

STATE AND CITY SUPPLEMENT

OF THE

COMMERCIAL & FINANCIAL CHRONICLE.

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LIST ON APPLICATION.

STATE AND CITY SUPPLEMENT

— OF THE —

COMMERCIAL & FINANCIAL CHRONICLE.

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NEW YORK, OCTOBER 12, 1901.

STATE AND CITY SUPPLEMENT.

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WATER OBLIGATIONS OUTSIDE DEBT LIMITS ILLEGAL.

Some important decisions have been rendered the present year bearing upon the right of municipalities to incur indebtedness for water works or water supply, or to enter into contracts for that purpose, where the effect is to create liabilities outside of and in excess of the debt limitations fixed by State constitutions. We say where *the effect* is to exceed the debt limitations, for obviously no attempt to directly issue bonds in excess of a prescribed limit would be made, or if it were made could hope to succeed, since the courts would be quick to put their seal of condemnation upon it. The need, however, of an adequate water supply is often urgent, and where constitutional barriers exist against raising the means for that purpose, a municipality or a legislature will not infrequently attempt to climb over the same.

The recent decisions teach a lesson in that regard whose significance is plain. They demonstrate (what, indeed, was known before, though the fact is often overlooked) that courts are inclined to construe constitutional inhibitions strictly, and will not tolerate efforts to do indirectly what it is forbidden to do directly. It may be said, too, that this is as it should be. It is easy to see good reasons why water debt should stand on a separate footing and, therefore, should not come within the provisions of a debt limit. One of these reasons is that the water brings its own revenue, and hence indebtedness incurred to obtain it need not entail any burden upon the municipality. The fact is recognized in many of the States, the constitutions distinctly providing that water obligations shall not be counted in computing the indebted-

ness. And this shows how the matter ought to be treated. If the people of any State think it safe and proper that municipalities should have the right to provide water works and water improvements without regard to the prescribed debt limit, an express provision to that effect should be inserted in the State's Constitution. Of course, it takes time to arrange for an amendment of the Constitution, but is not the method a more expeditious one than that involved in attempts to attain this end through measures which the courts are sure to defeat in the end. Constitutional limits are intended to provide against excesses, and the courts would be disregarding the stern demands of duty if they did not inexorably insist on the observance of these carefully devised safeguards.

Among the judicial decisions we have in mind, a rather interesting case is that which came up in Illinois. In this instance we have not as yet the ruling of the final tribunal of the State, the opinion handed down last July having been by Judge Dibell sitting in the Circuit Court. In Illinois the debt limit provided by the Constitution is low—only 5 per cent on the taxable value. As many of the cities of the State had reached this limit and yet wanted to spend money on their water systems, the Illinois Legislature in 1899 passed a water-works-improvement law the purpose of which was to get around the difficulty. The new law allowed the issue of water certificates against the earnings of the water department. Several cities took advantage of the permission given and issued these certificates. From the first, however, there was doubt as to the legality of the statute. Finally, when the city of Joliet authorized \$240,000 of such certificates, a test case was brought to determine the constitutionality of the Act. Upon a petition for an injunction restraining the city from entering into a contract for the enlargement and improvement of its water-works system, Judge Dibell made his ruling, granting the injunction and declaring that cities could not avail of the law unless the total amount sought to be set aside from the future earnings of the water department came within the constitutional 5 per cent limit governing bond issues.

Judge Dibell said that the sole question for consideration was whether an indebtedness of the city would be created within the meaning of the Constitutional restriction of 5 per cent. That an indebtedness was being created, he thought, was obvious. The statute calls the debt "certificates of indebtedness." Who will owe that debt? It cannot be said it is the debt of the future consumers of water. They will owe for what

water they consume, but not for the cost of enlarging the water-works system. The city now owns a water-works system yielding a net income of \$2,000 per annum, and which income it was expected would be largely increased. That income was to be pledged for the payment of the certificates. If the price to be paid for the improvement of the system was not a debt of the city, the court said it was unable to see by what authority the city could mortgage its present property and pledge its present income to secure the payment thereof. Judge Dibell pointed out that the only difference between this contract and any ordinary contract which the city might make for the enlargement of its water-works system on credit was that in this instance it was the intent that the payment should be made only out of the income to be derived by the city from supplying the public with water through said system at the rates prescribed, and that no other funds were to be resorted to for such payment.

The Court said that a distinction was sought to be drawn between an indebtedness contracted by the city in exercising its functions of government and an indebtedness contracted by it in a commercial transaction, such as the sale and delivery of water to consumers. The Constitution does not recognize the distinction, but forbids a city to become indebted beyond the 5 per cent limit "in any manner or for any purpose," a restriction as comprehensive as words could express. In the opinion of Judge Dibell, the distinction was not real, and if allowed it would open the way to other methods of going in debt beyond the prescribed limit.

Another interesting decision is that rendered last June by the Supreme Court of South Carolina in what is known as the Charleston water-works case. In that instance it was not sought to issue bonds or certificates, but to make a contract with a water company by which the municipality bound itself to pay a certain sum annually. Under an Act of the Legislature of South Carolina passed in 1899, giving authority to cities of 45,000 inhabitants or over to make contracts for more than a year, the city of Charleston had undertaken to enter into a contract with the Charleston Light & Water Company for a supply of water. The company was to issue bonds and spend a large amount of money in building a system, and the city on its part was to pay the company \$42,000 annually for fifty years, and to allow it to furnish water to the citizens of Charleston at certain prescribed rates.

The arrangement was attacked on a variety of grounds in a taxpayer's suit, and the South Carolina Supreme Court, by a unanimous vote, decided that the proposed arrangement was in conflict with the provisions of the South Carolina Constitution limiting municipal indebtedness to 8 per cent. The position of the Court was that the contract was an agreement to pay \$2,100,000 in fifty annual instalments of \$42,000 each. The Court said the question was whether an obligation to pay money in this way, made under the city's corporate seal, was a bonded indebtedness. The Court reached the conclusion that it was. A bond, the opinion declares, is nothing more than an agreement or contract under seal to pay money or to do some other thing. Any indebtedness, therefore, the payment of which is secured by a contract under seal must be regarded as a bonded indebtedness. Being a bonded indebtedness, and Charleston having already a debt in excess of the 8 per cent limit fixed by the Constitution, the contract was accordingly held to be null and void.

ALABAMA'S NEW CONSTITUTION.

Considerable interest has been felt by investors and municipal bond houses in the work of the Alabama Constitutional Convention. This body has recently concluded its labors, having formed a new Constitution which is to be submitted to the people of the State for adoption at the election on November 11. As was pointed out in the columns of the *CHRONICLE* on July 6 last, the old instrument which has been in effect since 1875 is radically defective in the provisions relating to debt and taxation. Because of these defects a decidedly anomalous situation has arisen concerning the credit and the interest and debt-paying ability of the municipalities (and also of some counties) of the State.

While the Convention was in session, many of the State's more thoughtful citizens, and many of its well-wishers outside of the State, were indefatigable in their efforts to induce the members to frame a new instrument which in the particulars mentioned should be adequate to the requirements and be a credit to the people of that old Commonwealth. The Editorial Association of the State last June adopted resolutions urging appropriate action, and Mr. R. B. Sperry, of the well-known house of Sperry, Jones & Co. of Baltimore, made an eloquent and a forcible plea before the Convention, showing how hurtful to the interests of the State and its good name the existing Constitution is, and pleading for rational and enlightened treatment of the subject—so pregnant in its possibilities regarding the future welfare of the State.

Alabama's old Constitution reversed the ordinary course, and instead of fixing a debt limit left action in that regard unrestrained, but provided that the rate of taxation should not exceed a certain prescribed figure. It was no doubt thought that the effect would be the same. The arrangement, however, did not work quite that way. The tax rate (and therefore the amount to be raised by taxation) being restricted, it was always within the power of a municipality to use the proceeds of the tax collections for the ordinary purposes of the Government, leaving nothing available for the bondholders. A municipality might be sincerely desirous of meeting its obligations, and yet as the tax rate was small and the yield barely sufficient to meet the running expenses of Government, the municipality would perforce be obliged to let the bondholder go without his interest.

The most noteworthy consequence, therefore, resulting from the weakness in the old Constitution has been that it has led to a good many defaults, some undesigned and genuinely regretted, others readily and complacently assumed. In the arguments before the Convention the case of a county was cited which had an indebtedness of less than 5 per cent of the taxable value of the county and which was yet in default for a large sum in the payment of interest on this conservative percentage of debt. The reason for the default assigned by the officials was that they could not make provision for the payment of the interest, as they needed practically all the result of their tax levies to pay salaries, court expenses, etc.

In contradistinction to cases of this kind, may be cited the action of the city of Birmingham. This municipality was genuinely anxious to meet its bond interest, but an insufficient tax rate stood as a bar to doing so. There being no alternative, the municipality in August 1895 made an arrangement with the old bondholders by which the latter agreed

for a term of five years to defer their claim for one-half the interest—the other half being paid in cash. At the same time they set about to have the fundamental law of the land changed with the view to enabling them to pay their honest obligations in full. In 1899 an amendment to the Constitution was adopted by the people of the State permitting Birmingham to increase its tax rate one half of one per cent, the proceeds to be applied exclusively to the payment of interest on the city's bonds and in the creation of a sinking fund. Thereupon (on August 13 1900) the one half of the coupons which was in arrears was paid, even interest on the deferred payments being added, and now the city of Birmingham meets its coupons regularly and in full.

Of course it was open to other municipalities to adopt the same course by submitting one at a time Constitutional amendments covering their cases; but Mr. Sperry in his argument, already referred to, deftly handled this suggestion, when he said: "Are you going to have the people vote upon a Constitutional amendment at the request of any sub-division of the State which asks it? Would it not be more simple to engraft into your Constitution a clause covering all the sub-divisions of the State alike? None of these sub-divisions need exercise this right unless they must in justice to their creditors; and if they must they ought to do it and be compelled to do it."

We stated at the outset that the situation arising out of the defective provisions of the existing Constitution was an anomalous one, and the instances cited show the reason why we employed this characterization. Mr. Sperry made the broad statement that of all the municipal and county debt issued by the sub divisions of the State of Alabama since the adoption of the old Constitution, not ten per cent of it can, in his estimation, be paid at maturity under present law if payment of the same is dependent upon taxation. The importance of proper treatment of the matter was thus obvious.

The new Constitution, on the points under discussion, seems to be a sort of compromise between opposing views. The general tax rates are not increased. Indeed, in at least one particular there is a reduction. But numerous exceptions of higher rates are allowed in the case of specially named cities, and the amount of the added or special rate also varies. The purpose has evidently been not to sanction any general high rate, which might lead to undue expenditure, but at the same to provide for those numerous cases where the debt has already been incurred and where the general tax rate would be insufficient to take care of the interest. The varying amount of the extra rate to be allowed is doubtless accounted for in the same way, the rate being adapted to meet the special requirements of each particular case. One distinct improvement is observed in the new instrument. There are very elaborate provisions limiting the debt, as well as the tax rates—provisions which are entirely lacking in the old document. Here, also, we observe variations and flexibility, as in the case of the tax rates, different towns and cities being granted different percentages, apparently to meet the differing necessities of each.

We print further below the provisions of the new Constitution with reference to both counties and cities, towns, etc., contrasting them with the corresponding provisions of the existing Constitution. But in order that the reader may have before him the whole of the sections with reference to debt and taxes,

we shall give first of all the part relating to the State by itself. The paragraph bearing upon that point is as follows. It is in substance, and almost entirely also in words, just like the existing provision, except that the authority to negotiate temporary loans to meet deficiencies has been increased from \$100,000 to \$300,000.

STATE'S POWER TO CREATE DEBT—NEW CONSTITUTION.

213. After the ratification of this Constitution no new debt shall be created against or incurred by this State, or its authority, except to repel invasion or suppress insurrection, and then only by a concurrence of two-thirds of the members of each house of the Legislature, and the vote shall be taken by yeas and nays and entered on the journals; and any act creating or incurring any new debt against this State, except as herein provided for, shall be absolutely void; provided, the Governor may be authorized to negotiate temporary loans, never to exceed three hundred thousand dollars, to meet the deficiencies in the treasury, and until the same is paid no new loan shall be negotiated; provided further, that this section shall not be so construed as to prevent the issuance of bonds for the purpose of refunding the existing bonded indebtedness of the State.

As to the State's power to levy taxes for its own use, that has been *reduced* from three-quarters of one per cent to sixty five one hundredths, as follows.

STATE'S POWER TO LEVY TAXES—NEW CONSTITUTION.

214. The Legislature shall not have the power to levy, in any one year, a greater rate of taxation than sixty-five one-hundredths of one percentum on the value of taxable property within this State.

The authority of counties to levy taxes has been changed in an important respect. We give the old and the new section side by side. The limit of the rate for general county purposes is left at one-half of one per cent, and the additional amount that may be levied to pay debts existing at the time of the ratification of the old Constitution in December 1875 is left at one-quarter of one per cent. The power to levy a further special tax "to pay any debt or liability now existing against any county incurred for the erection of the necessary public buildings or other ordinary county purposes," which before was unlimited, is now placed at one-quarter of one per cent, and the language modified by leaving out the words "or other county purposes" and inserting the words "or bridges." In like manner the authority to levy an unlimited tax to pay a debt or liability "that may be hereafter created for the erection of the necessary public buildings or bridges" is changed to read "buildings, bridges or roads," and limited to not to exceed one-quarter of one per cent.

POWER OF COUNTIES TO LEVY TAXES.

OLD.

5. No county in this State shall be authorized to levy a larger rate of taxation, in any one year, on the value of the taxable property therein than one-half one per centum; provided, that to pay debts existing at the ratification of this Constitution an additional rate of one-fourth of one per centum may be levied and collected, which shall be exclusively appropriated to the payment of such debts, or the interest thereon; provided further, that to pay any debt or liability now existing against any county incurred for the erection of the necessary public buildings or other ordinary county purposes, or that may be hereafter created for the erection of the necessary public buildings or bridges, any county may levy and collect such special taxes as may have been or may hereafter be authorized by law, which taxes so levied and collected shall be applied exclusively to the purposes for which the same shall have been levied and collected.

NEW.

215. No county in this State shall be authorized to levy a greater rate of taxation, in any one year, on the value of the taxable property therein, than one-half of one per centum; provided, that to pay debts existing on the sixth day of December 1875, an additional rate of one-fourth of one per centum may be levied and collected, which shall be appropriated exclusively to the payment of such debts and the interest thereon; provided, further, that to pay any debt or liability now existing against any county, incurred for the erection, construction or maintenance of the necessary public buildings or bridges, or that may hereafter be created for the erection of necessary public buildings, bridges or roads, any county may levy and collect such special taxes, not to exceed one-fourth of one per centum, as may have been or may hereafter be authorized by law, which taxes so levied and collected shall be applied exclusively to the purposes for which the same were so levied and collected.

In addition to the foregoing it appears that under certain conditions an additional tax of one-tenth of one per cent may be levied by counties for support of public schools. This permission is not found in the article relating to Taxation (Art. XI.), nor yet in the article concerning the Debt of Municipal Corporations (Art. XII.), but in the article (Art. XIV.) relating to Education. We give it below:

COUNTY SCHOOL TAX FOR SUPPORT OF SCHOOLS—NEW CONSTITUTION.

269. The several counties in this State shall have power to levy and collect a special tax not exceeding ten cents on each one hundred dollars of taxable property in such counties, for the support of public

schools; provided, that the rate of such tax, the time it is to continue and the purpose thereof, shall have been first submitted to a vote of the qualified electors of the county, and voted for by three-fifths of those voting at such election; but the rate of such special tax shall not increase the rate of taxation, State and county combined, in any one year, to more than one dollar and twenty-five cents on each one hundred dollars of taxable property; excluding, however, all special county taxes for public buildings, roads, bridges and the payment of debts existing at the ratification of the Constitution of eighteen hundred and seventy-five. The funds arising from such special school tax shall be so apportioned and paid through the proper school officials to the several schools in the townships and districts in the county that the school terms of the respective schools shall be extended by such supplement as nearly the same length of time as practicable; provided that this section shall not apply to the cities of DECATUR, NEW DECATUR and CULLMAN.

The section concerning the tax-levying power of municipalities is a small one in the old Constitution. In the new instrument it is a very long one. We give both below. The general limit is left at one-half of one per cent. The added limit for debt existing at the time of the adoption of the old Constitution is kept at one per cent. The exceptions in the case of Mobile, which are a feature of the existing instrument, are continued in the new. Hantsville and Bessemer and the town of Andalusia are placed on the same footing with Birmingham, which by Constitutional amendment adopted in 1899 was given the right, as stated above, to levy an extra one-half of one per cent to pay interest and principal of its debt. Montgomery is given authority to levy an extra three-quarters of one per cent to be devoted to the same purpose, "and to the maintenance of its public schools and public conveniences." A number of other cities are also mentioned where it is permissible to levy extra taxes under specified conditions—some up to one-half of one per cent, others only up to three-tenths of one per cent. In the case of most of the cities that are endowed with extra tax-levying powers, it is distinctly provided that the extra tax must be authorized "by a majority vote of the qualified electors voting at a special election held for the purpose."

TAXING POWER OF MUNICIPALITIES—OLD CONSTITUTION.

7. No city, town, or municipal corporation, other than provided for in this article, shall levy or collect a larger rate of taxation, in any one year, on the property thereof, than one-half of one per centum of the value of such property, assessed for State taxation during the preceding year: Provided, that for the payment of debts existing at the time of the notification of this Constitution, and the interest thereon, an additional rate of one per centum may be collected, to be applied exclusively to such indebtedness: And, provided, This section shall not apply to the city of MOBILE, which city may, until the first day of January, one thousand eight hundred and seventy-nine, levy a tax not to exceed the rate of one per centum, and from and after that time a tax not to exceed the rate of three-fourths of one per centum to pay the expenses of the city government, and may also, until the first day of January, one thousand eight hundred and seventy-nine, levy a tax not to exceed the rate of one per centum, and from and after that time a tax not to exceed the rate of three-fourths of one per centum, to pay the existing indebtedness of said city and the interest thereon.

TAXING POWER OF MUNICIPALITIES—NEW CONSTITUTION.

216. No city, town, village or other municipal corporation, other than as provided in this Article, shall levy or collect a higher rate of taxation in any one year on the property situated therein than one-half of one per centum of the value of such property as assessed for State taxation during the preceding year; provided, that for the purpose of paying debts existing on the sixth day of December 1875, and the interest thereon, a tax of one per centum may be levied and collected, to be applied exclusively to the payment of such indebtedness; and provided further, that this section shall not apply to the city of MOBILE, which city may from and after the ratification of this Constitution, levy a tax not to exceed the rate of three-fourths of one per centum to pay the expenses of the city government, and may also levy a tax not to exceed three-fourths of one per centum to pay the debt existing on the sixth day of December 1875, with interest thereon, or any renewal of such debt: and provided further, that this section shall not apply to the cities of BIRMINGHAM, HUNTSVILLE and BESSEMER and the town of ANDALUSIA, which cities and town may levy and collect a tax not to exceed one-half of one per centum, in addition to the tax of one-half of one per centum as hereinbefore allowed to be levied and collected, such special tax to be applied exclusively to the payment of interest on bonds of said cities of BIRMINGHAM, HUNTSVILLE and BESSEMER and town of ANDALUSIA, respectively, heretofore issued in pursuance of law, or now authorized by law to be issued, and for a sinking fund to pay off said bonds at maturity thereof; and provided further, that this section shall not apply to the city of MONTGOMERY, which city shall have the right to levy and collect a tax of not exceeding one-half of one per centum per annum upon the value of the taxable property therein as fixed for State taxation, for general purposes, and an additional tax of not exceeding three-fourths of one per centum per annum upon the value of property therein, as fixed for State taxation, to be devoted exclusively to the payment of its public debt, interest thereon and renewals thereof, and to the maintenance of its public schools and public conveniences; and provided further, that this section shall not apply to TROY, ATTALLA, GADSDEN, WOODLAWN, BREWTON, PRATT CITY, ENSLEY, WYLAN and AVONDALE, which cities and towns may from and after the ratification of this Constitution levy and collect an additional tax of not exceeding one-half of one per centum; and, provided further, that this section shall not apply to the cities of DECATUR, NEW DECATUR and CULLMAN, which cities may from and after the ratification of this Constitution levy and collect an additional tax of not exceeding three-tenths of one per centum per annum, such special tax of said city of DECATUR to be applied exclusively for the public schools, public school buildings and such special tax of said cities of NEW DECATUR and CULLMAN to be applied exclusively to educational purposes, and to be expended under their respective boards of public school trustees; and public improvements; but this additional tax shall not be levied by TROY, ATTALLA, GADSDEN, BESSEMER, WOODLAWN, BREWTON, PRATT CITY, ENSLEY, WYLAN, AVONDALE, DECATUR, NEW DECATUR or

CULLMAN unless authorized by a majority vote of the qualified electors voting at a special election held for the purpose of ascertaining whether or not said tax shall be levied; and provided further, that the purposes for which such special tax is sought to be levied shall be stated in such election call, and, if authorized, the revenue derived from such special tax shall be used for no other purpose than that stated; and provided further, that the additional tax authorized to be levied by the city of TROY, when so levied and collected, shall be used exclusively in the payment of the bonds and interest coupons thereon, hereafter issued in the adjustment of the present bonded indebtedness of said city; and provided further that the additional tax authorized to be levied and collected by the city of ATTALLA shall, when so levied and collected, be used exclusively in the payment of bonds to the amount of not exceeding twenty-five thousand dollars and the interest coupons thereon, hereafter to be issued in the adjustment of the present indebtedness of said city; provided further, that the governing boards of the said cities, which are authorized to levy an additional tax, after the holding of an election as aforesaid, are hereby authorized to provide by ordinance the necessary machinery for the holding of said election and declaring the results thereof.

An entirely new feature is a provision for an inheritance tax, as follows.

PROPOSED INHERITANCE TAX—NEW CONSTITUTION.

219. The Legislature may levy a tax of not more than two and one-half per centum of the value of all estate, real and personal, money, public and private securities of every kind in this State, passing from any person who may die, seized and possessed thereof, or of any part of such estate, money or securities or interest therein transferred by the intestate laws of this State or by will, deed, grant, bargain, sale or gift, made or intended to take effect in possession after death of the grantor, devol or donor, to any person or persons, bodies politic or corporate, in trust or otherwise, other than to or for the use of the father, mother, husband, wife, brothers, sisters, children or lineal descendants of the grantor, devisee, donor or intestate.

In addition to all this, restrictions are now placed, as noted above, on the debt-making power, both as to the amount of debt that may be incurred and the preliminaries that must be gone through—such as the requirement that the bonds must be approved by the electors at the polls before they can be issued. The provisions are so lengthy we cannot undertake to summarize them, and we subjoin them herewith in full.

DEBT-INCURRING POWER OF COUNTIES AND MUNICIPALITIES—NEW CONSTITUTION.

222. The Legislature, after the ratification of this Constitution, shall have authority to pass general laws authorizing the counties, cities, towns, villages, district or other political sub-divisions of counties to issue bonds, but no bonds shall be issued under authority of a general law unless such issue of bonds be first authorized by a majority vote by ballot of the qualified voters of such county, city, town, village district or other political sub-division of a county, voting upon such proposition. The ballot used at such election shall contain the words: "For ——— bond issue," and "Against ——— bond issue" (the character of the bond to be shown in the blank space), and the voter shall indicate his choice by placing a cross mark before or after the one or the other. This section shall not apply to the renewal, refunding or re-issue of bonds, lawfully issued, nor to the issuance of bonds in cases where the same have been authorized by laws enacted prior to the ratification of this Constitution, nor shall this section apply to obligations incurred or bonds to be issued to procure means to pay for street and sidewalk improvements or sanitary or storm-water sewers, the cost of which is to be assessed, in whole or in part, against the property abutting said improvements, or drained by such sanitary or storm-water sewers.

223. No city, town or other municipality shall make any assessments for the cost of sidewalk or street paving, or for the cost of the construction of any sewers against property abutting on such street or sidewalk so paved or drained by such sewers in excess of the increased value of such property by reason of the special benefits derived from such improvements.

224. No county shall become indebted to an amount, including present indebtedness, greater than three and one-half per centum of the assessed value of the property therein; provided, this limitation shall not affect any existing indebtedness in excess of such three and one-half per cent, which has already been created or authorized by existing law to be created; provided that any county which has already incurred a debt exceeding three and one-half per centum of the assessed value of the property therein shall be authorized to incur an indebtedness of one and one-half per centum of the assessed value of such property in addition to the debt already existing. Nothing herein contained shall prevent any county from issuing bonds, or other obligations, to fund or refund any indebtedness now existing or authorized by existing laws to be created.

225. No city, town or other municipal corporation having a population of less than 6,000, except as hereinafter provided, shall become indebted in an amount, including present indebtedness, exceeding 5 per centum of the assessed value of the property therein, except for the construction or purchase of water works, gas or electric lighting plants or sewerage, or for the improvements of streets, for which purposes an additional indebtedness not exceeding 3 per centum may be created; provided, this limitation shall not affect any debt now authorized by law to be created nor any temporary loans to be paid within one year, made in anticipation of the collection of taxes not exceeding one-fourth of the annual revenues of such city or town. All towns and cities having a population of 6,000 or more, GADSDEN, ENSLEY, DECATUR and NEW DECATUR, are hereby authorized to become indebted in an amount, including present indebtedness, not exceeding 7 per centum of the assessed valuation of the property therein, provided that there shall not be included in the limitation of the indebtedness of such last described cities and towns, the following described classes of indebtedness, to wit: temporary loans, to be paid within one year, made in anticipation of the collection of taxes, and not exceeding one-fourth of the general revenues, bonds or other obligations already issued, or which may hereafter be issued for the purpose of acquiring, providing or constructing school houses, water-works and sewers; and obligations incurred and bonds issued for street or sidewalk improvements, where the cost of the same, in whole or in part, is to be assessed against the property abutting said improvements; provided, that the proceeds of all obligations issued as herein provided, in excess of said 7 per centum, shall not be used for any purpose other than that for which said obligations were issued. Nothing contained in this Article shall prevent the funding or refunding of existing indebtedness. This Section shall not apply to the cities of SHEFFIELD and TUSCUMBIA.

226. No city, town or village, whose present indebtedness exceeds the limitation imposed by this Constitution, shall be allowed to become indebted in any further amount, except as otherwise provided in this Constitution, until such indebtedness shall be reduced within such limit; provided, however, that nothing herein contained shall prevent any municipality except the city of GADSDEN from issuing bonds already authorized by law; provided further, this Section shall not apply to the cities of SHEFFIELD and TUSCUMBIA.

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 1901; SECOND, the changes in those details since June 30 1901 down to October 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 1901.

Title of Loan.	Authorizing Act.	Rate.	When Redeemable.	Interest Payable.	Amount Issued.	Outstanding.		
						Registered.	Coupon.	Total.
Consols of 1930.....	March 14, 1900.....	2 per cent.	April 1, 1930	J,O,J & A.	445,940,750	433,125,800	\$12,814,950	\$445,940,750
Loan of 1908-1918 ...	June 13, 1898.....	3 per cent.	Aft. A'g. 1,'08	F,M,A & N	198,792,640	47,719,680	51,901,740	99,621,420
Funded loan of 1907..	July 14, '70, & Jan. 20, '71.	4 per cent.	July 1, 1907.	J,A,J & O.	740,921,200	203,766,250	53,609,800	257,376,050
Refunding certificates	February 26, 1879.....	4 per cent.		J,A,J & O.	40,012,750			33,320
Loan of 1925.....	January 14, 1875.....	4 per cent.	Feb. 1, 1925.	F,M,A & N	162,315,400	123,242,950	39,072,450	162,315,400
Loan of 1904.....	January 14, 1875.....	5 per cent.	Feb. 1, 1904.	F,M,A & N	100,000,000	11,470,900	10,383,200	21,854,100
Aggregate of interest-bearing debt, excl. of U.S. bonds issued to Pac. RR's., as stated below					\$1,687,982,740	\$819,325,580	\$167,782,140	\$987,141,040

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1901.

Funded loan of 1891, matured September 2 1891.....	\$345,000 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..	1,070,620 26
Aggregate June 30 1901 of debt on which interest has ceased since maturity.....	\$1,415,620 26

DEBT BEARING NO INTEREST JUNE 30 1901.

	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	29,404,309 5
Fractional currency....	July 17, '62; Mar. 3, '63; June 30, '64, \$15,252,345 63; less \$8,375,934 estim'd as lost or destroyed, Act of June 21, '79.....	6,876,411 63
Aggregate June 30 1901 of debt bearing no interest.....		\$383,015,584 63

The foregoing shows that the Government debt on June 30 1901 was made up of (1) interest-bearing debt, \$987,141,040, of (2) debt on which interest has ceased, \$1,415,620 26, of (3) debt bearing no interest, \$383,015,584 63, making total gross debt, \$1,371,572,244 89; subtracting from the total the net cash balance in the Treasury (\$326,833,124 92) at the same date (June 30 1901), we have the net debt as it stood at the close of the last fiscal year, \$1,044,739,119 97. To bring down the interest-bearing debt to Oct. 1 1901—which, as stated, was \$987,141,040 on June 30 1900—we must deduct the following: From the Loan of 1908-1918 \$1,367,200, from the Funded Loan of 1907, \$9,131,350, from the Refunding Certificates, \$120, from the Loan of 1925, \$3,860,60 and from the Loan of 1904, \$812,650 (a deduction of \$20,174,920), to reach the total of the interest-bearing debt October 1, 1901, which was \$966,966,120.

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 3 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 1901, and on October 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 October 1, 1901, according to debt statement, \$445,940,750.

"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 13 1898, page 1168), inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupons in denominations of \$20, \$100, \$500 and \$1,000, and registered in denominations of same amounts, and also in \$5,000 and \$10,000, dated August 1 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1 1918. See circular for further details. Subscriptions reached the amount of \$1,325,000,000. The amount now outstanding (October 1 1901) is \$98,254,220.

"FUNDED LOAN OF 1907" (Column 2) 4 per cents. The act of July 14, 1870, authorized the issue of 1,000 million dollars of bonds at 4 per cent, payable in coin of the present standard value, at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds to be applied to the redemption of outstanding 5-20s, par for par. Outstanding (October 1, 1901), \$248,241,700.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12 1879 the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1 1879 and were convertible in sums of \$50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was \$39,308,110, but they had been converted so rapidly that there were outstanding at that date only \$12,848,210. On October 31 1879 the entire authorization had been reached, the maximum amount of the issue being \$40,012,750. Of these there were still outstanding on October 1, 1901, a total of \$33,200.

"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 18 1893, page 265. The issue in February 1896 was an ordinary offering, open to all bidders, of \$100,000,000 of the same bonds as the foregoing—same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925," of which there are outstanding \$153,454,800.

"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 900 of 5 per cents and in Nov., 1894, there were issued \$50,000,000 more for similar bonds for same purpose. Now outstanding \$21,011,450.

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 OCTOBER 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. "Navy Pension Fund," 3 Per Cents.	8. "Old 6s and 7s Converted into 4 and 4½ P. Ots."	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	119,716,500	1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00			14,000,000 00		950,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00			14,000,000 00		829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00			14,000,000 00		725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00					610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00					585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00					585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000				635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,600	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	128,843,240	307,125,350	1,023,478,860 00
1901		257,376,050 00	33,320 00	21,854,100	162,315,400	99,621,420	445,940,750	987,141,040 00
1901, October 1		248,241,700 00	33,200 00	21,041,450	153,451,800	98,254,220	445,940,750	966,966,120 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	363,231,032 27	2,163,561,292 53	164,179,012 08	1,999,382,280 45	94,654,472 50
1879	37,015,630 26	362,150,091 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 37	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	353,787,958 77	1,833,859,164 03	158,835,689 73	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 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	353,635,110 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	1,030,777,474 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 30
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	380,004,636 42	1,016,897,816 63	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 20
1898	1,262,680 26	384,112,912 64	1,232,743,062 90	205,657,570 76	1,027,085,492 14	34,387,408 80
1899	1,218,300 26	389,433,653 66	1,436,700,703 92	281,380,468 73	1,155,320,235 19	40,347,872 80
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	1,415,620 26	383,015,584 63	1,371,572,244 89	*326,533,124 92	1,044,739,117 97	29,789,153 40
1901, October	1,343,560 26	383,206,564 13	1,351,516,244 39	*319,919,879 98	1,031,596,364 41	28,937,702 10

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

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

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 OCTOBER 1, 1901.

Name of Railway.	Railroad Liability.			Repaid by Companies in Full Settlement.			Balance Unsettled.
	Bonds Issued by Government.	Net Interest Paid by Government.	Total.	Through Sinking Fund.	Through Payment to Government.	Total Repaid.	
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		7,124,898 00	*7,124,898 00	
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	2,139,331 27	3,739,331 27				3,739,331 27
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	2,551,698 20	4,180,018 20		2,122,841 24	†2,122,841 24	
Totals	64,623,512 00	82,567,687 71	147,191,199 71	27,295,070 55	108,314,060 59	135,609,131 14	3,739,331 27

* Government accepted principal of bonds of Kansas Pacific RR.—\$6,303,000—for indebtedness, but subsequently received an additional \$321,898 on distribution of assets of Union Pacific, as mentioned in "note" below. The remainder (\$5,785,560 34) represents the loss to Government under the settlement. † Government realized the sum of \$2,122,841 24 from sale of claim against Sioux City & Pacific RR, or \$2,037,176 94 less than the company's indebtedness.

NOTE.—The Government has been reimbursed for \$27,236,512 principal and \$31,211,711 75 interest, being the total indebtedness of the Union Pacific Railroad Company to Nov. 1, 1897, and for the principal of the Kansas Pacific indebtedness, amounting to \$6,303,000. 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. Payments in 1901 have aggregated \$4,885,304 29, as follows: \$2,956,317 95 in February, \$1,496,090 41 in March and \$432,895 93 in July, leaving the balance unpaid Sept. 30, 1901, \$39,369,562 56, and accrued interest, less transportation earnings.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND.

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NEW HAMPSHIRE—State, Cities, &c.....Pages 10 to 13	RHODE ISLAND—State, Cities, &c.....Pages 30 to 33
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State of Maine.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State (Act March 3, 1820) - March 15, 1820
 Total area of State (square miles) - - - - - 33,040
 State Capital - - - - - Augusta
 Governor (term expires 1st Wed. Jan., 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.		Outstand'g.	
	Rate.	Payable.	When Due.	Principal.
Reissue Loan, 1889 Class Original, 1864. "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, Orig'l, 1869. 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 ..	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 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.	Assessed Valuation.			State tax per \$1,000
	Real.	Personal.	Total.	
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.....	694,466	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	1790.....	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.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, COURT HOUSE—When Due, RAILROAD AID (B. & A. RR.)—When Due. Includes financial data for Jan 1, 1901 and 1900.

AUBURN—J. S. P. H. WILSON, Mayor. EBEN G. EVELETH, Treasurer.

Auburn is in Androscoggin County.

Table with columns: LOANS—When Due, CITY BONDS—When Due, LOANS—When Due, CITY WATER BONDS—When Due. Includes financial data for various dates from 1902 to 1925.

AUGUSTA—LINDALL TITCOMB, Mayor.

This city is in Kennebec County.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, REFUNDING BONDS—When Due. Includes financial data for 1898-1905 and 1901-1902.

INTEREST and principal of the 4 per cents payable at the Nat. Bank of Redemption of Boston, and of other bonds at City Treasury.

BANGOR.—H. O. PIERCE, Treasurer. W. P. HUBBARD, Assessor.

Bangor (City) is in Penobscot County.

Table with columns: LOANS—Interest, NAME AND PURPOSE, P. Ct. Payable, When Due, Principal, Outstanding. Includes financial data for 1892, 1894, 1875, 1899, and 1904-1910.

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.—Apr. 1, 1901. Jan. 1, 1900.

Table with columns: Total liabilities (including water debt), Water debt, included in above total, Trust funds, included in above total, Floating debt, included in above total. Includes financial data for 1901 and 1900.

ASSESSED VALUATION.—Bangor's assessed valuation (about 83 1/2% actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1901 to 1887.

POPULATION.—In 1900 the population was 21,850; in 1890 it was 19,103; in 1880 it was 16,856; in 1870 it was 18,289.

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

Table with columns: NAME AND PURPOSE, Interest, Principal, Outstand'g. Rows for Municipal bonds, refunding, Old Ladies' Home, Railroad Aid Bonds.

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

Table with columns: TOTAL DEBT, SINKING FUND, ETC.—, Bonded debt, Floating debt, Total debt, Assets, Net debt. Rows for various debt categories.

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, of which an amount, however, \$215,000 was sold on May 22, 1901, to Farson, Leach & Co, New York, at 108 1/2, leaving \$25,000 still owned by the city; also 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.

Table with columns: ASSESSED VALUATION, TAX RATE, ETC.—, Years, Real, Personal, Total, Total Tax per \$1,000. Rows for years 1900 to 1880.

POPULATION.—In 1900 was 10,477; in 1890 was 8,723.

BELFAST.—L. H. MURCH, Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, When Due, Tax valuation, Assessment about actual value, Population 1890, Population in 1900 was.

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.

Table with columns: LOANS—, When Due, Bond. debt, Floating debt, Total debt, Total valuation, Assessment abt. 60% actual value, Tax rate, Population in 1890 was, Population in 1900 was.

CALAIS.—BRONO KALISH, Mayor.

Table with columns: LOANS—, CITY LOANS—, When Due, Floating debt, Total debt, Tax valuation, Assessment about 3/4 actual value, Tax rate, Population in 1890 was, Population in 1900 was.

INTEREST on the loans due in 1911 is payable at the Shawmut 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.

Table with columns: LOANS—, WAR DEBT—, When Due, Total debt, Uncollected taxes & cash, Total valuation, Tax rate, Population in 1890 was, Population in 1900 was.

HALLOWELL.—BENJ. TENNEY, Mayor. C. K. TILDEN, Treasurer.

Table with columns: LOANS—, SCHOOL BONDS—, REFUNDING BONDS—, WATER BONDS—, When Due, Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Assessment same as actual value, Total tax, Population 1890 was, Population 1900 was.

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.—FRANK A. GELLERSON, Treasurer.

Table with columns: LOANS—, REFUNDING BONDS—, When Due, Sinking fund, Net debt, Assessed valuation, Assess'd valuation, Total valuation, Assesment abt 75 p.c. actual value, Tax rate, Population in 1890 was, Population in 1900 was.

LEWISTON.—T. F. CALLAHAN, Treasurer.

Table with columns: LOANS—, REFUNDING BONDS—, When Due, Bond. debt, Floating debt, Total debt, Sinking fund, Tax valuation, Assesment abt. 75 p.c. actual value, Tax rate, Population in 1890 was, Population in 1900 was.

INTEREST is payable in Boston at the National Bank of Commerce. The city property, valued at \$1,595,539, includes stock of the Lewiston & Auburn Branch Railroad to the amount of \$225,000, and the water works, valued at \$770,934. 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.

Table with columns: LOANS—, When Due, Interest, Principal, Outstand'g. Rows for various loan categories.

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

Table with columns: LOANS—, HIGH SCHOOL BONDS—, TOWN OF DEERING BONDS—, FOREST AVE. BONDS—, SEWER BONDS—, When Due, Amount, Date.

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.

Table with columns: TOTAL DEBT, SINKING FUND, ETC.—, Total debt, Sinking fund and trust funds, Net debt. Rows for various debt categories.

AVAILABLE ASSETS.—The city's available assets, amounting to \$1,354,530, include gas company stock, \$170,000 and Portland & Ogdensburg Ry. stock valued at \$1,178,055—about one-half full value.

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

Table with columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1900 to 1888.

* Includes city of Deering. POPULATION.—In 1900 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.

Table with columns: LOANS—, REFUNDING BONDS—, KNOX & LINCOLN RR. LOAN—, When Due, Amount, Date.

SACO.—CHARLES L. BACHELDER, Treasurer.

Table with columns: LOANS—, REFUNDING BONDS—, When Due, Outstanding notes, Interest is paid in Boston, Total debt, Tax valuation, Assesment abt 2/3 actual value, Tax rate, Population in 1890 was, Population in 1900 was.

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.
WASH. CO. RR. BONDS—		Jan. 1, 1901. \$500,000
4s, J&J, \$25,000.....	Jan. 1, 1916	Tax valuation 1900.. \$13,734,455
4s, J&J, 475,000.....	Jan. 1, 1928	State & co. (per \$1,000) '99 \$6.12
(Subject to call after Jan. 1, 1923)		Population in 1890 was...44,482
		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, 1909	Floating debt.....	\$38,887
4s,	20,000.....	Sept. 1902-'03	Total debt Sept. 1, 1901.	268,887
4s,	70,000.....	Feb. 1, 1904 '10	Assets.....	38,877
4s,	25,000.....	Dec. 1, 1909	Assessed valuation 1900..	4,971,812
4s,	35,000.....	Dec. 1, 1927	Assessment about 2/3 actual val.	
3 1/2s,	20,000.....	Sept. 1, 1924 '25	Tax rate (per \$1,000) 1900.	\$21.50
3 1/2s,	10,000.....	Sept. 1, 1926	Population 1890.....	7,107
Bonded debt Sept. 1, 1901.	\$230,000		Population 1900 was.....	9,477

WESTBROOK.— { Dr. JACOB L. HERR, Mayor.
C. M. WATERHOUSE, Treasurer.

Westbrook is in Cumberland County.

LOANS—	When Due.	Bonded debt
CITY BONDS—		Feb. 1901.. \$129,500
4s,	\$4,500.....	1902 to 1903
4s, J&D, 15,000.....	June 20, 1911	Floating debt.....
REFUNDING BONDS—		36,680
4s, J&D, \$15,000.....	Dec. 10, 1905	Total debt Feb. 1, 1901.
4s, A&O, 20,000.....	April 1, 1907	166,180
4s,	2,000.....	1909
4s, J&J, 4,000.....	Jan. 5, 1910	Tax valuation, real.....
4s, J&J, 25,000.....	Jan. 1, 1915	3,233,245
4s, J&J, 20,000.....	Jan. 1, 1917	Tax valuation, personal.
4s, J&D, 24,000.....	June 1, 1918	537,280
		Total valuation 1900 ..
		3,770,525
		Assessment is abt. 65% actual val.
		Total tax rate (per M) 1900.
		\$19.50
		Population in 1890 was.....
		6,632
		Population in 1900 was.....
		7,283

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.
	\$	\$	\$	1900.
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.....	16,876	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	382,401	18.00	1,570
Brunswick (T.), Cumberland Co...	72,200	3,586,391	15.30	6,806
Bucksport (T.), Hancock Co.....	121,805	977,903	26.50	2,339
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.....	35,784	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
Emden, Somerset Co.....	114,000	3,438,999	29.50	4,379
Fairfield (T.), Somerset Co.....	22,000	276,469	22.00	567
Fairfield (T.), Aroostook 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	1,535,079	12.00	2,758
Kennebec Co.....	30,000	31,435,595	3.87 1/2	59,117
Kennebunk, York Co.....	34,509	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
Norway (T.), Oxford Co.....	16,000	1,186,710	20.50	2,902
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	505,430	23.00	1,399
Pittsfield, Sagadahoc Co.....	14,365	385,080	20.50	1,254
Presque Isle (T.), Aroostook Co...	19,175	1,044,905	25.00	2,891
Rockport, Knox Co.....	25,000	1,253,635	24.40	3,804
Rumford (T.), Oxford 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	459,624	18.50	1,248
Vassalboro, Kennebec Co.....	14,011	922,124	13.90	2,062
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	1,603,882	19.00	2,668

(T.) Town.

New Hampshire.

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:

LOANS	Interest.	Principal.
NAME AND PURPOSE.	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 } 600,000
do do (overdue) - - - - -	.....	9,800
Loan of 1873 (overdue)....	.....	500
Trust funds.....4&6	.....	786,023 43

Of the trust funds held June 1, 1901, \$80,000 bear 6 per cent interest and \$704,062 87 bear 4 p. c. interest, no interest being paid on \$1,960 56.

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, 1901, was \$1,008,632 94. The subjoined statement shows New Hampshire's total debt on the dates named. Assets June 1, 1901, were \$785,162; floating debt, \$12,471 93.

	June 1, '01.	June 1, '00.	June 1, '99.	June 1, '98.
Total funded debt....	\$995,300	\$1,145,300	\$1,289,800	\$1,436,800
Trust funds.....	786,023	759,771	734,749	699,843

Total debt.....\$1,781,323 \$1,905,071 \$2,024,549 \$2,136,643

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. The law enacts: Sec. 1. The term "municipal corporation" means town, city, school district, village district and village precinct. Sec. 2. Bonds issued must be payable within 20 years, interest semi-annual, not exceeding 6 per cent, may be payable in gold coin. If made payable in less than 20 years, may be extended but never beyond 20 years from time of issue. Sec. 3. Bonds (except of cities) must be authorized by a vote of two-thirds of all voters present and voting at an annual meeting of such corporation, or at a special meeting if properly called, &c. (for which see act). Bonds must be signed by a majority of the Governing Board, countersigned by Treasurer and have seal of corporation. Time and place of payment and rate of interest, &c., may be delegated to Governing Board. Sec. 4. City bonds must be authorized by resolution of City Council passed by at least two-thirds of members elected to each branch taken by yeas and nays, signed by Mayor, countersigned by Treasurer, seal of city affixed. Place of payment, rate of interest and sale may be delegated to Treasurer. Sec. 5. Bonds shall be payable to bearer or to registered holder by name, and must be in form set out in act—which see. In case bonds be made subject to call they must contain statement to that effect as given in act. "The validity of any bonds shall not be affected by any variation from the forms herein prescribed." Sec. 6. Treasurer to keep a book in which he shall register bonds issued, &c. Sec. 7. "All bonds purporting to be issued by virtue of this act and signed and sealed as hereinbefore provided shall in favor of bona fide holders be conclusively presumed to have been duly and regularly authorized and issued in accordance with the provisions herein contained, and no holder thereof shall be obliged to see to the existence of the purpose of the issue or to the regularity of any of the proceedings or to the application of the proceeds. All such bonds shall be negotiable in all respects and to the same extent as securities negotiable by the law merchant." Sec. 8. Annual tax must be levied and collected sufficient to pay interest and provide a sinking fund sufficient to pay principal within 20 years. Sec. 9. No bonds can be issued which shall increase the net debt of corporation to an amount exceeding 5 per cent of the value of the taxable property therein as last appraised for assessing taxes. To ascertain net debt, all debts must be included except the following, which must be deducted—water debt, "cash and other means" in treasury and sinking funds applicable to payment of debt so included; "but nothing contained in this section shall prevent the issue of bonds for the purpose of refunding an equal principal amount of other bonds of such corporation." Sec. 10. Corporation seal. Sec. 11. Act to take effect on passage. Approved March 19, 1895.

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

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

ment, 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 parlor 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.

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, \$7,000.....	1902-1908	Sinking fund.....	35,725
	(\$1,000 yearly.)	Net debt Feb. 15, 1901...	129,435
IMPROVEMENT BONDS—		Assessed valuation, '00..	2,989,943
4½s, \$70,000.....	1913	Assessment ½ actual value.	
FUNDING BONDS—		Tax rate (per M.) 1900.....	\$25.00
4s, \$50,000.....	1917	Population 1890 was.....	3,729
Total debt Feb. 15, 1901.	\$127,000	Population 1900 (Census)...	8,886

CLAREMONT.—This town is in Sullivan County.

LOANS—	When Due.	Floating debt.....	\$53,171
TOWN HALL BONDS.		Total debt Feb. 15, 1901.	168,171
4s, J&J, \$10,000.....	1901	Total assessment 1900..	3,256,834
	(\$2,500 due yearly) to.....	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, 1901.	\$115,000		

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

CONCORD.—{GEO. K. HAZELTINE, Auditor.
WM. F. THAYER, 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—		3s, J&J, \$5,000.....	Jan. 1, 1921
4s, J&J, \$20,000.....	July 1, '04 to '07	REFUNDING WATER BONDS—	
	(\$5,000 due yearly.)	3s, M&N, *\$10,000....	Nov. 1, 1920
*POLICE STATION BONDS—		3s, M&N, *5,000.....	Nov. 1, 1921
4s, J&J, \$17,000.....	July 1, 1903	*WIDENING PLEASANT ST. EX.—	
*PUBLIC PARK BONDS—		4s, J&D \$13,800.....	June 1, 1905
3½s, J&D, \$25,000....	June 1, 1914	SCHOOL BONDS—	
SEWER BONDS—		3½s, A&O, \$24,000..	Apr., 1906-'08
4s, J&J, *\$12,000....	July 1, 1904	UNION SCHOOL DIST. BONDS—	
3½s, J&D, 25,000....	June 1, 1914	4s, J&J, \$15,000.....	July 1, 1902
3½s, J&D, 9,000....	Dec. 1, 1914	PENACOOK SEWER BONDS—	
3½s, J&J, 25,000....	July 1, 1917	4s, F&A, \$5,000.....	Aug. 1, 1903
WATER PRECINCT BONDS—		4s, F&A, 6,000.....	Aug. 1, 1908
3½s, M&S, \$20,000..	Mch. 1, 1922	4s, M&N, *5,000.....	May 1, 1913
4s, J&J, 90,000..	Jan. '02 to '11	Subject to call after May 1, 1908	
	(\$10,000 due yearly to 1909 and	3s, A&O, \$1,000....	Oct., 1905 & '10
	\$5,000 in 1910 and 1911.)	3s, A&O, 2,000....	Oct., 1915 to '18
4s, J&J, \$70,000..	Jan. '13 to '19	4s, J&J, 3,000....	July, 1914 to '19
	(\$10,000 due yearly.)	WEST CONCORD SEWER PREC'T—	
4s, A&O, \$45,000....	Oct. 1, 1912	4s, A&O, \$17,000..	Oct., 1902 to '12
4s, J&J, 400,000....	Jan. 1, 1923	EAST CONCORD SEWER PREC'T—	
3s, J&J, 10,000....	Jan. 1, 1920	3½s, J&J, \$1,500....	1905-'10-'15

*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, 1901, at \$227,279, and besides this has water works valued at \$823,177 which are the property of the "preinct."

