.	149	Stonington, Conn.	37	Ulysses, N. Y.	57
St. Johnsville, N. Y.	57	Shawangunk, N. Y.	57	Stoughton, Mass.	30	Umatilla County, Ore.	151
St. Joseph County, Ind.	94	Shawnee County, Kan.	134	Strafford, N. H.	13	Unadilla School Dist., N. Y.	57
St. Joseph, Mo.: & School Dist.	121	Shawneetown, Ill.	100	Strafford County, N. H.	13	Union, Me.	10
St. Lawrence County, N. Y.	54	Sheboygan, Wis.	110	Stratford, Conn.	37	Union, Hudson Co., N. J.	65
St. Louis County, Minn.	113	Shelby, Ala.	172	Streator Sch. Dist. No. 6, Ill.	101	Union (Twp.), Bergen Co., N. J.	65
St. Louis, Mich.	105	Shelby, Ohio	87	Statsman County, N. D.	124	Union, S. C.	167
St. Louis, Mo.	121	Shelby County, Ind.	95	Suffern, N. Y.	57	Union City, Ind.	95
St. Mary's Township, Kan.	134	Shelby County, Ky.	162	Suffield, Conn.	37	Union City, Tenn.	164
St. Mary's, Ohio: and Sch. Dist.	90	Shelby County, Ohio	90	Suffolk, Va.	159	Union County, Ill.	101
St. Paul, Minn.	113	Shelby County, Tenn.	164	Suffolk County, Mass.	28	Union County, Ind.	95
St. Peter, Minn.	113	Shelby County, Tex.	181	Suffolk County, N. Y.	57	Union County, N. J.	65
Salamanca (T. & V.), N. Y.	57	Shelbyville, Ind.	95	Sullivan County, Ind.	94	Union County, Pa.	74
Salamanca Township and City of Columbus, Kan.	134	Sheldon, S. D., Iowa.	117	Sullivan County, Mo.	122	Union County, S. C.	167
Salem, Conn.	38	Shelton, Conn.	33	Sullivan County, N. H.	13	Union County, S. D.	125
Salem, Ind.	95	Shenandoah, Pa.	72	Sullivan County, Pa.	74	Union Springs, Ala.	172
Salem, Mass.	27	Sheraden, Pa.	73	Sullivan Township, S. C.	167	Union Twp., Jefferson Co., Kan.	135
Salem, N. J.	65	Sherburne, N. Y.	57	Sulphur Springs, Tex.	181	Union Twp., McPherson Co., Kan.	135
Salem, Ohio	87	Sheridan, Wyo.	138	Summerville, Ga.	170	Union Townsh., Rice Co., Kan.	135
Salem, Ohio, School District	90	Sherman, Tex.	179	Summit, N. J.	64	Unionville, Mo.	122
Salem, Oregon	151	Sherman County, Kan.	135	Sumner County, Kan.	134	United States	5
Salida, Col.	142	Sherman County, Neb.	128	Sumner County, Tenn.	164	Upper Sandusky, Ohio	88
		Shippensburg, Pa.	74	Sumpter, S. C.	167	Upshur County, Tex.	181
		Shoshone County, Idaho	140	Sumpter County, S. C.	167	Upton, Mass.	30
		Shreveport, La.	175	Sunapee, N. H.	13	Urbana, Ill.	101
		Sidney, N. Y.	57	Sunbury, Pa.	73	Urbana, Ohio: and Sch. Dis.	90
		Sidney, Ohio	87	Sunflower County, Miss.	173	Utah	142
		Silver Bow County, Mont.	137	Superior, Wis.	109	Utica, N. Y.	56
				Superior, Neb.	123	Uvalde, Tex.	181

Uvalde County, Tex.....	180	Warrensburg Sch. Dist., Mo.....	122	Westchester County, N. Y.....	56	Wilton, Conn.....	38
Uxbridge, Mass.....	30	Warrensburg (City and Town-ship), Mo.....	122	West Chicago, Ill. (see Chicago)	97	Wilton, N. H.....	13
<b>V</b> ailsburgh (B'ro. & S. D.), N. J.	65	Warrensburg Sch. Dist. No. 1, N. Y.....	58	West Chicago Park, Ill. (see Chicago)	97	Winchendon, Mass.....	30