ASSESSED VALUATION, TAX RATE, ETC.—

Table with columns: Years, Total Assessed Valuation, Tax, Rate of Tax per \$1,000. Rows for years 1901 to 1880.

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.

Table with columns: LOANS—When Due, Bonded debt July 1, 1901, Water debt (additional), Assessed valuation, Ass'd valuat'n, personal, Total valuation 1901, Assessment about 4/5 actual value, Tax rate (per M.) 1901, Population 1890, Population 1900 (Census).

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.

FARMINGTON.—This town is in Strafford County.

Table with columns: REFUNDING BONDS—When Due, Sinking fund assets, Net debt Feb. 15, 1900, Tax valuation 1900, Tax rate (per M.) 1900, Population in 1890 was, Population in 1900 (Census).

FRANKLIN.— {FRANK H. DANIELL, Clerk. } FRANK PROCTOR, Treasurer. This city is in Merrimack County.

Table with columns: LOANS—When Due, REFUNDING WATER BONDS—When Due, Bonded debt Oct. 1, 1901, Tax valuation 1901, Assessment about 3/4 actual value, Tax rate (per \$1,000) 1901, Population in 1890 was, Population in 1900 (Census).

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

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

Table with columns: LOANS—When Due, Bonded debt Jan., 1901, Floating debt Jan., 1901, Total debt Jan., 1901, Sink. fund & cash assets, Net debt Jan. 1, 1901, Tax valuation 1900, Population in 1890 was, Population 1900 (Census).

KEENE.— {FRANCIS A. PERRY, Mayor. } FRANK H. WHITCOMB, City Clerk. This city is the county seat of Cheshire County.

Table with columns: LOANS—When Due, WATER BONDS—(Con.)—When Due, Bonded debt Jan. 1, 1901, Floating debt, Total debt Jan. 1, 1901, Sinking fund and cash, Net debt Jan. 1, 1901, Water debt (included), Assessed valuation, '00, Tax rate (per M.) 1900, Population 1890 was, Population 1900 (Census).

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. Water works are more than self supporting, the net income for 1900 being \$23,499.72. The railroad loans were a gratuity to the Manchester & Keene RR., and are not offset by any railroad securities in the hands of the city.

LACONIA.—J. F. TRASK, Clerk.

Laconia (City) is in Belknap County.

Table with columns: LOANS—When Due, Floating debt, Total debt Feb. 15, 1901, Tax valuation 1901, Tot'l tax (per M.) 1901, Population in 1890 was, Population 1900 (Census).

LEBANON.—H. P. GODRICH, Selectman.

This town is in Grafton County.

Table with columns: LOANS—When Due, Net debt Feb. 15, 1901, Fire precinct debt (add'l), Assessed valuation 1900, Assessment about actual value, Total tax rate (per M.) 1900, Population in 1890 was, Population 1900 (Census).

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

Table with columns: LOANS—When Due, IMPROVEMENT BONDS—(Con.)—When Due, Bonded debt Feb. 15, 1901, Floating debt, Total debt Feb. 15, 1901, Sinking fund assets.

Table with columns: LOANS—When Due, CEMETERY BONDS—When Due, FUNDING BONDS—When Due, WATER BONDS—When Due.

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.

Table with columns: TOTAL DEBT.—When Due, Total bonded debt, Water debt (incl. above), Sinking fund Feb. 1, 1901.

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: Assessed Valuation, Real, Personal, Total, Tax Rate per \$1,000. Rows for years 1901 to 1880.

The value of city property on Feb. 1, 1901, was \$5,508,144.57. 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.

Table with columns: Meredith is in Belknap County, Interest is payable in Boston, LOANS—When Due, WATER BONDS 1893—When Due, Bonded debt Feb. 1, 1901, Tax valuation 1900, Assessment about 1/2 actual value, Tax rate (per \$1,000) 1900, Population 1895 (about).

MERRIMACK CO.—FRANK L. GERRISH, Treas.

Table with columns: County seat is Concord, LOANS—When Due, FUNDING BONDS—When Due, Tot. bond. debt Sept. 1, 1901, Tax valuation 1900, Tax rate (per \$1,000) 1900, Population 1900 (Census), Population 1890 (Census).

MILFORD.—F. W. SAWYER, Treasurer.

Table with columns: This town is in Hillsborough Co., Bonds are exempt from taxation, LOANS—When Due, WATER BONDS OF '91 & '93—When Due, Bonded debt Feb. 15, '00, Sinking fund, Net debt Feb. 15, 1900, Subject to call after July 1, 1911, Total valuation 1900, Assessment is 75 p. c. real value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1880 was, Population 1900 (Census).

NASHUA.— {MILTON A. TAYLOR, Mayor. } A. A. HALL, City Clerk. } WILLIAM E. SPALDING, Treasurer. This city is in Hillsborough County.

Table with columns: LOANS—When Due, SCHOOL BUILDING—When Due, ENGINE HOUSE—(gold)—When Due, FUNDING FLOATING DEBT—When Due, SCHOOLS AND FUNDING—When Due, STREET—When Due, REFUNDING BONDS—When Due.

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 all others at the City Treasurer's office, or at the National Bank of the Commonwealth, Boston.

NEWPORT.—SAM. D. LEWIS, Treasurer.

Table with columns: This town is in Sullivan County, LOANS—When Due, TOWN NOTES AND BONDS—When Due, SEWER BONDS—When Due, WATER BONDS—(Con.)—When Due.

PENACOOK.—WILLIS G. BUXTON, Treasurer.

Table with columns: Penacook is in Merrimack County, LOANS—When Due, WATER WORKS—When Due, Floating debt, Total debt Jan. 1, 1901, Tax valuation 1900, Assessment from 2/3 to 3/4 actual val., Total tax (per \$1,000) 1900.

PORTSMOUTH.—W. E. PEIRCE, City Clerk.

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

LOANS—		When Due.	WATER BONDS—(Con.)—	
MUNICIPAL BONDS—				
4s, A&O,	\$47,000	Oct. 1, 1904	4s, J&J,	\$165,000
4s, J&J,	50,000	Jan. 1, 1909	Floating debt & trustfds.	\$53,637
4s, M&N,	40,000	May 1, 1914	Total debt Jan. 1, 1901	982,637
4s, M&N,	57,000	Nov. 1, 1914	Sinking fund	263,366
4s, J&J,	175,000	July 1, 1916	Net debt Jan. 1, 1900	717,271
Optional after July 1, 1912.			Water debt (included)	325,000
4s,	\$65,000	Dec. 31, 1912	Assessed valuation 1901	8,532,257
PORTS. & DOVER RR.—				
4s, J&J,	\$160,000	Jan. 1, 1913	Assessment about 3/4 actual value.	
WATER BONDS—				
4s, J&J,	\$160,000	Jan. 1, 1907	Tax rate (per \$1.00)	1901 \$22.50
			Population in 1890 was	9,327
			Population in 1900 was	10,637

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.

CITY PROPERTY.—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 \$169,500; personal property (including fire department) valued at \$52,583. The market value of the Portsmouth & Dover stock held by the city on January 1, 1901, was \$166,725.

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	Assessed valuation
SEWER BONDS—				
3 1/2s, J&J,	\$103,700	Jan. 1, 1902	\$365,836	4,004,062
(\$6,500 due yearly.)			Sinking fund	34,621
WATER BONDS, 1892.—			Net debt Jan. 1, 1901	331,215
4s, J&D,	\$200,000	June 1, 1922	Tax valuation 1900	4,004,062
Bonded debt Jan. 1, 1901 \$303,700			Assessment about 3/4 actual value.	
Floating debt			Total tax (per \$1,000) 1900	\$20.00
			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.—Wm. H. C. FOLLANSBY, Treasurer. County seats are Exeter and Portsmouth.

LOANS—		When due.	COUNTY BONDS (Con.)—	
COURT HOUSE BONDS, 1893.				
4s, J&J,	\$40,000	July 1, 1918	3 1/2s, A&O,	\$35,000
(\$6,500 due yearly.)			Apr., '06 to '10	
REFUNDING BONDS—			Interest is payable in Exeter.	
4s, J&J,	\$20,000	July 1, 1903	Bond. debt Sept 1, '01.	\$207,500
4s, J&J,	12,500	July 1, 1905	Tax valuation 1900	26,745,369
COUNTY BONDS—			County property 1900	269,742
4s,	\$80,000	June 1, 1911	Population in 1890 was	49,650
			Population 1900 (Census)	51,118

SOMERSWORTH.—MARK A. KEARNS, Clerk.

This city is in Strafford County.

LOANS—		When Due.	COUNTY BONDS (Con.)—	
GEN'L INDEBTEDNESS BONDS—				
4s, A&O,	\$114,000	Oct. 1, 1902 to '18	Floating debt	\$43,449
(\$2,000 yearly to 1909; \$4,000 to '14; \$5,000 to '17; \$63,000 in '18.)			Total debt Jan 1, 1901	336,449
WATER-WORKS BONDS—			Value of city property	476,550
4s, A&O,	\$177,000	Oct. 1, 1903-'18	Assessed valuation 1901	3,128,220
(\$2,000 yearly to 1907; \$3,000 to '12; \$4,000 to '17; \$132,000 in '18.)			Assessment about actual value.	
Bonded debt Jan. 1, 1901 \$293,000			Tax rate (per \$1,000) 1901	\$22.70
			Population in 1890	6,207
			Population 1900 (Census)	7,023
			INTEREST is payable at Old Colony Trust Co., Boston.	

STRAFFORD CO.—GEORGE D. NOWELL, Treas.

County seat is Dover.

LOANS—		When Due.	COUNTY BONDS (Con.)—	
FUNDING BONDS—				
4s, J&D,	\$5,000	Dec. 1, 1901	Total debt Jan. 1, 1901	\$100,000
4s, J&D,	70,000	Dec. 1, 1911	Cash, etc	52,533
JAIL NOTE—			Net debt Jan. 1 1901	47,467
4 1/2s, A&O,	\$25,000	Oct. 19, 1908	Tax valuation in 1900	20,687,857
			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.

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 Debt.	Assets.	Assessed Valuat'n.	Tax Rate.	Popu. lation.
Alton, Belknap Co.	22,758	5,277	622,850	21.50	1,500
Antrim, Hillsborough Co.	42,343	5,296	632,509	21.60	1,366
Ashland, Grafton Co.	33,978	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
Belknap County	50,000		9,432,174		19,526
Bethlehem, Grafton Co.	11,190	1,632	694,076	23.40	1,261
Boscawen(Tn), Merrimack Co.	79,424	1,992	614,860	18.40	1,455
Campton, Grafton Co.	16,088	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	166,555	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	677,085	18.50	1,641
Exeter (T), Rockingham Co.	71,000	26,724	3,065,665	20.00	4,922
Gilmanton, Belknap Co.	10,870	2,734	474,718	19.70	1,100
Goffstown, Hillsborough Co.	45,772	7,620	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
Hillsborough, Hillsbor'h Co.	107,266	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.	105,677	9,568	1,532,557	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.	25,065	5,361	483,528	26.00	1,080
Meridith, Belknap Co.	47,770	6,964	641,182	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	16.70	581
New Ipswich, Hillsboro Co.	11,463	6,604	488,388	18.90	911
Nottingham, Rock'gham Co.	16,212	3,669	315,947	18.50	638

Location—	Total Debt.	Assets.	Assessed Valuat'n.	Tax Rate.	Popu. lation.
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	396,282	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	486,462	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
Whitefield (V.), Coös Co.	60,000		746,784	20.10	2,157
Wilton, Hillsborough Co.	41,909	4,705	965,050	18.00	1,696
Winchester, Cheshire Co.	27,050	6,767	1,234,372	17.50	2,274
Wolfborough, Carroll Co.	104,918	80,520	1,203,663	20.40	2,390
Woodstock, Grafton Co.	21,610	7,240	214,098	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. 1902), - - - - - 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, 1901, were as follows:

NAME AND PURPOSE.	Rate.	When Due.	Outstand'g.
Agricultural College Fund	6 J & D	June 1, 1910.	\$135,500 00
Floating debt			21,210 71
State school tax to be distrib'd	5		88,821 81
do highway do do	5		88,633 19

INTEREST is payable at the State treasury.
 TOTAL DEBT, ETC.—The total debt of the State on July 1, 1901, was \$333,965 70. On July 1, 1901, cash on hand and in banks was \$101,559 93.

ASSESSED VALUATION AND TAX RATE—

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1900	\$118,950,024	\$58,293,598	\$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 1902 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 loans on personal security exceed ten thousand dollars, until its deposits amount to one million dollars, after which the sums so loaned may be increased one per cent of the deposits in excess of the one million dollars; but this section shall not apply to United States bonds or municipal bonds, or notes with such bonds as collateral.

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

SECTION 4106.—The words "trust company" in this chapter shall be construed to include savings banks and trust companies. A savings bank, savings institution or trust company may deposit on call in banks, banking associations or trust companies in this State, or in the cities of New York, Boston, Chicago, Albany, Philadelphia, or Concord, New Hampshire, or in any other legal designated depository under the laws of the United States, 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, unless certain prescribed steps are taken, when an extension may be granted by the inspector of finance for not exceeding three years additional. 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	\$338,444
(Subject to call after 1914.)		Water debt (included)....
SEWER BONDS—		195,000
4s, J&J, \$75,000.....	July 1, 1909	Tax valuation 1901.....
SCHOOL BONDS—		3,723,960
4½s, J&J, \$18,000.....	July 1, 1911	Assessment about ¾ actual value.
		Tax rate (per \$1,000) 1901..
		\$19.80
		Population in 1900 was.....
		8,448
		Population in 1890.....
		4,146

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 valuat'n, real..
FUNDING NOTES—		\$3,345,519
3¾s,	April 3, 1902	Assessed val't'n, pers'..
REFUNDING BONDS—		1,044,357
4s, J&J, \$100,000.....	July 1, 1917	Total valuation, 1900....
Bonded debt Mch., 1901..	\$130,000	4,390,876
Floating debt.....	7,000	Tax rate (per M) 1900.....
		\$18.50
		Population 1890.....
		6,391
		Population in 1900 was.....
		8,033

BRATTLEBORO.—W. H. BRACKETT, Treas'r.

This town is in Windham County.

LOANS—	When Due.	Assess. valuat's, per'l..
BRIDGE BONDS—		\$1,631,908
4s, J&J, \$15,000.....	July 1, 1918	Total valuations 1900..
TOWN HALL & FUND'G BONDS—		4,530,933
4s, J&J, \$50,000.....	1902-1918	Assessment about ½ actual value.
Total debt Mch. 1, 1901..	\$67,000	Total tax rate (per M) 1900..
Assessed valuat'ns, real..	2,849,025	\$17.60
		Population in 1900 was.....
		6,640
		Population in 1890.....
		6,862

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, \$10,000.....	July, 1917-18	Jan. 1, 1919
4s, J&J, 20,000.....	1915	REFUNDING WATER BONDS—
3½s, J&J, 30,000.....	1921	4s, J&J, \$160,000....
SCHOOL BONDS—		Jan. 1, 1906
4s, A&O, \$30,000....	Apr. 1, 1913	4s, J&J, 30,000 ..
4s, J&J, 20,000 ..	Jan. 1, 1914	Jan. 1, 1914
4s, A&O, 25,000....	Oct. 1, 1915	Bond debt Sept. 1, '01..
3½s, J&J, 85,000....	July 1, 1923	\$645,000
3½s, J&D, 25,000....	Dec. 1, 1924	Sinking fund assets....
REFUNDING BONDS—		66,951
4s, J&J, \$10,000....	Jan. 1, 1913	Net debt Sept. 1, 1901..
4s, J&J, 15,000....	Jan. 1, 1914	578,041
4s, A&O, 100,000....	Apr. 1, 1931	Assessed valuat'n 1901..
(Subject to call after Apr. 1, 1911.)		13,128,454
		Assessm't about 8% actual value.
		Tax rate (per \$1,000) 1901..
		\$15.00
		Population in 1890 was....
		14,990
		Population in 1900 was....
		18,640

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—		\$22,000
4s, J&D, \$22,000.....	1905	Tax valuation 1900.....
Subject to call after 1895.		1,147,000
		Tax rate (per \$1,000) 1900..
		\$19.50
		Population in 1900 was.....
		2,470

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

LOANS—	When Due.	VILLAGE.—C. E. PINNEY, Treas.
4s,	\$24,750.....	1901-1917
Bonded debt Feb. 1, 1901..	\$24,750	WATER BONDS—
Floating debt.....	2,426	4s,
Tax valuation, 1900.....	1,886,129	\$30,000.....
Total tax per \$1,000 1900..	\$13.50	1921
Population 1890.....	2,793	4s, M&N, 50,000....
Population in 1900 was.....	3,045	May 1, 1941
		(Subject to call May 1, 1921)
		Bonded debt Jan. 1, 1901..
		\$40,500
		Floating debt.....
		13,661
		Tax valuation 1900.....
		1,201,622
		Tax rate (per \$1,000) 1901..
		\$15.00
		Population 1890.....
		1,762
		Population in 1900 was.....
		1,897

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.

DEBT, RESOURCES, ETC.

Table with columns: LOANS—, When Due., STREET BONDS—, and various bond details like SCHOOL BONDS, FUNDING BONDS, BRIDGE BONDS, etc.

MORRISVILLE.—F. G. FLEETWOOD, Treasurer.

Table with columns: LOANS—, When Due., Floating debt, and details for Morrisville including water and elec. light bonds.

PROCTOR.—This village is in Rutland County.

Table with columns: LOANS—, When Due., Tax valuation, and details for Proctor including general and refunding bonds.

RUTLAND.—WILL. L. DAVIS, Treasurer.

Table with columns: LOANS—, When due., WATER DEBT—(Con.), and details for Rutland including general and refunding bonds.

ST. ALBANS.—B. M. HOPKINS, City Treasurer.

Table with columns: LOANS—, When Due., SCHOOL DISTRICT BONDS—, and details for St. Albans including town refunding and water bonds.

VERGENNES.—{ DR. E. W. SHIPMAN, Mayor.

Table with columns: LOANS—, When Due., Tax valuation, and details for Vergennes including town refunding and water bonds.

ADDITIONAL STATEMENTS.

Table with columns: Bonded debt, Floating debt, Assessed valuation, Tax rate, Pop'n 1900, and list of locations like Bennington, Concord, 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

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1895, page 18.

Table with columns: LOANS—, Interest, Principal, NAME AND PURPOSE, P.Ct. Payable, When Due, and Outstanding g. Includes items like Abolition of grade crossings, Armory bonds, etc.

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

Table with columns: Tot. funded debt, Sink. funds, etc., and values for 1899, 1900, 1901, 1902.

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, and Total, showing assessed valuation from 1900 to 1880.

POPULATION OF STATE.—Massachusetts has the largest population of any of the New England States.

Table with columns: Year and Population, showing population from 1870 to 1900.

DEBT LIMITATIONS.—There seems to be no provision in the Constitution of Massachusetts limiting the power of the Legislature to create State indebtedness...

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

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

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

Stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by

special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

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

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

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

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

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

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

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

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

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

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

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

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

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

First mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated, whose road is thus located.

Bonds or notes of any railroad company incorporated under the laws of this Commonwealth whose road is located wholly or in part in the same, which is unencumbered by mortgage, and which has paid a 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 Debt
WATER LOAN—		
4s, May, \$5,000..	May 1, 1902 to	\$122,000
(\$5,000 due yearly)..	May 1, 1916	
4s, Jan., \$17,000..	Jan. 1, 1902 to	7,187
(\$1,000 due yearly) Jan. 1, 1918		
4s, M&N, \$24,000..	May, 1923-'30	129,167
		Total debt Jan. 10, 1901. 129,167
		Tax valuation 1900..... 2,413,897
		Property is assessed at actual value.
		Total tax (per \$1,000) 1900..\$19.10
		Population in 1900 was.....4,489
		Population in 1890 was.....4,260

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

ADAMS.—This town is in Berkshire County.

NOTES—	When Due.	Town Debt
4s, A&O, \$20,000..	Oct. 3, 1902-05	\$102,450
..... 40,000	Oct 6, 1906	Fire district debt (add'l) 107,500
..... 7,000	Oct 3, 1907	Tax valuation 1901..... 5,348,045
ADAMS FIRE DIST. WAT. BONDS		Total tax (per \$1,000) 1901..\$17.00
5s, A&O, \$65,000..	Oct., 1902-14	Population in 1900 was.....11,134
4s, A&O, 30,000....	Oct., 1909-14	Population in 1890 was.....9,213
4s, A&O, 7,500.....	Oct. 4, 1904	

* 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.

Table with columns: LOANS—, When Due., and amounts. Includes items like TOWN NOTES FOR SCHOOLS, ROADS, BRIDGES—, and various bonds.

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.

Table with columns: LOANS—, FUNDING BONDS—, and amounts. Includes items like J&J \$71,000, T1 bond, and floating debt.

Table with columns: Sinking fund, Net debt, Tax valuation, and Population. Includes items like Net debt Apr. 1, 1901, Tax valuation, real, and Population in 1900.

Table with columns: Net debt, Tax valuation, Total valuation, Assessment, and Population. Includes items like Net debt Jan. 1, 1901, Tax valuation, real, and Population in 1900.

AMHERST.—C. H. EDWARDS, Treasurer.

Table with columns: LOANS—, RAILROAD BONDS—, and amounts. Includes items like J&J \$13,000 and g. J&J \$50,000.

Table with columns: Total debt, Total valuation, Total tax, and Population. Includes items like Total debt Feb. 20, 1901, Total valuation 1901, and Population in 1900.

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

Table with columns: LOANS—, SEWER BONDS—, WATER BONDS—, and amounts. Includes items like J&J \$80,000, M&N \$15,000, and J&D \$5,000.

Table with columns: PARK NOTES—, Memorial Hall notes, Bond, Floating debt, and Population. Includes items like Park notes \$6,800, Bond debt Jan. 14, 1901, and Population in 1900.

ARLINGTON.—B. DELMONT LOCKE, Treasurer.

Table with columns: LOANS—, SCHOOL BONDS—, SEWER BONDS—, and amounts. Includes items like M&N \$64,600, J&D \$100,000, and J&J \$15,000.

Table with columns: WATER WORKS—, and amounts. Includes items like J&J \$91,000, J&J \$92,000, and A&O \$92,000.

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

Table with columns: LOANS—, SCHOOL BONDS—, SEWER BONDS—, and amounts. Includes items like A&O \$13,500, A&O \$4,000, and A&O \$8,250.

Table with columns: OLD DEBT—, SEWER LOAN, ENGINE HOUSE—, and amounts. Includes items like J&J \$19,000, J&J \$50,000, and A&O \$1,500.

ATTLEBOROUGH.—F. D. BABCOCK, Treas.

Table with columns: LOANS—, TOWN BONDS—, SCHOOL BONDS—, and amounts. Includes items like J&J \$50,000, M&N \$30,000, and J&J \$10,000.

Table with columns: WATER BONDS—, Sinking fund assets, Net debt, and Population. Includes items like J&J \$12,000, J&J \$10,000, and A&O \$20,000.

AYER.—E. D. STONE, Treasurer.

Table with columns: LOANS—, SCHOOL HOUSE LOAN, WATER DEBT, and amounts. Includes items like \$2,000, F&A \$6,000, and F&A \$15,000.

Table with columns: Interest payable, Tot. bond debt, Water debt, and Population. Includes items like Interest payable at Ayer, Tot. bond debt Feb. 1, 1901, and Population in 1900.

BELMONT.—W. L. CHENERY, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—, SCHOOL HOUSE AND ST. BONDS—, SEWER LOAN—, and amounts. Includes items like M&S \$1,000, J&D \$2,700, and M&N \$18,000.

Table with columns: WATER BONDS—, and amounts. Includes items like F&A \$10,500, J&D \$4,000, and F&A \$8,000.

BERKSHIRE CO.—GEO. H. TUCKER, Treas.

Table with columns: LOANS—, NEW COUNTY BUILDING DEBT—, and amounts. Includes items like M&N \$60,000, J&D \$10,000, and J&D \$5,000.

Table with columns: REFUNDING NOTES—(Con.), and amounts. Includes items like M&N \$5,000, Total debt Sept. 1, 1901, and Tax valuation 1900.

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

Table with columns: LOANS—, TOWN BONDS—, PARK BONDS—, and amounts. Includes items like J&J \$793,000, M&N \$3,000, and J&J \$32,000.

Table with columns: Banded debt, Floating debt, Total debt, and Population. Includes items like Banded debt Jan. 1, '01, Floating debt, and Total debt Jan. 1, '01.

BILLERICA.—H. A. KING, Treasurer.

Table with columns: LOANS—, TOWN HALL BONDS—, WATER BONDS—, and amounts. Includes items like A&O 30-yr. \$30,000, M&N 30-yr. \$90,000, and Apr. \$25,000.

Table with columns: Total debt, Sinking fund assets, Net debt, and Population. Includes items like Total debt Aug. 17, 1901, Sinking fund assets, and Net debt Aug. 17, 1901.

BOSTON.—{THOMAS N. HART, Mayor. {JAMES H. DODGE, Acting City Treasurer. {JAMES H. DODGE, City Auditor.

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

Table with columns: LOANS—, BRIDGE BONDS—, and amounts. Includes items like A&O \$160,000, J&J \$90,000, and A&O \$250,000.

Table with columns: "MISCELL" LOANS—(Con.), and amounts. Includes items like A&O \$1,275,000, J&J \$300,000, and A&O \$100,000.

Table with columns: HIGHWAYS—, and amounts. Includes items like A&O \$25,800, J&J \$31,000, and A&O \$243,200.

Table with columns: LIBRARY BONDS—, and amounts. Includes items like J&J \$44,000, A&O \$175,000, and J&J \$200,000.

"MISCELLANEOUS" LOANS—

Table with columns: and amounts. Includes items like J&J \$25,000.

Table with columns: and amounts. Includes items like J&J \$343,000, A&O \$913,000, and J&J \$500,000.

LOANS—

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. 1, 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
3s, A&O, 40,000	Apr. 1, 1921

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, 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.)—

4s, A&O, \$67,650	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
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WATER DEBT - Cochituate Water.

6s, A&O, \$888,000	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, 1,938,514	Oct. 1, 1902
5g, A&O, 549,000	Apr. 1, 1906
5g, A&O, 987,000	Oct. 1, 1905
5g, A&O, 998,000	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, 158,700	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, 215,000	Oct. 1, 1919
4s, A&O, 303,000	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, 30,000	Nov. 15, 1919
3 1/2s, M&N, 92,000	Nov. 30, 1919
3 1/2s, A&O, 10,000	Oct. 1, 1919
3 1/2s, J&J, 120,000	Jan. 1, 1920
3 1/2s, A&O, 25,000	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, 578,000	Oct. 1, 1902

(\$17,000 due yearly) to Oct. 1, 1935

Years.	Gross Debt.	Sinking Funds.	Net Debt.
1898.....	\$79,592,910 76	\$27,579,369 97	\$52,013,540 79
1897.....	71,902,600 57	25,367,587 13	46,535,013 44
1896.....	65,665,774 64	24,324,566 93	41,341,206 71
1895.....	59,337,964 93	21,604,153 72	37,733,811 21
1894.....	54,418,535 00	20,482,297 00	33,936,238 00
1893.....	56,908,148 00	25,477,682 00	31,430,466 00
1890.....	53,930,095 22	22,505,598 72	31,424,496 50
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.

SECTION 3. This Act shall take effect upon its passage. [Approved June 26, 1900.]

The new law, in repealing Chapter 178 of the Laws of 1885, repealed a special Act limiting the indebtedness of the City of Boston to 2 per cent of the assessed valuation, etc. Boston consequently is now subject to Section 2, Chapter 312, Laws of 1885, which places the debt limitation at 2 1/2 per cent of the average assessors' valuations of the taxable property for the preceding three years. Reference to this 1885 law will be found in the debt limitations for the State of Massachusetts. See also CHRONICLE of August 4, 1900, page 250.

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

It is proper to state that under Chapter 93, Acts of 1891, the city is authorized to *anticipate* its authority to borrow money within its debt limit for any current municipal year.

NEW LOANS AUTHORIZED.—The following is a summary of loans authorized but not issued as of July 31, 1901:

Purpose of Issue—	Inside Debt Limit.	Outside Debt Limit.
Rapid transit.....	.....	\$2,384,000
School houses.....	\$1,250,000	.....
South Union Station.....	425,000	.....
Laying out and construction of highways....	1,900,001	475,000
Bridges.....	400,000	.....
Play grounds.....	100,000	.....
Park.....	300,000	.....
Hospital.....	744,000	.....
County of Suffolk.....	1,093,000	.....
Miscellaneous.....	483,100	.....
Totals.....	\$6,695,101	\$2,859,000

In addition to above, loans have been authorized outside of debt limit without limit as to amount, for Charlestown Street improvement, Cambridge Bridge, sewerage charges and Atlantic Avenue extension. The amounts issued to date are \$465,000, \$350,000, \$415,000 and \$25,000 respectively.

BORROWING POWER.—The city's borrowing power July 31, 1901, is shown in the following statement:

Total debt, city and county.....	\$82,196,169 28
Less special loans (outside of limit).....	\$38,306,000 00
do county loans (outside of limit).....	2,921,000 00
do Cochituate water debt.....	11,490,514 28
Total deductions.....	52,717,514 28

Total debt less above deductions.....\$29,478,655 00

Sinking funds, less \$17,694,767 28 held for loans deducted as above (water loans, etc.).....10,245,906 22

Net debt, excluding debts outside of limit.....\$19,232,748 78

Two and one-half per cent on \$1,076,710,367 (average valuation for three years, less abatements).....\$26,917,759 17

Net debt, as above.....19,232,748 78

Right to borrow July 31, 1901, under chapter 312 acts of 1885.....\$7,685,010 39

Right to borrow July 31, 1901, under chapter 93, acts of 1891, estimated.....\$2,088,896 01

Bonds to the amount of \$6,695,101 inside of the debt limit have been authorized, but are not yet issued.

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

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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, ... \$20,000...May 5, 1905

BROCKTON.—(CHAS. H. COULTER, Mayor.

This city is in Plymouth County.

LOANS—When Due. CITY HALL—4s, A&O, \$60,000...1902-1916

LOANS—When Due. SCHOOL BONDS—(Con.)—4s, J&J, \$4,000...Jan. 1, 1902

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.—Apr. 1, 1901. Dec. 1, 1900. Gross city debt...\$2,063,110

* Bonds outside of debt limit consist of \$790,000 water, \$587,000 sewer and part of City Hall debt to the amount of \$156,400.

The city has no floating debt and the amount of sinking fund Apr. 1, 1901, \$331,000, 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.

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. BATH HOUSE—3 1/2s, ... \$7,500...Nov. 1, 1901

MISCELLANEOUS—4s, ... \$28,950...Nov. 1, 1901

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.

LOANS—When Due.

MISCELLANEOUS—(Con.) 3-15s, ... \$23,600...Mch., 1902-03

SCHOOL NOTES—

4s, ... \$11,200...June 1, 1902-03

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 \$4,501,348.

ASSESSED VALUATION and tax rate have been as follows:

Years—Assessed Valuation—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.

This city is in Middlesex County

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

SCHOOL NOTES—4s, ... \$11,200...June 1, 1902-03

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 3/4 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 \$5,670,229, 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 1901 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: Loans, When Due, 4s, J&J, \$4,000... July 1, 1926. Includes water bonds and assessed valuation.

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

The city is in Suffolk County.

Table with columns: Loans, When Due, PUBLIC IMPROVEMENT LOAN—4s, A&O, \$40,000... Oct. 1, 1907. Includes city bonds and assessed valuation.

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, do sinking fund, Net water debt, Total net debt.

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 1901 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: Loans, When Due, CITY NOTES—(Concluded)—3 1/2s, J&D, \$10,000... June 29, 1908. Includes bridge loan, electric light bonds, water bonds, and assessed valuation.

CLINTON.—CHARLES E. SHAW, Treasurer.

This town is in Worcester County.

Table with columns: Loans, When Due, Bonded debt July 31, '01, \$506,000. Includes refunding bonds, funding bonds, water bonds, and assessed valuation.

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

This town is in Middlesex County.

Table with columns: Loans, When Due, LIGHT BONDS—4s, F&A, \$35,000... Aug. 1, 1929. Includes water works, sewer bonds, and assessed valuation.

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

Table with columns: Loans, When Due, Valuations for Dalton. Includes water loans, electric light bonds, and assessed valuation.

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 PEALIE, Clerk.

This town is in Essex County.

Table with columns: Loans, When Due, WATER BONDS (Con.)—4s, J&D, \$15,000... June 1, 1913. Includes town house, electric light bonds, school bonds, and assessed valuation.

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

This town is in Norfolk County.

Table with columns: Loans, When Due, Bond. debt Mar. 1, 1901, \$120,000. Includes sewer bonds, town notes, school loan, and assessed valuation.

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, real. Includes assessed valuation and population.

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, Total debt Jan. 1, 1901, \$831,550. Includes sewer bonds, water bonds, city notes, and assessed valuation.

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

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, MUNICIPAL LOANS—(Con.)—4s, F&A, \$15,000... Aug. 1, 1909. Includes city hospital loan, public library, water bonds, highway loans, paving loans, and assessed valuation.

LOANS—

WATER BONDS—(Concluded)—

3 1/2s, M&N, \$20,000...	May 1, 1930
3 1/2s, A&O, 20,000...	Apr. 1, 1931

WATER TANK—

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

4 1/2s, 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
3 1/2s, M&N, 100,000*	May 1, 1925
3 1/2s, F&A, 25,000.....	Aug. 1, 1911

TEXTILE SCHOOL BONDS—

3 1/2s, F&A, \$25,000	Aug. 1, 1911
4s, F&A, 5,000.....	Aug. 1, 1909

SEWER BONDS—

4 1/2s, J&D, \$2,000.....	June 1, 1902
4s, M&N, \$2,500 due yrly	to June 1, 1911
4 1/2s, A&O, \$10,000.....	Oct. 2, 1913
4s, A&O, 2,750.....	Apr. 1, 1902
(\$2,500 due yrly) to Apr. 1,	1912

SEWER BONDS—(Concluded)—

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 1/2s, 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, \$24,000.....	May 1, 1902
(\$3,000 due yrly) to May 1,	1909
3 1/2s, A&O, \$22,500.....	Apr. 1, 1902
(\$2,500 due yrly) 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, A&O, 25,000.....	Apr. 1, 1931
3 1/2s, J&J, 25,000.....	July 1, 1911

* 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, 1900.	Jan. 1, '99
Municipal bonded debt.....	\$3,143,500	\$2,919,250	\$2,674,000
Permanent loan, &c.....	84,863	81,088	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.....	\$3,713,134	\$3,688,434	\$3,619,781

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.
1901.....	\$46,198,000	\$28,356,380	\$74,554,380	\$18-20
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
3 1/2s,	100,000 Apr. 1, 1915

(Redeemable at option of city.)

FIRE DEPARTMENT—

4s, J&D, \$35,000 (reg.)	June 1, 1903
4s,	4,800..... June '02-'07
3 1/2s,	2,100..... June '02-'08
3 1/2s, J&J, 1,800.....	Nov., 1901-'09
3 1/2s, J&J, 12,600.....	1902-1910

CITY BONDS—

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

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. 1911-'08
3 1/2s,	15,700..... July 1902-'09
3 1/2s,	2,700..... Nov. 1901-'09

POLICE STATION—

4s,	\$3,000 (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, 16,000.....	July, 1902-'09
4s, J&D, 25,000.....	June 1, 1914
4s, M&N, 200,000 (e&r.)	May 1, 1923
4s, J&D, 50,000 (reg.)	June 1, '25
3 1/2s, J&J, 17,100.....	July, 1902-1910

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, 2,500 (reg.)	1902-1906
3 1/2s,	7,000..... June, 1902-'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.....	Nov., 1901-1910

SIDEWALK—

4s,	\$4,900..... Dec., 1901-'07
3 1/2s,	1,400..... June, 1902-'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, 10,000 (reg.)	July 1, '02-'06
4s,	3,500..... 1901-1907
3 1/2s,	7,000..... June, '02-'08
3 1/2s,	4,800..... Dec., '01-'08
3 1/2s,	12,600 (reg.)..... 1901-'09
3 1/2s, M&N, 5,000.....	Nov., 1901-1910

WATER—

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.....	11,835,030	3,591,126	15,426,156	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.

FRAMINGHAM.— This town is in Middlesex County.

LOANS—

SEWER BONDS—

4s, F&A, \$140,000.....	Aug. 1, 1903
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Floating debt..... \$199,678

Total debt May 1, 1901..... 339,678

Sinking funds..... 78,193

Net debt May 1, 1901..... \$261,485

Total valuation 1901..... 8,795,925

Total tax (per \$1,000) 1901 \$18-00

Population in 1900 was..... 11,302

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

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

County seat is Greenfield.

LOANS—

JAIL & BRIDGE BONDS—

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

3s,	\$10,863 53 Dec. 1901-'05
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Total debt Jan. 1, 1901 \$65,357

Tax valuation 1900..... 22,748,602

Tax rate (per M.) '99... 9-57

Population in 1900 was..... 41,209

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

INTEREST on the jail loan is payable in Greenfield.

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

GARDNER.— J. D. EDGELL, Treasurer.

This town is in Worcester County.

SEWER BONDS—

3 1/2s,	\$21,000..... 1902-1931
3 1/2s,	50,000..... 1902 to '26

SCHOOL LOAN—

4s, J&J, \$55,000.....	1903 to 1924
3 1/2s, A&O, 20,000.....	Oct. 1902-11

Total debt May 1, 1900..... \$150,000

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

School loans, included... \$55,000

Sewer loans, included.... 40,000

Tax valuation in 1900..... \$5,416,090

Tax rate (per \$1,000) 1900..... \$20-00

Population in 1900 was..... 10,813

Population in 1890 was..... 8,424

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, 69,475.....	July 1, '02, to (\$1,875 due yrly) July 1, 1938
4s, J&D, \$29,600.....	Dec. 1, 1901, to (\$3,700 due yrly) Dec. 1, 1908
3 1/2s, J&J, \$17,000.....	July, 1902-'09
4s, J&D, 56,000.....	1902-'09
4s, J&D, 21,000.....	Dec. 1, 1901-'10

HIGHWAY IMPROV. BONDS—

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.

IMPROVEMENT LOAN NOTES—

4s, J&D, \$4,500.....	1903
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SCHOOL-HOUSE NOTES—

4s, M&S, \$28,000.....	1902-1915
3 1/2s, J&D, 27,000.....	June 1, 1902 to (\$1,500 due yearly) June 1, 1919

DRAINAGE BONDS—

4s, &O, \$2,400.....	1902-1907
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Bonded d'tb Dec. 18, 1900..... \$530,828

Sinking fund..... 188,652

Net debt Dec. 18, 1900... 342,176

Park debt (additional)..... 71,250

Total valuation 1900... 16,101,863

Assessment about 3/4 actual value.

Tax rate (per \$1,000) 1900..... \$18-20

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

Population in 1900 was..... 26,121

GRAFTON.— A. A. SIMMONS, Treasurer.

This town is in Worcester County.

LOANS—

FUNDING BONDS—

4s, A&O, \$57,000.....	Oct. 1, 1902
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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

Tax rate (per \$1,000) 1900..... \$19-00

Population in 1890 was..... 5,002

Population in 1900 was..... 4,869

SCHOOL BONDS—

3 1/2s, J&J, \$44,500.....	1901 to 1939
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GREENFIELD.— Wm. B. ALLEN, Treasurer.

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

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, \$3,000.....	Oct. 15, 1902
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SCHOOL LOAN—

4s, A&O, \$5,000.....	Oct. 15, 1902
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.

SETTLEMENT TOWN OF DEERFIELD.

4s, J&J, \$5,000.....	Oct. 15, 1906
4s,	5,000..... May 1, 1907

Interest is payable at Greenfield.

Tot. town d'tb Mar., 1901. \$72,925

Tax valuat'n, real..... 4,684,922

Tax valuation, personal, 1,285,159

Total valuation 1900..... 5,970,081

Assessment same as actual value.

Town total tax 1901..... \$15-50

Population in 1900 was..... 7,927

Population in 1890 was..... 5,252

GREENFIELD FIRE DIST NO 1.— W. B. ALLEN, Treas.

REFUNDING BONDS—

.....	\$21,875..... Oct. 15, '03 to '09
Notes due Oct. 15, 1901.....	\$3,000
do Apr. 15, 1902.....	2,000
do Oct. 15, 1902.....	3,000

Total debt Apr. 24, 1901.. \$29,875

District valuation, 1910..... 5,310,621

Tax rate, 1901..... \$0-50

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 yrly) 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..... \$140,000

Funded debt Sept. 1, 1901..... \$220,000

Floating debt..... 140,000

Total debt Sept. 1, 1901 360,000

S. f. and cash Jan. 1, '01 94,203

Tax valuation in 1900..... 148,764,777

Population in 1890 was... 135,713

Population in 1900 was... 175,603

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, \$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.....	

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

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

LOANS table with columns: When Due, LOANS, IMPROVEMENT BONDS. Includes entries for J&J 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.

LOANS table with columns: When Due, LOANS, WATER WORKS. Includes entries for A&O bonds, J&J bonds, Sewer Bonds.

Interest is paid in Boston. Bonded debt Jan. 1, 1901. \$135,000. Floating debt 19,682.

HOLYOKE.—{ D. W. KENNEY, Auditor. PIERRE BONVOULOIR, City Treasurer.

This city is in Hampden County.

LOANS table with columns: Interest, Principal, NAME OR PURPOSE, Rate, Payable, When Due, Outstanding. Includes entries for Bridge bonds, City bonds, School loan, Sewer bonds, Water loan.

* Exempted by special Acts of the Legislature.

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

TOTAL DEBT, SINKING FUND, ETC.—Table with columns: June 5, 1901, June 30, 1900, Apr. 1, '99, Jan. 1, '98. Rows for Total debt, Sinking fd. & RR. stk., Net debt, Water debt.

* On June 15, 1901, the bonds exempted in figuring the borrowing capacity were \$1,225,000.

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—

Assessed Valuation table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1901-1890.

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.

LOANS table with columns: Amount, Net debt Jan. 1, 1901, Tax valuation in 1900, Total tax per \$1,000, Population in 1900, Population in 1890. Includes entries for Town Notes, Water Notes, Electric light notes.

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

This town is in Norfolk County. [\$77,000 school bonds were offered for sale Oct. 8.]

LOANS table with columns: When Due, SEWER LOAN, TOWN BONDS, LIBRARY BONDS. Includes entries for M&N bonds, Library Bonds.

IPSWICH.—THOMAS E. CONDON, Treasurer.

This town is in Essex County.

LOANS table with columns: When Due, WATER BONDS. Includes entries for J&J bonds.

Tax valuation, real... 2,456,112; Tax valuation, person'l... 789,225; 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.

LOANS table with columns: When Due, SCHOOL BONDS, WATER BONDS, CEMETERY BONDS, MUNICIPAL DEBT BONDS, SEWER BONDS, PUBLIC BUILDING BONDS. Includes entries for F&A bonds, M&S bonds, J&D bonds.

INTEREST is paid at the Eliot National Bank in Boston and by the City Treasurer.

CITY PROPERTY.—The city owns property valued at \$2,598,597 99, including \$1,220,890 70 for water works.

LEOMINSTER.—C. A. JOSLIN, Treasurer.

This town is in Worcester County.

LOANS table with columns: When Due, WATER WORKS, REFUNDING WATER BONDS, SEWER LOANS, TOWN HALL AND SCHOOL. Includes entries for A&O bonds, M&N bonds, F&A 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.

LOANS table with columns: When Due, WATER WORKS BONDS, REFUNDING WATER. Includes entries for M&N bonds, J&J bonds.

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

This city is in Middlesex County.

LOANS table with columns: When Due, BRIDGES, MISCELLANEOUS (CON.), PARK BONDS, PAVING LOANS, TEXTILE SCHOOL LOAN, PUBLIC BUILDINGS, MISCELLANEOUS. Includes entries for F&A bonds, M&N bonds, J&D bonds.

LOANS—

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 1/2s, M&N, \$15,000.....	1902 to 1904
(\$5,000 due yearly on May 4.)	
4s, F&A, \$40,000.....	1902 to 1905
(\$10,000 due yearly on Aug 7.)	
4s, J&D, \$11,600.....	1902 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 1/2s, M&N, \$37,500.....	1902 to 1906
(\$7,500 due yearly on May 5.)	
4s, M&N, \$45,000.....	1902 to 1907
(\$7,500 due yearly on May 11.)	
4s, M&S, \$21,000.....	Sept., 1902-08

SEWER BONDS—(Con.)

4s, J&D, \$9,000.....	Dec., 1901-09
4s, J&D, 24,000.....	June 1902 to '09
3 1/2s, F&A, 24,000.....	Aug. 9, 1902-'09
3 1/2s, F&A, 5,400.....	Feb. 1, 1902-'10
3 1/2s, A&O, \$2,500.....	Apr 21, 1902-'10
4s, F&A, 27,000.....	Aug 6, 1902-'10
3 1/2s, A & O, 30,000.....	Oct 31, 1901-'10

DRIVEN WELL LOAN—

4s, F&A, \$67,500.....	Aug., 1902-1910
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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 1/2s, F&A, 15,000.....	1902 to 1904
(\$5,000 due yearly on Aug. 6.)	
4s, F&A, \$45,000.....	1902 to 1910
(\$5,000 due yearly on Aug. 7.)	
4s, M&N, \$28,700.....	1901 to 1907
(\$4,100 due yearly on Nov. 8.)	

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.
1901.....	\$42,647,355	\$9,494,670	\$52,142,025	\$17.80
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—

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, \$3,200.....	June 1, 1902
(\$800 due yearly) to June 1, 1905.	
4s, J&J, \$5,000.....	July 1, 1902
(\$1,000 due yearly) to July 1, 1906	
4s, J&D, \$6,000.....	July 1, 1902
(\$1,000 annually) to July 1, 1907.	
4s, J&J, \$2,000.....	June, 1902-1903
3 1/2s, J&J, 3,000.....	June, 1902-1904
3 1/2s, J&J, 6,000.....	July, 1902-07
3 1/2s, J&J, 7,000.....	July, 1902-08

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, 8,000.....	June 1, 1902
(\$2,000 due yearly) to June 1, 1905	
4s, J&J, \$10,000.....	July 1, 1902
(\$2,000 due yearly) to July 1, 1906	
4s, J&J, \$6,000.....	July 1, 1902
(\$1,000 annually) to July 1, 1907	
4s, J&J, \$1,000.....	Aug. 1, 1902
4s, J&J, 2,500.....	Nov. 1, 1901
(\$1,000 due yearly) to Nov. 1, 1903	
4s, J&J, \$7,000.....	June 1, 1902-1908
3 1/2s, \$8,000.....	June, 1902 to 1909
3 1/2s, J&J, \$4,000.....	July, 1902-03
3 1/2s, J&J, 9,000.....	July, 1902-10
4s, J&J, 2,500.....	Nov., 1901-'03
4s, J&J, 1,200.....	Nov., 1901
3 1/2s, J&J, 2,000.....	July, 1902-03
3 1/2s, J&J, 10,000.....	July, 1902-'11
3 1/2s, J&J, 5,000.....	July, 1902-'06
3 1/2s, J&J, 7,000.....	July, 1902-'08

MISCELLANEOUS LOANS—

4s, M&S, \$2,000.....	Sept., 1902
4s, J&J, 2,000.....	Aug., 1901-'02
4s, J&J, 1,000.....	Sept., 1902
3 1/2s, J&J, 2,000.....	May, 190-'03
3 1/2s, J&J, 7,000.....	Feb., 1902-'08

WATER CONSTRUCTION—

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 1/2s, J&J, 25,000.....	July 1, 1905
3 1/2s, J&J, 15,000.....	July 2, 1920
3 1/2s, J&J, 15,000.....	July 1, 1911

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

TOTAL DEBT, SINKING FUNDS, ETC.—

	June 20, 1901.	Jan. 1, 1901.	Jan. 1, 1899
Total debt.....	\$1,641,325	\$1,677,075	\$1,714,200
Sinking fund, etc.....	285,930	280,495	258,776
Net debt.....	\$1,355,395	\$1,396,580	\$1,455,424
Water debt (includ'd).....	\$575,000	\$543,000	\$585,000
Water sinking fund.....	\$171,377	\$155,077	\$142,629
			\$134,163

CITY PROPERTY.—The city owns property valued at \$1,635,845, not including the water works, which cost \$1,073,783.

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

Years—	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1900.....	\$23,984,700	\$3,302,840	\$27,287,540	\$16.70
1899.....	23,385,500	3,376,900	26,762,400	16.40
1898.....	22,975,200	3,172,460	26,147,660	16.50
1897.....	22,426,000	2,959,520	25,385,520	16.30
1896.....	21,299,200	2,500,360	23,799,560	16.00
1895.....	20,475,500	2,596,440	23,071,940	15.70
1890.....	15,165,800	2,172,650	17,338,450	15.10

POPULATION.—In 1900 population was (Census) 33,564; in 1890 it was 23,031; in 1880 it was 12,017.

MANCHESTER.—EDWIN P. STANLEY, Treas.

This town is in Essex County.

LOANS—

PARK BONDS—

3 1/2s g., \$70,000.....	1902-1909
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WATER BONDS—

4s, M&N, \$70,000.....	Nov., 1901 to '16
(\$6,000 due yearly.)	
Bonded debt Feb., 1901.....	\$176,000

Tax valuation, real..... \$4,664,595
Tax valuation, personal..... 4,059,009
Total valuation, 1900..... 8,723,604
Tax rate (per M.) 1900..... \$8.80
Assessment is about actual value.
Population in 1890 was..... 1,789
Population in 1900 was..... 2,522

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1901.	Jan. 1, 1899.
City debt.....	\$2,550,780	\$2,647,020
Sinking funds.....	310,523	294,332
Net city debt.....	\$2,230,257	\$2,352,688
Water debt.....	\$1,274,700	\$1,229,800
Water sinking fund.....	287,226	273,623
Net water debt.....	\$987,474	\$956,177
Total net debt of city.....	\$3,217,731	\$3,308,865

The city's borrowing capacity on July 13, 1901, was \$280,763 69.

CITY PROPERTY.—The city owns real estate and personal property valued at \$8,379,564.

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

Tax rate for 1901 is \$18.60.

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—

CEMETERY LAND—

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

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&J, 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, 1908
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
3 1/2s, J&J, 56,500.....	1911

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, 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, \$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, 30,000, 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

LOANS—

SEWER LOAN—(Con.)

4s, J&J, \$20,000, r.....	July 1, 1912
4s, J&J, 50,000, r.....	Jan. 1, 1913
4s, A&O, 40,000, r.....	Apr. 1, 1916
3 1/2s, J&J, 16,000, r.....	July 1, 1904
4s, A&O, 20,000.....	Apr. 1, 1908
4s, J&J, 20,000, r.....	July 1, 1915
4s, A & O, 100,000, r.....	Apr. 1, 1927

STREET IMPROVEMENT—

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MARBLEHEAD.—EVERETT PAINE, Treasurer.

This town is in Essex County.

Table with columns: LOANS—When Due., REPUNING BONDS—, TOWN NOTES—, ELECTRIC-LIGHT BONDS—, WATER BONDS—

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 Sept. 1, 1901, was \$267,000; water debt (included), \$190,000; floating debt, \$12,000; total debt, \$279,000; sinking fund, \$6,000; net debt, \$273,000.

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

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

POPULATION in 1900 was 7,582; in 1890 was 8,202.

MARLBOROUGH.—WALTER B. MORSE, Mayor. GEO. S. HASKELL, Auditor.

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

Table with columns: LOANS—When Due., GENERAL LOANS—, SEWER BONDS 1891—, SCHOOL NOTES—, WATER BONDS—, WATER WORKS—, BRIDGE NOTES—, TOWN NOTES—, SCHOOL HOUSE NOTES—, ENGINE HOUSE LOAN—

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.

Table with columns: LOANS—When Due., RAILROADS, &c.—, WATER BONDS—, TAX VALUATION—, POPULATION—

INTEREST is payable by the Cambridge Savings Bank.

MAYNARD.—Geo. H. GUTTERIDGE, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—When Due., WATER BONDS—, PUBLIC BUILDING BONDS—, SEWER BONDS—, MUNICIPAL LOAN BONDS—, PARK BONDS—, NOTES—, WATER-WORKS BONDS—

MEDFORD.—CHAS. S. BAXTER, Mayor. PARKER R. LITCHFIELD, Treasurer.

This city is in Middlesex County.

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

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

There is also a fund known as the Bradbury Fund, amounting to \$11,252. 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. EDWIN C. GOULD, Auditor.

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

Table with columns: LOANS—When Due., SEWER BONDS—, SCHOOL BONDS—, TOWN HALL (renewal)—, WATER WORKS—, BRIDGE NOTES—, TOWN NOTES—, SCHOOL HOUSE NOTES—, ENGINE HOUSE LOAN—

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.

Table with columns: LOANS—When Due., WATER BONDS—, TOWN NOTES—, SCHOOL HOUSE NOTES—, ENGINE HOUSE LOAN—

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.

Table with columns: LOANS—When Due., LIGHT BONDS—, RAILROAD LOAN—, SCHOOL LOAN—, SEWER LOAN—(Con.)—, WATER BONDS (FIRE DISTRICT)—

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

County seats are Lowell and Cambridge.

Table with columns: LOANS—When Due., BUILDING BONDS—, SCHOOL HOUSE BONDS—, COURT HOUSE BONDS—

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

MILFORD.—CLIFFORD A. COOK, Treasurer.

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

Table with columns: LOANS—When Due., TOWN HALL LOAN—, REFUNDING (gold notes)—, SCHOOL—

INTEREST is payable at the Milford Savings Bank.

MONSON.—This town is in Hampden County.

Table with columns: LOANS—When Due., WATER-WORKS BONDS—

NATICK.—EDWARD CLARK, Treasurer.

This town is in Middlesex County.

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

NEEDHAM.—LEVI LADD, Treasurer.

This town is in Norfolk County.

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

Total debt Jan. 1, 1901 . \$198,000
Tax valuation, real.....3,126,220
Tax valuation, personal. 280,140
Total valuation 1900....3,406,360

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

NEW BEDFORD.

This city is in Bristol County.

LOANS— When Due.
CITY IMPROVEMENT (reg. & cou.)—
6s, A&O, \$70,000....Oct. 1, 1902
(\$10,000 due yearly) to Oct. 1, 1908

SEWER BONDS (reg.)—(Con.)—
3-4s, A&O, \$30,000....Oct. 1, 1906
3-4s, A&O, 15,000....Apr. 1, 1908

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, incl. above. Rows for Apr. 1, 1901, Feb. 1, 1899, Feb. 1, 1898, Mar. 1, 1897.

The Park Loan of 1902 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.

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

NEWBURYPORT.—

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.

LOANS— When Due.
ARMORY BONDS—
3-4s, M&S, \$1,200....\$2,000 yearly

Trust bonds, 4-4 1/2s, \$79,750 dem.
Bonded debt Jan., 1901. \$508,953
Sinking funds, etc..... 222,076

INTEREST on all bonds is payable at the City Treasury or at the First National Bank of Boston.

NEWTON.—

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.

LOANS— When Due.
BOULEVARD BONDS—
4s, J&D, \$100,000....June 1, 1914

LOANS— When Due.
HIGHWAY BONDS—(Con.)—
4s, J&D, \$10,000....Dec. 26, 1915

LOANS— When Due.
PARK BONDS—
4s, A&O, \$25,000....Apr. 1, 1908

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 Sept. 1, 1901, Jan. 1, 1900, Jan. 1, '99.

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

BORROWING CAPACITY on Sept. 1, 1901, was \$241,353 01.

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 1901 to 1880.

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.—

Dedham is the county seat.

ASSESSED VAL'N 1900. 198,023.140
Population in 1890 was....118,950
Population in 1900 was. 151,539

NORTH ADAMS.—

This city is in Berkshire County.

LOANS— When Due.
REFUNDING BONDS—
3-4s, \$10,000....Dec., 1901

INTEREST is payable in Boston and North Adams.

NORTH HAMPTON.—

This city is in Hampshire County.

LOANS— When Due.
ARMORY BONDS—
4s, J&D, \$17,000....Dec. 1, 1912

NORTH ATTLEBOROUGH.—

This place is in Bristol County.

LOANS— When Due.
ELECTRIC LIGHT BONDS—
4s, J&J, \$50,000....1924

NORTHBOROUGH.—W.M. A. POTTER, Treas.

This town is in Worcester County.
LOANS— When Due.
WATER LOAN—
4s, F&A, \$50,000....Aug. 8, 1902
Interest is payable at Worcester.

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...2,164
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, \$18,000....June 1, 1906
(\$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...\$84,000
Floating debt..... 23,000
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.... 2,451,980
Tax valuation, pers'n'l. 556,890
Total valuation 1901.. 3,008,870
Assessment about actual value.
Total tax (per \$1,000) '01..\$19.50
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.
WATER BONDS—
3 1/2s, ... \$12,000....1902 to 1907
PARK LOAN—
4s, F&A, \$4,000....Aug., 1902-'05
SCHOOL LOANS—
4s, A&O, \$30,000....Oct. 1902-'04
ELECTRIC LIGHT BONDS 1892—
4s, J&D, \$40,000....June 1, 1922
REFUNDING WATER BONDS—
4s, M&N, \$36,000....1902-1910
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 19008,143,520
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 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, 60,000g.Sep. 1, 1902-'13
4s, M&N, 60,000g..Aug., 1902-'07
Temporary notes.....\$49,000
SEWER BONDS—
4g, J&D, \$170,000, g..June 1, 1902
(\$10,000 due yearly) to June 1, 1918
Temporary notes.....\$57,000

SCHOOL BONDS—
4s, g, M&N, \$160,000...1902-1917
(\$10,000 annually on May 15.)
3 1/2s, g, F&A, \$114,000...1902-20
Total debt Mar. 1, 1901. \$804,000
Water debt (included).. 269,000
Total valuation 1901...16,110,378
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, \$4,000.June 1, 1902 to '03
WATER BONDS—
4 1/2s, J&D, \$44,000.Jne 1, 1902 to '23
4s, A&O, 2,000....June 1, 1902
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, \$12,000....1902 to 1923
School 4s, \$7,500....1902 to 1906
(\$7,500 due yearly on July 1.)
School 3 1/2s, \$36,000.Mar.'02 to '10
Municipal, 1902 to '24...\$251,955
Sewer 4s, M&N \$199,000.'02 to '37
(\$5,500 due yearly.)
Sewer 4s, A&O, \$90,000...1902-'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, \$19,200...1902 to 1925
Water, \$605,000... 1902 to 1927
do, 4s, M&N, \$27,000.'02 to '28
(\$1,000 annually on April 1.)
Water 3 1/2s, \$28,000...1902 to 1929
Water 3 1/2s, 29,000. 1902 to 1930
Total debt Jan. 1, 1901.\$1,518,605
Tax valuation, real. 17,790,000
Tax valuation, personal 2,501,376
Tax valuation 190020,291,376
Tax rate (per \$1,000) 1901. \$17.60
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, \$25,000 water bonds were voted. These bonds have not yet been issued.

LOANS— When Due.
WATER BONDS—
4s, J&D, \$93,000....1902 to 1915
(\$7,000 yearly on June 1.)
4s, J&D, \$10,000....June 1, 1923

WATER BONDS—(Con.)
4s, J&D, \$84,000...1916 to 1922
(\$12,000 yearly on June 1.)
4s, J&D, 10,000....June 1, 1924

LOANS— When Due.
ELECTRIC-LIGHT BONDS—
4s, A&O, \$3,000....Oct. 1, 1902
(\$1,000 due yearly) to Oct. 1, 1904
4s, A&O, \$10,000....Oct. 1, 1905
(\$2,000 due yearly) to Oct. 1, 1924
4s, May, \$7,000....May 1, 1902
(\$1,400 due yearly) to May 1, 1906
SCHOOL BONDS—
4s, F&A, \$14,000....1902 to 1908
(\$2,000 yearly on Aug. 1.)
4s, F&A, \$21,000 Aug. 1909 to '15

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, \$117,000....1902 to 1916
3 1/2s, ... 6,000....1904-05 & '06
SEWER LOAN—
4s, F&A, \$31,251....1902 to 1919
STREET LOAN—
4s, F&A, \$31,400....1902 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, ... \$1,626.....
Total debt Sept. 1, 1901. \$291,006
Tax valuation, real....10,262,940
Tax valuation, person'l. 197,685
Total valuation 1901...10,460,625
Total tax (per \$1,000) 1901.\$18.00
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, \$1,000....May 1, 1902
FUNDING NOTES—
.... \$10,000....May 1, '02 to '06
SCHOOL BONDS—
4s, M&N, \$1,500....May 1, 1902
3 1/2s, M&S, 1,800...Sept. 10, '02-03
WATER WORKS—
4s, M&N, \$60,000.May 1, 1902-'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 is payable at the New England Trust Co., Boston.

ROCKPORT.—FRED. E. POOL, Treasurer.

This town is in Essex County.
LOANS— When Due.
WATER BONDS—
4s, ... \$24,000 July, 1902, to '25
4s, M&N, 52,000.May, 1902, to '14
4s, M&N, 50,000.May, 1915, to '24

Bond debt Aug 1, 1901.. \$1 6,000
Assessed val'tion, 1901. 2,770,151
Assessment abt 75% actual value.
Tax rate (per M), 1901...\$19.80
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
CEMETERY BONDS—
3 1/2s, A&O, \$13,000...Apr, 1902-11
HIGH SCHOOL BONDS—
4s, F&A, \$21,000....Aug., 1902
(\$4,200 due yearly) to Aug., 1907
IMPROVEMENT LOAN—
4s, F&A, \$9,000....Aug. 1, 1902
4s, A&O, \$10,000....Oct. 1, 1902
(\$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, \$10,000....Apr. 1, 1902
\$2,500 due yearly) to Apr. 1, 1905
MUNICIPAL LOAN—
4s, J&D, \$48,000....June 1, 1902
(\$3,000 due yearly) to June 1, 1917
4s, J&D, \$12,000....June 1, 1902
(\$6,000 due yearly) to June 1, 1903
3 1/2s, M&S, \$4,800.Sep. 1902 to '04
3 1/2s, M&N, 3,775....Nov. 1, 1901

MUNICIPAL LOAN—(Con.)
3 1/2s, J&J, \$5,512 50....1902-1904
PUBLIC LIBRARY—
6s, A&O, \$25,000....Apr. 1, 1908
BRIDGE LOAN—
3 1/2s, F&A, \$5,640....1902-1904
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, 152,000....June 1, 1902
(\$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...Mar. 1, 1902-16
4s, M&S, 4,250....1902 1906
\$850 due Aug. 1 yearly.
3 1/2s, A&O, \$10,500....1902-'08
3 1/2s, A&O, 20,000.Apr.'02 to '09
3 1/2s, A&O, 9,000...Oct., 1902-10
3 1/2s, M&N, 5,000...Nov. 1901-'05
3 1/2s, J&J, 15,000.: July, '02-'11

PAR VALUE OF BONDS.—The bonds are mostly in \$1,000 pieces.

INTEREST is payable at the Merchants' National Bank, Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns for Dec. 1, 1900, Dec. 1, 1899, and rows for Bonded debt, Sinking fund, Net debt, Water debt, Water sinking fund, Net water debt, Net funded debt of city, Other debt, Total net debt of city.

ASSESSED VALUATION.—

Table with columns for Years, Real, Assessed Valuation (Personal, Total), and Tax per \$1,000, showing data from 1901 to 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, ... \$3,000....May 1, 1902
4s, ... 2,000....Nov. 1, 1902
4s, ... 4,000....Oct. 19, 1908
WATER LOAN—
4s, ... \$4,000....Dec., 1901
4s, ... 2,500....Dec., 1902
4s, ... 15,000....1903 to 1907
(\$3,000 yearly in Dec.)
4s, ... \$15,000....1910 to 1912
(\$5,000 yearly in Dec.)
4 1/2s, ... \$10,000.Dec., 1908 to 1909
4s, ... 3,500....Dec., 1913

WATER LOANS—(Con.)—
4s, ... \$5,000....1914
4s, ... 2,500....1915
4s, ... 5,000....Dec. 1, 1916
SCHOOL-HOUSE LOAN—
4s, ... \$5,100....1901 to 1903
(\$1,700 yearly on Dec. 1.)
4s, ... \$1,350....1902 to 1904
(\$450 yearly on Mar. 7.)
4s, ... \$36,000....1904 to 1915
(\$3,000 yearly on July 1.)
3 1/2s, ... \$25,000.May, 1915 to '19
3 1/2s, ... 3,150.May, 1901 to '09

Other debts.....	\$5,701	Assessed val'n, personal	\$172,818
Total debt Jan. 1, 1901..	233,751	Total valuation 1901....	3,773,843
Sinking fund.....	77,480	Total tax (per \$1,000) 1901.	\$21.00
Net debt Jan. 1, 1901....	206,271	Population in 1890 was.....	3,673
Assessed val'n, real.....	3,601,025	Population in 1900 was.....	5,084

SOMERVILLE.—(EDWARD GLINES, Mayor. JOHN F. COLE, Treasurer.)

This city is in Middlesex County.

LOANS—		PAVING BONDS—	
When Due.			
4 1/2s, A&O, \$30,000...	Oct. 1, 1902	4s, A&O, \$55,000....	Oct. 1, 1902
4 1/2s, A&O, 35,000...	Oct. 1, 1903	(\$5,000 due yearly, to Oct. 1, 1912)	
4s, J&J, 27,000...	July 1, 1902	SEWER BONDS—	
(\$9,000 due yearly) to July 1, 1904		4s, J&J, \$13,000....	July 1, 1902
4s, J&J, \$9,000...	July 1, 1902	(\$1,000 due yearly) to July 1, 1914	
4s, J&J, 72,000...	July 1, 1903	4 1/2s, A&O, \$10,000....	Oct. 1, 1902
(\$8,000 due yearly) to July 1, 1911		(\$1,000 due yearly) to Oct. 1, 1911	
4s, J&J, \$35,000...	July 1, 1912	4s, J&J, \$21,000....	1902 to 1922
(\$7,000 due yearly) to July 1, 1916		(\$1,000 due ann. on July 1.)	
4s, J&J, \$60,000...	July 1, 1905	4s, \$76,000.....	1902-1925
(\$6,000 due yearly) to July 1, 1914		(\$4,000 yearly on July 1 to 1905	
4s, A&O, \$12,000....	Oct. 1, 1902	and \$3,000 yearly to 1925.)	
(\$3,000 due yearly) to Oct. 1, 1905		4s, \$22,000.....	July 1, 1902
4s, J&J, \$212,000....	1902 to 1915	(\$1,000 yearly) to July 1, 1923	
(Due yearly: \$18,000 to '05, \$15,000 to '08, \$14,000 to '12, \$13,000 to '15).		WATER BONDS—	
4s, J&J, \$98,000....	1902 to 1917	5 1/2s, J&J, \$10,000....	July 1, 1906
(Due yearly, \$11,000 1901; \$9,000 '02 to '07; \$5,000 '08 to '11; \$4,000 '12 to '17.)		4s, J&J, 17,000....	July 1, 1902
4s, \$119,000.....	1902-1918	4s, A&O, 7,000....	Oct. 1, 1902
(Due yearly on July 1: \$10,000 to 1907; \$9,000 1908; \$5,000 1909 to 1918).		4s, J&J, 18,000....	July 1, 1903
4s, J&J, \$94,000 ...	1902-1919	4s, J&J, 10,000....	July 1, 1904
(Due yearly on July 1: \$8,000 to '05, \$7,000 to '09, \$4,000 to '14, \$3,000 to '18, \$2,000 in '19.)		4s, J&J, 10,000....	July 1, 1907
3 1/2s, J&J, \$140,000. 1902 to 1920		4s, A&O, 8,000....	Oct. 1, 1902
(Due yearly on July 1; \$12,000 to '05; \$10,000 to '10; \$5,000 to '12; \$4,000 to '20.)		(\$2,000 due yearly) to Oct. 1, 1920	
3 1/2s, J&J, \$116,000.. 1902 to 1921		4s, A&O, \$6,000....	Oct. 1, 1902
(Due yearly on July 1: \$8,000 1902 to 1907; \$7,000 1908 to 1911; \$4,000 1912 to 1921)		(\$2,000 due yearly) to Oct. 1, 1904	
		4s, A&O, \$30,000....	Oct. 1, 1905
		(\$3,000 due yearly) to Oct. 1, 1914	
		4s, A&O, \$10,000....	Oct. 1, 1915
		(\$2,000 due yearly) to Oct. 1, 1919	
		4s, J&J, \$12,000....	July 1, 1907
		(\$1,000 due yearly) to July 1, 1918	
		4s, J&J, \$7,000....	July 1, 1902
		(\$1,000 due yearly) to July 1, 1908	
		4s, J&J, \$16,000....	July 1, 1902-05
		4s, J&J, 60,000....	July 1, 190-25
		3 1/2s, J&J, 30,000....	July, 1902-31

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

TOTAL DEBT ETC.—	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899
Total debt.....	\$1,478,000	\$1,492,500	\$1,552,000
Water debt (included above)....	207,000	239,500	272,000

In place of an accumulating sinking fund, the city raises each year by taxation a sum of money which is applied to the redemption of bonds, which when paid are canceled. The floating debt on Jan. 1, 1901, was \$350,000.

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

Years.	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1901.....	\$48,721,800	\$5,077,400	\$53,799,200	
1900.....	47,430,000	5,148,200	52,578,200	16.00
1899.....	46,507,300	4,755,100	51,262,400	16.30
1898.....	47,015,775	3,723,925	50,739,700	17.90
1897.....	46,363,625	3,867,375	50,231,000	17.30
1896.....	45,224,800	3,788,250	49,013,050	15.40
1895.....	42,879,900	3,574,000	46,453,900	15.40
1890.....	29,981,700	2,575,800	32,557,500	14.00
1890.....	18,393,200	2,064,900	20,458,100	19.10

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.

LOANS—	When Due.	Total debt Mar. 1, 1901	\$128,495
School-h'se 4s (outs. limit)	\$30,000	Sink'g fund Mch. 1, 1901	8,159
Sewer b'ds 4s (outs. limit)	50,000	Tax valuation, real....	3,039,407
Sewer notes 4s.....	12,595	Tax valuation, pers'l....	961,488
Sewer land loan 4s.....	4,000	Total valuation 1900....	4,000,895
Armory and engine-house notes 4s.....	27,700	Assessment about 2/3 actual value	
High School notes 4s.....	4,200	Tax rate (per \$1,000) 1900	\$19.20
		Population in 1900 was.....	10,025
		Population in 1890 was.....	7,655

SPENCER.—

This town is in Worcester county.

LOANS—	When Due.	Total debt Sept. 1, 1901..	\$345,300
SEWER BONDS—		Assets.....	128,000
4s, J&J, \$17,000....	July 1, 1904	Net debt Sept. 1, 1901....	217,300
WATER BONDS—		Assessed valuat'n 1901	3,445,950
4s, J&J, \$240,000....	July 1, 1914	Tax rate (per \$1,000) 1901.	\$17.00
Bonded debt Sept. 1, 1901.	\$257,000	Population in 1900 was.....	7,627
Floating debt.....	88,300	Population in 1890 was.....	8,747

INTEREST is payable by the Boston Safe Deposit & Trust Co.

SPRINGFIELD.—(WILLIAM P. HAYES, Mayor. ELIPHALET T. TIFFT, Treasurer.)

This city is in Hampden County.

NAME AND PURPOSE.	Interest.	Principal.	When Due.	Outstand'g.
	P. Ct. Payable.			
City buildings, g'd, 1892....	4g J & J		July 1, 1902	\$50,000
Fire Dept. bonds, reg. 1894	4 J & D		June 1, 1904	29,000
do do reg. 1894	4 M & N		Nov. 1, 1904	6,000
do do reg. 1901	3 1/2g M & S		Sept. 1, 1902-11	40,000
School bonds, g'd, reg. '93.	4g J & J		June 1, 1903	25,000
do do g'd, reg. '95.	4g A & O		Oct. 1, 1915	35,000
do do g'd, reg. '97.	4g J & J		Jan. 1, 1927	370,000
do do g'd, reg. '97.	4g J & J		1901 to 1917	
			\$4,500 annually	76,500
do do g'd, reg. '98.	3 1/2g J & J		July, 1902-1918	
			\$8,700 yearly.	147,900
do do g'd, reg. 1900	3 1/2 J & D		Dec. 1, 1919	20,000
do do g'd, c. or r. 1900	3 J & D		June 1, 1920	125,000
do do gold r... 1901	3 1/2g M & S		Sept. 1, 1921	114,000
Sewer bonds..... 1891..	4 J & J		July 1, 1906	70,000
do do g'd, 1892....	3 1/2g M & N		May 1, 1907	35,000
do do g'd, c. or r. 900	3 J & D		June 1, 1930	142,000
do do gold, reg. 1901	3 1/2g M & S		Sept., 1902-26	25,000
Improvement bonds g., '97.	3 1/2g F & A		Aug. 1, 1907	35,000
do do gold, reg. 3 1/2g J & J			July, 1902-1908	
			\$4,000 yearly.	28,000
Water bonds..... 1873-74..	7 A & O		Apr. 1, 1902	25,000
do do 1873-74..	7 A & O		Apr. 1, 1903	775,000
do do 1875..	6 A & O		Apr. 1, 1905	200,000
do do gold... 1893..	4g A & O		Apr. 1, 1913	200,000
do do gold... 1893..	4g A & O		Oct. 1, 1923	150,000
do do gold... 1890..	3 1/2g A & O		Oct. 1, 1920	125,000
Temporary loan.....	3		Nov. 8, 1901	300,000

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

INTEREST payable at First Nat. Bank, Boston and City Treasury.

TOTAL DEBT, SINKING FUNDS, ETC.—

Total bonded debt (including water debt)	\$2,727,100
Current liabilities	49,386
Total debt Dec. 10, 1900.....	\$2,776,486
Sinking fund assets.....	\$595,282
Cash assets.....	552,477
Total assets Dec. 10, 1900.....	1,147,759
Net debt Dec. 10, 1900.....	\$1,628,727
Water debt, included above.....	\$1,500,000
Water sinking fund (included above).....	361,495
Net water debt Dec. 10, 1900 (included above).....	\$1,138,505

On Aug. 15, 1901, the total liabilities, excluding temporary loans was \$2,684,900, including a water debt of \$1,475,000. The sinking funds aggregated \$683,458.

CITY PROPERTY.—The city values its property at \$5,839,249, including \$1,990,180 for property of water department. In year 1900 water receipts were \$243,678; payment for maintenance, \$54,312; interest on water loans, \$89,000; balance, to be credited to the sinking fund, \$100,366.

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

Years.	Real.	Personal.	Total.	Tax per \$1,000
1901.....	\$57,394,710	\$16,944,217	\$74,338,927	\$14.00
1900.....	55,676,320	16,682,161	72,358,481	13.80
1899.....	53,400,770	16,469,077	69,869,847	13.60
1898.....	52,022,570	13,677,143	65,699,713	13.80
1897.....	50,344,460	14,553,919	64,898,379	13.00
1896.....	48,344,280	13,071,811	61,416,091	12.80
1895.....	46,063,460	12,969,681	59,033,141	12.20
1894.....	44,083,900	12,365,525	56,449,425	12.00
1890.....	33,795,860	10,697,773	44,493,633	12.40
1888.....	30,323,140	9,540,115	39,863,255	13.60

Taxation in 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.

LOANS—	When Due.	WATER BONDS—
ARMORY LOAN—		3 1/2s, M&N, \$30,000..
4s, J&J, \$3,000 July 18, '02 to '04		3 1/2s, M&N, 85,000..
(\$1,000 due yearly.)		May 1, '08-24
SEWER BONDS—(outs. debt limit)		3 1/2s, M&N, 2,000 May 1, 1925
4s, J&D, \$101,000 J'ne 1, '02 to '25		Tot. bond. debt Sep. 1, '01
(\$4,000 due yearly to 1917, then \$5,000 yearly.)		\$277,000
TOWN NOTES—		Floating debt.....
4s, J&D, \$10,000..	June 9, 1902	36,000
4s, J&D, 5,000..	June 1, 1904	Total debt Sept. 1, 1901.
4s, J&D, 10,000..	Dec. 1, 1905-6	307,000
SCHOOL BONDS—		Tax valuation, real.....
3 1/2s, A&O, \$53,000. Apr. 1, '02-'19		4,625,440
SCHOOL NOTES—		Tax valuation, person'l
4s, J&J, \$8,000....	July, 1902 to '05	495,625
(\$2,000 yearly.)		Total valuation 1901..
		5,121,565
		Assess't 80 to 90% of actual value.
		Total tax (p. \$1,000), 1901.
		\$19.80
		Population in 1900 was.....
		6,197
		Population in 1890 was.....
		6,155

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

SUFFOLK COUNTY.—See City of Boston.

SWAMPSCOTT.—This town is in Essex County.

LOANS—	When Due.	Assessed valuat'n real	\$4,446,900
WATER BONDS—		Ass'd valuation, pers'l.	1,138,275
3 1/2s, g. F&A, \$120,000. Aug. 1, '28		Total valuation 1900..	5,585,175
Bond. debt Mar. 20, 1900.	\$120,000	Assessment about actual value.	
Floating debt.....	64,000	Tax rate (per \$1,000) 1900.	\$11.00
Total debt Mar. 20, 1900.	184,000	Population in 1890 was.....	3,198
		Population in 1900.....	4,548

TAUNTON.—(JOHN O'HEARNE, Mayor. EDWARD H. TEMPLE, Treasurer.)

This city is in Bristol County.

LOANS—	When Due.	LOANS—	When Due.
CITY BONDS—		STREET IMPROVEMENT—	
4s, J&D, \$1,500	June 1, 1902	3 1/2s, J&D, \$22,000....	June 1, 1910
4s, J&D, 15,000....	June 1, 1903	WATER BONDS—	
4s, J&D, 49,000....	June 1, 1904	4s, J&J, \$12,000....	July 1, 1904
4s, J&D, 63,325. June & Dec. 1905		4s, J&J, 1,700....	July 1, 1905
4s, J&D, 15,000....	June 1, 1906	4s, J&J, 27,000....	July 1, 1906
4s, J&D, 21,000....	June 1, 1907	4s, J&J, 5,000	July 1, 1908
4s, J&D, 16,100. June & Dec. 1908		4s, J&J, 15,000....	July 1, 1909
4s, J&D, 17,850....	June 1, 1909	4s, J&J, 45,000....	July 1, 191

Total debt Sept. 1, 1901. \$65,000
Sinking funds..... 100
Net debt Sept. 1, 1901.... 64,900
Tax valuation, real.....2,188,017
Tax valuation, personal. 684,685

Total valuation 1901...\$2,872,702
Assessment about 2/3 actual value.
Total tax (per \$1,000), 1901...\$18.00
Population 1901 (est.).....5,000

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.

LOANS— When Due.
SEWER BONDS—
3 1/2s, M&N, \$50,000, Nov. 1, '11 to '20
MUNICIPAL LIGHT LOAN—
4s, A&O \$151,800 Oct., 1901 to '24
ARMORY LOAN—
4s, F&A, \$9,000.Dec. 1, 1901
(\$3,000 due yearly) to Dec. 1, 1904
MISCELLANEOUS LOANS—
4s, J&D, \$1,5001901 to 1903
4s, J&D, 5,0001900 to 1908
4s, M&S, 2,0001902-1905

SCHOOL LOAN—
4s, M&N, \$30,000, Nov., 1901 to '15
4s, A&O, 11,000...Oct. 1, '02 to '12
4s, A&O, 24,000... Oct. 1, '02 to '13
Total debt May 1, 1900.. \$270,000
Tax valuation, real.....6,788,545
Tax valuation, personal. 976,670
Total valuation 1900....7,765,215
Total tax (per \$1,000) 1900...\$18.50
Population in 1890 was.....6,982
Population in 1900 was..... 9,290

INTEREST is payable at the Central National Bank, Boston.

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

This town is in Norfolk County.

LOANS— When Due.
WATER BONDS—
4s, F&A, \$98,000.. 1902 to 1925
(\$4,000 due yearly on Aug. 1.)
Wat. note, 4 1/2s, \$700, Dec. 15, 1902
Street 3 1/2s, \$3,000..Nov. 17, 1904
do 3 1/2s, 3,000..Nov. 17, 1905
do 5s, 1,150..Nov. 16, 1901
do 3 1/2s, 5,000..Apr., 1902-'06

SCHOOL NOTE—
4s, M&N, \$8,500.....Nov. 2, 1906
Bonded debt, Sept. 1, 1901...\$96,000
Tax valuation, real.....2,199,
Tax valuation, personal. 628,859
Total valuation 19012,827,873
Total tax per \$1,000, 1901...\$18.70
Population in 1890 was.....2,604
Population in 1900 was.....3,572

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

WALTHAM.— MAHLON R. LEONARD, Mayor.
E. J. SANDERSON, Treasurer.

This city is in Middlesex County.

LOANS— When Due.
CITY BONDS—
4s, J&J, \$25,000....Jan. 1, 1902
4s, J&J, 26,000....July 1, 1902
4s, J&D, 8,000....Dec. 31, 1902
4s, J&J, 3,000....Jan. 1, 1906
4s, J&J, 3,000....Jan. 1, 1912
4s, J&J, 2,000....July 1, 1912
4s, J&J, 25,000....Jan. 1, 1904
4s, J&J, 27,000....July 1, 1904
4s, A&O, 5,000....Apr. 1, 1924
4s, J&J, 30,000....July 1, 1905
4s, J&J, 11,000....Jan. 1, 1906
4s, J&J, 6,000....Jan. 1, 1916
4s, J&J, 31,000....July 1, 1906
4s, J&J, 5,000....July 1, 1916
4s, J&J, 5,000....Jan. 1, 1907
4s, J&J, 1,000....Jan. 1, 1907
4s, J&J, 4,000....Jan. 1, 1908
4s, J&J, 3,000....Jan. 1, 1918
4s, J&J, 4,000....Jan. 1, 1909
3 1/2s, J&J, 16,000....July 1, 1909
3 1/2s, J&J, 7,000....Jan. 1, 1910
3 1/2s, J&J, 29,000....Jan. 1, 1911
PUBLIC PARK BONDS—
4s, A&O, \$20,000....Oct. 1, 1923
HIGH SCHOOL BONDS—
3 1/2s, J&J, \$70,000 July 1, 1920
WATER BONDS—
4s, J&J, \$9,000....Apr. 1, 1906
4s, J&J, 6,000....Jan. 1, 1907
4s, J&J, 12,000....July 1, 1907
4s, J&J, 24,000....July 1, 1908
4s, J&J, 20,000....July 1, 1909
4s, J&J, 35,000....July 1, 1911
4s, J&J, 28,000.... July 1, 1912
4s, J&J, 24,000....Jan. 1, 1913
4s, A&O, 125,000....Apr. 1, 1913

LOANS— When Due.
WATER BONDS— (Con.)—
4s, J&J, \$20,000....July 1, 1913
4s, A&O, 10,000....Apr. 1, 1914
4s, A&O, 10,000....Oct. 1, 1914
4s, A&O, 10,000....Apr. 1, 1915
4s, A&O, 10,000....Apr. 1, 1916
4s, A&O, 30,000....Apr. 1, 1917
4s, A&O, 33,000....Oct. 1, 1918
3 1/2s, A&O, 6,000 .. Apr. 1, 1911
3 1/2s, A&O, 10,000....Apr. 1, 1920
SURFACE DRAINAGE BONDS—
4s, J&J, \$85,000....Jan. 1, 1909
4s, J&J, 15,000....Jan. 1, 1910
4s, J&J, 10,000....July 1, 1912
4s, J&J, 4,000....Jan. 1, 1919
3 1/2s, J&J, 4,000....July 1, 1919
3s 1/2, J&J, 3,000....July 1, 1920
SEWER BONDS—
4s, A&O, \$30,000....Apr. 1, 1902
4s, A&O, 50,000....Oct. 1, 1911
4s, A&O, 50,000....Apr. 1, 1921
4s, J&J, 10,000....July 1, 1902
4s, J&J, 25,000....July 1, 1922
4s, J&J, 15,000....Dec. 31, 1922
4s, A&O, 10,000....Apr. 1, 1923
4s, A&O, 5,000....Oct. 1, 1923
4s, J&J, 7,000....Jan. 1, 1927
Bond debt May 1, 1901...\$1,153,000
Sinking funds..... 366,677
Net debt May 1, 1901.. 786,323
Water debt (included)... 432,000
Assessed valuation, real...15,311,500
Assessed valuation, per l 5,169,945
Total valuation 1901...20,481,445
Tax rate (per \$1,000) 1901...\$16.60
Population in 1890 was.....18,707
Population in 1900 was....23,481

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

WARE.—A. F. RICHARDSON, Treasurer.

This town is in Hampshire County.

LOANS— Amount.
High School loan, 4s.... \$12,000
Sewer loan, 4s..... 26,000
Macadam road loan..... 5,000
Misc. loans 4s..... 2,500
Water debt..... 41,400

Sewer extension 3 1/2s. \$4,000
Total debt Mar. 1, 1901.. \$90,900
Tax valuation in 1900...4,141,130
Tax rate (per \$1,000) 1901 \$17.50
Population in 1900 was.....8,263
Population in 1890 was.....7,329

WATERTOWN.—CHAS. W. STONE, Treasurer.

This town is in Middlesex County.

LOANS— When Due.
BRIDGE NOTES—
4 1/2s, J&J, \$5,000....July 1, 1902
4 1/2s, A&O, 5,000....Apr. 1, 1902
4 1/2s, J&D, 5,000....Dec. 1, 1902
SCHOOL HOUSE NOTES—
4s, M&S, \$26,000....Sept. 1, 1902
(\$2,000 yearly) to Sept., 1914
4s, M&S, \$11,000.. Sept. 1, 1904
4s, A&O, 24,000....Oct., 1902-07
4s, A&O, 4,000....Apr. 1, 1908
SEWER NOTES—
4 1/2s, J&D, \$5,000....Dec. 1, 1901
4 1/2s, J&J, 1,000....Jan. 1, 1903
4s, M&N, 70,000....Nov. 1, 1906
TOWN NOTES—
4s, J&J, \$5,000....July 1, 1904
4s, A&O, 14,000....Apr. 1, 1905
4s, F&A, 15,000, Aug. 1, 1902-'06

TOWN NOTES— (Con.)—
4s, F&A, \$30,000..Aug. 1, 1907
4s, J&D, 8,000...Dec. 1, 1907
4s, M&N, 15,000...Nov. 1, 1908
3 1/2s, F&A, 21,800 ..Aug. 1, 1909
4s, J&J, 8,500. Jan. 1, 1910
3 1/2s, J&J, 20,000....July 1, 1910
3 1/2s, J&J, 30,000....July 1, 1911
WATER BONDS—
3 1/2s, J&J, \$252,000, Jan. 1, 1902 to
(\$9,000 due yearly) Jan. 1, 1929
Total debt Feb. 1, 1901....\$734,300
Water debt (included)....402,000
Tax valuation, real.....9,115,450
Tax valuation, personal, 1,627,722
Total valuation 1900...10,743,242
Total tax (per \$1,000) 1900...\$17.00
Population in 190 was.....9,706
Population in 1890 was.....7,073

INTEREST is payable at the Fourth National Bank, Boston.

WAYLAND.—HENRY F. LEE, Treasurer.

This town is in Middlesex County.

LOANS— When Due.
SCHOOL HOUSE BONDS—
4s, M&N, \$5,5001902-1906
REFUNDING BONDS—
4s, A&O, \$11,000.....1913
4s, A&O, 44,500.....1918
Total debt May 1, 1901.. \$65,700
Sinking fund assets 6,379

Net debt May 1, 1901.... \$59,321
Tax valuation in 1900.. 1,649,275
Assessment about 2/3 actual value.
Total tax (per \$1,000) 900...\$14.70
Population in 1900 was.....2,303
Population in 1890 was.....2,060
Interest is payable in Boston.

WELLESLEY—ALBERT JENNINGS, Treasurer.

This town is in Norfolk County.

LOANS— When Due.
ROAD BONDS—
4s, J&D, \$5,000....Dec. 1, 1901
4s, M&S, 10,000, Sept. 1, 1902-06
(\$3,000 y'rly to 1905; \$1,000 in '06)
ELECTRIC-LIGHT PLANT—
4s, M&S, \$6,000....Sept. 1, 1902
(\$1,000 due y'rly to Sept. 1, 1907
4s, M&S, \$4,000 ...Mar. 1, 1902
SCHOOL HOUSES—
4s, J&D, \$8,000....Dec. 1, 1902
4s, M&S, 4,000....Sept. 1, 1903
4s, M&S, 9,000....Sept. 1, 1904
(\$4,500 due y'rly) to Sept. 1, 1905
4s, M&S, 10,000....Sept. 1, 1902
(\$2,000 due y'rly) to Sept. 1, 1906
4s, M&S, 1,100... Sept. 1, 1902
4s, M&S, 5,000 Sept 1, 1902-06
BUILDING BONDS—
4s, M&S, \$13,000, Sept. 1, 1902-08
(\$2,000 y'rly to 1907; \$1,000 in '08)
PARKWAY BONDS—
4s, M&S, \$6,000 Sept. 1, 1902-07
DEPARTMENT SHEDS—
4s, M&S, \$2,000, Sept. 1, 1902-03
WATER WORKS—
4s, J&D, \$5,000....Dec. 16, 1907

WATER WORKS— (Con.)—
4s, M&N, \$5,000....Apr. 28, 1908
4s, A&O, 5,000....Apr. 1, 1909
4s, M&S, 10,000....Sept. 1, 1908-9
4s, M&N, 6,000....Nov. 12, 1910
4s, J&D, 6,000....Dec. 30, 1911
4s, M&S, 3,000.... 1902
4s, M&S, 20,000....1903 to 1912
4s, M&S, 22,000....1913-1923
4s, A&O, 6,000 Oct. 1, 1912
4s, M&S, 18,000....Sept. 1, 1913
4s, M&S, 9,000....Mar. 1, 1914
4s, M&S, 140,000....Mar. 1, 1915
4s, M&S, 15,000....Mar. 1, 1916
4s, M&S, 5,000....Mar. 1, 1917
Total debt, Feb. 1, 1901...\$383,200
Water debt (included).... 278,000
Sinking fund assets..... 82,791
Net debt Feb. 1, 1901... 300,409
Tax valuation real..... 5,460,125
Tax valuation personal. 3,476,550
Total valuation 1900.... 8,936,675
Assessment 2/3 actual value.
Total tax (per \$1,000) 1900...11.00
Population in 1900 was.....5,072
Population in 1890 was.....3,600

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

WESTBORO.—O. K. NEWTON, Treas.

This town is in Worcester County.

LOANS— When Due.
WATER BONDS—
5s, M&S, \$55,000....Sept. 16, 1908
4s, M&S, 35,000....Mar. 1, 1908
4s, M&S, 20,000....Sept. 16, 1916
4s, M&S, 2,000....Sept. 16, 1919
4s, 5,000....1920
4s, 9,000....1925
4s, M&N, 5,000 .. Nov. 1, 1928
SEWER BONDS—
4s, \$31,000.....1922
4s, 10,000.....1926
3 1/2s, M&N, \$25,000.. Nov. 1, 1928
(Interest payable in Boston.)

MUNICIPAL DEBT—
3 7/8s, 5,500.....1902-1903
3 5/8s, 19,000.....1904-1908
3 1/2s, 3,100.....1901-1903
LIBRARY NOTES—
4s, \$5,000.....1904-1905
Total debt Jan. 1, 1901. \$228,850
Water debt (included).. 126,000
Sinking funds 67,393
Tax valuation 1900.... 2,939,469
Assessment is 2/3 actual value.
Total tax (per \$1,000) 1900...\$16.70
Population in 1900 was.....5,400
Population in 1890 was.....5,195

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

This town is in Hampden County.

LOANS— When Due.
BRIDGE BONDS—
4s, \$7,200...Oct. 1, 1902-05
4s, 11,900 Oct. 1, 1902-08
WATER BONDS—
4s, A&O, \$10,000....Oct. 1, 1902
(\$5,000 due yearly) to Oct. 1, 1904
4s, A&O, 44,000....Oct. 1, 1902
(\$5,500 due yearly) to Oct. 1, 1909
4s, A&O, \$15,000....Oct. 1, 1902
(\$2,500 due yearly) to Oct. 1, 1907
4s, A&O, \$44,000....Oct., 1902-22
SCHOOL NOTES—
5s, \$9,000....Sept. 1, 1902
(\$1,800 due yearly) to Sep. 1, 1906.
4s, \$16,100.... Jan. 1902 to 1908
GAS AND LIGHT BONDS—
3 1/2s, J&D, \$117,000.. June 1, 1902
(\$1,000 due y'rly) to June 1, 19 9

LOANS— When Due.
GRADE CROSSING NOTES—
4s, \$8,000.....Dec., 1902 to '07
SEWER NOTES—
4s, A&O, \$5,000....Jan. 1, 1908
3 1/2s, A&O, 25,000....Oct. 1, 1902
(\$5,000 due y'rly) to Oct. 1, 1906
4s, \$10,000 ..1908-1909
(\$5,000 due yearly.)
4s, \$5,000....Dec. 15, 1910
3 1/2s, 2,000.... Sept. 17, 1914
Bond debt Feb. 1, 1901.. \$405,500
Water debt (included)... 170,000
Tax valuation 1901....8,480,817
Assessment about 2/3 actual value.
Total tax (per \$1,000) 1901...\$16.00
Population in 1900 was.....12,310
Population in 1890 was..... 9,805

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.

LOANS— When Due.
GENERAL PURPOSES—
5s, \$21,000.....May 5, 1902
(\$1,000 due yearly) to May 5, 1922
4s, A&O, \$17,000....Oct. 1, 1902
(\$1,000 due yearly) to Oct. 1, 1918
4s, \$165,000.....1927
REFUND'G SCH'L HOUSE & SEWERS
4s, M&N, \$50,000....May 1, 1928

WATER BONDS—
4s, g., \$25,000..April 1, 1929
4s, g., A&O, 25,000..Oct. 1, 1930
3 1/2s, g., A&O, 25,000....Oct. 1, 1930
REFUNDING BONDS—
4s, g., \$25,000.....May 1, 1929
Tax valuation 1901....5,063,210
Total tax (per \$1,000) 1901...\$16.50
Population in 1900 was.....7,105
Population in 1890 was.....5,077

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

WEYMOUTH.—J. H. STETSON, Treasurer.

The town is in Norfolk County.

LOANS— When Due.
TOWN DEBT—
4s, \$10,000...Dec. 30, 1901
4s, 5,000....Jan. 15, 1902
3 1/2s, 5,500....May 1, 1903
3 1/2s, 10,000....May 8, 1909-10
SCHOOL BONDS—
4s, J&J, \$50,000....July 1, 1907
3 1/2s, 12,000, May 1, 1904-05
3 1/2s, 15,000, Jan. 1, 1906-07
3 1/2s, 7,500, June 15, 1910
WATER BONDS—
4s, M&N, \$300,000....Nov. 1, 1914
4s, M&N, 50,000....Nov. 1, 1917
4s, M&N, 21,000....Nov. 1, 1919
4s, M&N, 29,000....Nov. 1, 1920
4s, M&N, 15,000....Nov. 1, 1921
4s, M&N, 13,000....May 1, 1924
4s, M&N, 4,000....May 1, 1925

WATER BONDS— (Con.)
4s, M&N, \$5,000....May 1, 1927
4s, M&N, 8,000....May 1, 1920
4s, M&N, 3,000 .. May 1, 1929
4s, M&N, 3,000....Nov. 1, 1930
Town debt, Jan. 1, 1901. \$30,500
School debt Jan. 1, 1901. 84,500
Water debt Jan. 1, 1901. 454,000
Floating debt 80,220
Total debt Jan. 1, 1901.. 649,220
Sinking fund..... 151,073
Net debt Jan. 1, 1901... 495,147
Tax valuation, real.....5,622,096
Tax valuation, personal. 901,608
Total valuation 1900....6,526,764
Property assessed at actual value.
Tax rate (per \$1,000) 1900...\$20.50
Population in 1900 was.....11,324
Population in 1890 was.....10,860

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.

LOANS— When Due.
SO. ABINGTON WATER BONDS—
4s, M&S, \$100,000.....1912
Interest payable in Boston.
Bond debt Oct. 19, 1900.. \$100,000
Floating debt..... 5,000
Total debt Oct. 19, 1900.. 155,000
Sinking funds, etc..... 31,281

Tax valuation, real.... \$3,104,840
Tax valuation, person'l. 59,000
Total valuation 1900... 3,643,840
Assessment same as actual value.
Tax rate (per \$1,000) 1900...\$19.70
Population in 1890 was.....4,441
Population in 1900 was.....6,155

WILLIAMSTOWN.—W. B. CLARK, Treas'r.