Valatie, N. Y.....	57	Warrick County, Ind.....	95	Westerly, R. I.....	33	Winchester, Conn.....	38
Valencia County, N. M.....	144	Warsaw, Ill.....	101	Westfield, Mass.....	29	Winchester, Mass.....	30
Vallejo, Cal.....	149	Warsaw, Ind.....	95	Westfield, N. J.....	65	Winchester, N. H.....	13
Valley City, N. D.....	124	Warsaw, N. Y.....	56	Westfield, N. Y., and School Dist. (See N. Y. City)	52	Winchester, Va.....	159
Valley County, Mont.....	137	Washburn County, Wis.....	110	West Hartford, Conn.....	38	Windham, Conn.....	38
Valdosta, Ga.....	170	Washington.....	151	West Hoboken, N. J.....	65	Windham County, Conn.....	38
Valparaiso, Ind.....	95	Washington, Conn.....	38	West Indianapolis, Ind.....	95	Windsor, Conn.....	38
Val Verde County, Texas.....	181	Washington, Ga.....	170	West Knoxville, Tenn.....	164	Windsor Locks, Conn.....	38
Van Buren, Mo.....	122	Washington, Ind.....	95	West Liberty, Ohio, Sch. Dist.....	90	Windsor Township, Ill.....	101
Van Buren, N. Y.....	57	Washington, Franklin Co., Mo.....	122	Westmoreland County, Pa.....	74	Winfield, Kans.....	135
Van Wert, Ohio.....	90	Washington, Lafayette Co., Mo.....	122	West New York, N. J.....	65	Winfield School District No. 4, N. Y.....	58
Vancouver, Wash.....	153	Washington and Sch. Dist., Pa.....	74	West Orange, N. J.....	65	Winnebago City, Minn.....	114
Vanderburgh County, Ind.....	95	Washington County, Ark.....	176	West Point, Miss.....	173	Winnebago County, Wis.....	110
Van Wert, Ohio.....	83	Washington County, Idaho.....	140	Westport, Conn.....	38	Winona, Minn.....	114
Van Wert County, Ohio.....	90	Washington County, Ill.....	101	Westport, Mass.....	30	Winona County, Minn.....	114
Van Zandt County, Tex.....	181	Washington County, Ind.....	95	West Springfield, Mass.....	29	Winslow Me.....	10
Vassalboro, Me.....	10	Washington County, Kan.....	135	West Virginia.....	159	Winsted, Conn.....	38
Venango County, Pa.....	74	Washington County, Me.....	10	Westwood, N. J.....	65	Winston, N. C.....	166
Venice, N. Y.....	57	Washington County, Md.....	76	Westwood, O. (see Cincinnati)	80	Wintrop, Mass.....	30
Vergennes, Vt.....	15	Washington County, Miss.....	173	Wethersfield, Conn.....	38	Winton Place, Ohio.....	90
Vermillion County, Ind.....	95	Washington County, Neb.....	128	Weymouth, Mass.....	29	Wiscasset, Me.....	10
Vermont.....	13	Washington County, Ohio.....	89	Wharton County, Tex.....	181	Wisconsin.....	106
Vernon, Conn.....	38	Washington County, Pa.....	73	Whateam, Wash.—See N. What.....	152	Wise County, Tex.....	181
Vernon County, Mo.....	122	Washington County, Wis.....	110	Whatcom County, Wash.....	153	Woburn, Mass.....	30
Vernon County, Wis.....	110	Washington C. H., Ohio.....	89	Wheatland, N. Y.....	58	Wolcott, N. Y.....	58
Vernon Township, Mo.....	122	Washington Township, Kan.....	136	Wheaton, Minn.....	114	Wolfeborough, N. H.....	13
Vicksburg, Miss.....	173	Washita County, Okla.....	145	Wheeling, W. Va.....	160	Woodbridge, N. J.....	65
Victor, Colo.....	142	Waterbury (City), Ct., & School District.....	38	Wheeler County, Tex.....	181	Woodbury, Conn.....	38
Victoria, Tex.....	181	Waterbury (Town), Conn.....	38	White County, Ill.....	101	Woodbury, N. J.....	65
Victoria County, Tex.....	180	Waterford, Conn.....	38	White County, Ind.....	95	Woodbury County, Iowa.....	117
Vienna, N. Y.....	58	Waterloo, Iowa.....	117	Whitefield, N. H.....	13	Wood County, Ohio.....	89
Vigo County, Ind.....	95	Waterloo, N. Y., School District No. 1.....	58	Whitehall, Ill.....	101	Woodford County, Ky.....	162
Vinalhaven, Me.....	10	Watertown, Conn.....	38	Whitehall, N. Y.....	56	Woodland, Cal.....	149
Vincennes, Ind.....	95	Watertown, Mass.....	29	White Pine County, Nev.....	154	Woods County, Okla.....	145
Vinton County, Ohio.....	90	Watertown (City) N. Y.....	56	White Plains (Town), N. Y.....	58	Woodson County, Kan.....	136
Virginia.....	155	Watertown (Town), N. Y.....	58	Whitesboro, N. Y.....	53	Woodstock, N. H.....	13
Volney, N. Y.....	58	Watertown, S. D.....	125	Whitesboro, Tex.....	181	Woodstock, Vt.....	15
<b>W</b> abash County, Ill.....	101	Waterville, Me.....	10	Whiteside Co. S. D. 21, Ill.....	101	Woodstown, N. J.....	65
Wabash County, Ind.....	95	Watervliet, N. Y.....	56	Whitestone, N. Y.—(See New York City)	51	Woodsville School Dist., N. H.....	13
Wabaunsee County, Kans.....	135	Waukesha, Wis.....	109	White Sulphur Springs, Mont.....	137	Woonsocket, R. I.....	33
Waco, Texas.....	180	Wausau, Wis.....	110	Whitley County, Ind.....	95	Wooster, Ohio.....	89
Wadena, Minn.....	113	Wauseon, Ohio.....	90	Whitman, Mass.....	30	Worcester, Mass.....	30
Wade Township, Ill.....	101	Waverly, Ill.....	101	Whitman County, Wash.....	153	Worth County, Mo.....	122
Wahpeton, N. D.....	124	Wawarsing, N. Y.....	56	Whittier, Cal.....	149	Wrentham, Mass.....	30
Wake County, N. C.....	166	Waxahachie, Tex.....	180	Whitcha, Kans.....	135	Wright County, Mo.....	122
Wakefield, Mass.....	29	Waycross, Ga.....	170	Wichita County, Kan.....	136	Wyandot County, Ohio.....	90
Waldoborough, Me.....	10	Wayland, Mass.....	29	Wichita County, Tex.....	181	Wyandotte County, Kans.....	135
Walker County, Tex.....	181	Wayne, Neb.....	128	Wichita Falls, Tex.....	181	Wymore, Neb.....	128
Walla Walla County, Wash.....	153	Wayne, N. Y.....	58	Wild Cat Spec'l Drain Dist., Ill.....	101	Wyoming.....	137
Wallace County, Kan.....	135	Wayne County, Ind.....	95	Wild Cat Twp., Kan.....	136	Wyoming, Ohio.....	90
Waller County, Tex.....	180	Wayne County, Mich.....	105	Wildwood, N. J.....	65	Wyoming County, Pa.....	74
Wallingford, Conn.: Boro, Town and School District.....	38	Wayne County, Neb.....	128	Wilkes Barre, Pa.: & Sch. Dist.....	73	Wytheville, Va.....	159