This town is in Berkshire County. LOANS—When Due. REFUNDING NOTES— 3 1/2s, F&A, \$34,000.....1902-1913 (\$2,000 yearly on Aug. 31.) 3 1/2s, F&A, \$31,000.....Aug., 1907 Cemetery loan, 5s, \$8,000. On dem. Bonded debt Feb. 1, 1901. \$57,000 Floating debt Feb. 1, 1901. 8,000 INTEREST is payable in Boston. Total debt Feb. 1, 1901.. \$65,000 Tax valuation, real.....2,470,901 Tax valuation, pers'l.....318,375 Total valuation 1901.....2,789,276 Assessed valuation 85% actual val. Total tax (per \$1,000) 1901.\$16.55 Population in 1900 was.....5,013 Population in 1890 was.....4,221

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

This town is in Middlesex County. LOANS—When Due. PLAYGROUND BONDS— 4s, \$62,500.....Dec 1, '15 to '24 SCHOOL BONDS— 4s, \$5,000.....Nov., 1901 3 1/2s, M&N, \$42,500.....1901 to 1909 SEWER BONDS— 4s, \$30,000.....1917-1922 (\$5,000 due yearly.) 4s, \$50,000.....Dec. 1, '18 to '22 (\$10,000 due yearly.) 4s, \$20,000.....Dec. 1, '23-'24 (\$10,000 due yearly) HIGHWAY BONDS— 3 1/2s, J&D, \$30,000.....Dec.1905 to '09 (\$5,000 in 1905, \$4,000 in 1906, \$5,000 in 1907, \$10,000 in 1908, \$6,000 in 1909). HIGHWAY BONDS—(Con.)— 4s, J&D, \$14,000.....1902-1904 (\$5,000 Dec. 1, 1902; \$2,000 in 1903 and \$7,000 in 1904.) WATER BONDS— 4s, Var's, \$293,000..1902 to 1926 (Part due each year.) 4s, J&D, \$33,000.....June 1, 26-'28 3 1/2s, M&N, 7,000.....1914 to 1916 5 1/2s, J&D, 10,000.....Dec.1909-10 Total debt July 1, 1901.. \$602,500 Water works, value.....343,000 Tax valuation, real.....7,390,955 Tax valuation, personal,1,062,225 Total valuation 1900....8,453,180 Assessment about 3/4 actual value. Tax rate (per M.) 1901.....\$15.80 Population in 1900 was.....7,248 Population in 1890 was.....4,861

WINTHROP.—{ FRANK F. COOK, Treasurer. E. L. FREEMAN, Sec. Assessors.

This town is in Suffolk County. LOANS—When Due. TOWN BONDS— 5s, \$34,500.....1905 Bonded debt Jan. 2, 1901.\$34,500 Funded debt.....150,398 Floating debt.....45,000 Total debt Jan. 2, 1901.....229,898 Sinking fund.....\$26,394 Net debt Jan. 2, 1901... 203,504 Tax valuation 1900.....6,998,325 Tax rate (per \$1,000) 1900.\$15.20 Population in 1900 was.....6,058 Population in 1890 was.....2,726

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

This city is in Middlesex County. LOANS—When Due. GENERAL MUNICIPAL BONDS— 4s, A&O, \$500.....Oct. 1, 1902 4s, J&D, 8,000.....Dec., 1901-'08 4s, J&J, 16,000.....July, 1902-'09 3 1/2s, M&N, 1,500.....Nov., 1901-'03 4s, J&D, 2,000.....Dec., 1901-'04 4s, A&O, 1,000.....Apr., 1902-'03 4s, M&N, 2,000.....Nov., 1901-'02 4s, J&J, 5,000.....July, 1902-'06 4s, M&N, 12,000.....Nov., 1901-'08 4s, J&D, 6,000.....Dec., 1901-'06 4s, M&N, 2,000.....Sept. 1, 1902 4s, J&J, 1,000.....July, 1902-'03 4s, J&J, 4,500.....June, 1902-'04 4s, M&N, 2,500.....Nov., 1901-'05 4s, J&J, 3,500.....July, 1902-'08 4s, F&A, 500.....Aug. 1, 1902 4s, J&J, 18,000.....July, 1901-'10 4s, J&J, 1,250.....July 1, 1902 WATER DEBT— 4s, J&J, \$40,000.....July 1, 1902 (\$10,000 due y'ly) to July 1, 1905 4s, \$24,000.....July 1, 1902 (\$6,000 due yearly) to July 1, 1905 4s, A&O, \$10,000.....Apr. 1, 1905 4s, A&O, \$20,000.....Apr. 1, 1902 (\$10,000 due y'ly) to Apr. 1, 1903 INTEREST is payable in Woburn WATER DEBT—(Con.)— 4s, A&O, \$9,000.....Apr. 1, 1904 4s, J&D, 3,000.....June, 1902-'07 4s, J&J, 1,600.....July, 1901-'03 4s, J&D, 500.....Dec., 1901 SEWER DEBT— 4s, \$1,000.....Jan. 1, 1902 (\$500 due yearly) to Jan. 1, 1903 4s, A&O, \$16,000.....Aug. 1, 1902 (\$2,000 due y'ly) to Aug. 1, 1909 4s, M&N, \$1,000.....Sept. 1, 1902-'03 4s, A&O, 35,000.....Apr., 1902-'03 4s, A&O, 10,000.....Oct., 1902-'11 4s, A&O, 4,500.....Apr., 1902-'10 4s, J&D, 4,000.....June, 1902-'09 4s, J&J, 1,500.....July, 1902-'04 Municipal debt.....\$104,600 Water debt.....124,600 Sewer debt.....84,600 Tot. bonded debt Jan. 1, '01 313,800 Floating debt, additional 67,796 Total debt Jan. 1, 1901.. 381,596 Tax valuation 1900.. \$10,555,975 Value of City Prop'rty '99. 1,193,099 Assessment same as actual value. Tax rate (per \$1,000) 1900.\$17.80 Population in 1890 was.....13,499 Population in 1900 was.....14,254

WORCESTER.—{ PHILIP J. O'CONNELL, Mayor. FRED. W. WHITE, Treasurer.

This city is in Worcester County. LOANS—When Due. FUNDED CITY BONDS— 5s, A&O, \$200,000 .. Apr. 1, 1905 4s, A&O, 500,000.....Apr. 1, 1905 4s, A&O, 500,000.....Apr. 1, 1905 4s, A&O, 135,000.....Apr. 1, 1902 4s, A&O, 100,000.....Apr. 1, 1903 4s, A&O, 260,000.....Apr. 1, 1904 4s, A&O, 110,000.....Apr. 1, 1905 4s, A&O, 125,000.....Apr. 1, 1905 4s, A&O, 50,000.....Apr. 1, 1925 4s, A&O, 300,000.....Apr. 1, 1906 4s, A&O, 100,000 .. Apr. 1, 1906 4s, A&O, 250,000.....Apr. 1, 1926 4s, A&O, 200,000.....Apr. 1, 1907 4s, A&O, 350,000.....Apr. 1, 1927 4s, A&O, 40,000.....Apr. 1, 1917 4s, \$200,000.....Apr. 1, 1907 4s, \$100,000.....Jan. 1, 1909 3 1/2s, A&O, 60,000.....Apr. 1, 1909 4s, J&J, \$160,000.....July 1, 1908 3 1/2s, A&O, 32,000 .. Apr. 1, 1909 3 1/2s, J&J, 50,000.....July 1, 1909 FUNDED WATER LOAN— 5s, J&D, \$100,000.....Dec. 1, 1906 4s, A&O, 250,000.....Apr. 1, 1914 4s, A&O, 100,000.....Apr. 1, 1915 4s, A&O, 150,000.....Apr. 1, 1918 4s, A&O, 200,000.....Apr. 1, 1919 4s, A&O, 30,000 .. Apr. 1, 1920 4s, A&O, 70,000.....Apr. 1, 1921 4s, A&O, 150,000.....Apr. 1, 1922 4s, A&O, 50,000.....Apr. 1, 1923 4s, A&O, 50,000.....Apr. 1, 1924 4s, A&O, 100,000.....Apr. 1, 1925 FUNDED SEWER LOANS— 4 1/2s, A&O, \$140,000.....Apr. 1, 1905 4s, J&J, 65,000.....Jan. 1, 1903 4s, J&J, 70,000.....Jan. 1, 1904 4s, J&J, 180,000.....Jan. 1, 1905 4s, J&J, 145,000.....Jan. 1, 1906 4s, J&J, 75,000.....Jan. 1, 1908 4s, J&J, 75,000.....Jan. 1, 1910 4s, J&J, 80,000.....Jan. 1, 1912 4s, J&J, 100,000.....Jan. 1, 1916 3 1/2s, A&O, 20,000 .. Apr. 1, 1920 4s, J&J, 200,000.....Jan. 1, 1927 4s, J&J, 300,000.....July 1, 1928 3 1/2s, J&J, 170,000.....July 1, 1929 3 1/2s, A&O, 200,000 .. Apr. 1, 1930 3 1/2s, A&O, 100,000 .. Apr. 1, 1931 HOSPITAL BONDS— 3 1/2s, J&D, 10,000 .. June 1, 1910 FUNDED PARK LOAN— 4s, A&O, \$250,000.....Apr. 1, 1988

PAR VALUE OF BONDS is \$500 and multiples thereof. INTEREST is payable, by check, at the Merchants' National Bank in Boston

Table with columns: Aug. 6, 1901, Feb. 1, 1901, Feb. 1, 1900, Dec. 1, '98. Rows: Total bonded debt, Sinking funds, Net debt, Water & park debt (inc. above).

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. In 1900 \$283,760 was paid into sinking funds other than the water bonds sinking fund. The water sinking fund on Aug. 6, 1901, amounted to \$74,952.

CITY PROPERTY.—The city owned property in 1900 valued at \$13,421,187, including water works costing \$3,670,001. Receipts from water assessments in year 1899-00 were \$262,187 41; interest on water loans, \$125,729; 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. Rows: 1901, 1900, 1899, 1898, 1897, 1896, 1895, 1890.

In 1901 tax rate includes: State tax, \$0.35; county tax, \$0.78; city tax, \$15.27; total, \$16.40. Average assessed valuation for three years 1899 to 1901, inclusive, was \$112,567,724.

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. Lists various towns like Avon, Barnstable, Blackstone, etc.

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., 1903), William Gregory Sec. of State (term exp. first Tues. Jan., 1903). 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:

Table with columns: NAME AND PURPOSE, Interest Rate Payable, Principal When Due, Outstanding. Rows: State House loan, 1894, 1891, 1894, 1894, 1898, 1901.

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 those due in 1938 and 1941, the interest on which is payable at the Industrial Trust Co., Providence.

TOTAL DEBT, SINKING FUNDS ETC.—Table with columns for years 1901, 1900, 1899, 1898 and rows for January 1, Total funded debt, and Sinking funds.

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.

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.—Table with columns for years 1900, 1890, 1880, 1870 and rows for 1860, 1850, 1840, 1830.

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.

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. There was a Constitutional Amendment adopted in 1900, but it did not relate to municipal indebtedness.

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

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

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

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

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

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

CITIES, COUNTIES AND TOWNS IN STATE OF RHODE ISLAND.

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

Table for Bristol with columns for When due, Total debt, Tax valuation, Personal, Total valuation, Assessment, Town tax, Population in 1890, and Population in 1900.

INTEREST on notes is paid in Bristol, R. I.; on bonds in Providence.

BURRILLVILLE.—FRANCIS FAGAN, Treasurer. This town is situated in Providence County.

Table for Burrillville with columns for When Due, Total debt, Sinking fund, Tax valuation, Personal, Total valuation, Tax rate, Population in 1890, and Population in 1900.

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.

Table for Central Falls with columns for When Due, Bonded debt, Floating debt, Tax valuation, Personal, Total valuation, Tax rate, and Population in 1895 and 1900.

INTEREST is paid at Industrial Trust Company of Providence.

COVENTRY.—JOHN MATTESON, Treasurer.

Table for Coventry with columns for Net debt, Assessed valuation, Personal, Total valuation, Tax rate, and Population in 1890 and 1900.

CRANSTON.—D. D. WATERMAN, Clerk. This town is in Providence County.

Table for Cranston with columns for When Due, Floating debt, Sink'g oth. f'ds, Assessed valuation, Personal, Total valuation, Tax rate, and Population in 1900 and 1890.

CUMBERLAND.—CYRUS TAFT, Treasurer. This town is in Providence County.

Table for Cumberland with columns for When Due, Total debt, Sinking fund, Net debt, Tax valuation, Personal, Total valuation, Assessment, Tax rate, and Population in 1900 and 1890.

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

Table for East Providence with columns for When Due, Bonded debt, Other liabilities, Total debt, Sink. fund, Valuation, Personal, Total valuation, Tax rate, and Population in 1900 and 1890.

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 County

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

Table for East Providence Fire District with columns for When Due, 4 1/2s, g., J&J, Total debt, Tax valuation, and Real value.

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

JAMESTOWN.—EDWIN G. KNOWLES, Treas.

This town is in Newport County.

Table for Jamestown with columns for When Due, Total debt, Assessed valuation, and Population in 1890 and 1900.

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.

Table for Johnston with columns for When Due, Net debt, Tax valuation, Personal, Total valuation, Assessment, Town tax, Population in 1895, and Population in 1890 and 1900.

INTEREST is payable by the Union Trust Company, Providence

LINCOLN.—ALFRED E. SHERMAN, Treasurer

This town is in Providence County.

Table for Lincoln with columns for When Due, Assessed valuation, Total valuation, Tax rate, and Population in 1900 and 1890.

NARRAGANSETT PIER.—JAS. F. CROSS, District Treasurer.—Narragansett Pier is in Washington Co.

Table for Narragansett Pier with columns for When Due, Floating debt, Total debt, Tax valuation, Personal, Total valuation, and Total tax.

NEWPORT.—(CLARENCE A. HAMMETT, Treasurer. WILLIAM G. STEVENS, Clerk.)

Table with columns: Loans (City Hall & Imp. Bonds, Industrial Sch. and Consol., Park Bonds, Public Improvements, School House), Sewer Bonds, and Interest. Includes terms like 'When Due' and 'Assessed val'n'.

INTEREST is payable at Newport, except on the Industrial School Loan, which is payable at the Bay State Trust Co., Boston. CITY PROPERTY.—The city owns real estate valued by tax assessors at \$488,022; other property, \$183,398. Limit of indebtedness, 3 per cent of valuation.

NORTH PROVIDENCE.—J. OGDEN, Treas.

Table with columns: Loans (General Debt Bonds, Sewer Bonds, Street Improvement Bonds, School Bonds), Water Bonds, and Interest. Includes terms like 'When Due' and 'Assessed val'n'.

PAWTUCKET.—(CHAS. F. BURNHAM, Auditor. J. ELLIS WHITE, Treasurer.)

Table with columns: Loans (General Debt Bonds, Sewer Bonds, Street Improvement Bonds, School Bonds), Water Bonds, and Interest. Includes terms like 'When Due' and 'Assessed val'n'.

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 (Davis estate loan, Park loan, Public improvement, School loan, Sewer loan, Weybosset Bridge, Water loan, Refund'g water loan, Highway loan, Johnston annexat'n), Interest (Rate, Payable), Principal (When Due, Outstand'g).

Table with columns: Johnston Bonds (School Dist. No. 15, Town bonds, etc.), Interest (Title of Loan, Interest, where payable).

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.

Table with columns: Interest on the bonds is payable as follows: Title of Loan, Interest, where payable.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the total municipal debt of Providence (including that assumed by annexing a portion of Johnston), the sinking fund held by the city against the same, the water debt, and the city's floating debt on the dates given.

Table with columns: July 1, 1901, Jan. 1, 1901, Jan. 1, 1900. Rows: Bonded debt (incl. water debt), Floating debt, Total debt, Sink'g funds, etc. (list below), Net debt, Water debt (included above).

The debt of the city of Providence, less the sinking fund and water debt, is 4.28 per cent of the assessed valuation of the city.

The notes representing the floating debt on Sept. 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: Police station, Seventh District, State tax, Special highway loan, Casino, Weybosset Bridge and river walls, School house and lots, loan account, Central Fire Station, etc.

Total sinking funds July 1, 1901, \$3,024,355 50

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 July 1, 1901, are shown by the following table:

Table with columns: Public-improvement loan, due in 1929, Public improvement loan due in 1937, Water loan, due in 1906, Water loan, due in 1916, Water loan, due in 1923, Water loan, due in 1926, Water loan, due in 1927, Water loan, due in 1930, Davis estate loan, due in 1909, School loan, due in 1911, School loan, due in 1925, School loan, due in 1927, School loan, due in 1929, Sewer loan, due in 1921, Sewer loan, due in 1922, Sewer loan, due in 1923, Sewer loan, due in 1925, Sewer loan, due in 1926, Sewer loan, due in 1927, Sewer loan, due in 1928, Sewer loan, due in 1929, Sewer loan due 1930, Park loan, due in 1922, Park loan, due in 1947, Highway loan, due in 1924, Highway loan, due in 1927, Highway loan due 1930, Weybosset Bridge loan, due in 1929, Johnston Annexation loan, due 1939, Johnston School District No. 15, loan due in 1909, Johnston School District No. 15, loan due in 1924, Johnston School District No. 1, loan due in 1927, Johnston loan due in 1912 and 1917.

Total sinking funds July 1, 1901, \$3,024,355 50

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"

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax per \$1,000, Amount of Tax. Rows: 1901, 1900, 1899, 1898, 1897, 1896, 1895, 1890, 1880, 1870, 1860.

The tax rate in 1901 included State tax of \$1.65 and city tax \$14.35. 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.

Table with columns: Loans (Improvement Bonds), Interest (Tax valuation, real, personal, total, assessment, total tax, population in 1890, population in 1900).

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.

Table with columns: Loans (Improvement Bonds), Interest (Tot. assessed val, 1901, Assessment at full value, Tax rate (per \$1,000) 1901, Population in 1900, Population in 1890).

WARREN.—CHARLES W. GREENE, Treasurer.

This town is in Bristol County.

LOANS—	<i>When Due.</i>	Assessed valuation, real. \$2,753,850
REFUNDING BONDS—		Assessed val'tion, per'l. 1,545,550
4s, g., \$68,000....	1902-1922	Total valuation 19 1... 4,299,400
(\$3,000 yearly on Oct. 1 to 1917, and \$1,000 yearly thereafter.)		Assessment abt. 80% actual value.
Bond debt Sept. 10, 1901.	\$71,000	Tax rate (per \$1,000) 1901... \$10.00
Floating debt.....	17,500	Population in 1890 was..... 4,489
		Population in 1900 was..... 5,108

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

WARWICK.—J. B. ALLEN, Town Treasurer.
This town is in Kent County.

LOANS—	<i>When Due.</i>	Assessed val'n 1900.. \$15,397,170
3s, g, M&N, \$300,000.	May 1, 1931	Population in 1900 was... 21,316
Total debt Apr. 10, 1901.	\$251,500	Population in 1890 was... 17,761

WESTERLY.—JAMES M. PENDLETON, Treas.

This town is in Washington County.

LOANS—	<i>When Due.</i>	Float'g debt (additional) \$30,000
REFUNDING BONDS—		Water debt (included)... 273,000
4s, g, J&J, \$30,000....	Jan. 2, 1929	Tax valuation, real..... 5,509,600
WATER LOAN —		Tax valuation, person'l. 1,087,560
4s, M&S, \$200,000....	Sept. 1, 1927	Total valuation 1900 ... 6,597,160
3½, g, F&A, \$73,000....	Feb. 1, 1929	Tax (per \$1,000) 1900..... \$15.80
Bonded debt Feb. 1, 1901.	\$303,000	Population in 1900 was..... 7,541
Sinking fund.....	32,414	Population in 1890..... 6,813
Net debt Feb. 1, 1901....	270,586	

WESTERLY SCHOOL DISTRICT NO 1.—

FUNDING BONDS—	<i>When Due.</i>	Interest payable in Westerly.
4½s, M&S, 35,000.....	1921	School tax (per \$1,000) 1899. \$6.00
Subject to call after 1896		

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

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

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

LOANS—	<i>When Due.</i>	REFUNDING WATER BONDS—
FUNDING BONDS—		4s, A&O, g., \$150,000.
4s, J&D, \$30,000....	1901 to 1903	Bond debt Sep. 11, 1901.
(\$10,000 yearly on Dec. 1.)		\$1,899,000
4s, F&A, \$200,000....	Aug. 1, 1907	Floating debt.....
4s, g, A&O, \$335,000	Apr. 1, 1924	225,000
4s, g, M&N, 307,000.	May 1, 1927	Total debt Sep. 11, 1901.
SEWER BONDS—		2,124,000
4s, g, F&A, \$18,000.	Aug. 15, 1921	Sinking fund.....
4s, g, F&A, 47,000.	Feb. 15, 1921	177,378
4s, g, F&A, 50,000.	Feb. 15, 1925	Net debt Sept. 11, 1901.
4s, g, F&A, 50,000.	Aug. 15, 1925	1,946,622
3½s, g, F&A, 150,000.	Feb. 15, 1925	Water debt (included)...
WATER BONDS—		732,000
4s, g, M&N, \$92,000.	Nov. 1, 1916	Assessed val'n, real... 13,265,200
4s, g, M&N, 100,000.	May 1, 1915	Assessed val'n, pers'n'l. 2,694,050
4s, g, M&N, 100,000.	May 1, 1915	Total valuation 1901. 15,959,250
4s, g, M&N, 90,000.	Nov. 1, 1911	Assessment about 2/3 actual value.
3½s, g, M&N, 200,000.	May 1, 1931	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.

strued 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 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, and at the session in 1901 the scope of such investments was still further enlarged. We give below the law as thus amended, and which is known on the statute book as Chapter 48, Laws of 1901. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs we have inserted so that those who need to refer to or use any particular portion of the section can more readily find the part desired. We also indicate by means of a black-faced bracket [] the parts of the law which were added by the Act of 1901; otherwise we give the section as it reads and was passed.

SECTION 1.—Section 1800 of the General Statutes, as amended by chapter CCXXIX of the Public Acts of 1893, chapter CCXVII of the Public Acts of 1897, and by section one of chapter 146 of the Public Acts of 1899 is hereby amended to read as follows: Savings banks may invest—

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

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

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

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

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

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

(7) Or in the bonds of any railroad company organized under the laws of any of the States mentioned in this Act, and which bonds are secured by a first mortgage (as the only mortgage security) given by said railroad company upon some portion of the railroad owned by it, or given by a railroad company (a majority of the capital stock in which is owned by the railroad company issuing said bonds) upon some portion of the railroad owned by it but leased or operated by the railroad company issuing said bonds, and which portion of said railroad in either case shall be located wholly or in part in one or more of the States mentioned in this Act, provided the entire railroad of said company is located wholly within the United States; or in the consolidated bonds of any railroad company incorporated by this State and authorized to issue such bonds to retire the entire funded debt of said company; provided, that in every case the railroad company in the bonds of which an investment is made shall have paid each year, for a period of not less than five years next previous to such investment, in addition to the interest on its funded indebted-

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:

LOANS—	<i>Interest.</i>	<i>Principal.</i>
NAME AND PURPOSE.	<i>Rate Pay'ble.</i>	<i>When Due. Outstand'g.</i>
War loan.....	1865 Ceased.	Oct. 1, 1885 \$100
do renewal 1882 c&r	3½ 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 3½ 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 October, 1900.

	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.

<i>Years.</i>	<i>Tax valuation.</i>	<i>Years.</i>	<i>Tax valuation.</i>
1900.....	\$684,075,060	1895.....	\$452,863,714
1899.....	570,163,749	1894.....	441,001,581
1898.....	552,887,762	1893.....	416,323,252
1897.....	534,465,257	1892.....	381,261,607
1896.....	529,621,165	1888.....	354,557,515

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

No County, City, Town, Borough or other Municipality, shall ever subscribe to the capital stock of any railroad corporation, or become the purchaser of the bonds, or make donation to, or loan its credit in aid of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be con-

ness, 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;

Also in the following securities:

Central RR. Co. of N. J.—Gen. M. 5s, gold bonds, due July 1, 1987;
Burlington Cedar Rapids & Northern Railway Company system—
Cedar Rapids Iowa Falls & Northw., con. 1st 5s, due Oct 1, 1921,
Bur. Ced. R. & Nor., con. 1st M. and col. trust 5s, due April 1, 1934;
Great Northern Railway Company system—
St. Paul Minn. & Man Ry. Co., Montana ext. 4s, due June 1, 1937,
Do do do Pacific ext. 4s, due July 1, 1940;
Montana Central Ry. Co. 1st M. 5 & 6s, due July, 1937,
Wilmar & Sioux Falls Ry. Co., 1st M. 5s, due June 1, 1938;
Ill. Cent. RR. Co.—Ch. St. L. & N. Ori. con. M. 5s & 3½s, due June, 1951;
Chicago & North Western Railway Co. system—
Chicago St. Paul Minn & Omaha Ry. Co., con. M. 6s, due June 1,
1930, and in mortgage bonds heretofore issued which said con-
solidated mortgage 6 per cent bonds are to retire at maturity;
Chicago & Eastern Illinois Railroad Co., gen. con. & 1st M. 6s, due
Nov. 1, 1937, and in mortgage bonds heretofore issued which
said gen. con. and 1st mortgage 5 p. c. bonds retire at maturity;
Minneapolis & St. Louis RR. Co., 1st & refunding M. 4s, due March 1,
1949, and in the mortgage bonds heretofore issued which said 1st
and refunding bonds are to retire at maturity;
Milwaukee & Northern RR. Co., con. M. 6s, due June 1, 1913, and in
the mortgage bonds heretofore issued which said con. mortgage
6 per cent bonds are to retire at maturity;

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 Railroad 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 Company 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 [in said general or consolidated mortgage bonds issued by any of said railroad corporations last named] 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 no bond of any railroad corporation named in this Act shall be a legal investment for a savings bank when said corporation or the system of which it is a part shall fail to pay dividends on all of its capital stock, and] 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.

SEC. 2—This Act shall take effect upon its passage.

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 indebtedness of all the civil divisions of the State at quadrennial periods:

	Funded debt.	Floating debt.	Total debt.
1900.....	£2,142,993 58	5,005,323 09	27,624,827 42
1896.....	19,749,667 08	4,584,980 56	24,511,066 55
1892.....	16,023,832 46	4,473,571 36	20,627,058 48
1888.....	15,569,186 67	3,759,642 46	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	1,355,999 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 1900.....	8,244,983
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.

This town is in Fairfield County.

LOANS—	When Due.	Total debt Oct. 1, 1900..	\$61,792
FUNDING BONDS—		Total valuation 1900.....	1,189,543
4s, M&N, \$14,000.....	1902-1908	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..	\$48,000	Population in 1900 was.....	3,327
Floating debt.....	18,742		

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

BETHEL.—H. H. WOODMAN, Treasurer.

This borough is in Fairfield County.

LOANS—	When Due.	Floating debt.....	\$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.

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

LOANS—	When Due.	BRIDGE BONDS—	
CITY & FUNDING BONDS—		3½s, J&J, \$135,000 July 1, '05 to '31	
5s, J&J, \$150,000....	July 1, 1903	REFUNDING BONDS—	
3½s, J&J, \$125,000....	July 1, 1915	3½s, J&J, \$150,000....	1901-1925
4s, J&J, 400,000....	July 1, 1919	Bonded debt Aug. 1, 1901.....	\$1,893,500
4s, J&J, 280,000....	1921	Sinking fund.....	317,902
4s, J&J, 220,000....	1924	Net debt Aug. 1, 1901..	1,575,598
3½s J&J, 80,000, July 1, '02 to '09		Assessed valuat'n 1901.....	62,908,222
IMPROVEMENT BONDS—		Assessment about actual value.	
3½s, J&J, \$200,000, July 1, '05 to '24		Tax rate (per \$1,000) 1900.....	\$11.70
COURT HOUSE (TOWN BONDS)—		Value city property....	2,148,438
4½s, J&J, \$150,000....	July 1, 1910	Population 1890.....	48,866
(Subject to call after July 1, 1900.)		Population 1900 (Census).....	70,996
4½s, J&J, \$170,000....	June 1, 1918		
(Subject to call after June 1, 1903)			

BRISTOL.—CARLTON B. IVES, Treasurer.

This town is situated in Hartford County.
LOANS— When Due.
FUNDING BONDS—
4s, J&J, \$12,000...Jan. 2, 1903
4s, J&J, 14,000...Jan. 2, 1908
4s, J&J, 100,000...July 1, 1927
HIGH SCHOOL BONDS—
4s, J&J, \$16,000...Jan. 1, 1906
(\$8,000 each 5th yr) to Jan. 1, 1911
Interest paid at Bristol Nat. Bk.
Bonded debt Sept. 1, '00. \$150,000.

Floating debt..... \$95,951
Total debt Sept. 1, 1900. 245,951
Sinking funds..... 45,882
Net debt Sept. 1, 1900... 200,069
Tax valuation 1900.....5,840,699
Assessment is 1/2 actual value.
Town tax (per \$1,000) '00.. \$10.00
Population in 1890 was.... 7,382
Population in 1900 was.... 9,643

LOANS— When Due.
COUNTY BONDS—
4s,, \$45,000.....1913
Subject to call.....1903
JAIL BONDS—
3 1/2s, J&J, \$50,000....July 1, 1909
Subject to call after July 1, 1899

Bond. debt Sept. 1, 1901 \$95,000
Tax valuation 1901...156,736,407
Assessment about actual value.
Population in 1890 was....150,081
Population in 1900 was....184,203

GLASTONBURY.—O. R. MORGAN, Treas.

This town is in Hartford County.
FUNDING BONDS—
4s, J&J, \$95,000.....1903-1928
(\$15,000 in 5, 10, 15 & 20 years &
\$35,000 in 30 years.)
Bonded debt Sep. 15, 1901 \$95,000

Sinking fund Sept. 15, 1901 \$12,615
Assessed valuation 1900.1,747,698
Tax rate (per \$1,000) 1900. \$15.00
Population 1890 was.....3,457
Population in 1900 was....4,260

CHATHAM.—A. H. CONKLIN, Auditor.

This town is in Middlesex County.
LOANS— When Due.
RAILROAD AID BONDS—
4s, J&J, \$40,000...Jan. 1, 1911
3-75s, J&D, 35,000...June 1, 1910
3-65s, J&D, 37,000...June 1, 1909
Bonded debt Oct. 1, 1900..\$112,000

Total valuation 1900.....\$727,377
Assessm't from 2/3 to 3/4 act. value.
Tax rate (per \$1,000) 1900..\$25.00
Population in 1890 was.....1,949
Population in 1900 was.....2,271

GREENWICH.—JAMES R. MEAD, Treasurer.

This town is in Fairfield County.
Debt of Town—
Funded debt, Oct. 1, '00. \$285,000
Floating debt..... 166,850
Total debt Oct. 1, 1900.. 451,850
Town valuation 1900....8,758,830
Tax rate (per \$1,000), 1900.\$13.00
Population in 1890 was....10,131
Population in 1900 was....12,172

Debt of Borough—
Total debt Oct. 1, 1900.. \$85,567
Borough valuation '98..1,781,325
Borough tax rate (p \$1,000). \$9.00
Population in 1900 was.....2,420

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

TAX FREE.—All of the town's bonds are exempt from taxation.
INTEREST payable at Central National Bank, Middletown, Conn.

COLCHESTER.—H. P. BUELL, Treasurer.

This town is situated in New London County.
LOANS— When Due.
M&N, \$34,000....May, 1901, to
(\$1,000 due yearly) May, 1934
Town bonds and notes.....\$57,000
Floating debt..... 4,848
Total debt Sept. 1, 1900... 61,848

Tax valuation 1900.....\$883,215
Assessment about 2/3 actual value.
Tax rate (per \$1,000) 1900. \$18.00
Population in 1890 was.....2,988
Population in 1900 was.....1,991

GROTON.—NELSON MORGAN, Clerk.

This town is in New London County.
LOANS— When Due.
REFUNDING—
4s, M&N, \$35,000....May 1, 1902
(\$5,000 biennially) to May 1, 1915
4s, M&N, \$20,000....May 1, 1908
Bonded debt Oct. 1, 1900..\$60,000
Floating debt..... 25,614

Total debt Oct. 1, 1900.. \$85,614
Total valuation 1900....2,171,670
Assessm't from 1/2 to 3/4 act'l value.
Total tax (per \$1,000) 1900.\$15.00
Population 1890 was.....5,539
Population in 1900 was.....5,962

INTEREST on the 6s is paid by the Mystic River National Bank at Mystic; on the 4s by the Town Treasurer.

DANBURY.— { CHARLES H. PEIX JR., Mayor.
{ MORRIS MEYERS, Treasurer.

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

LOANS— When Due.
IMPROVEMENT BONDS—
4s, J&J, \$155,000...Jan. 1, 1920
4s, J&J, 100,000...July, 1923
FUNDING BONDS—
4s, M&N, \$150,000...1927 to 1936
(\$10,000 annually and \$50,000
in 1937, on May 1.)
3 1/2s, A&O, \$215,000..Oct. 1, 1941
WATER BONDS—
4 1/2s, J&J, 30,000....July 1, 1905
4 1/2s, J&J, 30,000....July 1, 1910
4s, J&J, 66,000....July, 1902
(Payable \$3,000 semi-an. to 1912)

WATER BONDS—(Con.)—
4s, J&J, \$45,000....Jan. 1, 1920
Bonded debt Sep. 1, 1901. \$576,000
Floating debt..... 216,000
Total debt Sept. 1, 1901. 792,000
Water debt (incl. above). 171,000
Total valuation 1901...1,150,000
Assessm't is about 1/2 actual value.
Value of city property \$600,000
Tax rate (per \$1,000) 1900.. \$6.50
Population in 1890 was....16,552
Population in 1900 was....16,537

INTEREST on the improvement bonds and on the water bonds of 1920 is payable at the National Park Bank, New York; on all other bonds at the Importers' & Traders' National Bank, New York.

DERBY.— { 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.

LOANS— When Due.
SEWER BONDS—
3 1/2s, g., J&J, \$22,000..July 1, 1914
(Subj. to call after July 1, 1900.)
FUNDING BONDS—
4s, A&O, \$60,000..Oct. 1, 1908
4s, g., J&J, 102,000g..July 1, 1914
IMPROVEMENT BONDS—
4s,, 10,000 July 1, 1906
Subject to call since July 1, 1897.

Bonded debt Jan. 1, 1901. \$192,000
Floating debt..... 8,956
Total debt..... 200,956
Sinking fund and cash.... 40,114
Net debt Jan. 1, 1901.... 160,842
Interest is payable at Derby.
Tax valuation 1900....\$5,151,534
Assessment same as actual value.
City tax (per \$1,000) 1901.. \$8.50
Population in 1900 was.....7,930
Population in 1890 was.....5,969

HARTFORD.— { ALEXANDER HARRISON, Mayor.
{ C. C. STRONG, Treasurer.

The town and city of Hartford were consolidated on April 1, 1896, and their debts are no longer reported separately.

Table with columns: NAME AND PURPOSE, Interest Rate Payable, When Due, Principal, Outstanding. Lists various bonds like Funding bonds, Park improvement, Paving bonds, etc.

* Non-taxable.
INTEREST on all of the city bonds is payable at the city treasury

Table with columns: TOTAL DEBT, ETC., Apr. 1, 1901, Apr. 1, 1900, Apr. 1, 1899. Rows for Total bonded debt, Floating debt, Total debt, Sinking fund, Water debt.

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.

Table with columns: ASSESSED VALUATION AND TAX RATE—, Years, Real Estate, Personal Property, Total, Tax Rate. Shows data from 1888 to 1900.

* 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.

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

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

LOANS— When Due.
4s, J&D, \$70,000....June 1, 1917 | Bonded debt Mar 1, 1901. \$70,000
Assessed valuat'n 1900 \$3,000,000

HARTFORD "WEST MIDDLE SCHOOL DISTRICT."—James P. Taylor, Treasurer.

LOANS— When Due.
3 1/2s,, \$126,000..July 31, 1912 | Bond. debt Mar. 1, 1901..\$126,000
3 1/2s, F&A, 94,000..July 31, 1926 | Floating debt..... 108,000

HUNTINGTON.—J. TOMLINSON, Treasurer.

This town is in Fairfield County. (P. O. Shelton.)
LOANS— When Due.
4s, J&J, \$75,000....July 1, 1917 | Assessed valuat'n 1900.\$4,112,611
Bonded debt Sept. 1, 1901.\$95,000 | Tax rate (per M.) '01 (town). \$7.00
Floating debt..... 26,662 | Population in 1890 was.....4,006
Total debt Sept. 1, 1901...121,662 | Population in 1900 was.....5,572

KILLINGLY.—F. T. PRESTON, Treasurer.

This town is in Windham County.
LOANS— When Due.
FUNDED LOAN 1893—
4s, M&N, \$25,000....On demand | Total debt Dec. 1, 1900 ..\$150,000
LOAN OF 1900—
3 1/2s, J&D, g., \$125,000..Dec. 1, '20 | Tax valuation 1900.....2,557,930
Tax rate (per \$1,000) 1900. \$15.00
Population 1890 was.....7,027
Population 1900 was.....6,835

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

EAST HADDAM.—M. H. WATROUS, Clerk.

This town is in Middlesex County.

LOANS— When Due.
FUNDING BONDS—
3 1/2s,, \$9,900....Jan. 1, 1919
REFUNDING BONDS—
3 1/2s,, \$34,100...Jan. 1, 1919
Bonded debt Feb. 1, 1901.\$44,000

Assessed valuation, real..\$668,665
Assessed valuation, per'l. 341,868
Total valuation 1900....1,010,533
Assessment about 2/3 actual value.
Tax rate (per \$1,000) 1900.\$15.00
Population in 1890 was.....2,599
Population in 1900 was.....2,485

EAST HARTFORD.—J. O. GOODWIN, Clerk.

This town is in Hartford County.

LOANS— When Due.
BRIDGE BONDS—
3-6s, A&O, \$39,600....Oct. 1, 1919
Subject to call after Oct. 1, 1899
BRIDGE AND ROAD BONDS—
4s, A&O, \$60,000..Apr. 2, 1904-'24
NOTES—
4s,, \$8,000.....1901-1902
4s,, 4,000.....1903-1904

Funded debt Feb. 1, 1901.\$117,100
Floating debt..... 1,500
Total debt Feb. 1, 1901... 118,600
Tax valuation 1900....3,346,471
Assessment about 2/3 actual value.
Tax rate (per \$1,000) 1900.\$15.00
Population in 1900 was.....6,406
Population in 1890 was.....4,455

ENFIELD.—J. K. BISSLAND, Treasurer.

This town is in Hartford County.

LOANS— When Due.
TOWN BONDS—
4s, M&N, \$20,000....May 1, 1904
4s, M&N, 25,000....Nov. 1, 1920
Subject to call.
REFUNDING BONDS—
3 1/2s, F&A, \$30,000..Feb. 13, 1926
INTEREST payable at the Thompsonville Trust Co.

Bonded debt Feb. 1, 1901..\$75,000
Ass'd valuation 1900...\$3,025,438
Assessment about 2/5 actual value.
Tax rate (per \$1,000) 1900..15.00
Population 1890 was.....7,199
Population 1880 was.....6,755
Population 1900 was.....6,699

FAIRFIELD.—F. P. SHERWOOD, Treasurer.

This town is in Fairfield County.

LOANS— When Due.
TOWN BONDS—
4s,, \$12,000..July, 1902-05
4s,, 40,000.....1901-1916
3 1/2s, g.,, 25,000.....1916
Bonded debt Sept. 1, 1900.\$55,000

Floating debt..... \$64,150
Total debt Sept. 1, 1900. 119,150
Tax valuation 1900.....3,360,460
Tax rate (per \$1,000) 1900 ..11.00
Population 1890 was.....3,863
Population 1900 was.....4,489

FAIRFIELD CO.— { JOHN H. LEIGHT, Treasurer.
{ HENRY LEE, Secretary County Commissioners.

County seats are Bridgeport and Danbury.

LITCHFIELD.—G. M. WOODRUFF, Treasurer.

Litchfield Village is the county seat of Litchfield County.
LOANS— When Due, Floating debt, 4 1/2 & 5s.. \$8,500
RAILROAD BONDS— Total debt Sept. 1, 1901. 88,500
4s, J&D, \$20,000..... On demand Tax valuation, real.....2,312,934
4s, J&D, 20,000.... On demand Tax valuation, personal. 484,791
4s, J&D, 20,000..... June 1, 1906 Total valuation 1900....2,797,725
6s, J&D, 20,000..... June 1, 1911 Assessment about actual value.
Interest is payable in Litchfield. Total tax (per \$1,000) 1900..\$11.00
Bonds are all tax free. Population in 1890 was.....1,058
Population in 1900 was.....1,120

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.

CITY OF MERIDEN BONDS.

LOANS— When Due. WATER BONDS—(Concluded)—
FUNDING BONDS— 4s, J&J, \$50,000..... July 1, 1914
4s, J&J, \$50,000..... July 1, 1914 Bonded debt Dec. 1, '00 \$435,000
SEWER BONDS— Floating debt..... 95,000
4s, M&N, \$110.0 0. May 1, '02 to '12 Total debt Dec. 1, 1900. 530,000
4s, M&N, 5,000.... May 1, 1913 Assessed valuat'n 1900.13,814,782
WATER BONDS— Tax rate (per \$1,000) 1900..\$10.00
4s, M&N, \$180,000. May 1, '02 to '10 Population in 1890 was....21,652
4s, M&N, 10,000.... May 1, 1911 Population in 1900 was....24,296

TOWN OF MERIDEN BONDS.—EUGENE A. HALL, Town Treas.

LOANS— When Due. COLD SPRINGS HOME BONDS—
FUNDING BONDS— 3 1/2s, M&N, \$40,000. May 1, '13 to '16
4 1/2s, M&N, \$110,000. May, 1902-'12 Bonded debt, Sept. 1, '01 \$330,000
3 1/2s, M&N, 80,000. May 1, '17 to '24 Floating debt..... 11,879
HIGH SCHOOL BONDS— Total debt Sept., 1901.... 341,879
4s, M&N, \$60,000.. May, 1902-07 Assessed valuat'n '00 \$13,814,782
TOWN BONDS— Tax rate (per \$1,000) 1901..\$9.00
4s, M&N, \$40,000. May, 1908-'11 Population in 1890 was....25,423
Population in 1900 was... 28,695

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:

CITY OF MIDDLETOWN DEBT.

LOANS— When Due. LOANS— When Due.
FUNDING DEBT BONDS— WATER BONDS—
4s, M&N, \$25,000 Nov. 1, 1909 4s, M&N, \$20,000.... May 1, 1908
4s, M&N, 25,000.... Nov. 1, 1914 4s, F&A, 16,000.. Feb., '02 to '09
4s, A&O, 25,000.... Oct. 1, 1914 3 65s, J&J, 55,000.... July 1, 1915
(Subject to call after Oct. 1, 1904) 4s, J&J, 200,000.... July 1, 1922
3 1/2s, J&J, \$70,000 .. July 1, 1921 Bonded debt Jan. 1, 1901. \$520,000
MUNICIPAL BUILDING— Floating debt..... 69,760
4s, M&N, \$36,000 May 1, 1915 Total debt Jan. 1, 1901.. 584,760
(Subject to call after May 1, 1905) Water debt (included)... 293,000
SEWER BONDS— water sinking fund.... 34,306
6s, J&D, \$53,000.... Dec. 1, 1901 Assessed valuation '99..6,424,790
4s, M&S, 28,000. Mar. 1, '04 to '17 City tax rate (per M.) 1900..\$9.00
4s, M&N, 35,000.... May 1, 1915 Population in 1890 was.... 9,013
(Subject to call after May 1, 1905) Population in 1900 was.... 9,589

TOWN OF MIDDLETOWN DEBT.—W. C. HOWARD, Town Clerk.

RAILROAD BONDS— Bond. debt Sept. 1, 1900. \$744,000
4s, F&A, \$244,000.... Aug. 1, 1910 Floating debt..... 55,000
4s, J&J, 140,000. Jan., '02 to '08 Assessed valuation 1900 8,932,398
3 65s, J&D, 340,000... June 1, 1909 Population in 1890 was....15,205
Population in 1900 was....17,486

MILFORD.—SANFORD HAWLINS, Treasurer.

This town is in New Haven County.
LOANS— When Due. Total debt Sept. 20, 1900 \$80,945
TOWN BONDS— Assets..... 18,371
5s, \$3,000 Jan. 1, 1898 Net debt Sept. 20, 1900.. 62,574
4s, J&J, \$29,900..... Jan. 1, 1915 Tax valuation 1900.....1,880,976
4s, \$45,600..... Jan. 1, 1910 Tax rate (per \$1,000) 1900..\$15.00
Int. payable at Treasurer's office. Population in 1890 was.....3,811
Bonded debt Sept. 20, 1900. \$78,500 Population in 1900 was.....3,783
Floating debt..... 2,445

NAUGATUCK.—GEORGE T. WIGMORE, Treas.

This borough is in New Haven County.
LOANS— When Due. Bonded debt Apr. 1, 1901. \$160,000
SCHOOL BONDS— Floating debt..... 81,618
4s, M&S, \$30,000.... Sept., 1905-19 Total debt Apr. 1, 1901.. 241,618
BOROUGH BONDS— Tax valuation 1900.....6,992,312
4s, ... \$30,000.... Mar. 1, 1907 Tax rate (per \$1,000) 1900..\$13.00
REFUNDING TOWN BONDS— Population in 1890 was.... 6,218
4s, A&O, \$100,000.... April 1, 1912 Population in 1900 was....10,541

NEW BRITAIN.— { S. W. CLARK, Treasurer.
A. L. THOMPSON, Clerk.

The city of New Britain is situated in Hartford County. The town and city have separate debts, as shown below.

CITY OF NEW BRITAIN DEBT:

LOANS— When Due. LOANS— When Due.
SUBWAY BONDS— WATER BONDS—(Concluded)—
3 1/2s, g., \$36,000 Oct., 1905-29 4s, F&A, \$200,000.... Aug. 1, 1918
SEWER BONDS— Optional after Aug. 1, 1908
4s, J&J, \$15,000.... July 1, 1913 4s, F&A, \$250,000.... July 1, 1927
4s, F&A, 100,000.... Aug. 1, 1918 Notes, 3 1/2s, 34,000. Aug., 1901-04
4s, F&A, 100,000.... Aug. 1, 1925 Total debt Apr. 1, 1901.. \$993,500
(Subject to call after Aug. 1, 1910) Sinking funds..... 26,913
3 1/2s, J&J, \$150,000.... July 1, 1924 Net debt Apr. 1, 1901.. 966,587
STREET BONDS— Assessed valuation, '01.10,106,045
4s, ... \$50,000.... Aug. 1, 1925 Tax rate (per M), 1901.....\$11.00
WATER BONDS— Population in 1900 (Census) 27,998
4s, J&J, \$30,000.... July 17, 1908 Population in 1890 was....16,519
4s, J&J, 20,000 Mar. 12, 1909

TOWN OF NEW BRITAIN DEBT.—AUGUST VOIGT, Treas.

Park bonds, 1904-'24 \$75,000
Funding bonds, Jan. 1, 1911. 100,000
Funding 3 1/2s, May, '02-'26 75,000
School bonds, 1901-'28. 140,000
do do 3 1/2s, 1914-'29. 50,000
do do 3 1/2s, May, '02-'35 67,000
Bonded debt Apr. 1, 1901 \$365,000
Assessed valuat., 1900. 10,734,365
Tax rate (per M) 1900.....\$12.00
Population, 1890.....19,007
Population in 1900 was .. 28,202

NEW CANAAN.—FRANCIS M. BLISS, Treas.

New Canaan is in Fairfield County.

LOANS— When Due. Total valuation 1900.. \$1,939,190
FUNDING BONDS— Assessment about 4 1/2 actual value.
3 1/2s, M&S, \$100,000 Sept. 15, 1929 Total tax (per \$1,000) 1900..\$10.00
Bonded debt, Mar. 1, 1901. \$100,000 Population in 1890 was.....2,701
Tax valuation, real.... 1,774,718 Population in 1900 was.....2,968
Tax valuation, personal. 208,221

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

NEW HAVEN.— { JUDGE JOHN P. STUDLEY, Mayor.
J. N. ROWE, Comptroller.

This city is the county seat of New Haven County. By an act of the General Assembly the city, town and school district of New Haven were consolidated December 7, 1897, under one government, and the city assumes the assets and liabilities of the other two governments.

NEW HAVEN CITY BONDS.

BRIDGE BONDS— When Due. PAVING BONDS—
4s, \$25,000..... Oct. 1, 1914 4s, \$187,500. Oct. 1, 1906, to Oct. 1,
4s, 40,000.... Oct. '15 & '16 1916 (\$62,500 due every 5 yrs).
3 1/2s, A&O, \$185,000 Oct. 1, 1920 3 1/2s, A&O, 200,000 Oct '05-10-15-20
BOULEVARD SEWERAGE— CITY SEWERAGE—
3 1/2s, J&D, \$175,000.. June, '02-'08 4s, A&O, \$400,000 .. Apr. 1, 1910,
FUND'G & HIGH SCHOOL BONDS— to Apr. 1, 1925 (\$25,000 due yrly).
3 1/2s, A&O, \$480,000. Oct., 1905-24 4s, J&D, 100,000 .. 1926 to 1929
LIBRARY BONDS— 3 1/2s, F&A, 60,000.... Feb. 1, '01-'04
4s, J&J, \$100,000... Jan. 1, '10-'19

TOWN OF NEW HAVEN DEBT.

Air Line RR. bonds.... 1889 3 1/2 J & J July 1, 1910 \$500,000
(\$25,000 due yearly) to July 1, 1929
East Haven, ref..... 1887 4 M & N 1907 60,000
Funding 3 1/2 J & J July 1, 1909 200,000
Subject to call after July 1, 1899
Park bonds..... 1890 3 1/2 J & J 1940 100,000
do do 4 Subject to call 1910 100,000
Quinipiac bridge..... 4 M & N 1902 25,000
War loan..... 6 Subject to call. 7,000

Exempt from taxation.

Payment is provided for by sinking fund.

For School District Debt see separate statement further below.

NEW HAVEN CITY SCHOOL DISTRICT

LOANS— When Due. 4s, M&N, \$70,000..... 1921-1924
4s, F&A, \$230,000..... 1909-1920 4s, F&A, 75,000..... 1925-1928
(\$20,000 yearly on Aug. 1.) 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.

INTEREST on all issues is paid at the City Treasury.

TOTAL DEBT, SINKING FUND, ETC.—

Table with columns: Bonded debt of city, Old debt of town, Old debt of school district, Total bonded debt, Floating debt, Total debt, Sinking funds, Net debt. Rows show values for Oct. 1, 1900, Oct. 1, 1899, and Oct. 1, 1898.

* 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. Rows show data for 1900, 1899, 1898, 1897, 1896.

The Grand List does not include property estimated as follows on October 1, 1900:

Table listing property estimates: Yale College, School-houses, Churches and institutions, State, county, town and city public property, Railroad property and other lawful exemptions.

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.

County seat is New Haven.
LOANS— When Due. Bond. debt Sept. 1, 1901. \$140,000
3 1/2s, g., M&N, \$140,000, g. Nov. 1, '15 Tax valuation 1900 ..168,493,067
Optional at 2 per cent premium. Population in 1890 was...209,058
Population in 1900 was...269,163

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.

LOANS— When Due. SEWER BONDS—(Con.)
ANNEXATION BONDS— 3 1/2s, J&J, 20,000.... July 1, 1919
3 1/2s, F&A, \$11,500.... Aug. 1, 1919 WATER BONDS—
FLOODING DEBT BONDS— 4s, J&J, \$116,000.. July 1, 1919
7s, J&J, \$100,000.... Jan. 1, 1905 4s, J&J, 60,000.... July, 1924
PARK BONDS— 3 1/2s, J&J, 225,000.... Jan. 1, 1920
4s, M&N, \$25,000 .. May 1, 1923 3 1/2s, g., J&J, 100,000 July 1, 1926
SCHOOL BONDS— Bond. debt Mar. 1, 1901. \$786,500
4s, J&J, \$21,000.... July 1, 1919 Water debt (included) .. 401,000
4s, J&J, 63,000.... July 1, 1920 Assessed valuat'n 1901.9,873,400
4s, J&D, 40,000.... June 1, 1924 Assessment about 2 1/2 actual value.
4s, M&N, 60,000.... May 1, 1925 Tax rate (per \$1,000) 1901..\$15.00
SEWER BONDS— Population 1891 .. 13,757
4s, J&J, \$10,000.... July 1, 1917 Population 1900 (Census)..17,548
3 1/2s, J&J, \$35,000.... July 1, 1911

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.

LOANS— When Due. Total debt Oct. 1, 1900.. \$424,000
FUNDING BONDS— Tax valuation 1900 ..\$13,840,031
3 1/2s, A&O, \$300,000 Oct. 1, 1919 Tax rate (per \$1,000) 1900..\$7.00
Town bonds, 100,000..... 1921 Population in 1900 was....19,932
Bonded debt Oct. 1, 1900. \$400,000 Population in 1890 was....17,747
Floating debt..... 24,000

CITY DEBT, VALUATION, ETC.

Table with columns: LOANS—, When Due., WATER BONDS—, and various bond details for the city.

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—, Interest, Principal, and various bond details for Norwich.

PAR.—The city's bonds are all for \$1,000 each.

TAX FREE.—All the issues of city bonds are exempt from taxation.

INTEREST on city bonds is paid by city treasurer, and in some cases in Boston also.

TOTAL DEBT.—For a series of years city's debt has been:

Table showing total bonded debt of city, certificates outstanding, total, balance in treasury, and net debt for various years.

The sinking fund receives yearly 1/2 mill on city and town list.

CITY PROPERTY.—The city owned property in 1901 valued at \$1,172,700. This included buildings, fire department, etc., as well as water works, which were held at \$800,000.

ASSESSED VALUATION.—Property assessed "at 3/4 cash value."

Table with columns: Years, Real Estate, Personal Property, Total, and City Tax per \$1000.

The town grand list in 1900 was \$13,695,118; 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—, When Due., and various bond details for Orange.

PORTLAND.—ROBERT S. MITCHELL, Clerk.

Portland is in Middlesex County.

Table with columns: LOANS—, When Due., and various bond details for Portland.

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—, When Due., and various bond details for Preston.

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 IMP. BONDS—, and various bond details for Putnam.

RIDGEFIELD.—H. K. SCOTT, Clerk.

This town is in Fairfield County.

Table with columns: LOANS—, When Due., and various bond details for Ridgefield.

ROCKVILLE.—FRANK GRANT, Treasurer.

Table with columns: This City is in Tolland County., LOANS—, When Due., and various bond details for Rockville.

SIMSBURY.—A. S. CHAPMAN, Treasurer.

Table with columns: This town is in Hartford County., LOANS—, When Due., and various bond details for Simsbury.

TAX FREE.—All bonds issued by this town are exempt from taxation. INTEREST is payable at the Hartford National Bank.

SOUTHINGTON.—E. G. LEWIS, Treasurer

Table with columns: This town is in Hartford County., LOANS—, When Due., and various bond details for Southington.

SO. NORWALK.—{DR. C. G. BOHANNAN, Mayor. {DR. H. C. SHERER, Ch. F. Com.

Table with columns: This city is in Norwalk Town, Fairfield County., LOANS—, When Due., WATER BONDS—, and various bond details for So. Norwalk.

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—, When Due., and various bond details for Sprague.

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

STAMFORD (City).—L. C. BISHOP, Treas.

This city is in Fairfield County. [\$25,000 refunding bonds are offered for sale Oct. 15.]

Table with columns: LOANS—, When Due., and various bond details for Stamford (City).

STAMFORD (Town).—W. D. DASKAM, Tr.

This town is in Fairfield County.

Table with columns: LOANS—, When Due., and various bond details for Stamford (Town).

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—, When Due., and various bond details for Stonington.

STRATFORD.—HENRY C. STAGG, Clerk.

Table with columns: This town is in Fairfield County., FUNDING BONDS—, When Due., and various bond details for Stratford.

SUFFIELD.—WM. L. LOOMIS, Clerk.

This town is in Hartford County.

Table with columns: LOAN—, and various bond details for Suffield.

THOMASTON.—F. I. ROBERTS, Treasurer.

This town is in Litchfield County.

Table with columns: LOANS—, When Due., and various bond details for Thomaston.

TORRINGTON.—(ISAAC W. BROOKS, Treasurer. WM. W. BIERCE, Clerk.
This town (and the borough of the same name) is in Litchfield County

<i>Debt of Town.</i>	<i>Debt of Borough.</i>
Town debt Feb. 1, 1901. \$108,000	Borough debt Feb. 1, 1911. \$72,600
Town valuation 1900. 7,094,184	Borough assessm't 1900. 5,925,800
Town tax (per M) 1900. \$11.00	Borough tax (per \$1,000) '00. \$5.00
Population in 1890 was. 6,048	Population 1900 (est.). 8,360
Population in 1900 was. 12,453	Population in 1890 was. 4,283

VERNON.—F. B. SKINNER, Treasurer.
This town is in Tolland County (P. O. Rockville.) Railroad bonds are tax exempt.

<i>LOANS—</i>	<i>When Due.</i>	Bonded debt Oct. 1, 1900. \$235,000
RAILROAD BONDS 1896—		Floating debt. 47,500
3s, J&J, \$60,000. July 1, 1906		Total debt Oct. 1, 1900. 282,500
MEMORIAL HALL, 1889—		Tax valuation 1900. 6,890,298
3½s, M&N, \$125,000. Nov. 1, 1919		Assessment about ½ actual value.
(Optional after Nov. 1, 1899.)		Town tax (per \$1,000) 1900. \$6.00
HIGH SCHOOL, 1892—		Population in 1890 was. 8,808
..., J&J, \$50,000. July 1, 1922		Population in 1900 was. 8,483

INTEREST is payable at the Town Treasurer's office.

WALLINGFORD.—(WM. H. NEWTON, Town Treas. CHAS. N. JONES, Boro. Treas.
The town and borough of Wallingford is situated in New Haven Co.

<i>TOWN DEBT—</i>	<i>BOROUGH DEBT—(Con.)</i>
4s, \$30,000. 1927	<i>WATER BONDS—</i>
REFUNDING BONDS—	4s, J&J, \$175,000. 1903-1915
3-65s, M&N, \$56,000. 1902 to 1929	Sewer bonds 4s 1913. 25,000
Town debt Feb. 1, 1901. \$88,000	Improvement bonds 4s. 45,000
Assess'd val'n, town, '00 3,900,462	Electric light 3½s. 45,000
Town tax (per \$1,000) 1900. \$7.00	Borough bonded debt
Population town 1890. 6,584	Feb. 1, 1901. 350,000
Population town 1900 was. 9,001	Sinking fund. 13,011
<i>BOROUGH DEBT.</i>	Assess'd val'n Bor. 1900. 3,990,374
<i>FUNDING BONDS—</i>	Tax rate (per \$1,000), 1900 23.00
3½s, M&N, \$50,000. Nov. 15, 1929	Population in 1890. 4,230
<i>ELECTRIC-LIGHT BONDS—</i>	Population in 1900 was. 6,737
3½s, M&N, \$10,000. May 1, 1925	

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.

<i>LOANS—</i>	<i>When Due.</i>	Bonded debt Feb. 1, 1901. \$93,000
4s, \$18,000. 1904		Assessed valuation 1900. 2,900,000
4s, 40,000. 1927		Assessment ½ actual value.
3½s, 32,000. 1903-1919		Tax rate (per \$1,000) 1899. \$6.50
(\$3,000 due in odd years to 1917.)		

WASHINGTON.—WM. H. FOULDIS, Treasurer.
This town is in Litchfield County.

<i>LOANS—</i>	<i>When Due.</i>	Total debt Sept. 15, 1900. \$37,547
RAILROAD BONDS—		Tax valuation 1900. 1,084,443
4s, J&J, \$30,000. 1902-1916		Assessment same as actual value.
(\$2,000 due yearly on July 1.)		Tax rate (per \$1,000) 1900. \$15.00
Bonded debt Sept. 15, 1900. \$32,000		Population in 1890 was. 1,633
Floating debt. 5,547		Population in 1900 was. 1,820

INTEREST payable at Connecticut Savings Bank, New Haven.

WATERBURY.—(EDW. G. KILDUFF, Mayor. M. D. RUSSELL, Comptroller.
This city is in New Haven County.

<i>LOANS—</i>	<i>When Due.</i>	4s, J&J, \$400,000. Jan. 1, 1919
<i>FUNDING BONDS—</i>		4s, J&J, 200,000. Jan. 1, 1927
3½s, J&J, \$100,000. J'y 1, '05 to '14		3½s, J&J, 125,000. Jan. '02 to '26
<i>CITY HALL BONDS—</i>		Interest is payable in Waterbury.
7s, J&J, \$10,000. 1906		Bond. debt Apr 1, 1901. \$1,145,000
<i>SEWER BONDS—</i>		Floating debt (addit'nal). 285,000
4s, J&J, \$60,000. 1911		Sinking fund assets. 62,037
<i>SCHOOL BONDS—</i>		Total valuation 1900. 13,721,209
3½s, J&J, \$310,000. Jan. '02 to '32		Assessment is ½ actual value.
<i>WATER BONDS—</i>		Total tax (per \$1,000) 1900. \$28.00
4½s, J&J, 35,000. 1905		Population in 1890 was. 28,646
4s, J&J, 85,000. Jan. 1, 1902		Population 1900 (Census) 45,859
(\$5,000 due yearly) to Jan. 1, 1918		

WATERBURY, CENTER SCHOOL DISTRICT.—

The district includes all of the city of Waterbury now under the control of the city.

<i>LOANS—</i>	<i>When Due.</i>	Total debt Mar. 20, '99. \$379,850
..., \$90,000. 1902-1910		Sinking fund. 38,897
(\$10,000 annually.)		Net debt Mar. 20, 1899. 340,953
<i>FUNDING BONDS—</i>		Assessed valuat'n '96. 11,325,523
4s, J&J, \$200,000. 1927-1946		Assessment ½ actual value.
(\$10,000 annually), (optional after July 1, '12, \$10,000 annually.)		Tax rate (per \$1,000) '98. \$13.00

WEST HARTFORD.—HENRY C. WHITMAN, Treasurer.—This town is in Hartford County.

<i>LOANS—</i>	<i>When Due.</i>	<i>ROAD BONDS—</i>
REFUNDING BONDS—		4s, M&S, \$45,000. 1920
4s, M&S, \$28,000. 1902		Subject to call after 1910
4s, M&S, 30,000. 1920		Bonded debt May 1, 1901. \$128,000
Subject to call after 1910		Floating debt (est.) 26,000
<i>SCHOOL AND FUNDING NOTES—</i>		Tax valuation 1901. 4,157,454
4s, A&O, \$25,000. 1902-1907		Assessment is ½ to ¾ actual value.
(\$5,000 due yearly.)		Town tax (per \$1,000) 1900. \$10.00
Interest payable in Hartford.		Population in 1890 was. 1,930
		Population in 1900 was. 3,186

WILLIMANTIC.—(WILLIAM D. GRANT, Mayor. FRED. A. SANDERSON, Treas.
This city is situated in the town of Windham, Windham County.

<i>LOANS—</i>	<i>When Due.</i>	Floating debt. \$35,000
MUNICIPAL BONDS—(Coupon.)—		Total debt Nov. 1, 1900. 360,000
4s, A&O, \$100,000. Oct. 1, 1925		Water debt (included). 325,000
Optional after Oct. 1, 1910		Tax valuation 1900. 3,794,693
<i>WATER BONDS—</i>		Interest payable at City Treasury.
4s, A&O, \$50,000. Oct. 1, 1904		Assessment about ½ actual value.
4s, A&O, 50,000. Oct. 1, 1909		Tax rate (per \$1,000) 1899. \$12.00
4s, A&O, 50,000. Oct. 1, 1914		Population in 1890 was. 8,648
4s, A&O, 75,000. Oct. 1, 1924		Population in 1900 was. 8,937
Bonded debt Nov. 1, 1900 \$325,000		

WINCHESTER.—J. E. SPAULDING (P. O. Winsted), Treas.
This town is in Litchfield County, and contains Winsted Borough.

<i>LOANS—</i>	<i>When Due.</i>	Net debt Sept. 1, 1900. \$98,907
TOWN BONDS—1885-1891—		Tax valuation 1900. 4,994,714
4s, M&N, \$54,000. Nov. 1, 1902		Assessment about actual value.
Bonded debt Sept. 1, 1900. \$60,000		Tax rate (per \$1,000) 1900. \$10.00
Floating debt. 48,954		Population in 1890 was. 6,183
Total debt Sept. 1, 1900. 103,954		Population in 1900 was. 7,763
Cash in treasury. 5,047		

WINDHAM COUNTY.—C. P. BACKUS, Tr.
Willimantic is the County seat.

<i>LOANS—</i>	<i>When Due.</i>	Bonded debt Sept. 1, 1901. \$55,000
FUNDING BONDS—		Assessed valuat'n '99. \$19,701,120
3½s, A&O, \$15,000. April 10, 1902		Assessment abt. 60% actual value.
3½s, A&O, 20,000. April 10, 1904		Population in 1890 was. 45,158
3½s, A&O, 20,000. April 10, 1906		Population in 1900 was. 46,861

WINDSOR LOCKS.—J. D. OUTERSON, Treas.
This town is in Hartford County. All bonds are tax free.

<i>LOANS—</i>	<i>When Due.</i>	Tax valuation 1900. \$1,914,148
TOWN BONDS—		Assessment about ¾ actual value
4s, J&J, \$35,000. Jan. 1, 1922		Tax rate (per \$1,000) 1900. \$10.00
4s, J&J, \$30,000. 1909-'19 '29		Population in 1890 was. 2,758
(\$10,000 due Jan. 1.)		Population in 1900 was. 3,062
Bonded debt Oct. 1, 1900 \$65,000		

WINSTED.—H. W. ROBINSON, Treas.
This borough is in Litchfield County.

Bond. debt 4s May 1, 1900. \$92,500	Net debt May 1, 1900. \$148,768
Floating debt. 65,033	Assessed valuation '99. 4,314,070
Total debt May 1, 1900. 157,533	Population 1890 was. 4,846
Sinking fund, cash, &c. 8,765	Population in 1900 was. 6,804

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.

Location.	Indebtedness.	Assessed Valuation.	Tax Rate.	Population.
Avon, Hartford Co.	\$16,069	\$422,066	\$13.00	1,302
Barkhamsted, Litchfield Co.	22,000	322,033	20.00	864
Berlin, Hartford Co.	23,670	1,385,315	13.00	3,448
Bloomfield (Town), Hartf'd Co.	63,088	786,965	16.00	1,513
Bolton, Tolland Co.	10,600	165,458	17.00	457
Branford, New Haven Co. (Town)	88,940	2,187,336	12.00	5,706
Bristol (Borough) Hartford Co.	83,000	4,023,648	3.00	6,268
Brooklyn (Town), Windham Co.	28,000	1,263,092	10.00	2,358
Canaan, Litchfield Co.	20,000	465,273	12.00	820
Canton (Town), Hartford Co.	22,000	1,164,877	16.00	2,678
Cheshire, New Haven Co.	10,900	993,460	11.00	1,989
Chester, Middlesex Co.	15,000	510,610	15.00	1,328
Clinton, Middlesex Co.	19,669	766,624	10.00	1,429
Coventry, Tolland Co.	12,320	643,792	17.50	1,632
Cromwell, Middlesex Co.	44,218	1,008,958	13.00	2,031
Danbury (Town), Fairfield Co.	177,973	7,978,801	10.00	19,474
Danielson (Boro.), Windham Co.	10,639	800,651	10.00	2,823
Darien, Fairfield Co.	28,367	2,572,856	7.00	3,116
Eastford, Windham Co.	12,185	157,791	16.00	523
East Granby, Hartford Co.	12,047	458,547	12.00	684
East Lyme, New London Co.	26,700	774,006	15.00	1,836
Easton, Fairfield Co.	25,000	495,596	15.00	960
East Windsor, Hartford Co.	57,516	1,358,279	15.00	3,158
Ellington, Tolland Co.	19,632	766,361	12.50	1,829
Essex (Town), Middlesex Co.	34,000	945,955	15.00	2,530
Farmington, Hartford Co.	46,000	2,017,122	12.00	3,331
Griswold, New London Co.	58,030	1,746,375	10.00	3,490
Gulford (Town), N. Haven Co.	10,417	1,315,839	10.00	2,785
Hamden, New Haven Co.	58,550	2,061,162	10.00	4,626
Hartford County	161,000	13,954,305	2.50	195,480
Hartland, Hartford Co.	11,455	197,252	23.00	592
Hebron, Tolland Co.	42,018	421,596	14.00	1,016
Jewett City (Boro.) N. London Co.	24,253	1,169,815	4.50	2,224
Lebanon, New London Co.	15,887	836,651	12.00	1,521
Lisbon, New London Co.	13,201	253,838	13.00	697
Lyme, New London Co.	38,315	329,643	15.00	750
Madison, New Haven Co.	19,388	1,013,956	10.00	1,518
Manchester, Hartford Co.	97,966	5,410,027	15.00	10,601
Mansfield, Tolland Co.	31,104	563,645	20.00	1,827
Meeting House School District.	50,000	3,000,000	.....	3,500
Middlebury, New Haven Co.	10,634	499,425	12.00	736
Middlefield (T.) Middlesex Co.	34,808	411,461	20.00	845
Montville (T.), New London Co.	53,169	1,004,800	16.00	2,395
New Hartford, Litchfield Co.	49,535	1,109,934	12.00	3,424
New Milford, Litchfield Co.	58,500	2,032,405	14.00	4,804
Newtown (Town), Fairfield Co.	34,000	1,565,763	12.00	3,276
Norfolk, Litchfield Co.	30,000	1,105,595	14.00	1,614
North Canaan, Litchfield Co.	44,809	729,981	20.00	1,803
North Haven, New Haven Co.	46,623	955,482	15.00	2,164
No. Stonington, New London Co.	26,932	513,955	13.00	1,240
Old Lyme, New London Co.	21,646	518,113	16.00	1,180
Old Saybrook, Middlesex Co.	31,400	601,780	15.00	1,431
Oxford (Town), New Haven Co.	14,340	313,194	18.00	952
Plainfield (Town), Windham Co.	63,416	1,940,340	13.00	4,821
Plainville, Hartford Co.	30,000	962,524	13.00	2,189
Plymouth (Town), Litchfield Co.	16,889	991,861	15.00	2,828
Pomfret, Windham Co.	10,270	990,426	12.00	1,831
Punnam (Town), Windham Co.	75,000	3,144,294	14.50	7,348
Redding, Fairfield Co.	39,538	575,318	15.00	1,426
Rocky Hill, Hartford Co.	30,950	414,074	12.50	1,026
Roxbury, Litchfield Co.	27,000	415,588	14.00	1,087
Salem, New London Co.	10,000	179,540	14.00	468
Sallsbury, Litchfield Co.	21,000	1,920,928	11.00	3,489
Saybrook, Middlesex Co.	30,027	704,727	18.00	1,634
Seymour, New Haven Co.	39,000	2,734,671	10.00	3,541
Sharon, Litchfield Co.	17,689	1,262,082	10.00	1,982
Shelton (Boro.), Fairfield Co.	52,824	.....	5.00	2,837
Southbury (Town), N. Haven Co.	16,550	481,110	12.00	1,238
Southington, Hart. Co. (Borough)	21,300	1,672,278	5.00	3,411
South Norwalk Sch. Dist.	29,500	.....	1.25	8,000
So. Windsor (Town), Hartford Co.	20,000	1,066,758	15.00	2,014
Stafford, Tolland Co.	35,004	1,606,121	20.00	4,297
Stafford Spgs. (Boro.), Tolland Co.	17,900	736,243	7.50	2,460
Tolland County.	10,010	12,981,312	.....	24,523
Trumbull, Fairfield Co.	17,639	650,212	12.00	1,587
Waterbury (Town) N. Haven Co.	157,500	28,333,211	6.00	51,139
Waterford, New London Co.	83,608	979,678	15.00	2,904
Watertown, Litchfield Co.	33,900	1,426,813	12.00	3,100
Westbrook, Middlesex Co.	11,350	534,459	10.00	884
West Chelsea S. Dist. (Norwich)	16,000	1,725,434	5.00	.....
Westport, Fairfield Co.	86,784	2,597,284	10.00	4,017
Wethersfield, Hartford Co.	37,651	1,463,522	10.00	2,637
Wilton, Fairfield Co.	26,000	888,373	10.00	1,598
Windham, Windham Co.	92,000	4,979,775	10.00	10,137
Windsor, Hartford Co.	89,669	1,697,215	15.00	3,614
Woodbury, Litchfield Co.	32,644	940,366	12.50	1,988

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES.

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State of New York.

ITS DEBT, RESOURCES, Etc.

Admitted as a State - - - - - One of Original Thirteen
 Total area of State (square miles) - - - - - 49,170
 State capital - - - - - Albany
 Governor (term expires January 1, 1903) - Benj. B. Odell Jr.
 Secretary 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 Oct. 1, 1901, \$8,500,660, which, with the \$275,000 Comptroller's Certificates, \$400,000 Adirondack Park Bonds and \$900,000 Defense Bonds, a total of \$10,075,660, constituted the State's indebtedness on Oct. 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, 1902-'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.

1901.....\$10,075,660	1891..... \$2,927,655	1868.....\$45,148,786
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

TAX VALUATION, TAX RATE, ETC.—

Year.	Valuation.		Total Equalized Valuation.	State Tax.	
	Real Estate.	Personal.		Rate per \$1,000.	Total Levied.
1901.	\$5,093,025,771	\$593,895,907	\$5,686,921,678	\$1.20	\$6,824,306
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.	3,908,853,377	459,859,526	4,368,712,903	2.69	11,751,358
1895.	3,841,582,748	450,499,419	4,292,082,167	3.24	13,906,346
1894.	3,761,679,384	438,202,694	4,199,882,058	2.18	9,155,742
1893.	3,626,645,093	411,413,856	4,038,058,949	2.58	10,418,192
1892.	3,526,645,815	405,095,684	3,931,741,499	1.98	7,784,848
1891.	3,397,234,679	382,159,067	3,779,393,746	1.37	5,196,666
1890.	3,298,323,931	385,329,131	3,683,653,062	2.34	8,619,748
1886.	2,899,899,062	324,783,281	3,224,682,343	2.95	9,512,812
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
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 yeas 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. Section 118 was amended in 1901 and is given below as it now stands.

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 of all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years, at the rate of not less than four per centum per annum; and provided, further, that at the date of every such dividend the outstanding capital stock of such railroad corporation, 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 (the first-mentioned section as amended in 1901) we subjoin.

LOANS—

	When Due.
SEWER & LOCAL IMP'T BONDS—	
4, 4 1/2 & 5, \$93,079 52	1901-10
SOUTHERN CENTRAL RR.—	
4s, M&S, \$30,000	Sept. 1, 1902
4s, M&S, 30,000	Mar. 1, 1903
4s, M&S, 20,000	Mar. 1, 1904
3s, M&S, 20,000	Mar. 1, 1905
3s, M&S, 40,000	Mar. 1, 1906
3s, M&S, 40,000	Mar. 1, 1907

SOUTHERN CENTRAL RR.—(Con.)

3s, M&S, 25,000	Mar. 1, 1909
WATER WORKS CO.'S BONDS AS-	
SUMED BY CITY—	
5s, \$44,000	1901-1905
(Part due yearly.)	
WATER BONDS 1894—	
3 1/2s, J&D, \$300,000	May 1, 1914
(\$25,000 due yearly) to May 1, '25	
Bonded debt Jan. 1, 1901	\$682,079
Water debt (included)	344,000

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.

Years.	Real.	Personal.	Total.	Rate of Tax per \$1,000
1901	\$12,659,955	\$1,441,760	\$14,101,715	\$23.17
1900	12,420,546	1,798,767	14,219,313	24.77
1899	12,229,710	1,069,462	13,299,172	11.40
1898	11,993,870	1,573,993	13,567,863	21.92
1897	11,782,405	1,661,501	13,443,906	19.84
1896	9,527,625	1,555,529	11,083,154	.....
1895	9,416,280	2,039,003	11,455,283	28.38
1890	8,963,530	2,057,810	11,020,340	25.30

POPULATION.—In 1900 (Census) was 30,345; in 1890 it was 23,858; 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.

LOANS—

	When Due.
CONTINGENT FUND BONDS—	
3 1/2s, M&S, \$18,000	Sept. '03-'25
ALBANY & SUSQ. RR. BONDS—	
3 1/2s, M&S, \$17,000	1902 to 1907
(\$3,000 due yearly.)	
BRIDGE BONDS—	
4s, S-A, \$500	Aug. 1, 1902
4s, 33,000	1906
3s, S-A, 77,000	1929
3 1/2s, 71,000	1930-1934
3 1/2s, 4,000	Aug. 1, 1934
3 1/2s, F&A, 40,000	Aug. 1, 1935
CITY HALL BONDS—	
4s, F&A, \$25,000	Aug. 1, '15-'17
4s, F&A, 20,500	Aug. 1, '28-'29
4s, 50,000	1918-1922
4s, F&A, 50,000	Aug. 1, 1923-27
HOSPITAL BONDS—	
3 1/2s, \$25,000	1908-1912
3 1/2s, M&N, 5,000	Nov. 1, 1907
3 1/2s, F&A, 10,000	Aug. 1, 1936

NURSE'S HOME BONDS—

3 s, F&A, \$4,000	Aug. 1, 1936
FIRE STATION BONDS—	
3 1/2s, \$25,000	1913-'14-'15
3 1/2s, 6,000	1902-1906
3 1/2s, M&S, 15,000	Sept. 1, 1936
SCHOOL BONDS—	
3 1/2s, \$30,000	.....
3 1/2s, 20,000	1923-1926
WATER BONDS—	
3s, F&A, \$91,000	Aug. 1, 1907
3 1/2s, F&A, 62,000	Aug. 1, 1918
Bond. debt Sept. 1, 1901	\$695,500
Floating debt	48,910
Water debt (included)	153,000
Tax valuation, real	19,051,695
Tax valuation, personal	2,232,358
Total valuation 1901	21,284,053
Assessment about 3/4 actual value.	
Tax rate (per M.) 1901	\$24 00
Population in 1890 was	35,005
Population in 1900 (Census)	39,647

INTEREST.—On City Hall, water, \$148,000 bridge and \$3,000 fire station bonds in N.Y. City. On remaining loans, City Treasurer's office.

BROOKLYN.—See New York City.

BROOME CO.—JOHN A. RIDER, Treasurer.
County seat is Binghamton.

LOANS

	When Due.
COURT HOUSE BONDS—	
4s, F&A, \$40,000	1901 to 1904
Bond. debt Sept. 1, 1901	\$80,000

Assessed val., real	\$32,147,931
Assessed val., personal	2,871,300
Total valuation 1900	35,019,231
Population 1890	62,973
Population in 1900 was	69,149

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 87 that of the entire county.

NAME AND PURPOSE.	Rate	Interest Payable.	When Due.	Principal Outstand'g.
1. CITY LOANS—VARIOUS PURPOSES:				
Municipal building	1890	3 1/2 J & J	July 15, '02 to 1905	\$20,000
Deficiency, ref.	1890	3 1/2 M & S	Mar. 1902 to 1905	63,000
Swing bridge, ref.	1887	3 1/2 J & J	Jan. 1, 1902	45,500
Market	1890	3 1/2 A & O	Apr. 1, 1920	80,000
Plank road award	1890	3 J & D	June 2, 1910	115,000
Refunding bonds	1898	3 1/2 J & D	{ June 1, '03-'07 } { 1-5 yearly. }	84,548
Grade crossing b'ds.	1896	3 1/2 F & A	Feb. 1, 1916	171,000
do do	1897	3 1/2	1917	577,927
do do	1898	3 1/2	Feb. & Mar., 1918	89,137
do do	1898	3 1/2 A & O	Apr. 1, 1918	200,000
do do	1898	3 1/2 M & N	Nov. 1, 1918	16,913
do do	1899	3 1/2 M & S	March 1, 1919	18,703
do do	1899	3 1/2 J & D	June 1, 1919	285,187
do do	1899	3 1/2 J & J	July 1, 1919	182,716
do do	1899	3 1/2 A & O	Oct. 2, 1919	75,455
do do	1899	3 1/2 J & D	Dec. 1, 1919	335,772
do do	1900	3 1/2 F & A	Feb. 1, 1920	45,799
do do	1900	3 1/2 J & D	June 1, 1920	45,799
do do	1900	3 1/2 J & J	July 1, 1920	173,487
do do	1900	3 1/2 F & A	Aug. 1, 1920	10,927
do do	1901	3 1/2 J & J	Jan. 15, 1921	55,918
do do	1901	3 1/2 F & A	Feb. 1, 1921	5,070
do do	1901	3 1/2 M & S	Mar. 1, 1921	141,516
do do	1901	3 1/2 A & O	Apr. 1, 1921	111,542
Ref'd'g gde. crossing	1896	3 1/2 J & J	July 1, 1916	83,000
S. Buff. flood bonds	1897	3 1/2	1926-1927	73,000
Chic. Fire Relief Fu'd	1897	3 1/2 A & O	1900-1917	45,000
Young machine bds.	1899	4	July, 1902	13,750
Wain & Hamb'g Ca. b'ds	1900	3 1/2 A & O	Oct. 1, '02-'20	427,500
City and County Hall	1872	7 F & A	Aug. 1, 1902	100,000
do do	1873	7 M & N	May 1, 1903	100,000
do do	1873	7 M & S	Sept. 1, 1905	150,000
do do	1874	7 J & J	July 1, 1907	200,000
do do	1875	7 M & S	Sept. 1, 1910	125,000
do do	1891	4 M & S	Nov. 1, 1911	50,000
Schools	1888	3 1/2 F & A	{ Aug. 1, '02 to 1908 } { \$12,500 yearly. }	37,500
do	1880	3 1/2 M & N	{ Nv. 1, 1901 to 1909 } { \$7,500 yearly. }	67,500
do	1892	3 1/2 A & O	Apr. 1, 1912	150,000
do	1894	3 1/2 F & A	Feb. 1, 1914	300,000
do	1895	3 1/2 J & D	{ J'ne 1, '01 to 1915 } { \$12,500 yearly. }	175,000
do	1897	3 1/2 J & J	{ Jan. 1, 1902-1917 } { \$25,000 yearly. }	400,000
do	1898	3 1/2 M & N	{ May 2, 1902-1918 } { \$5,000 yearly. }	85,000
do	1898	3 1/2 M & N	{ Nov., 1901-1918 } { \$5,000 yearly. }	90,000
do	1899	3 1/2 M & S	Mar. 1902-1919	90,000
do	1899	3 1/2 J & D	{ Dec. 1, 1901-1919 } { \$10,000 yearly. }	190,000
do	1900	3 1/2 M & N	May, 1902-1920	95,000
do	1900	3 1/2 M & N	Nov. 1, 1901-'20	200,000

NAME AND PURPOSE.	Rate	Interest Payable.	When Due.	Principal Outstand'g.
2. BONDS FOR PARKS:				
Park	1870	7 J & J	1915-'16-'17	\$350,000
do	1871	7 J & J	Jan. 1, 1918	50,000
do	1871	7 J & J	July 1, 1919	100,000
do	1872	7 J & J	July 1, 1921	100,000
do	1873	7 J & J	Jan. 1, 1923	95,000
do	1873	7 J & D	Dec. 1, 1924	100,000
do	1874	7 J & J	Jan. 1, 1924	100,000
do	1875	7 J & J	Jan. 1, July 1, '25	200,000
do	1876	6 J & J	Jan. 1, 1924	100,000
do	1886	3 J & J	July, 1910-1926	80,000
do	1887	3 1/2 F & A	Feb. 1, 1927	120,000
do	1890	3 1/2 J & J	Jan. 1, 1925	50,000
do	1891	3 1/2 J & J	July 1, 1921	200,000
do	1894	3 1/2 J & J	July 1, 1924 & '26	100,000
do	1896	3 J & J	July 1, 1910	50,000
do	1886	3 J & J	July 1, 1926	30,000
do	1897	3 1/2 J & J	{ Jan. 1, 1902-1917 } { \$2,750 yearly. }	44,000
do	1897	3 1/2 J & J	{ April 1, 1917 } { \$2,750 yearly. }	30,000
do	1897	3 1/2 J & J	{ June 1, 1917 } { Dec. 1, 1901-1917 } { \$2,750 yearly. }	8,946
do	1897	3 1/2 J & D	{ Dec. 1, 1901-1917 } { \$2,750 yearly. }	46,750
do	1900	3 1/2 J & S	Jan. 15, 1901-20	5,525
do	1900	3 1/2 M & S	Mar. 15, 1902-20	23,750
Refund'g Park Bonds 1898	3 1/2 J & J	{ J'no 1, 1902-1918 } { \$12,500 yearly. }		212,500

3. RAILROAD LOANS:

Buff. & Jamestown RR.	1893	3 1/2 J & J	Jan. 1, 1913	75,000
do do ref.	1893	3 1/2 F & A	Feb. 1, 1913	75,000
do do ref.	1893	3 1/2 J & D	June 2, 1913	75,000
do do ref.	1895	3 1/2 A & O	Oct. 1, 1915	77,000
Buff. & Jamest'n RR.	1884	4 M & N	Nov. 1, 1902	75,000
do do	1885	4 J & J	Jan. 1, 1904	75,000
Buff. & Jamest'n RR.	1888	3 1/2 A & O	Apr. 1, 1902	75,000
do do	1886	3 1/2 F & A	Feb. 1, 1904	75,000
do do	1894	3 1/2 J & J	July 1, 1914	75,000
Buff. N.Y. & Phil. RR.	1886	3 1/2 J & J	Jan. 1, 1906	40,000
do do RR.	1889	3 1/2 A & O	Oct. 2, 1909	100,000
do do ref.	1890	3 1/2 J & J	July 1, 1910	100,000
do do ref.	1890	3 1/2 J & D	Dec. 15, 1910	100,000
do do ref.	1891	3 1/2 J & J	July 1, 1911	100,000
do do ref.	1892	3 1/2 J & J	July 1, 1912	100,000

4. SEWER LOANS:

Bird Avenue	1883	4 M & N	May 1, 1913	238,000
Buffalo Trunk	1888-90	3 1/2 F & A	{ Aug. 1, 1902 to '20 } { \$15,000 yearly. }	285,000
do	1886-87	3 F & A	{ Aug. 1, 1902-1916 } { \$10,000 yearly. }	155,000
Babcock & Seneca St.	1886	3 M & N	May 1, 1911	30,000
do do	1886	3 M & N	May 1, 1912	30,000
Balley Avenue	1888	3 1/2 J & J	July 1, 1918	200,000
Hertel Avenue	1887	3 F & A	Aug. 1, 1917	200,000

5. TAX LOANS:

Tax loan	1896	3 1/2 F & A	Dec. 1, 1901	527,765
do	1897	3 1/2 A & O	Oct. 1, 1902	571,946
do	1898	3 1/2 F & A	Aug. 15, 1903	466,003
do	1899	3 1/2 A & O	Oct. 2, 1904	192,748
do	1901	3 F & A	Aug. 1, 1905	189,730

6. WATER BONDS:

Water	1873	7 M & S	Sept. 1, 1903	200,000
do	1874	7 A & O	Apr. 1, 1905	100,000
do	1874	7 J & J	July 1, 1906	100,000
do	1874-75	7 F & A	Aug., 1908-09	300,000
do	1874	7 A & O	Oct. 1, 1908	79,382
do	1880	4 J & J	July 1, 1904	50,000
do	1880	4 M & S	Sept. 1, 1904	100,000
do	1885	3 1/2 J & J	July 1, 1905	100,000
do	1886	3 1/2 A & O	Oct. 1, 1903	100,

ASSESSED VALUATION.—"Assessment is made upon the nominal real value."

Table with columns: Years, Real, Personal, Total, City Tax per \$1,000. Rows from 1880 to 1901.

*Including special franchise val'n amounting (1901) to \$13,396,848. POPULATION.—In 1900 (census) was 352,219; in 1890 it was 255,664; in 1880 it was 155,134.

CATSKILL.—N. K. CHADWICK, Treasurer.

This village is in the town of the same name in Greene County. LOANS—When Due. Interest on village bonds is payable at the Catskill National Bank.

CAZENOVIA.—W. W. RICE, President. A. E. FITCH, Village Clerk.

Cazenovia is in Madison County. LOANS—When Due. Tax valuation, real.....\$815,225 Tax valuation, personal. 134,550

COBLESKILL.—IRVING VAN VORIS, Mayor. A. C. KILMER, Treasurer.

This village is in Schoharie County. LOANS—When Due. Total debt Jan. 1, 1901....\$71,500 Village has no sinking fund.

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.

This city is in Albany County. LOANS—When Due. SCHOOL BONDS (Con.)—3 1/2s, J&J, \$15,000 July 1, 1902

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of Cohoes; on \$5,000 of 4% water bonds at the Manufacturers' Bank, Cohoes; on all other bonds by the Central Trust Company.

COLLEGE POINT—See New York City.

COLUMBIA CO.—GEORGE H. MACY, Treasurer.

County seat is Hudson. LOANS—When Due. FUNDING BONDS—4, M&N, \$55,000...March, '09-'16

CORNING.—DATON GILBERT, City Clerk.

This city, situated in the town of the same name, is in Steuben County. LOANS—When Due. RIVER BONDS—(Con)—4s, J&J, \$35,000.....1936-1939

CORNING SCHOOL DISTRICTS.—

Table with columns: School District No., Years, School District No. (Con.), Years. Rows for districts 9 and 13.

INTEREST is paid by the Knickerbocker Trust Co., New York.

CORTLAND.—GEO. CLARK, City Clerk.

This city is in Cortland County. LOANS—When Due. PAVING BONDS (Con.)—4s, \$14,500 Apr. 2, 1908

CORTLANDVILLE.—

This town is in Cortland County and was separated from the city of Cortland in March, 1899. LOANS—When Due. TOWN DEBT—3 1/2s, \$44,000.....1901-1944

DEER PARK.—FRANCIS MARVIN, Chairman

Railroad Commissioners. This town (P. O. Port Jervis) is in Orange County. LOANS—When Due. REFUNDING RAILROAD BONDS—

DELHI.—This town is in Delaware County.

LOANS—When Due. WATER LOAN—4s, M&N, \$60,000..... Total debt Feb. 1, 1900. \$246,000

DUNKIRK.—DANIEL SCANNELL, Mayor. J. P. GROESCH, Clerk.

This city is in Chautauque County. LOANS—When Due. Amt. Outstanding. Total valuation 1901...\$2,733,879

ELMIRA.—Dr. FRANK H. FLOOD, Mayor. GEO. W. WYCKOFF, City Clerk.

Elmira is the capital of Chemung County. LOANS—When Due. FUNDING DEBT BONDS—Cont'n'd. 3 1/2s, \$26,000...Oct. 1, '02-'27

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: Feb. 1, 1901. Feb. 1, '00. Feb. 1, '99. Feb. 1, '98.

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.—{ WILLIAM H. DANIELS, Treasurer. FRANK O. MURRAY, Dep. Treas.

Table with columns: County seat is Buffalo, LOANS—, WATER BONDS—, ARMORY BONDS—, SCHOOL BONDS—, and various bond details including amounts and due dates.

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.

Table with columns: This village is in Chautauqua County, LOANS—, WATER BONDS—, VILLAGE HALL BONDS—, STREET BONDS—, and various bond details.

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.

Table with columns: This village is in Oswego County, LOANS—, WATER BONDS—, Asses'd valuation, pers'l., Total valuation 1900, Tax rate, Population in 1890 and 1900.

GENESEO.—W. W. KILLIP, Treasurer.

Table with columns: This village is in Livingston County, LOANS—, SEWER BONDS—, WATER BONDS—, VILLAGE HALL BONDS—, Asses'd valuation, pers'l., Total valuation 1900, Tax rate, Population in 1890 and 1900.

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: This village is in Warren County, LOANS—, SEWER BONDS—, WATER BONDS—, VILLAGE HALL BONDS—, Asses'd valuation, pers'l., Total valuation 1900, Tax rate, Population in 1890 and 1900.

GLENS FALLS UNION FREE SCHOOL DISTRICT.—

Table with columns: LOANS—, When Due, Bonded debt Mar. 1, 1901.

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—, DEFICIENCY BONDS—, LOCAL IMP. BONDS—, WATER BONDS—, VOTING MACHINE BONDS—, RAILROAD BONDS—, SCHOOL BONDS—, WATER LOAN—, and various bond details.

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 \$337,760; 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 \$18,949.63.

ASSESSED VALUATION was formerly 1/3 actual value, but in 1897 was greatly increased.

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

State and county tax rate in 1900 was \$5.70; city tax, proper, was \$0.40; average school tax, \$7.00.

POPULATION—The population in 1900 was 18,349; in 1890 was 22,864; 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: County seat is Catskill. The war loan is exempt from state taxes, LOANS—, TURNPIKE BONDS—, WAR LOAN—, and various bond details.

HAMDEN.—This town is in Delaware County.

Table with columns: LOANS—, REFUNDING BONDS—, and various bond details.

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 south-easterly 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 south line 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—, ROAD BONDS—, Assessed valuation, pers'l., Total valuation 1900, Tax rate, Population in 1890 and 1900.

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—, ELECTRIC-LIGHT PLANT—, SCHOOL BONDS—, WATER WORKS—, SEWER BONDS—, and various bond details.

INTEREST on the electric-light bonds is payable in New York City; on the water bonds at the State Capital, Albany, N. Y.

HORNELLSVILLE.—M. B. SMITH, Clerk.

Table with columns: This city is in Steuben County, LOANS—, SEWER BONDS—, PARK BONDS—, PAVING BONDS—, and various bond details.

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—, CEMETERY BONDS—, REFUNDING WATER BONDS—, REFUNDING LOAN—, SCHOOL BONDS—, FUNDING BONDS—, STREET IMPROVEMENT BONDS—, and various bond details.

INTEREST is payable in Hudson at the office of the City Treasurer.

ILION.—{ C. S. JEPSON, Treasurer. L. G. GEIGMAN, Clerk.

Table with columns: This village is in Herkimer County, LOANS—, WATER BONDS—, SEWER BONDS—, SCHOOL BONDS—, and various bond details.

ITHACA.—ARTHUR G. MARION, Clerk.

This city is in Tompkins County.
LOANS— When Due.
BRIDGE BONDS—
4s, \$20,000 1916 to 1926
(\$2,000 due yearly).

Tot. debt Sept. 20, 1901 \$241,265
Exempt val'n, 1901..10,697,505
Unexempt val'n, 1901 6,788,650
Assessment about 2/3 actual value.

JAMESTOWN.—{ J. E. JOHNSON, Mayor.
JOHN B. SHAW, Treasurer.

This city is in Chautauqua County.
LOANS— When Due.
CITY HALL BONDS—
4s, M&N, \$65,000..May 15, 1925

LOANS— When Due.
PAVING CERTIFICATE FUND
5s, \$15,160 ..Dec., 1901
5s, 12,160 ..Dec., 1902

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: \$25,000 sewer bonds due in 1921 at the Citizens' Sav. Bank, New York City; 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.]

LOANS— When Due.
LOCAL IMPT. BONDS—
5s, \$9,793 36.....1901-05
5s, 31,327 21.....1902-05
(V. 72, p. 402, for maturity.)

WATER BONDS—(Con.)
6s, \$40,500.....1903 & 1908
4s, A&O, 19,000..Apr., 1902-'20
Bond'd debt Feb. 21, '01..\$315,000

KINGS CO.—See New York City.

KINGSTON.—{ JOHN H. GREGORY, Treasurer.
JOHN T. CUMMINGS, Clerk.

This city is the capital of Ulster County.

LOANS— Interest— Principal—
NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g
Refunding..... 4 J & J Jan. 15, 1902-03 \$8,000

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. Shelliday, 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.

LOANS. When Due.
4s, J&D, \$ 8,000 Dec. 1, 1901 to '14
\$2,000 due yearly.
4s, J&D, \$34,000....1-'15 to 1931
(\$2,000 annually on Dec. 1.)
Int. payable in New York City.

LEWISTON.—J. W. H. Kelly, Supervisor.

This town is in Niagara County.

LOANS—
RAILROAD AID BONDS—
5s, \$11,000.....
4s, 162,000.....
Bonded debt Sept. 1, '01..\$173,000

LITTLE FALLS.—{ H. W. WARREN, City Clerk.
CHAS. A. FOX, City Treasurer.

This city is in Herkimer County.
LOANS— When Due.
SCHOOL BONDS—
3 1/2s, July, \$65,000.. July 1, 1903
(\$2,000 due yearly) to July 1, '35.

WATER BONDS—(Continued)
—, J&J, \$30,000..... 1918
—, J&J, 50,000.....1907 to 1916
3 1/2s, M&N, 10,000...May 1, 1920
Total debt Sept. 1, 1900. \$404,000

LOCKPORT.—{ T. N. VAN VALKENBURGH, Clerk.
J. C. HARRINGTON, Treasurer.

This city is situated in Niagara County.

LOANS— When Due.
FIRE, HIGHWAY & LIGHTING BDS
4s, M&N, \$4,350 .. May 20, 1902
(\$1,450 yearly) to May 20, 1904.

INTERMEDIATE SCHOOL BONDS—
4s, M&N, \$10,000 ...Nov. 1, 1916
Interest payable at City Treasury.
Bonded debt Mar. 1, '01. \$232,245

Included in the above is a debt of \$68,445 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.

LOANS— When Due.
REFUNDING RR. BONDS.
4s, J&J, \$21,000.. July 1, 1902-'03
4s, J&J, 24,000.. July 1, 1904-'06

Assessed valuation 1900. \$670,056
Assessment abt. 80 p.c. of full value
Population in 1900 was.....3,128

MECHANICSVILLE.—N. T. BRYAN, Treas.

Mechanicville is in Saratoga Co.

LOANS— When Due.
SCHOOL BONDS—
4s, Nov., \$37,850..Nov. 1, 1901-'38

4s, M&N, \$30,000..... May 1, 1917
4s, M&N, 52,000..... May 1, 1922
Bonded debt Mar. 1, '01. \$217,850

INTEREST on the school bonds is payable at the First Nat. Bank, Mechanicville; on others at the Hanover Nat. Bank, New York.

MIDDLETOWN.—{ W. N. KNAPP, Treasurer.
I. B. A. TAYLOR, Clerk.

This city is in Orange County. Bonds issued jointly by this city and the town of Walkill are included in the following statement.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal, When Due, Outstand'g. Includes RR. bonds, Refunding, Water bonds, etc.

TOTAL DEBT, ETC.—The total bonded debt on Aug. 1, 1901, excluding bonds issued jointly with town of Walkill, was \$47,000. Payments are made annually towards retirement of the \$100,000 water bonds of 1918 and those of 1921.