Wallington, N. J.....	65	Wayne County, Ohio.....	90	Williamsburg, Pa.....	73	<b>X</b> enia, Ohio.....	89
Walkill, N. Y.....	58	Wayne County, Pa.....	74	Williamsbridge, N. Y.—(See N. Y. City)	49	<b>Y</b> akima County, Wash.....	153
Walpole, Mass.....	29	Waynesboro, Pa.....	74	Williams County, N. D.....	124	Yankton County, S. D.....	125
Walpole, N. H.....	13	Weatherford, Tex.....	181	Williams County, Ohio.....	89	Yankton, S. D.....	125
Waltham, Mass.....	29	Webb, N. Y.....	58	Williamson County, Ill.....	101	Yarmouth, Me.....	10
Walton, N. Y.: and Sch. Dist.....	56	Weber County, Utah.....	143	Williamson County, Tex.....	180	Yarmouth, Mass.....	30
Walworth County, So. Dakota.....	125	Webster, Mass.....	30	Wild Cat Spec'l Drain Dist., Ill.....	101	Yates Center, Kan.....	136
Wamego, and Township, Kan.....	136	Webster City, Iowa.....	117	Wildwood, N. J.....	65	Yates, N. Y.....	58
Wapakoneta, Ohio.....	89	Webster County, Ia.....	117	Wilkes Barre, Pa.: & Sch. Dist.....	73	Yavapai County, Ariz.....	145
Wapello County, Iowa.....	117	Weehawken, N. J., & Sch. Dist.....	65	Wilkes County, N. C.....	166	Yellowstone County, Mont.....	137
Wappingers Falls, N. Y.....	58	Wellesley, Mass.....	29	Wilkinson, Pa.....	73	Yoakum, Tex.....	181
Ward County, N. D.....	124	Wellington, Kans.....	135	Williamsport, Pa.....	73	Yonkers, N. Y.....	56
Ward County, Texas.....	181	Wellington, Ohio.....	90	Williamstown, Mass.....	30	York Me.....	10
Ware, Mass.....	29	Wells, Minn.....	114	Willimantic, Conn.....	38	York, Neb.....	128
Warner, N. H.....	13	Wellsburg, N. Y.....	58	Willoughby, Ohio.....	90	York, Pa. & School District.....	73
Warren (Township), Ohio.....	90	Wells County, Ind.....	95	Willmar, Minn.....	114	York County, Neb.....	128
Warren, Pa.....	74	Wells County, No. Dak.....	124	Wilmerding, Pa.....	73	York County, Pa.....	74
Warren, R. I.....	33	Wellston, Ohio, and Sch. Dist.....	89	Wilmington, Del.....	74	York Township, S. C.....	167
Warren City, Ohio, Sch. Dist.....	90	Wellsville, Ohio.....	89	Wilmington, Mass.....	30	Young County, Tex.....	181
Warren County, Ind.....	95	West Bay City, Mich.....	105	Wilmington, N. C.....	166	Ypsilanti, Mich.....	105
Warren County, Ky.....	162	Westboro, Mass.....	29	Wilmington, Ohio.....	90	Yuma County, Ariz.....	145
Warren County, Miss.....	173	Westbrook, Conn.....	38	Wilson, N. Y.....	58	<b>Z</b> anesville, Ohio, and School District.....	89
Warren County, N. J.....	65	Westbrook, Me.....	10	Wilson, N. C.....	166	Zapata County, Tex.....	181
Warren County, N. Y.....	58	West Chester, N. Y.—(see N. Y. C.)	49	Wilson County, Kans.....	135		
Warren County, Ohio.....	89	West Chester, Pa.....	73	Wilson County, Tenn.....	164		
Warren County, Pa.....	74			Wilson County, Tex.....	181		

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