ASSESSED VALUATION.—In 1901 the assessed valuation of real estate, and franchise about 1/3 of actual value, was \$4,309,663; of personal property, \$212,550; total, \$4,522,213; total tax rate (per \$1,000), \$31.66.

POPULATION.—The population in 1900 was 14,522; in 1890 it was 11,977; in 1880 it was 3,494.

MONROE CO.—J. B. HAMILTON, Treas.

County seat is Rochester.

LOANS— When Due.
COURT HOUSE BONDS—
3 1/2s, F&A, \$850,000..... 1904-1920
(\$50,000 due yearly on Feb. 1.)

Assessed val'n, per'l. \$10,580,435
Total valuation 1900. 152,579,532
Assessment about 4-5 actual value.

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. The refunding bonds are tax exempt.

LOANS— When Due.
REFUNDING BONDS—
3 1/2s, J&J, \$10,000.. July 1, 1902-'11
3 1/2s, J&J, 32,000.. July 1, 1912-'27

Assessed valuat'n, real. \$1,877,360
Assessed val., personal. 124,000
Total valuation 1901....2,001,360

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.

LOANS— When Due.
ASSESSMENT BONDS—
5s, \$92,000..... 1902
5s, F&A, 50,000....Aug. 1, 1903

HIGHWAY BONDS—
4s, \$10,000. Aug. 1, 1906-'07
4s, 320,000.....1908-1939
(\$10,000 yearly.)

LOANS—		When Due.
TAX RELIEF BONDS—		
5s, J&D, \$29,000	Dec. 1, 1901	
5s, M&S, 32,000	Jan. 1, 1902	
5s, A&O, 60,000	Oct. 1, 1902	
4s, J&J, 28,000	Jan. 2, 1903	
4s, F&A, 29,000	Feb. 1, 1903	
3 1/2s,	Nov. 20, 1903	
4s,	Sept. 25, 1903	
4s,	Jan. 2, 1904	
4s, F&A, 70,000	Aug. 1, 1904	
REDEMPTION BONDS—		
5s, F&A, \$4,000	Aug. 1, 1905	
4s,	1906	
4s, F&A, 5,000	Feb. 1, 1905	
Bond debt July 15, 1901	\$2,077,300	
Sinking fund.....	93,446	
Net debt July 15, 1911	1,983,854	
Board of Education bonds (included)....	370,000	
Assessed valuat'n, real	22,707,843	

Assessed val., personal	\$1,078,834
Total valuation 1900	23,786,677
Tax rate (per \$1,000) 1900	\$.1553
Population in 1890 was	10,830
Population in 1900 was	20,346
SCHOOL BONDS CITY OF MT.	
VERNON—	
4s, J&J, \$5,000	Jan. 2, 1905
4s, M&N, 45,000	May 1, 1909
(\$5,000 due yearly to May 1, 1917.)	
4s, J&J, \$105,000	July 1, 1918
(\$5,000 due yearly to July 1, 1938.)	
3 1/2s, F&A, \$50,000	Feb. 1939-48
3 1/2s, F&A, 30,000	Aug. 1, 1931
SCHOOL BONDS, DISTRICT NO. 5—	
4s,	\$25,000 Mar. 1, 1902
(\$2,000 due yearly to Mar. 1, 1913.)	
4s,	\$12,000 Aug. 1, 1901
(\$1,500 yearly to 1908.)	
SCHOOL BONDS, DISTRICT NO. 4—	
4 1/2s,	\$21,300 Sept., 1901-'08

The following table shows the assessed valuation of property in the consolidated city for the year 190 :

	Real Estate.	Pers'l Estate.	Total.	Tax Rate.
Manhattan and The Bronx	\$ 2,428,997,016	\$ 440,468,558	\$ 2,869,465,574	23-1733
Brooklyn	*658,962,119	89,241,624	*748,203,743	23-8853
Queens	107,179,620	10,826,810	118,006,430	23-5702
Richmond	42,639,506	9,655,620	52,295,126	23-5191
Total	3,237,778,261	550,192,612	3,787,970,873	.....

* Includes \$1,157,400 of property liable for taxation of State purposes only.

APPROPRIATIONS—The total appropriations for Greater New York in 1898 was \$77,559,332 37; in 1899 it was \$93,520,032 03; in 1900 it was \$90,773,972 48, and for 1901 it is \$98,096,413 43.

POPULATION—The population of Greater New York, according to the U. S. Census of 1900, is 3,437,202. The Health Department estimate for July 1, 1901, was 3,536,517.

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.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
CORPORATE STOCK—Greater N. Y. Charter, Sec. 169, Chap. 378, Laws 1897.				
Armories.....	3	M & N	1923	s.f. \$19,500
do	3	M & N	1930	s.f. 115,681
do	3	M & N	1940	s.f. 56,063
Am. Museum Nat. Hist.	3 1/2	M & N	Nov. 1, 1928	450,000
do do ..	3 1/2	M & N	1929	400,000
do do ..	3	M & N	1940	s.f. 150,000
Awards for ch'ge of g'de	3	M & N	1928	s.f. 115,480
do do ..	3	M & N	1941	s.f. 217,720
do do ..	3 1/2	M & N	1940	250,000
Metropolitan Mus. Art.	3 1/2	M & N	Nov. 1, 1928	600,000
do do ..	3	M & N	1929	s.f. 50,000
do do ..	3	M & N	1940	s.f. 70,000
do do ..	3	M & N	1941	s.f. 25,000
Botanical Museum.....	3 1/2	M & N	Nov. 1, 1928	200,000
do do ..	3	M & N	Nov. 1, 1928	s.f. 175,000
Mus. Arts & Sci, Bklyn.	3 1/2	M & N	1930	300,000
Paving Jerome Ave.....	3 1/2	M & N	Nov. 1, 1928	60,000
do do ..	3	M & N	Nov. 1, 1928	s.f. 5,000
Repaving streets	3 1/2	M & N	Nov. 1, '28 & '29	550,000
do do ..	3	M & N	Nov. 1, '28 & '41	s.f. 314,000
do do ..	3 1/2	M & N	Nov. 1, 1940	2450,000
Dept. Correction bldgs.	3 1/2	M & N	1928 & 1929	950,000
do do ..	3	M & N	1928	s.f. 40,000
Dept. Public Charities.	3	M & N	1929	s.f. 31,518
do do ..	3	M & N	1940	s.f. 287,000
do do ..	3	M & N	1941	s.f. 25,000
Dept. Street Cleaning.	3	M & N	1929	s.f. 100,000
do do ..	3 1/2	M & N	1929	300,000
do do ..	3	M & N	1940	s.f. 62,688
Health Dept. bldgs	3	M & N	1919	s.f. 44,287
Fire Dept. Bonds.....	3 1/2	M & N	1929	300,000
do do ..	3	M & N	1941	s.f. 500,000
Police Dept. Bonds.....	3	M & N	1940	s.f. 136,390
do do ..	3	M & N	1941	375,000
Court House—Appellate	3 1/2	M & N	Nov. 1, '28 & '29	625,000
do do ..	3	M & N	1929	s.f. 85,000
Criminal Court House.	3	M & N	1923	s.f. 20,000
New Hall of Records.	3	M & N	1929	s.f. 150,000
do do ..	3 1/2	M & N	1929	500,000
do do ..	3 1/2	M & N	1930	250,000
do do ..	3 1/2	M & N	Nov. 1, 1940	1810,000
Docks and Ferries, &c.	3	M & N	1928	s.f. 2075,294
do do ..	3	M & N	1940	s.f. 1374,706
do do ..	3 1/2	M & N	1940	2500,000
do do ..	3 1/2	M & N	Nov. 1, '28 & '29	4600,000
Impt. Wallabout Bas.	3	M & N	1929	s.f. 100,000
Sch. Houses, Sites & bldg	3 1/2	M & N	Nov. 1, 1928	1820,785
do do ..	3 1/2	M & N	1940	320,074
do do ..	3	M & N	Nov. 1, 1928	s.f. 1174,055
do do Bor M. & B.	3	M & N	1909-1929	s.f. 2383,640
do do do ..	3 1/2	M & N	1929	1700,000
do do do ..	3 1/2	M & N	1940	1900,000
do do do ..	3	M & N	1941	s.f. 500,000
do do Boro. Brook.	3	M & N	1929	s.f. 85,615
do do do ..	3	M & N	1940	s.f. 7,385
do do do ..	3 1/2	M & N	1929	1800,000
do do do ..	3 1/2	M & N	1940	2190,000
do do Bor. Queens.	3	M & N	1909-1929	s.f. 17,650
do do do ..	3	M & N	1940	s.f. 49,350
do do do ..	3 1/2	M & N	1929	500,000
do do do ..	3 1/2	M & N	1940	150,000
do do do ..	3	M & N	1941	100,000
do do Boro. Rich.	3	M & N	1909 & 1940	s.f. 50,000
do do do ..	3 1/2	M & N	1929	100,000
do do do ..	3	M & N	1941	150,000
High Schools & sites.	3	M & N	1929 & 1940	s.f. 273,271
do do ..	3 1/2	M & N	1940	813,484
do do ..	3 1/2	M & N	1941	800,000
do do ..	3	M & N	1941	s.f. 112,637
New East Riv. Bridge.	3 1/2	M & N	Nov. 1, '28-'29	2700,000
do do ..	3	M & N	1929	s.f. 1287,824
do do ..	3 1/2	M & N	Nov., 1940	4500,000
Con. & Imp. St. John's Pk	3	M & N	1916	s.f. 50,000
East River Park Impt.	3	M & N	1911	s.f. 71,500
Con. Park Asphalt Walk.	3	M & N	1940	s.f. 2,000
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	M & N	1941	s.f. 30,000
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'w'y, Harl'm R.	3 1/2	M & N	1940	300,000
Lib'ry Bdg., Bryant Pk.	3 1/2	M & N	1919	500,000
St. and Park Openings.	3	M & N	1914 & 1929	s.f. 2771,168
do do ..	3	M & N	1940	s.f. 2598,211
do do ..	3 1/2	M & N	1929 & 1941	2961,233
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	856,886
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	2000,000

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.

LOANS—		When Due	Floating debt.....	\$82,676
3 1/2s, g, M&S, \$65,000	Sept. 1, 1930		Assessed valua'n, real.	22,495,862
COURT HOUSE BONDS—			Assessed val'n, personal.	1,675,816
3 1/2s, g, J&J, \$100,000	July 1, 1929		Total valuation 1900.	24,171,678
Bond debt Feb. 1, 1901	\$1,170,653		Population in 1900 was.	55,448
Above includes Nassau's proportion of Queens County debt.				

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.

LOANS—		When Due.	LOANS—		When Due.
BRIDGE (Chambers Creek) —					
4s, M&S, \$1,000	Sept. 15, 1902		IMPROVEMENT BONDS—(Con.)—		
CITY HALL—					
4s, A&O, \$6,000	Apr. 1, 1902-13		3 1/2s, M&N, \$14,022	Nov., 1901-09	
(\$500 yearly.)			(\$1,558 due yearly.)		
4s, A&O, \$8,000	Apr. 1, 1902-15		4s, M&S, \$1,000	Sept. 1, '02-03	
(\$500 yearly.)			4s, M&N, 5,000	May '02-11	
GLOBE FUND—					
3s, Ann., \$25,170	Aug. 5, 1935		4s, M&S, 15,000	Sept. 1, 1902	
3s, Aug., 1,437	July 20, 1943		4s, M&S, \$7,000	Mar. 1, 1904	
PARK BONDS—					
4s, J&J, \$6,500	June 1, 1902-'14		4s, M&N, 13,000	Nov. 1, 1905	
3 1/2s, J&J, \$10,000	July 1, 1915		4s, M&S, 20,000	Sept. 1, 1911	
3 1/2s, M&N, 10,000	May 1, 1916		4s, F&A, 125,500	Feb. 1, 1912	
PAVING BONDS—					
4s, M&N, \$6,945	Jan. 1, 1902-05		4s, F&A, 44,000	Feb. 1, 1912	
(\$1,736 yearly.)			3 1/2s, M&N, 43,750	Nov., 1901-23	
4s, J&J, \$8,711	Jan. 1, 1902-06		(\$1,750 yearly.)		
(\$1,742 yearly.)			3 1/2s, M&S, \$18,000	Sept. 1, 1907	
4s, J&J, \$7,274	Jan. 1, 1902-06		3s, M&S, 20,000	Sept. 1, 1906	
(\$1,455 yearly.)			4s, M&N, 11,250	May 1, '02-'16	
SEWER BONDS—					
3 1/2s, J&D, \$118,029	Dec., 1901-16		3 1/2s, M&S, \$8,000	Mar. 1, 1902-09	
(\$7,377 yearly.)			(\$750 yearly.)		
3 1/2s, M&S, \$3,240	Sept. 1902-'10		REFUNDING WATER BONDS—		
SCHOOL BONDS—					
3 1/2s, J&J, \$22,000	Jan. 1, 1902		3 1/2s,	\$59,000 1902 to 1917	
(\$2,000 due yearly) to Jan. 1, 1912			(\$1,500 an. to '16, \$35,000 in '17.)		
3 1/2s,	\$24,800 1902-1909		3 1/2s, M&S, \$15,000	Sept. 1, '02-'21	
(\$3,100 due yearly.)			Bond debt Mar. 1, 1901.	\$716,738	
3 1/2s, M&S, \$21,333	Sept. 1, 1902-09		Water debt (included).	413,750	
(\$2,666 due yearly.)			Assessed valuat'n real	9,604,100	

NEW LOTS.—See New York City.

NEW ROCHELLE.—{ M. J. DILLON, Mayor.
A. J. SELZ, Clerk.

This city is in Westchester County.

LOANS—		When Due.	LOANS—		When Due.
FIRE DEPARTMENT BONDS—					
3 1/2s, M&N, \$12,000	Nov., 1904-15		SEWER BONDS—		
CITY HALL BONDS—					
3 1/2s, J&D, \$13,000	June, 1904-'16		4s, A&O, \$100,000</		

LOANS—		Interest—		Principal—	
NAME AND PURPOSE.		Rate	Payable.	When Due.	Outstand'g.
CORPORATE STOCK—(Con.)					
Bridge over Harlem R.	3 1/2	M & N		Nov. 1, 1928	\$1029,845
do do do	3	M & N		1919	s.f. 40,000
do do do	3 1/2	M & N		19 0	500,000
do do do	3 1/2	M & N		1928	250,000
do do do	3 1/2	M & N		1929	1000,000
Bdg. Con'g Pelham Bay	3	M & N		1919	s.f. 135,000
do do do	3	M & N		1941	s.f. 80,000
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 do	3	M & N		1914	s.f. 2,500
Hos. Bldg. Gov'r Slip.	3 1/2	M & N		Nov. 1, 1928	50,000
do do do	3 1/2	M & N		Nov. 1, 1930	85,000
Rapid Transit RR	3 1/2	M & N		1948-1950	5,000,000
do do do	3	M & N		1950	1,500,000
do do do	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 do	3	M & N		Nov. 1, 1928	s.f. 20,000
Pub Pks. 28th-29th St.	3	M & N		1921	s.f. 1,248
do do do	3	M & N		1941	s.f. 125,000
do do do	3 1/2	M & N		1941	s.f. 3,000,000
Pub. Park in 12th Ward	3	M & N		1921	s.f. 29,495
do do do	3 1/2	M & N		1929	1365,000
Pub. Park—Hester St	3	M & N		1920	s.f. 31,908
do do do	3	M & N		1941	s.f. 125,000
do do do	3 1/2	M & N		1941	s.f. 2,050,000
Bdg. over tracks N.Y.C.	3	M & N		1921 & 1941	s.f. 35,000
do 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 do	3	M & N		1928	s.f. 20,000
do do do	3	M & N		1940	s.f. 62,000
do do do	3 1/2	M & N		1941	750,000
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
do do do	3	M & N		1941	150,000
Viaduct over 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
do do do	3	M & N		1941	s.f. 25,000
Compl'n Riv. Pk. & Dr.	3	M & N		1940	s.f. 1,500
Imp., etc., Crotona Pk.	3	M & N		1-28	s.f. 30,000
Park, 54th Street.	3	M & N		1929	s.f. 7,162
New Pk., &c., 23, 24 Wds	2 1/2	M & N		1909-29	s.f. 13,000
Melrose Ave. Viaduct	3 1/2	M & N		1928	140,000
do do do	3	M & N		1941	s.f. 5,000
Redemp. Brk. Water L'n	3	M & N		1929	s.f. 1215,000
Red. Ass. Bds. Park Av.	3 1/2	M & N		Nov. 1, 1929	458,000
do 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 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., Blin	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
do do do	3	M & N		1941	s.f. 50,000
Skate & Golf H., V.C.Pk.	3	M & N		1940	s.f. 20,000
Silver Lake Park, Rich.	3	M & N		1940	30,000
Entrance Cen Pk., 66 St	3	M & N		1940	s.f. 8,200
Imp. N.Y. Bot. Gard'n	3	M & N		1941	s.f. 75,000
Departm't of Health	3	M & N		1941	s.f. 25,000
So 3d Av. ap to Br., Har	3 1/2	M & N		1941	s.f. 800,000
do do do	3	M & N		1941	s.f. 11,000
Bdg. ov. Mott H C. 135 St	3 1/2	M & N		1941	30,000
A'mories and sites	3 1/2	M & N		1941	200,000
Bdg. over Eastches. Bay	3	M & N		1941	5,000
Site Col. of City N. Y.	3	M & N		1941	14,800
Imp. of Central Park.	3	M & N		1941	5,000
Additional Water Sup'y	3	M & N		1911-1920	s.f. 283,000
do do do	3 1/2	M & N		1919	250,000
New Aqueduct	3 1/2	M & N		Oct. 1, 1917	2000,000
do do do	3 1/2	M & N		1918-1920	5200,000
do do do	3 1/2	M & N		1912-1920	s.f. 1340,000
San. Prot. of Water	3 1/2	M & N		Nov. 1, 1917	700,000
do do do	3	M & N		Nov. 1, 1909-19	s.f. 400,000
do 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 do	3	M & N		Nov. 1, 1917	s.f. 50,000
do do do Brklyn	3	M & N		1918-1920	s.f. 225,000
do do do do	3	M & N		1920	850,000
do do do do	3 1/2	M & N		1920	150,000
Long Is. Water Plant	3 1/2	M & N		Nov. 1, 1918	570,000
Water M'ns & Pumping	3	M & N		1918	106,343
do do do	3 1/2	M & N		1920	350,000

Boroughs of Manhattan and the Bronx.—(Con.)					
LOANS—		Interest—		Principal—	
NAME AND PURPOSE.		Rate	Payable.	When Due.	Outstand'g
CONSOLIDATED STOCK—(Con.)					
Metropol Museum of Art	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
do do do	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	s.f. 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 bldg. 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, 1908	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	2 1/2	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
Harlem R. Br. "Ship Canal"	3	M & N		1914	s.f. 315,000
do do do	3	M & N		1915	s.f. 45,069
do do do	3	M & N		1919	s.f. 36,573
do do do	3	M & N		1920	80,000
do do do Third Ave.	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 155th St.	3	M & N		Nov. 1, 1916	s.f. 1,140,000
do do do	3	M & N		1917	s.f. 5,000
do do do	3	M & N		1920	100,000
do do do First Ave.	3	M & N		1920	s.f. 180,000
Br. ov. H. Riv. E. of B'way	3	M & N		1919	s.f. 45,000
Br'k Av. bldg. N.Y. & H.R.R.	3	M & N		1921	s.f. 50,000
Br. over H. R.R., 153d St.	3	M & N		1919	s.f. 50,000
Grand & Walton Av. Bdg.	3	M & N		1922	s.f. 15,000
Gansevoort Market	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
Ward's Isl., &c., Build'gs.	3	M & N		Nov. 1, 1902	s.f. 496,800
Morningside Park	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
Central Park	3	M & N		1907	s.f. 163,000
do do do	2 1/2	M & N		1907	s.f. 45,000
City Improvement Stock	3	M & N		1915	778,772
Castle Garden imp. Aq'm	3	M & N		1912	s.f. 230,000
do do do	3	M & N		1920	70,000
East River Park	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
Mount Morris Park	3	M & N		1907	s.f. 34,500
do do do	2 1/2	M & N		1907	s.f. 5,000
Rutgers Slip Park	3	M & N		Nov. 1, 1911	s.f. 20,000
Riverside Park	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 (Women's Cottage)	3	M & N		Nov. 1, 1912	s.f. 7,000
New Parks, 23d & 24th W.	2 1/2	M & N		1909	s.f. 466,100
do do do	2 1/2	M & N		1909	9,357,000
Van Cortlandt Park	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
Fifth Dist. Police Court	3	M & N		1911	s.f. 75,000
do do do	3	M & N		1912	s.f. 75,000
do do do	3	M & N		1913	s.f. 39,189
Seventh Dis. Police Court	3	M & N		1916-1917	s.f. 88,121
do do do	3	M & N		1920	199,000
Repaving	3	M & N		Nov. 1, 1909	s.f. 105,000
do do do	2 1/2	M & N		Nov. 1, 1909	s.f. 895,000
do do do	3	M & N		Nov. 1, 1910	1,000,000
do do do	3	M & N		Nov. 1, 1911	s.f. 1,000,000
do do do	3	M & N		Nov. 1, 1913	s.f. 1,500,000
do do do	3	M & N		Nov. 1, 1913	500,000
do do do	3	M & N		Nov. 1, 1916	500,000
do do do	3	M & N		1920	s.f. 525,000
do do do	3	M & N		1920	700,000
do do do	3 1/2	M & N		1916	475,000
do do do	3 1/2	M & N		1917	600,000
do do do	3 1/2	M & N		Nov. 1, 1918	1,400,000
do do do 3d Ave.	3	M & N		Nov. 1, 1923	s.f. 176,308
Columbus Celebration	3	M & N		1903	s.f. 28,500
Moshulu Parkway	3	M & N		Nov. 1, 1912	s.f. 4,000
Public Driveway	3	M & N		Nov. 1, 1918	s.f. 1,700,000
do do do	3	M & N		1920	800,000
do do do	3 1/2	M & N		1916	250,000
Awards, Change of Grade					

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ot. Payable), Principal (When Due, Outstand'g.), and various loan entries for Manhattan and the Bronx.

d.—Secured by Special Sinking Fund Derived from Annual Taxation Under the Provisions of the Constitutional Amendment Adopted November 4, 1884—

Table listing secured loans: Add'l Croton Water Stock, with columns for Name and Purpose, Interest, and Principal.

Boroughs of Manhattan and the Bronx.—(Con.)

Table with columns: NAME AND PURPOSE, Interest (P. Ot. Payable), Principal (When Due, Outstand'g.), and various loan entries for Manhattan and the Bronx.

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 listing assessment bonds and other financial instruments, including Assessment Bonds, Dock Bonds, and Museum of Art, &c.

ANNEXED TERRITORY BONDS.

Table listing town bonds for Morrisania, West Farms, and Westchester, including Central Av. construction and St. Ann's Av. construction.

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 Chamberlain; interest on the gold coupon bonds of 1901 and 1902 is payable also at Messrs. Rothschilds in London.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the old city's debt, etc.:

Table comparing total funded debt and sinking fund income for Sept. 1, 1901, Jan. 1, 1901, and Jan. 1, 1900.

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 showing net funded debt from 1901 to 1895, with columns for Year, Debt Amount, and Net Funded Debt.

SINKING FUNDS.—The total sinking fund assets of the old city (Manhattan and the Bronx) on Sept. 1, 1901, were \$10,709,751. Of this amount \$23,102,284 was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and \$85,607,467 (sinking fund redemption No. I.) was held for certain other sinking fund issues. The character of the assets of the two sinking funds here referred to is evident from the following:

Table with columns: Sinking Fund Redemption I., Sinking Fund Redemption II., Total. Rows include N. Y. City bonds (par value) and Cash.

The totals of the various issues having a lien on these sinking funds, and the order of their lien, are shown in the following; the letter prefixed in each case being the same as that used in the table of bonds above to designate the issues having such lien.

Table with columns: Issue description, Amount. Rows include Total issues having a first lien on sink. f. redemp. No. I., Total issues having a second lien on sinking fund redemption No. I., Consolidated stock, etc., having a lien on special fund derived from taxation and from sink. f. redemp. No. I., Total issues payable from sinking fund redemption No. II., Consolidated stock (new parks) payable from sinking fund redemption No. I in accordance with act of authorization.

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

Table with columns: Years, Real Estate, Personal Estate, Total Assessed Valuation, Rate of Tax per \$1,000. Rows list years from 1885 to 1901.

POPULATION OF THE BOROUGH OF MANHATTAN AND THE BRONX, according to the U. S. Census of 1900, is 2,050,600; in 1890 the population of the old city of New York, comprising a somewhat smaller area than that of the present boroughs of Manhattan and the Bronx, was 1,515,301. On the basis of the present territory, population then was 1,529,301. See V. 71, p. 408. In 1880 New York City's population was 1,206,299; in 1870 it was 942,292.

BOROUGH OF BROOKLYN. CITY OF BROOKLYN.

The old city of Brooklyn covered the entire area of the county of Kings, the county government being consolidated with that of the city on January 1, 1896, under the provisions of Chapter 954 of the Laws of 1895. Under the provisions of this act "the debt of the said county shall not be deemed to be or be included as a part of the debt of the City of Brooklyn, within the meaning of the provision of the Constitution of the State of New York limiting the power of cities to incur indebtedness." [See CHRONICLE, vol. 62, p. 49.] The towns of Flatbush, New Utrecht and Gravesend were annexed to the City of Brooklyn in 1894 and the town of Flatlands became a ward of the city on the first day of January, 1896.

DEBT CITY OF BROOKLYN, INCLUDING ANNEXED TOWNS, AND DEBT OF KINGS COUNTY, AS CONSTITUTED PRIOR TO CONSOLIDATION.

Table with columns: Description, Amount. Rows include Payable from sinking funds, water revenue, assessments, taxation, Total, Less sinking fund—Investments, Cash, Net debt.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, Outstand'g. Rows include Arrearage 10-40s, BRIDGE BONDS—Brooklyn City bonds, completion of bridge, BRIDGE BONDS—Brooklyn City bonds, completion of bridge, New York Bridge.

Borough of Brooklyn—City of Brooklyn.—(Con.)

Table with columns: LOANS—NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, Outstand'g. Rows include BRIDGE BONDS—(Con.)—New York Bridge, Bridge Connecting Co's of Kings & Queens, CERT. OF INDEBTEDNESS, COUNTY DEFICIENCY—Con. gold stock, IMPROVEMENT BONDS—Various purposes, City Hall impts, Gravesend Local impts, Int. due on Grav. bonds, Local improvement, PARK BONDS—East Side Park, Prospect Park, Park purchase bonds, Park improvement, Road bonds, Public Library, Re-indexing Bonds—Con. gold stock, SEWER BONDS: Sewer No. 2d. St. pler, Sewer'ge, Flatb. S. Ass't., Sew'e fund Knick. Av. se'r, Main sewer relief, etc., Main sewer relief, etc., Auxiliary (con. g. st'k.), Twenty-sixth and adja-cent wards.

Borough of Brooklyn.—City of Brooklyn.—(Con.)

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

SITE AND BUILDING LOANS:

Table listing various site and building loans with interest rates and due dates.

Table listing station house loans with interest rates and due dates.

Table listing wallabout market loans with interest rates and due dates.

Table listing wallabout bonds with interest rates and due dates.

Table listing water bonds with interest rates and due dates.

SINKING FUND.—The sinking fund is invested in Brooklyn's own bonds...

TAX FREE.—Certain loans of the city of Brooklyn are exempt from taxation...

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 various years from 1901 to 1880.

POPULATION.—In 1890 population of the old city of Brooklyn was 206,343; in 1880 it was 566,653. In 1900 the population (U. S. Census) of the borough of Brooklyn was 1,166,532.

GRAVESEND.

Table listing loans for Gravesend with interest rates and due dates.

Borough of Brooklyn.—Gravesend.—(Con.)

Table listing loans and improvement bonds for Gravesend with interest rates and due dates.

FLATBUSH.

Flatbush was annexed to the city of Brooklyn in 1894.

Table listing loans and school bonds for Flatbush with interest rates and due dates.

FLATLANDS.

This town was annexed to the city of Brooklyn on January 1, 1896.

Table listing loans and police bonds for Flatlands with interest rates and due dates.

NEW LOTS.

New Lots was annexed to the city of Brooklyn in 1894.

Table listing loans for New Lots with interest rates and due dates.

NEW UTRECHT.

New Utrecht was annexed to the city of Brooklyn in 1894.

Table listing loans, flagging bonds, school bonds, and street improvement bonds for New Utrecht with interest rates and due dates.

COUNTY OF KINGS.

Kings County and the city of Brooklyn were consolidated on Jan. 1, 1896. [See V. 62, p. 49.]

Table listing loans, building improvement, county farm, driveway & parkway, and street improvements for County of Kings with interest rates and due dates.

CERTIFICATES OF INDEBTEDNESS.

Table listing loans for armory and county records with interest rates and due dates.

TOTAL DEBT, ETC.—The subjoined statement shows the total county debt in each of the years named.

Table showing total county debt for Sept. 1, 1901; Jan. 1, 1901; Jan. 1, 1900; and Jan. 1, '99.

BOROUGH OF QUEENS.

Table showing assessed valuation and tax rate for the Borough of Queens for various years.

POPULATION.—In 1900 (U. S. Census), 152,999.

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. The old debt will not be apportioned but the city of New York will pay all obligations as they mature, looking to Nassau County for reimbursement of its proportion of the debt. The amount of Queens County bonds outstanding on Sept. 1, 1901, was \$4,763,000, of which \$3,760,503 53 was chargeable to New York City.

Borough of Richmond.—(Con.)

VILLAGE OF TOTTENVILLE—TOWN OF CASTLETON.

Table with columns: LOANS—, When Due., SEWER BONDS—, ROAD BONDS—

TOWN OF MIDDLETOWN.

Table with columns: LOANS—, When Due., ROAD BONDS—

MIDDLETOWN SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 2—

TOWN OF NORTHFIELD.

Table with columns: Road Improvement Bonds—5s, 1927

NORTHFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 6—(Con.)

TOWN OF SOUTHFIELD.

Table with columns: LOANS—, When Due., ROAD BONDS—

SOUTHFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 3—(Con.)

TOWN OF WESTFIELD.

Table with columns: LOANS—, When Due., ROAD BONDS—(Con.)

WESTFIELD SCHOOL DISTRICTS.

Table with columns: LOANS—, When Due., DISTRICT No. 5—

NIAGARA FALLS.—(M. B. BUTLER, Mayor. FRANK J. SULLIVAN, Clerk.)

This city is in Niagara County. All bonds are exempt from local taxes.

Large table with columns: LOANS—, When Due., SCHOOL 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 Sep. 15, 1901

NO. TONAWANDA.—H. M. STOCUM, Treas.

This city is in Niagara County.

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

Table with columns: LOANS—, When Due., Bond. debt Apr. 1, 1901

OGDENSBURG.—(R. J. DONAHUE, Treasurer. D. J. CRICHTON JR., Clerk)

This city is in St. Lawrence County.

Table with columns: LOANS—, When Due., HIGHWAY BONDS 1893—, WATER WORKS BONDS—(Con.)

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—

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.—HENRY D. McLAURY, Clerk.

This village is in Otsego County.

Table with columns: LOANS—, When Due., STREET BONDS—

ONONDAGA CO.—IRVING COONLEY, Treas.

County seat is Syracuse.

Table with columns: LOANS—, When Due., PENITENTIARY BONDS—

OSSINING.—This village is in Westchester County. Name was changed from Sing Sing by Legislature at 1901 session.

Table with columns: LOANS—, When Due., IMPROVEMENT BONDS—, WATER BONDS—

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—

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—, BRIDGE BONDS—, FUNDING FLOATING DEBT—

INTEREST on the funding bonds is payable New York City.

OTSEGO.—GEO. W. WEDDERSPOON, Supervisor.

This town is in Otsego County.

Table with columns: LOANS—, When Due., C. & C. V. RR.—, REFUNDING C. & C. V. RR.—

PEEKSKILL.—CHAS. R. SWAIN.

Table with columns: LOANS—When Due., WATER BONDS—, Floating debt, Total debt Feb. 1, 1900., Sinking fund, Net debt Feb. 1, 1900., Tax valuation 1899, Total tax (per \$1,000), Population in 1900 was, Population in 1890 was.

PLATTSBURG.—A. WILLIAMS, President.

Table with columns: LOANS—When Due., IMPROVEMENT BONDS—, RENEWAL BONDS—, SCHOOL BONDS (tax exempt)—, WATER BONDS—, REFUNDING WATER BONDS—, Total debt July 1, 1901., Assessed valuation, real., As-s'd valuation, person'l, Total valuation 1900, Tax rate (per M.) 1901, Population in 1890 was, Population in 1900 was.

PORT CHESTER.—SAMUEL COMLY, President. NICHOLAS DUFFY, Treasurer.

Table with columns: LOANS—When Due., STREET-IMPROVEM'T BONDS—, Sewer bonds, Park bonds, Building bonds, Bond. debt Mar. 21, 1901., Assessed valuat'n 1900., Assesment't about 60% actual value., Tax rate (per \$1,000) 1900., Population in 1890 was, Population in 1900 was.

PORT JERVIS.—A. P. ALTEMERER, Clerk.

Table with columns: LOANS—When Due., SEWER BONDS—, Interest payable at National Bank, Port Jervis, N. Y., Total debt Mar. 1, 1901., Total valuation 1900., Assessment about 1/2 actual value., Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

POUGHKEEPSIE.—GEO M. HINE, Mayor. C. S. HOWLAND Chamberlain.

Table with columns: LOANS—When Due., WATER BONDS—, RAILROAD BONDS—, FALLKILL IMPROVEM'T BONDS—, SEWER BONDS—, DEFICIENCY BONDS—, SEWER BONDS—, REFUNDING BONDS—, BOUNTIES—, ASYLUM BONDS—, CERTS. (Sinking Fund Com's)—, Total debt Feb. 25, 1901, Water debt (included), Tax valuation, real., Tax valuation, personal, Total valuation 1900, Assessment about 1/2 actual value., Total tax rate (per M.) '00., Population in 1890 was, Population in 1900 was.

TOTAL DEBT, SINKING FUNDS, ETC.— Jan. 1, 1901. Jan. 1, '00. 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:

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

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 Sept. 1, 1901.

Table with columns: LOANS—When Due., ROAD BONDS—, ROAD BONDS—(Con.)—, FLUSHING HIGHWAY—, GOLD BONDS—, Total debt, Water debt.

Table with columns: LOANS—When Due., FUNDING BONDS—, BUILDING BONDS—, OTHER BONDS—, Total debt, Population in 1900 was, Population in 1890 was.

RENSSELAER.—C. W. RILEY, Treasurer.

This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Rensselaer County. A bill passed by the Legislature of 1901 annexed to the city the village of Bath-on-the-Hudson and part of the town of East Greenwich.

Table with columns: LOANS—When Due., BROADWAY BONDS—, PAVING BONDS—, SEWER BONDS—, Total debt Jan. 1, 1901., Sinking fund, Assessed valuat'n 1900., Total tax (per \$1,000) 1900., Population in 1900 was, Population in 1890 was.

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.

Table with columns: LOANS—When Due., COURT-HOUSE BONDS (reg.)—, WAR BONDS (renewal)—, SINKING FUND BONDS—, HOUSE OF INDUSTRY BONDS—, SINKING FUND BONDS—, WAR BONDS (renewal)—, 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.

Table with columns: LOANS—When Due., RAILROAD BONDS—, SEWER BONDS—, WATER BONDS—, Total debt Feb. 25, 1901, Water debt (included), Tax valuation, real., Tax valuation, personal, Total valuation 1900, Assessment about 1/2 actual value., Total tax rate (per M.) '00., Population in 1890 was, Population in 1900 was.

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.—JAMES JOHNSTON, Comptroller. S. B. WILLIAMS, Treasurer.

Rochester is the county seat of Monroe county.

Table with columns: LOANS—Interest—Principal—, NAME AND PURPOSE., Rate., Payable., When Due., Outstand'g., Bridge bonds, City Hall commission, Consolidated loan, East side trunk sewer, Funding, 1875, Local imp't bonds, 1899, Park bonds, 1888, Water w'ks, 1873-76, Refunding RR., Refunding RR., 1893, Water shed bonds, 1898.

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, '01. Jan. 1, 1900. Aug. 1, '99 Jan., 1898. Jan., 1897.

Bonded debt, Water debt, On January 1, 1901, the city had a sinking fund of \$640,634 93. In addition to the above debt the city had on Jan. 1, 1901, a floating debt

of \$2,176,788 88, consisting of outstanding notes and "contractors' acceptances," payable largely by assessments.

Genesee Valley Railroad refunding loan, due from 1902 to 1903, is provided for by excess of receipts from lease to N. Y. L. E. & W. RR. after interest on the loan is paid.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at from 60 to 80 per cent of actual value.

POPULATION.—In 1900 (U. S. Census) was 162,608; in 1890 it was 133,896; in 1880 it was 89,366; in 1870 it was 62,386.

ROCKLAND CO.—W. J. RANDOLPH, Treas.

When Due. Bond. debt Feb. 1, 1901 \$193,000 Assessed val'ation, real. 16,239,213 Assessed val'ation, per'l 887,125 Total valuation, 1900.. 17,126,338 Population in 1-90 was... 35,162 Population in 1900 was ... 38,298

ROME.—{ H. A. CASWELL, Mayor. { K. S. PUTNAM, Chamberlain.

When Due. WATER BONDS— 3 1/2s, J&J, \$160,000. Sept. 15, 1911 STREET BONDS— 3 1/2s, J&D, \$30,000. June 1, '02-'06 3 1/2s, J&J, 15,351 09. Jan. '02-'05 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

ST. LAWRENCE CO.—M. H. FLAHERTY, Tr. County seat is Canton.

When Due. Total debt Sept. 1, 1901. \$81,000 Assessed val., real.... 35,084,848 Assessed val., person'l 3,844,910 Total valuation 1900.. 38,929,758 Assessm't is 85% of act. value. Population in 1890 was... 85,048 Population in 1900 was... 89,083

SALINA.—G. BAXTER, Supervisor.

When Due. Total valuation 1900 .. \$1,527,230 Assessm't about 70 p. c. real value. Total tax (per \$1,000) 1900.. \$9.77 1/2 (\$3,600 due yearly) Sept. 1, 1936 Population in 1900 was... 3,745 Population in 1890 was... 3,490

SARATOGA CO.—B. B. GRIPPIN, Treasurer.

When Due. Total debt Aug. 1, 1899. \$135,000 Tax valuation, real.... 23,716,694 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

SARATOGA SPRINGS.—C. H. KNAPP, Clerk.—This village is in Saratoga County.

When due. SEWER BONDS— 5s, M&S, \$3,000.. Sept., 1902-1904 5s, M&S, 24,000 Sept. 1, 1905-'08 5s, M&S, 3,000. Sept. 1, 1909-1911 Bonded debt Sept. 1, 1901 \$340,000 Floating debt 5,000 Asses-ed valuation, real. 6,070,627 Assessed valuat'n, pers'l 245,238 Total valuation 1901 .. 6,315,855 Assessment 3/4 actual value. Tax rate (per M) 1901 .. \$30.00 Population in 1890 was... 11,775 Population in 1900 was... 12,409

SCHENECTADY.—{ JACOB W. CLUTE, Mayor. { JOS. H. BERNARDI, Treasurer.

Interest. Principal. NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g. School..... 1889 3 F & A { Feb. 11, 1910-15 } \$30,000 { \$5,000 yearly. } do 1890 3 F & A { Feb. 1, 1916 to '19 } 20,000 { \$5,000 yearly. } do 1898 4 F & A { Aug. 1, '02 to '03 } 6,000 { \$3,000 yearly. }

LOANS— Interest. Principal. NAME AND PURPOSE. Rate Payable. When Due. Outstand'g. School..... 1899 4 A & O { April, 1920-1923 } \$18,000 { \$3,000 in '20, then } { \$5,000 yearly. } do 1900 4 F & A { 1902-1920. } 75,000 { V. 71, p. 202. } Fire loan..... 1900 4 F & A Feb., 1905-14 10,000 do 1900 4 J & D June, 1916-19 25,000 do 1901 4 J & D June 1, 1927 10,000 do 1901 4 J & D June 1, 1929 15,000 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 } 30,000 { \$10,000 yearly. } 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 1887 3 F & A Aug. 1, 1904 5,000 do 1889 3 A & O Oct. 1, 1908 5,000 do 1890 3 F & A Aug. 1, 1910 13,000 do 1890 3 F & A Aug. 1, 1911 10,000 do 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 do 1901 4 J & D 1926-'28 & '30 30,000 Street improvements..... 4 1902 to 1905 107,700 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 } 80,000 { \$10,000 yearly. } do 1894 4 F & A Aug. 1, 1911 13,000 do 1894 4 F & A { Aug. 1, 1912-13 } 16,000 { \$8,000 each year } 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 do 1901 4 F & A Aug. 1, 1921 15,000 Promissory notes..... 1898 4s May 14 May 14, 1902 1,251 do do 1898 4s Feb. 9 { Feb. 9, '02-'03 } 9,494 { \$4,747 yearly } do do 1900 4s Feb. 24 { Feb. 24, '02-'04 } 7,104 { \$2,363 yearly } do 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 July 25, 1901, was \$918,000. Water debt (included), \$512,000; sinking fund, \$113,400. In addition to the above debt, there are notes outstanding for street improvements aggregating on July 25, 1901, \$134,406 39.

ASSESSED VALUATION.—The city's assessed valuation (from 1/2 to 3/4 actual value) and tax rate have been as follows:

Real Personal Total Rate of Years. Estate. Property. Assessed Valuation. Tax per \$1,000. 1900..... \$10,654,300 \$1,851,660 \$12,505,960 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.

When Due. Assess'd valuat'n, pers'l. \$311,950 REFUNDING BONDS: Total valuation 1900.... 3,684,885 5s, J&J, \$109,500.... July 1, 1903 Assessment about actual value. 5s, J&J, 110,000.... July 1, 1913 Total tax (per \$1,000), 1900.. \$9.90 Total debt Mar. 1, 1901.. \$219,500 Population in 1900 was... 7,305 Assess'd valuation, real.. 3,372,935 Population in 1890 was... 6,961

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SING SING.—See Ossining.

SODUS.—W. J. TOOR, Clerk Bd. Supervisors.

When Due. Not debt Dec. 1, 1900.... \$85,081 LOANS— ROME WATER'N & OGD. RR.— Assessed valuation, real. 1,973,401 5s, F&A, \$90,000 Feb. 1.... 1902 Assessed valuation, pers'l. 287,400 (\$10,000 due yearly) to 1910 Total valuation 1900.... 2,260,801 5s, F&A, \$12,000 Feb. 1.... 1911 Assessment said to be full value. Interest is payable in N. Y. City. Total tax (per \$1,000) 1900.. \$9.01 Total debt Dec. 1, 1900... \$102,000 Population in 1900 was... 5,118 Sinking fund assets..... 16,919 Population in 1890 was ... 5,157

SPRINGVILLE.—This village is in Erie County.

When Due. WATER BONDS— 4s, \$28,000..... 1927 LOANS— ELECTRIC LIGHT BONDS— Total debt Feb. 1, 1901.... \$55,350 \$6,000..... Assessed valuation 1900.. 736,925 4s, J&J, 16,500..... 1903-1927 Tax rate (per M) 1900..... \$7.08 (\$660 yearly on Jan. 1) Population in 1900 was... 1,992 4s, J&J, \$4,850..... 1903 to 1927 Population 1890..... 1,883 (\$194 due yearly on July 1.)

SYRACUSE.—{ G. ADOLPH MANZ, Comptroller. { 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.

Interest. Principal. NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g. Refunding RR. Bonds.... 1899 4 J & D Dec. 30, 1929 \$915,000 Collegiate bonds..... 4 J & D Dec. 1, 1926 100,000 Local improvem't bonds. 1898 4 F & A Feb. 1, 1902 33,000 do do 1898 4 A & O Oct. 1, 1902 5,000 do do 1899 4 J & J { Jan. 1, 1902-'08 } 154,000 { \$22,000 yearly }

TRUXTON.—JOHN O'DONNELL, Supervisor.

A town in Cortland County.

Table with columns: LOANS—When Due., Tax valuation, pers'l, Total valuation 1900, Assessment about 3/4 actual value, Total tax (per \$1,000) 1900, Population in 1900 was, Population in 1890 was.

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: LOANS—When Due., TERNPIKE BONDS—, JAIL BONDS—, REFUNDING BONDS—, COUNTY BONDS—, Assessed val'n, real, Assessed val'n, pers'l, Total valuation 1900, Population in 1900 was, Population in 1890 was.

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: LOANS—When Due., ACADEMY AND SCHOOL BONDS—, BRIDGE BONDS—, PAVING BONDS—, VOTING MACHINE BONDS—, Assessed val'n, real, Assessed val'n, pers'l, Total valuation 1900, Population in 1900 was, Population in 1890 was.

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.

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: LOANS—When Due., RR. AID BONDS (reg.)—, F&A, Total valuation 1901, Total tax (per M.) 1901, Population in 1890 was, Population in 1900 was.

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: LOANS—When Due., BUILDING BONDS—, REFUNDING BONDS—, Total debt Mar. 1, 1901, Ass'd valuation, real, Assessed val'n, personal, Total valuation 1900, Assessment abt. 40% actual value, School tax (per \$1,000) 1900.

INTEREST is payable at the Chase National Bank, New York City.

WARSAW.—W. C. GOUINLOCK, 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: LOANS—When Due., RAILROAD AID LOAN—, VILLAGE WATER BONDS—, Town debt Feb. 15, 1901, Village debt Feb. 15, 1901, Total valuation 1900, Assessment about 4-5 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

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: LOANS—When Due., HIGH SCHOOL BONDS—, CITY BONDS—, WATER BONDS—, FUNDING BONDS—, SEWER BONDS—, PAVING BONDS—, PUBLIC BATH BONDS—, Assessed val'n, real, Assessed val'n, pers'l, Total valuation 1900, Tax rate (per M) 1900, Assessment about 3/4 actual value, Population in 1900 was, Population in 1890 was.

INTEREST on water bonds is payable at New York; on all others at Watertown.

WATERVLIET.—H. M. BURRUS, Chamb'n.

This city is in Albany County.

Table with columns: LOANS—When Due., PAVEMENT BONDS—, SEWER BONDS—, SCHOOL BONDS—, Bonded debt Sept. 1, '01, City has no floating debt, Tax valuation, real, Tax valuation, personal, Total valuation 1901, Assessment about actual value, Total tax (per \$1,000) '01, Population in 1890 was, Population in 1900 was.

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: LOANS—When Due., RAILROAD AID LOAN—, Town debt Nov. 21, 1900, Assessed val'n, real, Assessed val'n, pers'l, Total valuation 1900, Assessment about 3/4 actual value, Total tax (per \$1,000) 1900, Population 1900, Population 1890.

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: LOANS—When Due., WARBURTON AVE. BONDS—, FUNDING BONDS—, COUNTY JAIL BONDS—, GENERAL PURPOSES—, REFUNDING WATER BONDS—, WATER BONDS—, GENERAL PURPOSES—(Con.), REFUNDING BONDS—, TEMPORARY LOAN BONDS—, Tax valuation, real, Tax valuation, pers'l, Total valuation 1900, Assessment at about actual value, Population in 1900 was, Population in 1890 was.

INTEREST is payable by County Treasurer at White Plains.

WHITEHALL.—

This village is in the town of Whitehall and in Washington County.

Table with columns: LOANS—When Due., REFUNDING WATER BONDS—, WATER BONDS—, Bonded debt Sep. 12, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 3/4 actual value, Total tax (per \$1,000) '00, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the Fourth National Bank, New York.

WHITE PLAINS.—HOWARD E. FOSTER, Treas.

This village is in Westchester County. [\$171,000 bonds were offered for sale on Sept. 30.]

Table with columns: LOANS—When Due., PAVING BONDS—, REFUNDING BONDS—, WATER BONDS—, WATER BONDS—(Con.), Bonded debt June 25, '00, Certs. of indebtedness, Total debt June 25, '00, Sinking fund, Tax valuation 1900, Population in 1900 was, Town of White Plains Bonds—(Additional to village bonds.), Bonded debt June 25, '00, Certs. of indebtedness, Total debt June 25, '00, Sinking fund, Tax valuation 1900, Population in 1900 was.

WILLIAMSBRIDGE.—See New York City.

YONKERS.—LESLIE SUTHERLAND, Mayor. JOHN H. KEELER, JR., Deputy Clerk.

Yonkers is in Westchester County.

Table with columns: LOANS—When Due., ASSESSMENT BONDS—, CONSOLIDATION BONDS—, CREAMATORY BONDS—, FIRE DEPARTMENT—, PAVILION BONDS—, PAVING BONDS—, WATER BONDS—(Con.), CHANFRAU PLACE BONDS—, PARK BONDS—, BRIDGE BONDS—, REDEMPTION BONDS—, PUBLIC BUILDING AND DOCK—, SCHOOL BUILDING—, TAX RELIEF—, WATER WORKS—Pay'g Wat. Bd., Population in 1900 was, Population in 1890 was.

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 Aug. 1, 1901, was \$3,730,372.75, sinking fund assets, \$727,778.50; net debt, \$3,002,594.25. Tax relief bonds raised by taxation (included above), \$400,000. 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:

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

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.

YONKERS SCHOOL DISTRICT—J. H. CLAXTON, Sec'y.

Table with columns: Loans, When Due, Amount, Term.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of New York which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1900.

Main table listing various towns and counties with columns: Name, Total Debt, Interest, Maturity, Assessed Valuation, Population.

Main table continuing from previous page, listing various towns and counties with columns: Name, Total Debt, Interest, Maturity, Assessed Valuation, Population.

	Total Debt.	Interest.	Maturity.	Assessed Valuation.	Population in 1900.
Somerset (T.), Niagara Co.	45,000	5	.....	1,159,138	1,923
So. Nyack (V.), Rockland Co.	12,000	3 1/2	1901-06	1,342,420	1,601
Stockbridge (T.), Madison Co.	90,000	..	.....	733,175	1,622
Suffern (V.), Rockland Co.	36,000	3 1/2	'05-'28	505,000	1,619
Suffolk County	52,000	..	.....	48,828,641	77,582
Trumansburg (V.) Tompkins County	15,000	4	.....	.....	1,225
Ulster (T.), Ulster Co.	28,015	4	.....	1,184,573	3,582
Ulysses (T.), Tompkins Co.	75,000	7	1901	1,469,308	2,776
Unadilla Sch. D., Otsego Co.	10,000	6	1901-'10	.....	.....
Valatie (V.), Columbia Co.	27,000	5	1900-'24	.....	1,300
Van Buren (T.) Onondaga Co.	27,000	3 1/2	1901-27	2,568,338	3,297
Venice (T.), Cayuga Co.	55,000	4	.....	783,250	1,448
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
Walkkill (T.), Orange Co.	75,000	3 1/2	1900-'08	1,224,419	2,725
Wapping Falls (V.), Dutchess Co.	15,000	3 1/4	.....	.....	3,504
Warren Co.	12,000	..	.....	9,422,753	29,943
Warrensburg Sch. D. No. 1, Warren Co.	18,000	5	1902-'18	405,000	.....
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
Watkins (V.), Schuyler Co.	9,000	..	.....	1,202,358	2,943
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 Plains (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.	83,000	5	.....	1,290,004	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, e. t. c., 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	1,893,69	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 1898, 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.

This city is in Monmouth County.

LOANS—	When Due.	Bond. debt Apr. 16, 1901.	\$206,000
FIRE BONDS—		City's propior.sch.dis bds.	60,500
5s, A&O, \$10,000.....	Oct. 1, 1915	" " tw'n p. rd. bds.	10, 00
4s, J&J, 6,000.....	Jan. 1, 1915	Total liability Apr. 16, '01	276,500
WATER BONDS—		Floating debt (add'l)...	38,441
5s, J&D, \$60,000.....	June 1, 1915	Tax valuation, real.....	3,377,500
Subject to call after June 1, 1900		Tax valuation, personal.	334,800
5s, J&D, \$10,000.....	June 1, 1917	Total valuation 1901.....	3,712,300
5s, J&D, 50,000.....	June 1, 1924	Assessment 1/3 to 1/2 actual value.	
5s, J&D, 48,000.....	Dec. 1, 1926	Total tax (per \$1,000) '01..	\$24.23
4s, semi an., 22,000.....	1912-1927	Population in 1900 was.....	4,148

Interest payable at Treas. office.

ASBURY PARK SCHOOL DISTRICT.—

This district is in Monmouth County and includes Asbury Park, Ocean Grove, Bradley Beach, West Asbury Park, and all of Neptune Township. That portion, however, of the debt belonging to Asbury Park has now been assumed by that city and is included in its debt.

LOANS—	When due.	Total debt Oct. 1, 1900.	\$60,500
SCHOOL BONDS—		Tax valuation 1899.....	3,500,000
5s, semi-ann., \$60,500..	1912-1942	Assess. is about 50% actual value.	
(\$2,000 due yearly on June 20.)		Tax rate (per \$1.00).....	\$22.50

ATLANTIC CITY.—{ FRANKLIN P. STOY, Mayor.
A. M. HESTON, Comptroller.

This city is in Atlantic County.

LOANS—	When Due.	WATER BONDS—	
CITY BONDS—		5s, J&J, \$6,500.....	Jan. 1, 1905
5s, M&N, \$3,331.....	May 1, 1904	5s, J&D, 763,000.....	June 1, 1925
CITY HALL BONDS—		4 1/2s, M&S, 100,000.....	Mar. 1, 1926
4s, g, F&A, \$90,000.....	Aug. 1, 1930	4 1/2s, J&J, 12,000.....	July 1, 1917
CREMATORY BONDS—		4 1/2s, J&J, 5,000.....	Jan. 1, 1909
4 1/2s, g, J&J, \$40,000.....	July 1, 1918	4s, g, J&J, 200,000.....	July 1, 1930
4 1/2s, g, J&J, 16,000.....	Jan. 1, 1920	4s, g, J&J, 70,000.....	July 1, 1931

LOANS—	When Due.	ROAD CONSTRUCTION BONDS—	
CITY IMPROVEMENT BONDS—		4 1/2s, J&D, \$5,000.....	June 1, 1902
5s, M&N, \$9,000.....	1906	PARK BONDS—	
5s, M&N, 11,000.....	1911	4 1/2s, g, J&J, \$100,000.....	July 1, 1930
4 1/2s, M&N, 40,000.....	May 1, 1906	Bond. debt Sept. 15, '01..	\$1,724,831
4 1/2s, M&N, 40,000.....	May 1, 1911	Sinking fund, etc.....	174,440
4 1/2s, M&N, 50,000.....	May 1, 1916	Net debt Sept. 15, 1901.	1,550,391
4 1/2s, A&O, 5,000.....	Apr. 1, 1918	Total valuation 1901.....	21,396,606
4 1/2s, M&N, 10,000.....	May 1, 1914	Assessment about 1/3 actual value.	
4s, A&O, 1,000.....	Apr. 1, 1920	Tot. tax rate (p. \$1,000) '01..	\$23.20
PAVING BONDS—		Population in 1900 (Census)	27,838
4 1/2s, g, J&D, \$100,000.....	Dec. 1, 1908	Population in 1890 (Census)	13,055
4s, M&N, 119,000.....	Nov. 1, 1919	Summer population (est.)	175,000

ATLANTIC HIGHLANDS.—JOHN H. VAN MATER, MD., Mayor; N. H. ROBERTS, Treasurer.

This Borough is in Monmouth County.

LOANS—	When Due.	Asses'd valuation, real.	\$1,249,700
REFUNDING WATER—		Assessed valuat'n, pers'l.	205,192
4 1/2s, J&J, g., \$60,000.....	July 1, 1928	Total valuation 1900	1,454,892
REFUNDING SEWER—		Tax rate (per \$1,000) 1900..	\$22.70
4s, J&J, g., \$39,000.....	July 1, 1928	Population in 1890 was.....	945
ELECTRIC-LIGHT BONDS—		Population in 1900 was.....	1,383
5s, M&N, \$15,000.....	May 15, 1906	School District Bonds—	
Tot. bor'h debt Mar. 1, '01..	\$114,000	5s, \$30,000.....	1905 to 1919
Bonds are exempt from taxation.		(\$2,000 due yearly.)	

Borough owns water and light plants, which yield a revenue in excess of interest charges. The assessed valuation of real estate and buildings connected therewith and owned by borough is \$17,000.

BAYONNE.—{ EGBERT SEYMOUR, Mayor.
W. C. HAMILTON, Clerk.

This city is in Hudson County. The city issued since May 1, '98, \$50,000 4 per cent street improvement bonds due in 1904, \$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, \$50,000 4% 6-year gold street bonds and \$100,000 4% 10-year tax 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.

FINANCIAL STATEMENT.

LOANS—	Amount.	Floating debt.....	\$94,757
City of Bayonne bonds..	\$506,000	Total debt.....	1,900,257
Funded assessm't bonds.	118,000	Sinking funds.....	136,996
Funded road const'n bds	40,000	Net debt May 1, 1900 ..	1,763,261
Funded tax bonds.....	165,000	Tax valuation, real.....	13,817,102
Improvement bonds.....	348,000	Tax valuation, personal.	885,019
Refunded assess't bonds.	337,000	Total valuation 1901.....	14,702,121
Road bonds.....	39,000	Assessment about 2/5 actual value.	
Township bonds.....	500	Total tax (per \$1,000) 1899 \$	7.20
Water bonds.....	152,000	Population in 1890 was....	19,033
Tax bonds.....	100,000	Population in 1900 (Census)	32,722
Bonded debt May 1, '00..	1,805,500		

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.

LOANS—	When Due.	Tot. debt Apr. 1, 1901... <th>\$160,000</th>	\$160,000
SIDEWALK BONDS—		Water debt (included)...	20,000
4 1/2s, \$8,500.....	1905	Tax valuation, real.....	2,037,200
4 1/2s, \$11,000.....	1907	Tax valuation, personal	185,580
IMPROVEMENT BONDS—		Total valuation 1901.....	2,222,780
4s, J&D, \$50,000.....	Dec. 1, 1919	Assessment is 1/2 to 2/3 actual value.	
(Subject to call after Dec. 1, 1909)		Total tax (per \$1,000) 1901..	\$26.56
4s, \$65,000.....	July 1, 1925	Population 1890 was.....	3,487
Subject to call after July 1, 1915		Population 1900 was.....	5,907
WATER BONDS—			
4 1/2s, \$15,000 ..	1915		
4 1/2s, \$5,000.....	1909		

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, Collector.

Hackensack is the county seat.

BOUNTY BONDS—	When Due.	Bonded debt Sept. 1, '01..	\$133,000
7s, J&J, \$48,000 ..	Jan. 1902-'05	Assessed valuat'n real	39,856,065
(Above bonds are tax-exempt.)		Assessed valuat'n persl.	2,925,048
BRIDGE BONDS—		Total valuation 1900.....	42,781,113
3 1/2s, J&J, \$78,000.....	Jan., 1907-'19	Population in 1890 was ...	47,226
3 1/2s, J&J, 7,000.....	Jan. 1, 1920	Population in 1900 was	78,441

BERNARDS.—JOHN A. LAYTON, Treasurer.

This township is in Somerset County.

LOANS—	When Due.	Tax valuation, personal.	\$347,450
REFUNDING BONDS—		Total valuation 1900.....	2,749,467
5s, \$107,400.....	\$5,000 y'ly from 1901	Tax rate (per \$1,000) '99 ..	17.00
Total debt Feb. 1, 1901..	\$107,400	Population in 1890 was.....	2,558
Tax valuation, real.....	2,402,017	Population in 1900 was.....	3,066

BLOOMFIELD.—WM. L. JOHNSON, Clerk.

This town is in Essex County.

LOANS—	When Due.	STREET IMPT. BONDS—	
SEWER BONDS—		4s, J&D, \$75,000.....	June, '19 to '29
5s, M&N, \$32,500.....	Nov. 1, 1901	(\$5,000 in '19; \$7,000 y'rly to '29)	
(\$2,500 due y'ly to Nov. 1, 1913)		Bonded debt Apr. 1, 1901	\$357,000
4s, F&A, \$50,000 ..	Feb., 1930	Floating debt.....	40,000
SCHOOL BONDS—		Total debt Apr. 1, 1901..	397,000
4s, M&N, \$103,000.....	1901-1926	Total valuation 1901.....	4,957,875
4s, J&J, 50,000.....	1905-1930	Assessment is 2/5 actual value.	
(\$1,000 y'rly to '26; \$7,000, '27-'30)		Total tax (per \$1,000) 1901..	\$32.46
		Population in 1890 was.....	7,708
		Population in 1900 was.....	9,668

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.

This city is situated in Cumberland County.

LOANS— *When Due.*

PUBLIC BUILDING BONDS—
 4s, J&J, \$20,000..... July 30, 1928
 (Subject to call after 1903)

STREET BONDS—
 4s, A&O, \$80,000..... Oct. 1, 1920
 (Subject to call after Oct. 1, 1910.)

SCHOOL BONDS—
 4 1/2s, M&S, \$4,000..... 1905
 4 1/2s, M&S, 21,000..... 1906 to 1912
 4s, A&O, 15,000..... Apr. '14-'18

WATER BONDS—
 6s, F&A, \$35,000..... Aug. 1, 1902
 (\$3,000 due yearly) to Aug. 1, 1913
 Interest payable at Bridgeton.
 Total debt Feb. 21, 1901, \$178,000
 Assessed valuat'n, real. 4,576,250
 Assessed valuat'n, pers'l. 1,478,466
 Total valuation 1900... 6,054,716
 Assessment is 1/2 actual value.
 Total tax (per \$1,000) 1901, \$18.00
 Population in 1890 was.... 11,424
 Population in 1900 was.... 13,913

BURLINGTON.—GEO. C. GUNN, Treasurer.

This city is in Burlington County.

LOANS— *When Due.*

CITY BONDS (refunding)—
 4s, M&S, \$22,000..... Sept. 1, 1904

MEADOW DRAINAGE—
 4s, J&D, \$14,000..... Dec. 1, 1921
 Subject to call after Dec. 1, 1901

SAVING BONDS—
 4s, \$10,100..... 1906
 4s, J&D, 6,500..... 1908
 4s, J&D, 3,500..... 1901

WATER BONDS—
 4s, M&N, \$25,500..... Nov. 1, 1916
 4s, J&J, 24,500..... July 1, 1908

STEAM FIRE ENGINE—
 4s, \$6,800..... 1907
 4s, 2,600..... 1908

REFUNDING BONDS—
 4s, J&J, \$10,000..... July 1, 1921
 (Subject to call after July 1, 1911.)
 Interest is payable in Burlington.
 Total debt Mar. 7, 1901, \$146,648
 Sinking fund..... 5,065
 Net debt Mar. 7, 1901... 141,583
 Assessed valuat'n, real. 2,183,055
 Assessed valuat'n, pers'l. 322,988
 Total valuation 1900... 2,506,043
 Total tax (per \$1,000) 1900, \$22.40
 Population in 1890 was.... 7,264
 Population in 1900 was.... 7,392

School District Bonds—(Addit'l.)
 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.

NAME AND PURPOSE.	Rate.	Interest.		Principal.	
		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 do 1876.....	7	M & N	May 1, 1906	130,800	
do do 1881.....	4	J & J	July 1, 1911	218,000	
do do 1883.....	4	J & J	Jan. 1, 1934	34,000	
School Bonds, 1898.....	4	J & D	June 1, 1918	85,000	
Paving Bonds, 1898.....	4	A & O	Apr. 1, 1928	200,000	
do do 1899.....	4	M & N	May 1, 1929	50,000	
Repaving bonds, 1900.....	4	M & N	May 1, 1930	35,000	
do do 1901.....	4	J & D	June 1, 1921	18,000	
Funding, 1886.....	4	J & D	June 1, 1916	40,000	
do 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 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 do 1887.....	4	J & J	July 1, 1917	50,000	
do do 1890.....	4	J & D	Jan. 1, 1920	95,000	
do do 1892.....	4 1/2	J & J	July 1, 1922	95,000	
do do 1893.....	4 1/2	J & J	Jan. 1, 1923	95,000	
do 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 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
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.—

	Sept. 1, 1901.	May 7, 1900.	May 31, 1898.
Total bonded debt.....	\$2,501,900	\$2,510,500	\$1,897,800
Floating debt.....	73,000	74,005	30,000
Sinking fund.....	130,473	90,466	30,000

The city water works, city hall and other property was valued in 1901 at \$4,116,370 51. 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.	Assessed valuation			Rate of Tax per \$1,000.
	Real.	Personal.	Total.	
1901.....	\$76,552,660	\$2,101,550	\$28,654,210	\$19.40
1900.....	25,578,560	2,029,200	27,607,760	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.*

GENERAL IMPROVEM'T BONDS—
 5s, \$10,000..... June 1, 1915
 5s, M&N, 13,000..... May 1, 1916
 5s, J&J, 12,000..... Jan. 1, 1918

SEWER BONDS—
 5s, J&D, \$12,000..... June 1, 1921

REFUNDING BONDS—
 5s, M&N, \$15,000..... May 1, 1910
 5s, J&J, 4,300..... Jan. 1, 1905
 4s, A&O, 13,000..... April, 1, 1924
 4s, A&O, 17,000..... Oct. 1, 1929

REDEMPTION, ETC.—1890—
 5s, J&J, \$15,000..... Jan. 1, 1910
 Interest is payable at Cape May.
 Total debt Feb. 15, 1900, \$123,300
 Ass'd valuation, real... 1,544,700
 Ass'd valuation, pers'l... 171,400
 Total valuation 1900... 1,716,100
 Assessment is 3/4 actual value.
 Tax rate (per \$1,000) 1899, \$25.00
 Population in 1890 was.... 2,136
 Population in 1900 was.... 2,257

CAPE MAY SCHOOL DISTRICT.—C. F. QUIDORT, Clerk.

LOANS— *When Due.*
 4 1/2s, \$35,000..... Dec., 1901 to 1935

CUMBERLAND CO.—WILLIAM O. GARRISON, County Collector. Bridgeton is the county seat.

LOANS— *When Due.*

ASYLUM BONDS—
 4 1/2s, J&J, \$75,000, Jan. 1902 to '16
 4 1/2s, J&J, 5,000... 1903 to 1907

JAIL BONDS—
 4 1/2s, M&N, \$15,000... Nov. 1, 1906

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.*

SCHOOL BONDS—
 5 1/2s, \$900..... 1901-1903
 5 1/2s, 1,500..... 1901
 5s, 4,000..... 1902
 5s, 2,000..... 1902-1903
 4s, F&A, 40,000... Aug. 1, 1940

TOWN HALL BONDS—
 4s, M&N, \$25,500..... May 2, 1902
 (\$1,500 due yearly) to May 2, 1918

SEWER BONDS—
 5s, \$37,500... 1902 to 1906
 5s, 52,500... 1901 to 1907
 5s, 8,750... 1902 to 1908
 5s, 7,000... 1902 to 1908
 5s, 8,000... 1902 to 1909
 4 1/2s, 18,000... 1902 to 1910
 5s, 5,500... 1902 to 1912
 5s, 13,000... 1902 to 1914
 5s, 7,000... 1902 to 1915
 4 1/2s, 14,000... 1902 to 1915
 4 1/2s, 18,000... 1902 to 1916
 5s, 17,000... 1902 to 1918
 4 1/2s, 8,500... 1902 to 1918
 4s, 27,000... 1902 to 1919

TAX ARREARAGE BONDS—
 4s, J&J, \$84,000..... July 1, 1914

FUNDING BONDS—
 4s, \$200,000... Jan. '1, 1929
 (Subject to call \$50,000 in 1909 and \$75,000 in 1919.)

DRAIN BONDS—
 5s, \$46,000..... Nov. 1903.

TIDEWATER SEWER BONDS—
 4s, ... \$184,000 June 1902 to '24

STREET IMP'T BONDS—4 1/2, 5 & 6%

Due	Due
1901, \$21,225 95	1906, \$17,561 12
1902, 30,215 85	1907, 16,441 16
1903, 24,629 99	1908, 12,265 58
1904, 20,049 34	1909, } 19,028 86
1905, 19,013 87	1910, }

Total \$180,431 72
 Bonded debt Mar. 1901 \$1,010,231
 Sinking fund..... 123,851
 Net debt Mar. 1, 1901.. 886,380
 Board of Ed debt (ad'l). 149,250
 Ass'd valuation, real... 15,446,000
 Ass'd valuation, pers'l. 1,900,900
 Total valuation 1901... 17,346,900
 Tax rate (per \$1,000) 1901, \$26.50
 Population in 1890 was.... 13,282
 Population in 1900 was.... 21,506

**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.	Interest.		Principal.	
		Payable.	When Due.	Outstand'g.	
Adjustment bonds, 1882.....	4	J & J	July 1, 1922	\$3,0	5,460
School bonds.....	5	.....	1900 to 1905	63,500	
do do 1900.....	4	J & J	Jan. 1, 1910	45,000	
Drainage bonds.....	4	A & O	1906	15,000	

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, 1901, was \$3,198,960. Bonds are all exempt from city tax.

ASSESSED VALUATION, TAX RATE, ETC.—

Years.	Assessed valuation.			Rate of Tax per \$1,000.
	Real.	Personal.	Total.	
1901.....	\$16,572,805	\$2,172,217	\$18,745,022	\$29.60
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 county tax, \$4.67+; city tax, \$23.31+; school tax, \$1.60+; 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.*

5s, J&J, \$2,000..... July, 1902-'03	Bonded debt Mar. 1, 1901, \$79,500
5s, J&J, 3,000..... July, 1902-'07	Assessed valuation 1900, 5,014,610
3 1/2s, J&D, 65,000..... June 1, 1930	Assessment about actual value.
	Tax rate (per \$1,000) 1899, \$21.60
	Population in 1900 was..... 6,253

FIRE HOUSE BONDS—
 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.
R. W. BOOTH, Collector.**

The county seat is Newark.

LOANS— *When Due.*

COURT HOUSE BONDS—
 4s, g., F&A, \$200,000, Aug. 1, 1940

ROAD BONDS—
 5s, A&O, 32,715 69..... 1902-1906
 4s, 96,567 25..... 1902 to 1910
 4s, g., F&A, 9', 000... Feb. 1, 1911

PARK BOND —
 3-65s, F&A, \$1,000,000, Au. 1, '15-35
 (\$200,000 every 5 years.)
 4s, F&A, \$1,500,000, Aug. 1, 1926
 4s, F&A, g, 1,500,000, Aug. 1, 1938

BRIDGE BONDS—
 4s, \$150,000..... July 1, 1917

Principal and interest of the park bonds are payable in gold

INTEREST on \$2,500,000 park bonds and on the Court House bonds is payable by the United States Mortgage & Trust Company, New York City; on the \$1,500,000 issue of park bonds at the office of J. & W. Seligman & Co. of New York City and Seligman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark.

REFUNDING BONDS—
 4s, A&O, \$84,000... 1902 to 1905
 (\$21,000 due yearly on Apr. 1.)

REFUNDING WAR BONDS—
 4s, A&O, g, \$300,000, Apr. 1, 1919
 Total debt May 8, 1901, \$1,953,282
 Sinking funds..... 435,424
 Net debt May 8, 1901. 4,517,858
 Tax valuation, real... 188,369,927
 Tax valuation, person'l 35,727,267
 Total valuation 1901 224,097,194
 Co. tax (per \$1,000) 1901... \$5.46
 Population in 1890 was.... 256,098
 Population in 1900 was.... 359,053

FRANKLIN.—This township is in Essex County.

LOANS— *When Due.*

ROAD BONDS—
 4s, reg., \$38,000..... April 1, 1902
 (\$2,000 due yearly) to..... 1920

WATER BONDS—
 4s, coup., \$47,000..... 1925
 5s, reg., 5,000..... Nov. 1, 1906

SIDEWALK BONDS—
 4 1/2s, \$13,000..... Apr. 1, 1910
 Optional after Feb. 1, 1905

WOODSIDE BONDS—
 5s, reg., \$6,000..... 1906
 Bonded debt Mar. 1, 1900, \$113,000
 Water debt (included) ... 52,000
 Tax valuation, real... 1,388,937
 Tax valuation, personal. 103,130
 Total valuation 1901... 1,492,067
 Total tax (per \$1,000) 1901, \$31.16
 Population in 1890 was.... 2,007
 Population in 1900 was.... 3,682

FRANKLIN TOWNSHIP SCHOOL DISTRICT.—W. Acker-
man (P. O. Nutley) District Clerk.

LOANS— When Due. Bond. debt July 1, 1901. \$55,000
4s, g., \$28,000... June 1, 1931 Assessed valuation.....1,400,000

GLEN RIDGE.— { ROBERT S. RUDD, Mayor.
NATHAN RUSSELL, Clerk.

This borough is in Essex County. [\$35,000 Park bonds are offered
for sale Oct. 25.]

LOANS— When Due. SEWER BONDS—(Concluded)—
ROAD IMPT. BONDS— 5s, J&D, \$50,000... June 1, 1914
4 1/2s, F&A, \$60,000... 1902-1925 (Subject to call after June 1, 1900.)
(\$2,000 yearly to 1915 and \$3,000 Bonded debt Oct. 1, 1900. \$147,000
yearly to 1925.) Asses'd valuation, real. 1,621,000
Ass'd valuation, pers'l. 166,000
SEWER BONDS— Total valuation 1901... 1,787,000
4s, J&D, \$37,000... June 1, 1909-27 Tax rate (per M.) 1901... \$26.46
(\$2,000 due yearly.) Population in 1900 was... 1,960

GLEN RIDGE SCHOOL DISTRICT —

LOANS— When Due. LOANS— When Due.
4s, M&S, \$30,000... Sept. 1914 to '28 4s, M&S, \$50,000... Sept. 1, 1929

GLOUCESTER CITY.— { JOHN H. BOYLEN, Mayor.
G. W. DICKENSHEETS, Treasurer.

This city is in Camden County.

LOANS— When Due. WATER BONDS—(Con.)—
SEWER BONDS— 5s, \$8,000... 1929 to 1932
4s, J&J, \$18,000... Jan. 1, 1920 (\$2,000 due yearly.)
IMPROVEMENT BONDS— 4s, \$21,000... 1902 to 1913
4 1/2s, \$3,000... Aug. 1, 1904 (\$2,000 due yearly.)
4 1/2s, \$5,000... Nov., 1905 Bond. debt Feb. 12, 1901. \$197,000
4 1/2s, \$5,000... Nov., 1908 Water debt (included)... 61,000
4s, \$100,000... Dec., 1919 Tax valuation, real... 1,596,725
WATER BONDS— Tax valuation, personal. 360,375
6s, \$20,000... 1914 to 1923 Total valuation 1901... 1,957,100
(\$2,000 due yearly.) Total tax (per \$1,000) 1901. \$19.50
5s, \$10,000... 1924 to 1928 Population in 1890 was... 6,564
(\$2,000 due yearly.) Population in 1900 was... 6,840

GLOUCESTER CO.—GEORGE E. PIERSON,
Collector. County seat is Woodbury.

LOANS— When Due. Total debt Sept. 1, 1901... \$91,000
ROAD BONDS— Floating debt... 43,500
4s, \$10,000... 1902 to 1907 Tax valuation, real... 10,920,006
4s, \$9,000... 1902 to 1908 Tax valuation, personal. 3,614,947
4s, \$10,500... 1902 to 1909 Total valuation 1901... 14,534,953
4s, \$31,500... 1902 to 1911 County tax (per \$1,000) 1901. \$6.60
4s, \$30,000... 1902 to 1912 Population in 1890 was... 28,649
Interest payable in Woodbury. Population in 1900 was... 31,905
TAX FREE—All of the county's bonds are exempt from taxation.

GUTTENBERG.—JOHN ZELLER, Ch. of Council.

This town is in Hudson County.

LOANS— When Due. Total debt Mar., 1900... \$92,379
SCHOOL BONDS— Tax valuation, real... 900,000
5s, \$25,000... May '02, 1926 Tax valuation, personal. 48,350
REFUNDING BONDS— Total valuation 1901... 948,350
5s, A&O, \$90,000... Apr. 16, 1903 Tax rate (per \$1,000) 1900... \$15.80
(\$10,000 every 5 yrs. to Apr. 16, '13, Population in 1890 was... 1,947
and \$60,000 April 16, 1918.) Population in 1900 was... 3,825

HACKENSACK.—M. E. CLARENDON, Pres't.

This village is in Bergen County.

LOANS— When Due. Bonded debt May 1, 1901. \$118,400
ROAD BONDS— Floating debt... 82,527
5s, \$35,000... Feb., 1902-1908 Total debt May 1, 1901... 200,927
IMPROVEMENT BONDS— Assessed valuat'n, real. 4,168,045
4s, A&O, \$4,000... Apr. 1, 1903 Assessed valuat'n, pers'l 322,200
4s, A&O, \$6,000... Apr., 1904-05 Total valuation 1900... 4,490,245
SEWER BONDS— Asses'm't about 30% actual value.
4s, g., \$48,000... Feb. 1, 1902 to Town tax rate (per M) 1900. \$22.00
(\$4,000 due yearly) Feb. 1, 1913, Population in 1900 was... 9,443
4s, J&D, \$21,000... 1902, 1905
(V. 71, p. 1009 for maturities.)

HARRISON.— { EDW. J. RICE, President.
E. J. GRACE, Treasurer.

This town is in Hudson County.

LOANS— When Due. Bonded debt Jan. 1, 1900 \$422,800
SCHOOL BONDS— Floating debt... 25,717
5s, May, \$7,000... 1902 to 1903 Total debt Jan. 1, 1900... 448,517
4 1/2s, \$14,000... 1928 Sinking fund... 26,140
STREET IMPROVEMENT BONDS— Net debt Jan. 1, 1900... 422,377
4 1/2s, \$66,300... 1928 Total valuation 1901... 3,837,160
FIRE BONDS— Assessment about actual value.
4 1/2s, \$14,000... 1928 Total tax (per \$1,000) 1900. \$24.20
TOWN HALL BONDS— Population in 1890 was... 8,338
5s, J&J, \$16,000... July 1, 1913 Population in 1900 was... 10,596
REFUNDING BONDS.

HOBOKEN.— { LAWRENCE FAGAN, Mayor.
FRED. KAUFMANN, Comptroller.

Hoboken is in Hudson County.

Table with columns: NAME AND PURPOSE, Rate, Interest, Payable, When Due, Principal, Outstanding. Lists various bonds like City Loan, Judgment, Library bonds, School-house, Sewer bonds, Water bonds, Engine house, Fire house, etc.

"c," coupon bonds; "r," registered bonds.
PAR VALUE OF BONDS—A is \$1,000; B is \$5,000; C is \$10,000;
D is \$500.

INTEREST on registered bonds is payable at the City Treasurer's
office. Coupons are payable by the First National Bank of Hoboken
and interest on water bonds at Water Registrar's office.

TOTAL DEBT, ETC.—

Table with columns: May 7, 1900, May 1, 1899, May 2, 1898. Rows: Total bonded debt, Sinking funds, Net debt, Floating debt.

The sinking fund receives yearly a portion of the license fees and
moneys collected from assessment after certificates are paid.

CITY PROPERTY—The city owns parks, public buildings, a water
system and other assets amounting to over a million dollars.

ASSESSED VALUATION—The city's assessed valuation (about
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. Rows: 1901, 1900, 1899, 1898, 1897, 1896, 1895, 1890, 1887, 1880.

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.

LOANS— When Due. PUBLIC ROAD BONDS—(Con.)
ARMORY BONDS— 4 1/2s, J&J, \$250,000 c&r. Jan. 1, 1923
4 1/2s, J&J, \$500,000 g. c&r. Jan. 1, '24
4 1/2s, J&J, \$600,000 g. c. Jan. 1, '25
4g, J&J, \$50,000 g. r. Jan. 1, 1926
4s, A&O, \$24,000 r. Oct. 1, 1902
4s, J&J, \$48,000 r. Oct. 1, 1903
4s, A&O, \$38,000 r. Oct. 1, 1903
4s, A&O, \$38,000 r. Oct. 1, 1904
4s, M&N, \$200,000 r. May 1, 1927
4s, g, M&S, \$44,000 r. Mar. 1, 1928
3 1/2s, J&J, \$50,000 r. July 1, 1919
3 1/2s, J&J, \$94,000 r. July 1, 1902-10
PURCHASE BONDS—
4 1/2s, M&N, \$73,000 r. Nov. 2, 1911
HOBOKEN EXTENSION—
4 1/2s, A&O, \$65,000... Oct. 1, 1929
3 1/2s, A&O, \$25,000... Oct. 1, 1929
TAX ARREARS BONDS—
6s, J&J, \$250,000 c&r. Jan. 1, 1905
WAR RENEWAL BONDS—
5s, M&S, \$854,000... r. Sep. 1, 1905

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. Rows: 1901, 1900, 1899, 1898, 1897, 1896, 1894, 1893-94, 1891-92.

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. Popula-
tion 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 pur-
chase of a water plant (now building) for the sum of \$7,595,000. V.
70, p. 344. No bonds have yet been issued for this purpose. Jersey
City is in Hudson County.

Table with columns: NAME AND PURPOSE, Interest, Rate, Payable, When Due, Principal, Outstanding. Lists various bonds like Refund. assess. b'ds, City government, City Hall, Engine house, Fire Department, Police stations, etc.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.		
LOANS—					
Funding Loans to Fund—					
Tax arrearages, 1898.....c&r	4	J & J	Jan. 1, 1902		\$800,000
do 1899.....r	3½	A & O	Jan. 2, 1902		335,000
do C. R. R. of N. J.....	4		Dec. 1901-'03		265,203
do 1900.....	3½	A & O	Jan. 1, 1902		580,000
do 1900.....	3½	J & J	Jan. 2, 1902		237,000
do 1901.....	4g.	M & N	May 1, 1906		600,000
Improvements, 1874.....r	7	J & J	Jan. 3, 1906		60,000
Property purchased.....r	4		with bond optional		560,997
School Bonds, including Bergen, etc., issues—					
Pub. schools 1897.....c&r	4	F & A	Aug. 2, 1927		200,000
do 1898.....c&r	4g.	F & A	Aug. 1, 1918		100,000
do 1900.....r	3½	J & J	Jan. 2, 1910		55,000
do 1901.....	4g.	M & N	May 1, 1931		18,000
Streets and Sewers Assessment Bonds—					
Streets and sewers, 1892.....c&r	5	J & J	Jan. 2, 1922	tz	\$548,000
Water loan, 1870.....c&r	7	J & J	Jan. 1, 1902	n	375,000
do 1872.....c&r	7	A & O	Apr. 1, 1902	n	800,000
do 1872.....c&r	7	M & S	Sept. 1, 1902	n	500,000
do 1874.....c&r	7	J & J	Jan. 1, 1904	n	250,000
do 1876.....r	7	J & J	Jan. 1, 1906	n	60,000
do 1876.....r	7	M & N	Nov. 1, 1906	n	61,000
do 1878.....r	7	M & S	Mch. 26, 1908	n	47,000
do 1878.....c&r	7	M & N	May 1, 1913	n	500,000
do 1877.....c&r	6	J & J	July 1, 1907	n	255,000
do 1879.....c&r	6	F & A	Feb. 1, 1909	n	50,000
do 1879.....c&r	6	J & J	July 1, 1909	n	50,000
do 1883.....c&r	5	F & A	Feb. 1, 1913	n	525,000
do 1891.....c&r	5	A & O	Apr. 1, 1916	n	586,000
do 1891.....c&r	5	J & D	June 1, 1921	n	350,000
do 1892.....c&r	5	J & J	Jan. 2, 1922	n	248,000
do 1893.....c&r	5	J & J	Jan. 2, 1923	n	200,000
do 1895.....r	4½	J & J	Jan. 2, 1925	n	179,000
do 1899.....r	4	J & J	Jan. 2, 1929	n	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.
 * 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.....	\$3,237,777 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

	Dec. 1, 1900.	Dec. 1, 1899.
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.....	4,543,550 00	4,102,190
Other items.....	462,717 27	543,155

	Dec. 1, 1900.	Dec. 1, 1899.
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

Year.	Assessed Valuation.		Tax Rate per \$1,000.
	Real.	Personal.	
1901.....	\$85,050,835	\$9,021,045	\$94,071,880
1900.....	84,552,605	8,772,395	93,325,000
1899.....	83,900,055	8,121,041	92,021,096
1898.....	82,934,859	7,510,141	90,445,000
1897.....	82,415,220	7,547,541	89,962,761
1895.....	81,968,790	7,370,832	89,339,622
1890.....	73,059,265	5,898,150	78,957,415
1886.....	61,894,739	4,985,200	66,879,939
1880.....	54,122,875	5,343,815	59,466,690

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.—C. H. SILLIMAN, Chairman.

This town is in Hudson County.

NAME OR PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
LOANS—				
IMPROVEMENT—				
5s, F&A, \$2,000.....	Aug. 1, 1903			
5s, F&A, 500.....	Aug. 1, 1903			
5s, M&S, 5,000.....	Mar. 1, 1902			
4s, F&A, 45,000.....	Feb., 1902-'06			
(\$10,000 yearly to 1905.)				
FIRE DEPARTMENT—				
5s, F&A, \$5,000.....	1902 to 1906			
(\$1,000 annually on Aug. 1.)				
REDEMPTION RR. BONDS—				
5s, J&D, \$94,000.....	June 1, 1902			
5s, J&D, 6,000.....	June 1, 1903			
5s, J&D, 48,800.....	June 1, 1904			
SCHOOL BONDS—				
5s, F&A, \$500.....	Feb. 1, 1907			
5s, J&D, 6,000.....	1902 to 1904			
(\$2,000 yearly on June 1.)				
5s, J&D, \$2,000.....	June 1, 1906			
5s, M&N, 1,000.....	May 1, 1902			
5s, M&S, 4,000.....	Sept. 1, 1906			
SCHOOL BONDS—(Con.)—				
5s, J&D, 1,000.....	Dec. 16, 1906			
4½s, M&S, \$6,000.....	Sept. 1, 1908			
4s, F&A, 32,000.....	Feb. 1, 1911-'31			
(\$6,000 due in 1911-16-21; \$7,000 in '26-31.)				
SEWER BONDS—				
5s, M&S, \$75,000.....	Mar. 1, 1903			
WATER BONDS—				
6s, A&O, \$58,000.....	Oct. 1, 1917			
5s, A&O, 30,000.....	Oct. 1, 1917			
5s, M&S, 2,000.....	Oct. 1, 1920			
5s, A&O, 13,000.....	Oct. 18, '19 & '20			
5s, A&O, 11,000.....	Oct. 1, 1918			
4s, F&A, 10,000.....	Feb. 1, 1929			
Bonded debt Sept. 20, '01	\$540,800			
Floating debt (add'l).....	263,550			
Sinking fund assets.....	125,000			
Total valuation 1901.....	5,071,570			
Tax rate (per \$1,000) 1901	\$29 00			
Population in 1900 was.....	10,896			

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.

	1900.	1899.
Bond. debt Mar. 1, 1901.....	\$89,000	
Floating debt.....	10,000	
Total debt Mar. 1, 1901.....	99,000	
Tax valuation, real.....	10,147,150	
Tax valuation, personal.....	996,305	
Total valuation 1899.....	\$11,143,455	
Tax rate (per \$1,000) 1900.....	18.50	
Population in 1890 was.....	7,231	
Population in 1900 was.....	8,872	

MADISON.—A. L. REYNOLDS, Ch. Fin. Com.

This borough is in Morris County. Bonds are tax exempt.

NAME OR PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
LOANS—				
ELECTRIC LIGHT BONDS—				
5s, A&O, \$15,000.....	Apr. 1, 1923			
(Subject to call Apr., 1903.)				
ROAD BONDS—				
4½s, F&A, \$25,000.....	1902 to 1909			
(\$2,000 due yearly.)				
SCHOOL BONDS—				
5s, \$15,000.....	1917-1931			
REFUNDING BONDS—				
4s, F&A, \$20,000.....	1919			
REFUNDING WATER BONDS—				
3½s, F&A, \$70,000.....	Aug. 1, 1920			
WATER BONDS—				
5s, A&O, \$10,000.....	Apr. 1, 1923			
(Subject to call April, 1903)				
Bond. debt Feb. 1, 1901.....	\$142,000			
Floating debt.....	22,000			
Total debt Feb. 1, 1901.....	164,000			
Sinking Fund.....	16,000			
Total valuation 1900.....	2,046,850			
Assessment is ½ actual value.				
Total tax (per \$1,000) 1900.....	\$23 69			
Population in 1890 was.....	2,469			
Population in 1900 was.....	3,754			

INTEREST is payable at the First National Bank of Madison.

MERCER CO.—JOS. H. BLACK, Director.

County seat is Trenton.

NAME OR PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
LOANS—				
BRIDGE BONDS—				
5s, \$80,000.....	Feb. 1, 1902			
(Part due yr'ly) to Feb. 1, 1909				
ROAD IMP. BONDS—				
4s, \$60,000.....	Dec. 1, 1901			
(\$10,000 due yearly) to Dec. 1, '06				
4s, A&O, \$90,000.....	Oct., 1902-10			
DEFICIENCY BONDS—				
4s, \$25,000.....	June 8, 1903			
Bonded debt May 8, 1901.....	\$255,000			
Floating debt.....	\$337,000			
Total debt May 8, 1901.....	592,000			
Sinking fund.....	272,015			
Tax valuation, real.....	37,331,924			
Tax valuation, personal.....	11,930,144			
Total valuation 1900.....	49,262,068			
Tax rate (per \$1,000) 1900.....	\$8.03			
Population 1890 was.....	79,978			
Population in 1900 was.....	95,365			

**MIDDLESEX CO.—{ ASBURY FOUNTAIN, Director.
DAVID SERVISS, Collector.**

County seat is New Brunswick.

NAME OR PURPOSE.	When Due.	Interest.	Principal.	Outstand'g.
LOANS—				
BRIDGE BONDS—				
4, J&J, \$20,000.....	Jan. 1, 1902			
(\$10,000 due yr'ly) to Jan., 1903				
RENEWAL BONDS—				
4s, J&J, \$12,500.....	Jan., 1902-1903			
4s, J&J, 6,000.....				
4s, J&J, 40,000.....	1904-1911			
(\$5,000 due yearly on Jan. 1.)				
3½s, F&A, \$12,000.....	Feb. 9, 1902-'11			
Bonded debt May 8, '01.....	\$120,500			
Floating debt.....	87,100			
Total debt May 8, 1901.....	207,600			
Total valuation 1900.....	28,306,679			
State & Co. tax (per M.) '00.....	\$9.82			
Population 1890 was.....	61,754			
Population in 1900 was.....	79,762			

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.</

NAME AND PURPOSE.	Interest.		Principal.		
	P. Ct.	Payable.	When Due.	Outstand'g	
Water debt.....	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
do	1892	4	.....	1912	20,000
do	1893	4	.....	1913	55,000
do	1895	4	.....	1915	40,000
do	1896	4	.....	1916	40,000
do	1897	4	.....	1927	100,000
do	1899	4	A & O	1919	20,000
do	1900	4	F & A	1920	20,000
do	1900	4	M & N	Nov., 1922	2,000,000
Market	1891	4	.....	1911	335,000

INTEREST is payable at office of City Treasurer and at local banks TAX FREE.—The city's bonds are all exempt from taxation.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
Tot. bond debt (incl. water dbt)	\$16,474,000	\$14,429,000	\$14,113,000
Sinking funds.....	4,295,359	3,857,519	3,345,039

Net bonded debt.....	\$12,178,641	\$10,571,481	\$10,677,961
Water debt (included above).....	\$9,797,000	7,757,000	\$7,757,000
Temporary loans (additional).....	1,999,000	1,862,500	1,327,500

The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstanding. Temporary loan bonds are only issued against such assets as unpaid taxes of the last two years which are not applied to the payment of tax-arrearage bonds, and unpaid assessments for street paving and sewer improvements.

DEBT LIMITATION.—The city's debt is limited by law to 15 per cent of the total valuation.

ASSESSED VALUATION.—Property is assessed at about 70 per cent of actual value:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per \$1,000
1901.....	\$129,832,105	\$28,753,530	\$158,585,635	\$21.40
1900.....	118,389,435	31,716,725	150,106,160	22.40
1899.....	116,585,525	29,072,213	145,657,738	21.20
1898.....	111,979,904	27,798,994	139,778,898	21.00
1897.....	111,273,650	27,275,414	138,549,064	19.80
1896.....	108,872,790	26,130,716	133,483,311	19.60
1895.....	106,012,950	25,587,787	*130,085,787	19.80
1890.....	88,729,905	25,265,475	113,995,425	18.20
1880.....	65,733,315	17,631,095	83,364,410	.....

* Less indebtedness sworn off. POPULATION.—In 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.

LOANS—	When Due.	LOANS—	When Due
SINKING FUND BONDS—		SINKING FUND BONDS—(Con.)	
5s. M&S, \$13,000.....	Mar., 1902	4s. M&N, \$110,000.....	May, 1923
6s. M&S, 11,000.....	Sept., 1902	3 1/2s. M&N, 24,000.....	July, 1923
6s. M&S, 10,000.....	Mar., 1903	3 1/2s. M&N, 29,000.....	Aug., 1923
6s. J&J, 1,500.....	Jan., 1902	4s. M&N, 62,000.....	Nov., 1923
6s. J&J, 2,000.....	Jan., 1903	3 1/2s. M&N, 20,000.....	Nov., 1924
6s. J&J, 18,000.....	Jan., 1905	3 1/2s. M&N, 2,000.....	Nov., 1924
6s. J&J, 75,000.....	Jan., 1906	3 1/2s. M&N, 48,000.....	Nov., 1924
4s. M&N, 12,000.....	May, 1907	3 1/2s. M&N, 25,000.....	Nov., 1924
3s. M&N, 10,000.....	Nov., 1908	3 1/2s. M&N, 5,300.....	Dec., 1924
3s. M&N, 40,000.....	Sept., 1917	3 1/2s. M&N, 3,375.....	Feb., 1925
4 1/2s. A&O, 95,000.....	Oct., 1919	3 1/2s. M&N, 4,350.....	Apr., 1925
4 1/2s. M&N, 65,000.....	Nov., 1920	3 1/2s. M&N, 3,375.....	July, 1925
4 1/2s. M&N, 68,000.....	Nov., 1921	3 1/2s. M&N, 13,000.....	Nov., 1925
4s. M&N, 10,000.....	Nov., 1921	3 1/2s. M&N, 1,500.....	Jan., 1926
4s. M&N, 201,000.....	May, 1922	6s. Improvement bonds....	\$97,000
4s. M&N, 97,000.....	Nov., 1922		

TAX FREE.—The city's bonds are exempt from taxation.

INTEREST on all bonds payable at the National Bank of New Jersey, New Brunswick, where principal will be payable at maturity.

TOTAL DEBT, SINKING FUND, ETC.—

	Apr. 1, 1901.	Apr. 1, 1900.	Apr. 1, 1899.
Total municipal debt.....	\$1,247,900	\$1,244,175	\$1,286,400
Sinking funds and cash assets....	312,853	280,974	268,440

Net debt.....	\$935,067	\$963,201	\$1,017,960
Water debt, included above.....	50,000	50,000	68,500
Floating debt (included above)....	4,500	5,396	30,900

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 1900 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:

Year.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1900.....	\$8,017,191	\$2,064,785	\$10,081,976	23.00
1899.....	8,032,911	1,988,020	10,020,931	25.60
1898.....	8,319,286	1,981,956	10,301,241	24.00
1897.....	8,574,176	2,042,375	10,616,551	26.00
1895.....	8,120,000	2,105,000	10,225,000	26.00
1890.....	7,900,000	2,150,000	10,050,000	24.60
1886.....	4,062,455	1,325,850	5,388,305	41.40
1880.....	4,173,000	1,243,000	5,416,000	35.81

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.

LOANS—	When Due.	SEWER BONDS—(Con.)—
SCHOOL HOUSE BONDS—		5s. J&J, \$30,000.....
5s. M&N, \$1,800.....	Nov., 1903	(\$5,000 due y'rly) to Jan. 1, 1909
5s. J&D, 7,000.....	Dec. 1, 1902	5s. J&J, \$16,000.....
5s. J&D, 5,000.....	Dec. 1, 1903	(\$15,000 due y'rly) to Jan. 1, 1918
4 1/2s.	35,000.....	5s. J&J, 20,000.....
(\$5,000 due yearly on Nov. 1.)	1901 to 1907	(\$20,000 due y'rly) to Jan. 1, 1915
4 1/2s. J&J, \$62,000.....	1913 to 1918	(\$15,000 due y'rly) to Jan. 1, 1918
(\$10,000 yearly on July 1.)		5s. J&J, \$80,000.....
SEWER BONDS—		(\$20,000 due y'rly) to Jan. 1, 1922
5s.	\$57,000.....	5s. J&J, \$50,000.....
5s. J&D, 5,000.....	June 1, 1922	(\$5,000 due y'rly) to Jan. 1, 1932
5s. J&D, 250,000.....	June 1, 1923	4 1/2s.
(\$25,000 due yly) to June 1, 1932		(\$125,000.....
		1915 to 1921
		4 1/2s.
		150,000.....
		1904 to 1914
		4s. J&D, 50,000.....
		June 1, 1919
		(\$10,000 due y'rly) to June 1, 1922

LOANS—	When Due.	SEWER ASSESSMENT BONDS—
STREET ASSESS. ARREARS—		4s. J&D, \$48,000.....
4 1/2s. A&O, \$9,450.....	Apr., 1902-'08	June, 1902-'09
4 1/2s. M&S, 3,500.....	Mar., 1902-'08	TAX ARREARS—
WATER BONDS—		4 1/2s. A&O, \$6,000.....
5s. A&O, \$344,000.....	Oct. 1, 1912	Apr., 1901-'06
4s. F&A, 90,000.....	Aug. '24 to '29	4 1/2s. A&O, 32,000.....
		Apr., 1906
		4 1/2s. M&S, 36,000.....
		Mar., 1901-'08
		4 1/2s. A&O, 63,000.....
		Apr., 1902-'10

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.—

	Aug. 1, 1901.	May 1, '00.	May 1, '99	May 16, '98.
Total municipal debt.....	\$1,537,800	\$1,595,600	\$1,562,900	\$1,515,200
Sinking funds.....	207,567	198,333	144,745	114,948

Net debt.....	\$1,330,233	\$1,397,267	\$1,418,155	\$1,400,258
Water debt (included above).....	\$344,000	\$344,000	\$344,000	\$344,000
Floating debt.....	29,900	.....	.....	20,000

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:

Years.	Real Estate.	Personal Property.	Indebtedness to be deducted.	Total Assessed Valuation.	Tax Rate per \$1,000
1901.....	\$9,364,575	\$1,139,558	\$81,932	\$10,422,201	\$26.90
1900.....	9,210,200	1,126,988	84,950	10,252,238	27.60
1899.....	9,132,483	963,838	88,482	10,007,839	.....
1898.....	8,967,540	976,179	76,385	9,943,719	27.60
1897.....	8,816,810	1,020,637	87,447	9,750,000	25.00
1895.....	7,630,600	907,800	112,500	8,425,000	28.80
1890.....	5,950,000	782,000	137,920	6,732,000	27.00
1887.....	4,917,300	732,700	92,050	5,650,000	27.40
1880.....	3,919,700	529,100	.....	4,448,800	21.00

POPULATION.—Population in 1900 was 24,141; in 1890 it was 18,844; in 1880 it was 13,207; in 1870 it was 9,318.

PASSAIC.—RICHARD B. TINDALL, Clerk.

This city is in the county of the same name.

LOANS—	When Due.	LOANS—	When Due—
CITY BONDS—		SCHOOL HOUSE BONDS—(Con.)	
5s. J&D, \$18,000.....	June 1, '02-'19	5s.	\$9,000.....
5s. J&J, 23,500.....	Jan. 2, 1902	5s.	14,000.....
5s.	13,000.....	4 1/2s.	39,000.....
5s.	11,500.....	4 1/2s. J&D, 22,000.....	Nov., '16-'17
5s.	24,000.....	3 1/2s.	38,000.....
4 1/2s.	7,500.....	STREET IMP. BONDS—	
5s.	25,000.....	4 1/2s.	\$50,000.....
		(\$5,000 yearly to July 1, 1913, and	
		1914, \$10,000 in 1915, \$15,000	
		in 1916 and 1917.)	
		SEWER BONDS—	
		5s.	\$30,000.....
		TAX BONDS—	
		.....	\$36,200.....
		Total debt Jan. 1, 1901.....	\$859,386
		Sinking fund and cash....	135,459
		Net debt Jan. 1, 1901.....	723,927
		Total valuation 1901.....	9,700,925
		Assessment is 2 1/2 actual value.	
		Total tax (per \$1,000) 1901.....	\$29.00
		Population in 1890 was.....	13,028
		Population in 1900 (Census).....	27,777

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.

LOANS—	When Due.	COURT HOUSE BONDS—(Con.)
BRIDGE BONDS—		4s. F&A, \$100,000.....
5s. A&O, \$13,000.....	Oct. 1, 1905	Feb., 1910 & '11
5s. M&S, 24,000.....	Sept. 1, 1905	4s. J&J, 125,000.....
5s. M&S, 40,000.....	Sept. 1, 1906	Jan. 1, '14, '15, '16
5s. J&J, 33,000.....	Jan. 1, 1904	Interest is payable in Paterson.
5s. F&A, 12,000.....	Feb. 1, 1904	Total debt Aug. 1, 1901.....
5s. F&A, 104,000.....	Feb., 1912-'13	\$671,000
ROAD BONDS—		Floating debt.....
5s. J&J, \$20,000.....	Jan. 1, 1904	45,000
COURT HOUSE BONDS—		Total debt Aug. 1, 1901.....
4s. J&J, \$100,000.....	Jan. 1, '02-'03	716,000
4s. F&A, 50,000.....	Feb. 1, 1908	Tax valuation, real.....
4s. F&A, 50,000.....	Aug. 1, 1909	56,088,970
		Tax valuation, pers'l.....
		10,263,824
		Total valuation 1900.....
		66,352,794
		Assessment about 1/3 actual value.
		Population in 1890 was.....
		105,046
		Population in 1900 was.....
		155,202

PATERSON.—JAMES PARKER, Comptroller.

LOANS—	When Due.	LOANS—	When Due.
CITY HALL BONDS—		RENEWAL BONDS—	
5s. M&N, \$115,000.....	May, '97-'1907	6s. F&A, \$60,000.....	1903 to 1904
5s. A&O, 155,000.....	part yearly	6s. J&D, 20,000.....	

The sinking fund on May 1, 1901, aggregated \$67,959. The value of the city property is \$2,272,000.

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 columns: Years, Real Estate, Personal Property, Total Assessed Val., Rate of Tax per \$1,000. Rows for years 1900 to 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.

Table with columns: LOANS—, SCHOOL BONDS—, TAX ARREARAGE BONDS—, REFUNDING WATER BONDS—, WATER BONDS—, Recapitulation—, Water bonds, School bonds, Assessment bonds, Tax arrearage bonds, etc.

PHILLIPSBURG.—ROWLAND FIRTH, Mayor. This town is in Warren County.

Table with columns: STREET AND SEWER BONDS—, Total valuation 1900, Assessment about 3/4 actual value, Tax rate (per \$1,000) 1901, Population in 1890, Population in 1900.

PLAINFIELD.—W. F. ARNOLD, Treasurer. This city is in Union County.

Table with columns: Sewer 4s, 1901-1927, Floating debt, Total debt Jan. 1, 1901, Total valuation 1900, Assessment about 1/2 actual value, Total tax (per \$1,000) 1900, Population in 1890, Population in 1900.

RAHWAY.— { CHAS. B. HOLMES, Mayor. { R. VANDERHOVEN, Treasurer.

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt (\$135,000) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about \$1,200,000. This settlement was completed in 1894, and interest is now paid promptly on the new bonds.

Table with columns: LOANS—, ADJUSTMENT BONDS 1882—, SCHOOL BONDS—, WATER BONDS RENEWED—, Floating debt (add'l), Total debt Mar. 1, 1901, Sinking fund, Assessed valuation, etc.

RED BANK.—E. O. DAVIS, Chief Commissioner. This town is in Monmouth County.

Table with columns: LOANS—, WATER-WORKS BONDS—, Assessed valuation '99, Tax rate (per M.) '99, Population in 1890, Population in 1900, School District Bonds—(Add'l).

RIDGEFIELD PARK.—GEO. J. SMITH, Clerk. This village is in Bergen County.

Table with columns: LOANS—, SEWER BONDS—, Floating debt, Total debt July 1, 1900, Assessed valuation '99, Assessment 1/2 to 3/4 actual value, Tax rate (per M) 1899.

RUTHERFORD.— { EDWARD J. TURNER, Mayor { ROBERT LEEDS, Clerk.

Table with columns: LOANS—, FUNDING BONDS—, ROAD AND SEWER BONDS—, Tax valuation, personal, Tax valuation, personal, Total valuation 1900, Assessment about 1/2 actual value, Total tax (per \$1,000) 1900, Population in 1890, Population in 1900.

RUTHERFORD SCHOOL DISTRICT—G. R. Alyea, Clerk.

Table with columns: LOANS—, Bonded debt July 1, 1900, Assessed valuation 1900.

SOMERSET CO.— { W. J. LOGAN, Director. { E. B. ALLEN, Collector.

Table with columns: LOANS—, COUNTY NOTES, Tax valuation, person'l, Total valuation 1900, County and school tax 1900, Population in 1900, Population in 1890.

SOUTH AMBOY.—JOSEPH F. FULTON, Clerk. This borough is in Middlesex County.

Table with columns: LOANS—, WATER-WORKS BONDS—, DOCK BONDS—, Not debt Feb., 1900, School Dist. debt (add'l), Assessed valua'n, 1900, Asses'm't about 75% actual value, Tax rate (per \$1,000), 1899, Population 1890, Population 1900.

SOUTH ORANGE.— { IRA A. KIP JR., Pres. { JOHN R. WEEKS, Treas.

Table with columns: LOANS—, REFUNDING BONDS—, SEWER BONDS—, Tax valuation, real, Tax valuation, personal, Total valuation 1901, Tax rate (per M.), 1901, Population in 1890, Population in 1900.

SUMMIT.— { GEO. WILCOX, Mayor, { DANIEL C. DAY, Clerk.

Table with columns: LOANS—, FIRE DEPARTMENT BONDS—, SCHOOL BONDS—, SEWER BONDS—, Bonded debt Apr. 1, 1901, Floating debt (additional), Tax valuation, real, Tax valuation, personal, Tax valuation 1900, Tax rate (per \$1,000) 1900, Average school tax, Population in 1890, Population in 1900.

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 with columns: LOANS—, NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstand'g. Rows include Alms House, City Hall Improv't, Contingent bond, Coupon bonds, Crematory, Fire Department, Funding, Library bonds, Park improvement, P'vem., So. Warren St., Pavem., Clinton Ave., Police Department, Poor emergency, Poor, alms h. & print'g., Poor bonds, School house, Sewer Commission'rs., Volunteers, 1864, Refunding Bonds.

CHAMBERSBURG BONDS, ASSUMED: Parks, 1888, Redemption, etc., 1885-6.

Table with columns: WILBUR BONDS, ASSUMED: School, Improvement.

Table with columns: LOANS PAYABLE BY SPECIAL ASSESSMENT: Assessed upon city—, Assessed upon property benefited—, Street improvement, Pavement.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, Outstand'g. Includes entries for City water, Chambersburg water, etc.

INTEREST is payable at Treasurer's office in Trenton.

Table with columns: TOTAL DEBT, ETC.—, June 10, 1901, Mar. 1, '00, Mar. 1, '99, Mar. 1, '98. Includes entries for Total bonded debt, Sinking funds, etc.

CITY PROPERTY.—The total value of property owned by the city is estimated at \$2,967,200, including water works, \$2,000,000.

ASSESSED VALUATION.—Property assessed "at about one-half actual value."

Table with columns: Years, Real Estate, Personal Property, Deductions, Net Valuation, Rate of Tax. Includes entries for 1900, 1899, 1898, etc.

POPULATION.—In 1900 (U. S. Census) was 73,307; in 1890 it was 57,453; in 1880 it was 29,910.

UNION.—This town is in Hudson County.

Table with columns: LOANS—, When Due, TOWN HALL CONSTRUCTION—, 5s, etc. Includes entries for School House Bonds, Sewer Bonds, etc.

UNION CO.— { J. F. HUBBARD, Director. { E. M. WOOD, Collector.

Table with columns: LOANS—, When Due, Interest payable at Elizabeth, etc. Includes entries for Deficiency Bonds, Road Bonds, etc.

WEEHAWKEN.—THOMAS CARROLL, Clerk.

Table with columns: LOANS—, When Due, Bonded debt Feb. 1, 1901, etc. Includes entries for Road and Sewer Bonds, Sewer Notes, etc.

WEEHAWKEN SCHOOL DISTRICT.—C. ROEHR, Clerk.

Table with columns: LOANS—, When Due, Bonded debt Sept. 1, 1901, etc. Includes entries for School Bonds, etc.

WESTFIELD.—CHAS. D. REESE, Clerk.

Table with columns: LOANS—, When Due, Bond. debt Mar. 1, 1901, etc. Includes entries for School Bonds, Sewer Bonds, etc.

WEST HOBOKEN.— { F. A. SCHWARTZ, Treasurer. { JOHN P. McMAHON, Clerk.

Table with columns: LOANS—, When Due, REDEMPTION BONDS—, etc. Includes entries for School Building & Sites, Street Improvement Bonds, etc.

INTEREST on bonds marked * is payable at the First National Bank Hoboken and those marked † at the Hudson Trust Co.

TOTAL DEBT, ETC.—The total bonded debt on Apr. 1, 1901, as \$362,450; floating debt, \$36,740; total debt, \$448,690.

ASSESSED VALUATION in 1901 of real estate was \$6,946,740; personal property, \$784,585; total, \$7,731,325; 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.

Table with columns: LOANS—, When Due, Ass'd valuation, pers'l., etc. Includes entries for Redemption Bonds, Road Bonds, etc.

WEST ORANGE SCHOOL DISTRICT.—

Table with columns: LOANS—, When Due, 4s, g., A&O, \$50,000, etc. Includes entries for 1913-1922 bonds.

INTEREST is payable at the Orange National Bank, Orange, N. J.

TAX FREE—All of the West Orange bonds are exempt from taxation.

WOODBURY.— { SAMUEL H. LADD, Mayor. { D. T. MATHERS, Clerk.

Table with columns: LOANS—, When Due, Net debt Mar. 1, 1901, etc. Includes entries for City Bonds, Water Bonds, etc.

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.

Large table with columns: Place—, Total Debt, Assessed Valuation, Tax rate per \$1,000, Population in 1900. Lists various municipalities and their financial data.

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.		Principal.	
	P. Ct.	Payable.	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	3½	F & A	Feb. 1, 1912	1,642,900
Proceeds of farm sale, 1887... 6	Quar.	Held in State Treasury.		17,000
Unfunded debt and debt upon which interest has ceased...				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.		
	Real.	Personal.	Total.
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 triennially 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.

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.

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.

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—, NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g.

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 offered for sale on Oct. 7.]

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

Table with columns: SEWER BONDS—, NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g.

Table with columns: STREET IMPROVEMENT BONDS—, NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g.

Table with columns: WATER BONDS—, NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g.

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

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.

TOTAL DEBT INKING FUNDS, ETC.—

Table with columns: 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 \$8,000,000, including water property valued at \$3,439,333.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as below: (Actual valuation 1896, \$85,000,000.)

Table with columns: Years, Total Assessed Valuation, City Tax per M., Total Assessed Valuation, City Tax per M.

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, Districts, Bonded Debt, Val. of Property.

ALLEGHENY CO.— { THOS. G. McCLURE, Treas. W. E. THOMPSON, Comptroller.

Pittsburg is the county seat.

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

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 and \$550,000 road bonds.

ALLENTOWN.— { JAMES L. SCHAADT, Mayor. A. L. REICHENBACH, Treasurer.

Allentown is the county seat of Lehigh County. [The issuance of \$225,000 will be voted upon Nov. 5.]

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

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.—JOSEPH F. HAMMER, Comptroller.

This city is in Blair County.

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

TAX FREE.—The bonds of this city are exempt from taxation.

INTEREST on the bonds due from 1902 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 July 1, 1901, was \$1,544,579.

ALTOONA SCHOOL DISTRICT—C. M. RIPER, Sec'y.

Table with columns: Bonds of 1886, Bonds of 1888, Bonds of 1894, Refunding bonds of 1900, Total debt, Interest payable, Tax valuation, School tax.

ASHLAND.—(GEORGE H. HELFRICH, Treas. JOHN X. DENCE, Town Clerk.)
 This borough is in Schuylkill County.
LOANS— When Due. Int. payable in Ashland.
COMMON BONDS—
 4s, Jan. 3, \$26,000....Jan. 3, 1913 Bonded debt Mar. 4, 1901. \$61,700
 (Subject to call after 1903.) Tax valuation 1901.....1,213,725
 Total tax (per \$1,000) 1900...25.00
WATER BONDS—
 4s, A&O, \$35,700....Sept. 1, 1916 Population in 1890 was.....7,346
 Population in 1900 was..... 6,438
 The borough owns its water works, valued (1901) at \$100,000, and other property to the value of \$17,325.

STATE TAX FREE.—Bonds are free from State tax.
ASHLAND SCHOOL DISTRICT.—A. M. Keim, Sec.
 Bonded debt June 1, 1901. \$12,000 | Value sch. property 1901. \$60,500

AVALON.—ANDREW M. KIRKER, Ch. Fin. Com.
 This borough is in Allegheny County.
LOANS— Bonded debt Aug. 1, 1901. \$76,000
 Street bonds of 1890..... \$8,000 Floating debt..... 1,000
 do do 1891.....12,000 Sinking fund assets..... 10,222
 do do 1893.....10,000 Assessed valuation '01. \$1,725,000
 do 3-6s 1911-1930..20,000 Assess't about 65% of actual value.
 Sewer bonds of 1898.....26,000 Total tax (per M.) 1901 \$19.50
 Population in 1900 was.... 2,130

BEAVER FALLS.—J. E. McCLURE, Sec'y.
 This borough is in Beaver County.
LOANS— When Due. **STREET IMP. BONDS—(Con.)—**
GENERAL IMPROVEM'T BONDS—
 6s, J&D, \$4,250.... 1903 & 1906 4s, J&J, \$4,000. July 1, 1901 to 1905
 Subject to call. Interest payable in Beaver Falls.
 4s, M&S, \$20,600.... 1901 to 1909 Total debt Mar. 1, 1900. \$109,939
STREET IMPROVEMENT BONDS— Tax valuation 1900.....4,274,650
 5s, Oct., \$2,500 Oct., 1902 to 1906 Tax rate (per M.) 1899.....\$20.00
 5s, Sept., 40,000. Sept. 1902 to 1921 Assessment about 2/3 actual value.
 5s, June, 10,500. June, 1902 to '22 Population in 1900 was.... 10,054
 Population in 1890 was.... 9,735

BEAVER FALLS SCHOOL DIST.—W. F. Rayl, Sec.
 3 1/2 per cents, semi-annual, \$10,000, maturing 1905-1924.

BELLEVUE.—J. M. SIMERAL, Sec. of Council.
 This borough is in Allegheny County.
LOANS— **SEWER BONDS—**
 6s, \$500..... 1902 4s, \$48,000.... 1914 to 1924
 6s, \$5,000..... 1903 1907 (Due \$2,000 yearly to 1920; \$8,000
 5s, \$500..... 1902 '21-'23, and \$10,000 in 1924.)
 5s, \$11,500..... 1903-1914 4s, J&D, \$40,000. Dec. 1925 to '28
 4 1/2s, \$18,000..... 1902-1919 Bonded debt Jan., 1901, \$161,500
 4 1/2s, \$7,000..... 1907-1913 Assessed valuation 1900. 2,777,895
 4 1/2s, \$16,000..... 1914 1917 Assessment about 50% act'l value.
 4 1/2s, \$5,000..... 1918 Tax rate (per \$1,000) 1900. \$16.00
 4 1/2s, \$12,000..... 1919-1920 Population in 1890 was.....1,418
 Population in 1900 was..... 3,416

BETHLEHEM.—J. A. KICHLINE, Secretary.
 This borough is in Northampton County. Bonds are tax exempt.
 Bond. debt Jan. 15, 1901. \$220,300 | Tax rate (per \$1,000) 1900. \$15.60
 All 4% borough bonds. Population in 1890 was..... 6,762
 Assessed valuat'n 1900. \$3,752,141 | Population in 1900 was..... 7,293

BLAIR CO.—(JOHN A. SMITH, Pres. Board Commission'rs. W. S. HOSTLER, Clerk.)
 County seat is Hollidaysburg.
LOANS— When Due. Bond. debt Sept. 1, 1901 \$126,500
COUNTY BONDS— Tax valuation 1901....31,626,165
 3-6s, J&J, \$34,000....Jan. 1, 1918 County tax (per \$1,000) '01. \$4.00
 4s, \$92,500..... Population in 1890 was.....70,860
 Interest payable at Co. Treas. office Population in 1900 was.... 85,099

BRADDOCK.—EDGAR S. MILLS, City Treas'r.
 This borough is in Allegheny County.
LOANS— **WATER BONDS—**
 Street impt., 4-9s, J&D....\$79,000 5s, J&J, \$38,500....Jan. 1, 1904
 Reservoir, 4 1/2s, M&S.... 98,000 Total debt July 1, 1901. \$330,000
 Sewer, 4-8s, M&N..... 38,500 Tax valuation 1901.....6,301,190
 Refund. street, 4 1/2s, J&J.. 9,500 Assessment about 3/4 actual value.
 Impt. bonds, 4 1/2s, A&O.... 8,000 Population in 1890 was.... 8,561
 Population in 1900 was....15,654

BRADDOCK SCHOOL DISTRICT.—Geo. F. House.
 Bonded debt June 1, '01. \$134,000 | Value school prop'ty '01. \$307,500
 Floating debt..... 33,956 School tax 1901.....\$8.00
 Total debt June 1, 1901. 167,956

BRADFORD.—EDWARD C. CHARLTON, Clerk.
 This city is in McKean County.
LOANS— When Due. **BUILDING BONDS—**
IMPROVEMENT BONDS— 6s, M&N, \$3,000.....1902-1904
 (\$500 each M&S) to Mch. 1, 1920 (\$1,000 due yearly on May 1.)
 3 1/2s, M&S, \$1,000....Sept. 1, 1920 4s, \$30,000.....1906-1926
 (\$10,000 due every 10 years.)
 3 1/2s, M&S, 1,000....Mch. 1, 1921 **WATER WORKS BONDS—**
 3 1/2s, Mch., 20,700.....1906-1921 6s, J&D, 25,000....Dec. 1, 1903
REFUNDING BONDS— Improvement 3 1/2s.....\$20,700
 3 1/2s, M&S, \$5,000 . Sept. 1, 1908 Refunding 3 1/2s..... 13,581
 (\$500 each M&S) to Mch. 1, 1913 Total debt Apr. 1, 1901. 93,581
 3 1/2s, M&S, \$3,000....Sept. 1, 1913 Tax valuation 1901.....3,837,182
 (\$600 each M&S) to Sept. 1, 1915 Assessment is about 2/3 actual value
 3 1/2s, Sept., \$13,881.....1906-1921 Total tax rate (per M.) 1901. \$24.75
 Population in 1890 was....10,514
 Population in 1900 was....15,029

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 Nat'l Bank, N. Y.; on the building bonds at the Bradford Nat'l Bank.

BRADFORD CO.—FINLEY H. HUBBARD, Treas.
 Towanda is the county seat.
LOANS— When Due. Assessed val'ation, per \$1,167,750
COURT HOUSE BONDS— Total valuation 1900....21,292,375
 4s, J&J, \$50,000....Jan. 1, 1902 County tax (per M) 1900....\$3.50
 4s, J&J, 100,000....Jan. 1, 1907 Population in 1890 was.....59,233
 Bond. debt Sep. 1, 1901. \$150,000 Population in 1900 was....59,403
 Assessed val'ation, real. 20,124,625

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.

LOANS— When Due. Int. paid by Carlisle Deposit Bank.
GENERAL PURPOSES— Bonded debt Oct. 1, 1901. \$109,900
 3-6s, A&O, \$1,700....Apr. 1, 1907 Total valuation 1900...3,460,959
 4s, A&O, 6,200....Apr. 1, 1907 Assessment is 2/3 actual value.
 4s, A&O, 16,500....Apr. 1, 1908 Total tax (per \$1,000).....\$13.50
 4s, J&J, 25,000....Jan. 1, 1909 Population in 1890 was.....7,620
 4s, J&J, 20,000....July 1, 1909 Population in 1900 was.....9,626
 4s, J&J, 5,500....July 1, 1911
 4s, J&J, 15,000....July 1, 1913
 4s, \$20,000....Apr. 1, 1916

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.
 This borough is the capital of Franklin County.
LOANS— When Due. Total valuation 1900 \$2,500,000
 3 1/2s, \$25,000.....1930 Assessment is 2/3 actual value.
 (Subject to call after 1905.) County tax (per \$1,000) 1900. \$4.00
REFUNDING BONDS— Bond tax (per \$1,000)..... 4.00
 3-8s, J&J, \$101,500. July 1, 1929 Borough tax (per \$1,000).... 5.00
 (\$10,000 subject to call after 1900 School tax (per \$1,000)..... 6.00
 and the remaining bonds after '09) Population in 1890 was.....7,863
 Total debt Mar. 1, 1901. \$126,500 Population in 1900 was.....8,864

CHESTER.—(WM. J. OGLESBY, Comptroller. FRANK W. HARRISON, Clerk.)
 Chester is situated in Delaware County.

LOANS— When Due. **CITY BONDS—(Con.)**
CITY BONDS— 4s, \$25,000.... July 1, 1927
 4s, S-A, \$20,000.....1903 (Subject to call after 1906.)
 4s, S-A, 70,000.....1904 4s, J&J, \$80,000.Jan. 1, 1929
 4s, S-A, 21,500.....1905 (Subject to call after 1909.)
 4s, S-A, 30,000.....1907 **REFUNDING BONDS—**
 4s, S-A, 10,000.....1908 3 1/2s, \$176,000.....1929
 4s, S-A, 26,000.....1909 Bond. debt Aug. 31, '01. \$634,000
 4s, S-A, 30,000.....1914 Tax valuation 1901....14,883,773
 4s, S-A, 10,000.....1917 Total tax (per \$1,000) 1901. \$19.50
 4s, S-A, 7,000.....1918 Population in 1890 was.... 20,226
 4g, M&S, 80,000 g.....1926 (So. Chester annexed since 1890.)
 Optional after 1906. Population 1900 (Census)...33,988

CHESTER SCHOOL DISTRICT.—J. D. Oliver, Chairman
 Finance Committee.
 HIGH SCHOOL BONDS—3 1/2s, J&J, \$125,000, due July 1, 1931.

CHESTER CO.—W. E. PENNYPACKER, Clerk.
 The county seat is West Chester.
LOANS— When Due. Tax valuation 1900....\$52,464,708
COUNTY CERTIFICATES— State & Co. tax (per M.) 1900. \$6.50
 4s, A&O, \$77,000..... Population in 1890 was.... 89,377
 Total debt Aug. 1, 1901... \$77,000 | Population in 1900 was.... 95,695

CLINTON CO.—JOHN NOBLE, Treasurer.
 County seat is Lock Haven.
LOANS— When Due. Total valuation 1900....\$6,659,779
REFUNDING BONDS— Tax rate (per \$1,000) 1900
 3 1/2s, J&D, \$49,000.... June 1, 1919 (State and County).....\$11.00
 Total debt Jan. 1, 1901. \$144,000 Population in 1900 was.... 29,197
 Assessed valuation, real. 6,073,150 Population in 1890.....28,685
 Assessed valuation, per. 584,629

COATESVILLE.—W. A. P. THOMPSON, B'rgess.
 This borough is in Chester County.
LOANS— When Due. **IMPROVEMENT BONDS—**
REFUNDING BONDS— 4s, J&J, \$25,000..... 1901-1930
 3 1/2s, J&J, \$76,980.... July 1, 1931 **FUNDING BONDS—**
 REPAIRING STREETS— 4s, J&J, \$9,900..... 1926
 4 1/2s, J&J, \$14,800. Within 23 years (Subject to call after 1906.)
WATER BONDS— Bonded debt Aug. 1, 1900 \$147,580
 4s, J&J, \$19,400....Jan. 1, 1927 Total valuation 1900....2,782,505
 (Subject to call) after July 1, 1898 Assessment is 3/4 actual value.
 4s, J&J, \$1,900.....1926 Total tax (per \$1,000) 1900. \$14.50
 Population in 1890 was.... 3,680
 Population in 1900 was.... 5,721

TAX FREE.—All bonds issued by this borough are tax exempt.
INTEREST on the street repairing bonds is payable at the National Bank of Chester Valley, Coatesville, on the funding, refunding and water bonds at the Boro' Treasurer's office.
WATER WORKS.—The borough owns its water works; cost of construction, \$60,000.

COLUMBIA.—A. G. BEALTIE, Burgess.
 Columbia is in Lancaster County. Bonds are tax exempt.
LOANS— When Due. Total debt Feb. 20, 1901. \$171,000
REFUNDING BONDS— Tax valuation 1900.....3,090,821
 3 1/2s, A&O, \$158,900....Apr. 1, 1929 Assessment nearly 1/2 actual value.
 (Subject to call after Apr. 1, 1909.) Total tax (per \$1,000) 1900. \$22.50
FUNDING BONDS— Population in 1890 was....10,599
 3 1/2s, A&O, \$11,100....Apr. 1, 1929 Population in 1900 was....12,316
 (Subject to call after Apr. 1, 1909.)
INTEREST is payable at the Central National Bank, Columbia.

COLUMBIA SCHOOL DISTRICT.—
LOANS— When Due. Bonded debt June 1, 1901. \$27,900
 4s, \$2,900.... July 1, 1905 Floating debt..... 12,000
 (Subject to call.) Total debt June 1, 1901.... 39,900
 4s, \$25,000.... Apr. 1, 1915 Value school prop'ty 1901 76,300
 (Subject to call.)

CORRY.—(WM. POSTLETHWAIT, Treasurer. GEO. M. TITUS, Comptroller.)
 This city is in Erie County.
LOANS— When Due. Tax valuation 1900....\$1,645,240
 4s, J&J, \$9,000.....1921 Assessment about 2/3 actual value.
REFUNDING BONDS— Total tax (per \$1,000) 1900. \$25.50
 4s, M&N, \$93,600..... May 1, '29 Population in 1900.....5,369
 (Subject to call after May 1, 1904.) Population in 1890 was.....5,677
 Bonded debt Jan. 1, 1901. \$102,600 Corry School District—(add'n)—
 Total debt June 1, 1901....\$33,900

DANVILLE.—HARRY ELLENBOGEN, Treasurer.

This borough is in Montour County.

Table with columns: LOANS—, When Due., Bonded debt Mar. 1, 1901. \$97,000; REFUNDING WATER BONDS—, Total valuation 1900. 871,486; 3s, J&J, \$83,000. Assessment about 2/3 actual value; REFUNDING BOROUGH BONDS—, Total tax (per M) 1898. \$47.00; 3s, M&N, \$14,000. Population in 1890 was 7,998; Interest payable in Danville. Population in 1900 was 8,042

DAUPHIN CO.—A. C. KNISELY, Treasurer.

County seat is Harrisburg.

Table with columns: LOANS—, Amount., Tax valuation 1900. \$52,403,775; REFUNDING BONDS—, County tax (per M) 1900. \$4.00; 3s, J&J, \$300,000. Jan. 1, 1931. Population in 1890 was 96,977; Bonded debt Jan. 1, 1901. \$300,000. Population in 1900 was 114,443

DELAWARE CO.—County seat is Media.

Table with columns: LOANS—, When Due., Bond. debt Sept. 1, 1900 \$400,000; WAR DEBT—, Tax valuation in 1900. 50,906,278; 3 1/2s, A&O, \$400,000. Oct. 6, 1906. Assessment about 2/3 actual value; Subject to call after 1900. Population in 1890 was 74,683; Interest payable in Media. Population in 1900 was 94,762

DU BOIS.—This borough is in Clearfield County.

Table with columns: REFUNDING BONDS—, Net debt Jan. 30, 1899. \$111,185; 4s, \$51,000. 1930. Assessed valuat'n 1900. 2,431,894; (Subject to call after 1910.) Assessment about 1/2 actual value; Bonded debt Jan. 30, '99. \$114,800. Tax rate (per \$1,000) '98. \$31.60; Floating debt. 60,738. Population in 1890 was 6,149; Total debt Jan. 30, 1899. 175,538. Population in 1900 was 9,375; Sinking fund assets. 4,353

DU BOIS SCHOOL DISTRICT.—U. S. N. Crouse, Sec'y.

Bonded debt June 1, '01. \$101,900 | Value school prop'ty '01. \$155,000

EASTON.—{ DR. B. RUSHFIELD, Mayor. JAMES R. BUTZ, Treasurer.

Easton is situated in Northampton County.

Table with columns: LOANS—, When Due., Assessment is 3/4 actual value; CITY LOAN—, Tax rate (per M.). 1900. \$12.50; 4s, semi-an., \$212,700. y'rly to 1925. Population 1890 was 14,481; 3 1/2s, A & O, 120,200. Apr. 1, 1928. (So. Easton annexed since 1890.); Interest payable by City Treasurer. Population 1900 (Census) 25,239; Total debt Sept. 20, 1900 \$375,000. Easton School Dist.— (add'l)—; Tax valuation 1899. 14,500,000. Bonded debt Jan. 1, '00. \$183,000

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.

This city is situated in the county of the same name.

Table with columns: LOANS—, Interest., Principal., NAME AND PURPOSE., Rate Payable., When Due., Outstand'g.; Refunding, 1887. 4 J & J Jan. 1, 1907 \$256,500; do 1889. 4 M & S Mch. 1, 1909 50,000; do 1894. 4g J & J Jan. 1, 1914 500,000; Street bonds, 1901. 4 July 1, 1921 70,000

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 loans of March 1, 1889, and of 1901, at the City Treasurer's office and at the First Nat'l Bank, N. Y.; on the 1894 loan at the First Nat'l Bank, N. Y.

TOTAL DEBT, SINKING FUNDS, Etc.—

Table with columns: Aug. 1, 1901. Mar. 1, 1901. Apr. 2, 1900.; Total bonded debt. \$806,500 \$806,500 \$806,500; Water debt (included above) 517,012 517,012 517,012

The city has no floating debt.

The sinking fund receives yearly a certain sum from the tax levy, not exceeding 3 mills and not less than 1/4 of a mill on a dollar; on Aug. 1, 1901, the fund amounted to \$274,641.49.

CITY PROPERTY.—The city owns real estate and personal property amounting to \$2,118,724 as follows:

Table with columns: Fire property. \$134,952; Water property. 1,711,465; City Hall. 132,420; Other real estate. \$139,887; Total. \$2,118,724

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of the cash value) and tax rate have been as follows:

Table with columns: Total Assessed Total of Tax Years. Valuation. per \$1,000.; 1900. \$19,657,488 \$24.00; 1899. 19,297,624 24.00; 1898. 19,158,388 24.00; 1897. 17,949,389 24.50; 1896. 17,602,361 24.50; 1895. \$17,424,774 \$24.75; 1894. 16,184,312 24.00; 1890. 14,214,195 26.50; 1880. 11,518,904 23.00

POPULATION.—In 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.

Table with columns: LOANS—, When Due., 4s, M&N, \$12,500. 1901-1902 (\$10,000 on Nov. 1, 1901, and \$2,500 in 1902.); 4s, A&O, \$30,000. 1902-1908 (\$4,000 yearly in Apr. to 1907 and \$6,000 in 1908.); 4s, M&N, \$10,000. Nov. 1, 1903; 4s, A&O, 4,000. Apr. 1, 1903; 4s, A&O, 45,000. 1902-1909 (\$5,000 ann'y in Oct. except 1902 when \$10,000 will mature.); 4s, J&J, \$9,000. June 1902-'09 (\$1,000 yearly except 1903, when \$2,000 matures.); 4s, M&N, \$15,000. May 1, '02-'06; 4s, M&N, 16,000. May 1, '07-'14; 4s, M&N, 1,000. May 1, 1915; Bonded debt Sept 1, 1901. \$147,500; School tax (per M.) 1900. \$8.00 (For valuation, population, &c., see city of Erie.)

FAYETTE CO.—O. R. BROWNFIELD, Com. Clerk.

County seat is Uniontown.

Table with columns: LOANS—, When Due., Total valuation 1901. \$46,770,921; COURT HOUSE BONDS—, Assessment about 1/2 actual value; 4s, M&N, \$131,900. 1901. State tax (per \$1,000) 1901. \$4.00; (\$9,000 due yearly) to 1915. County tax (per \$1,000) '01. 5.00; Interest payable in Uniontown. Population in 1890 was 80,006; Total debt Sept. 1, 1901. \$137,000. Population in 1900 was 110,412

HARRISBURG.—{ HENRY W. GOUGH, Comptroller. CHAS. A. MILLER, City Clerk.

Harrisburg, the capital of the State, is situated in Dauphin County.

Table with columns: LOANS—, Interest., Principal., NAME AND PURPOSE., Rate Payable., When Due., Outstand'g.; Water bonds. 6 J & J July 1, 1903 \$101,400; do 6 J & J Jan. 1, 1904 91,000; do 6 J & J July 1, 1904 7,500; do 4 J & J Jan. 1, 1913 130,500; do 4 J & J Jan. 1, 1914 22,600; do 4 J & J Jan. 1, 1915 209,000; do 4 J & J Jan. 1, 1916 55,300; City bonds. 6 J & J Jan. 1, 1903 14,900; do 6 J & J July 1, 1904 10,000; do 4 J & J July 1, 1920 65,000; do 4 1918 29,500; do 4 1917 5,000; do 4 1919 18,000; do 4 1921 41,500

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. 1, 1901, was \$888,800; sinking fund assets, \$123,145; net debt, \$756,655, including \$67,900 improvement bonds, payable by assessment. The net debt in 1895 was \$990,800; in 1892 it was \$1,020,031.

The sinking fund receives yearly appropriations sufficient to pay interest on the city's debt and 5 per cent of the principal.

CITY PROPERTY.—The city owns a water works and other available assets amounting to \$2,299,917.16.

ASSESSED VALUATION.—The city's assessed valuation (estimated to be about the full value) and tax rate have been as follows:

Table with columns: Total Assessed Rate of Tax Years. Valuation. per \$1,000.; 1901. \$26,631,875 \$17.00; 1894. \$22,500,000 \$18.833; 1900. 26,000.00 17.00; 1890. 20,412,135 12.25; 1898. 25,538,741 17.00; 1889. 21,396,240 20.50; 1896. 23,500,000 22.50; 1880. 5,384,629 37.50

The city's tax rate for 1901 is \$7.00 per \$1,000.

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.

Table with columns: LOANS—, When Due., Bonds are free from all tax except State.; 4s, A&J, \$75,000. Jan. 1, 1906; 4s, A&O, 12,000. June 1, 1908; 4s, A&O, 1,000. April 1, 1910; 4s, A&O, 30,000. Oct. 1, 1921; 4s, A&O, 20,000. April 1, 1922; 4s, A&O, 70,000. Oct. 1, 1922; 4s, A&O, 54,000. Oct. 1, 1914; 4s, A&O, 25,000. April 1, 1916; 4s, A&O, 57,500. Oct. 1, 1916; 4s, J&J, 63,000. Jan. 1, 1917; 3s, g, J&J, 32,000. Jan. 1, 1921; Bonded debt June 1, 1901. \$432,600; Floating debt. 10,000; Total debt June 1, 1901. 442,600; Sinking fund assets. 13,610; Net debt June 1, 1901. 428,990; Ass'd valuation, real. 26,631,875; Ass'd valuation, pers'l. 3,150,000; Total valuation 1901. 29,781,875; Assessment about actual value; School tax (per \$1,000), 1901. \$6.00

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.

This borough is the county seat of Blair County.

Table with columns: LOANS—, When Due., Bond. debt Feb. 15, 1901 \$53,200; BOROUGH BONDS—, Tax valuat'n (real) 1900. 1,149,875; 5s, A&O, \$5,000. Optional; 4 1/2s, A&J, 700. Optional; BORO. TAX RATE (per \$1,000) .55.00; Population in 1890 was 2,975; Population in 1900 was 2,998; WATER BONDS—; 4 1/2s, M&S, \$2,500. Optional.; 4 1/2s, J&D, 45,000. Opt. after 1913

HOLLIDAYSBURG SCHOOL DISTRICT.—

Table with columns: LOANS—, When Due.; 3 1/2s, \$13,300. 1919

INTEREST on the borough bonds and on the \$2,500 of water bonds is payable at Hollidaysburg; on the 4 1/2s of 1913 at Philadelphia, Pa.

HOMESTEAD.—{ J. C. MILLER, Burgess. LOUIS ROTT, Treasurer.

This borough is in Allegheny County.

Table with columns: LOANS—, When Due., WATER BONDS—(Concluded.)—; STREET AND SEWER BONDS—; 5 1/4s, J&D, \$44,000 y'rly to 1914; 5 1/4s, J&D, 22,000 y'rly to 1918; 5 1/4s, M&S, 5,000. Sept. 1, 1905; 5 1/4s, M&S, 20,000. Sept. 1, 1915; 5s, M&S, 10,000. Mar. 1, '02 to '10; 5 1/4s, M&S, 9,000. 1899 to 1912; 5 1/4s, J&J, 20,000. Jan. 1, 1917; 5 1/4s, J&J, 25,000. Jan. 1, 1918; 4s, J&J, 14,500. Jan. 1, 1919; 4s, M&S, \$14,000. Yearly to '09; 4s, M&N, 20,000. Sept. i, 1930; 5 1/4s, M&S, \$15,000. Sept. 1, 1910; 5 1/4s, A&O, 25,000. Yearly to '16; 5s, A&O, 54,000. Oct. 1, '98 '16; Bonded debt Oct. 1, 1900 298,500; Water bonds (incl. above). 108,000; School bonds (additional) 111,000; Tax valuation 1900. 5,004,198; Assessment about 2/3 actual value; Borough tax (per \$1,000) '99. \$15.00; County tax (per \$1,000) 2.00; School tax (per \$1,000) 1899. 8.00; Population in 1890 was 7,911; Population in 1900 was 12,554

HOMESTEAD SCHOOL DISTRICT.—

Table with columns: LOANS—, When Due.; 4s, M&N, \$35,000. May 1, 1919; 5 1/4s, M&S, \$24,000. Part yearly; 4 1/2s, 7,000. 1 08; 4 3/8s, J&D, 25,000. June 20, 1910

HUNTINGDON.—{ CHAS. C. BREWSTER, Burgess. J. R. PATTON, Secretary.

This borough is the county seat of Huntingdon County.

Table with columns: LOANS—, When Due., Bonded debt Mar. 5, 1901. \$49,500; STREET IMPROVEMENT BONDS—; 4s, J&J, \$3,000. July, 1902-1904; 4s, J&J, 16,000. July, 1901-1909; 4s, J&J, 15,750. July, 1902-1910; Tax valuation 1900. 1,634,327; Assessment about 1/2 actual value; Total tax rate (per M.) '98. \$29.25; Population in 1890 was 5,729; Population in 1900 was 6,053

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.

Table with columns: LOANS—, When Due., Total debt Jan. 1, 1901. \$99,050; BRIDGE BONDS—; 4s, { J&J, } \$56,000 { 1901 to '02 } Sinking fund assets. 23,675; { A&O, } { part yr'ly. } Net debt Jan. 1, 1901. 75,375; 5s, A&O, \$19,500. 1902 to 1906 (Payable part yearly.) Tax valuation 1900. 7,752,840; Assessment about 1/2 actual value; St. & Co. tax (per M.) 1900. \$12.00; Interest paid by County Treas. Population in 1890 was 35,751; Bonded debt Jan. 1, 1901. \$75,500. Population in 1900 was 34,650; Floating debt. 23,550

INDIANA CO.—PHIL. M. SUTTON, Treasurer.

County seat is Indiana.

LOANS—	When Due.	Total debt Jan. 1, 1901....	\$57,573
REFUNDING BONDS—		Tax valuation 1900.....	8,875,202
3 1/2s, J&J, \$18,000.....	1902-1903	Co. tax rate(per \$1,000).....	5-00
Optional 1/2 in 1901, 1/2 in 1902.		Population in 1890 was.....	42,175
BONDS—		Population in 1900 was.....	42,556
4 1/2s,, \$24,000.....	1903		
2 1/2s, J&J, 9,000 ..	Jan. 1, 1904		

JEANNETTE.—GEO. S. KIRK, Clerk.

This borough is in Westmoreland County.

LOANS—	When Due.	in 1921; \$28,000 in 1926 and	\$29,500 in 1930.)
STREET & SEWER BONDS.		Bonded debt April 1, '01	\$153,250
4 1/2s, g, A&O, \$120,000 Apr. '06	31	Assessed valua'n, 1900.	2,131,181
(\$5,500 due in 1906; \$15,500 in		Population in 1890 was.....	3,296
1911; \$18,500 in 1916; \$23,000		Population in 1900 was ..	5,865

JOHNSTOWN.—JOHN PENDRY Jr., Comptr'er.

This city is in Cambria County.

LOANS—	When Due.	MORRELLVILLE BORO. BONDS—	When Due.
FIRE ALARM—		5s,, \$10,000 ..	Sept. 1, 1912
4s, J&J, \$8,000	Jan. 1, 1924	Subject to call after Sept. 1, 1897.	
Subject to call after Jan. 1, 1904.		5s,, \$10,000. ..	Sept. 1, 1913
BUILDING BONDS—		Subject to call after Sept. 1, 1898	
4s, M&S, \$ 0,000 ..	Sept. 1, 1930	COOPERSDALE BORO. BONDS—	
Subject to call after Sept. 1, 1905.		5s,, \$2,600	Jan. 1, 1905
RIVER IMPROVEMENT BONDS—		Subject to call after Jan. 1, 1901.	
5s, M&N, \$40,000.....	May 1, 1921	5s,, \$900	Jan. 1, 1907
Subject to call after May 1, 1896		Interest payable in Johnstown.	
STREET IMPROVEMENT—		Total debt Apr. 1, 1901. ..	\$276,500
4 1/2s, M&S, \$25,000.....	Sept. 1, 1923	Tax valuation 1901.....	13,851,987
Subject to call after Sept. 1, 1903		Assessment is 3/4 actual value.	
4 1/2s, F&A, \$50,000.....	Aug. 1, 1924	Tax rate (per \$1,000) 1899.	\$15-45
Subject to call after Aug. 1, 1904		Population in 1890 was.....	21,805
4s, A&O, \$20,000.....	Oct. 1, 1926	(Several boroughs annexed since	
Subject to call after Oct. 1, 1926.		1890.	
REFUNDING BONDS—		Population 1900 (Census) ..	35,936
3 1/2s, J&D, \$100,000. June 1, 1931			
Subject to call after June 1, 1921.			

JOHNSTOWN SCHOOL DISTRICT.—W. A. COCHRAN, Sec.

LOANS—	When Due.	COOPERSDALE BONDS—	When Due.
5s,, \$17,000.....	Dec. 1, 1901	5s,, \$5,500. ..	Jan 3, 1903
5s,, 16,000.....	Dec. 1, 1906	(Now subject to call.)	
4 1/2s,, 30,000.....	Feb. 1, 1925	Bonded debt June 3, 1901.	\$215,000
(Subject to call after Feb 1 1905.)		Sinking fund.....	33,133
3 1/2s,, \$130,000. ..	May 1, 1931	Net debt June 3, 1901 ..	181,867
(Subject to call after May 1, 1906.)		Value sch. property 1901.	540,000
MORRELLVILLE BONDS—			
5s,, \$14,000.....	Apr. 1, 1904		

JUNIATA CO.—JOHN R. JENKINS, Com. Clerk.

County seat is Millintown. Bonds are tax exempt.

LOANS—	When Due.	Tax valuation, personal.	\$797,123
COUNTY BONDS—		Total valuation 1901.....	5,205,497
3s & 4s, \$84,899 76.		State & Co tax(per M.) 1901	\$10-00
Interest payable by County Treas.		Population in 1890 was....	16,655
Total debt Jan. 1, 1901. ..	\$84,899	Population in 1900 was ..	16,054
Tax valuation, real.....	4,403,174		

LACKAWANNA CO.—C. F. WAGNER, Cl'k.

County seat is Scranton.

LOANS—	When Due.	Total debt Aug. 10, 1900	\$215,000
REFUNDING BONDS—		Tax valuation 1900.....	35,700,836
4 1/2s, J&D, \$100,000.....	Dec. 1, 1904	Assessment about 1/2 actual value.	
Bonds all optional after 2 years.		State & Co. tax (per M) '99.	\$11-00
COURT HOUSE BONDS—		Population 1890 was.....	142,088
4s, J&D, \$115,000		Population in 1900 was....	193,831
Interest payable by County Treas.			

TAXES on the above securities are paid by the County.

LANCASTER.—{ J. H. RATHFON, Treasurer.
E. S. SMELTZ, City Clerk.

This city is the capital of Lancaster County.

LOANS—	When Due.	WATER BONDS—(Con.)	When Due.
JUDGMENT BONDS—		4s, J&J, \$116,000.	1922
4s, A&O, \$120,000.....	Oct 1, 1925	Bond. debt Jan. 1, 1901.	\$1,134,958
(Subject to call after 1915.)		Sinking funds	565,458
RELIEF FUND BONDS—		Value city property	1,212,940
6s, Jan., \$14,000.	Perpetual	Assessed valua'n, 1901.	16,685,148
WATER BONDS—		Real estate, about	26,000,000
4s, A&O, \$315,000	1918	Tax rate (per M) 1900 ..	17-50
4s, J&J, 125,000	Jan., 1900-18	Population in 1900 was ..	41,459
4s, J-Q. 169,500	April 1, 1905-20	Population in 1890 was....	32,011

INTEREST is payable in Lancaster.

TAX FREE—All bonds of this city are exempt from taxation.

LANCASTER SCHOOL DISTRICT —

Bonded debt June 1, 1901. \$195,000 | Value sch. property 1901. \$483,150

LANCASTER CO.—JACOB STONER, Treas.

County seat is Lancaster.

LOANS—	When Due.	Bonded debt Sept 1, 1901	\$270,800
COUNTY BONDS—		Interest payable at Co. Treas.' office.	
3 1/2s, \$50,000		Tax valuation 1900.....	\$86,736,064
COURT HOUSE BONDS—		State & co. tax per \$1,000 '90.	\$6-50
3 1/2s, \$50,000	1918	Population in 1890 was....	149,095
(Subject to call after 1908.)		Population in 1900 was ..	159,241

TAX FREE.—All bonds of this county are exempt from taxation.

LEBANON.—GEO. B. MARQUART, Treasurer.

This city is in Lebanon County.

LOANS—	When Due.	Net debt Feb. 1, 1901....	\$174,970
CITY BONDS—		Water debt (included).....	174,250
4s, A&O, \$44,700.....	1923	Water sinking fund.....	25,118
Subject to call at any time.		Tax valuation, real	9,000,000
WATER BONDS—		Tax valuation, personal. ..	212,280
4s, A&O, \$141,250.....	Apr. 1, 1902	Total valuation 1901	9,212,280
Subject to call at any time.		Assessment about 90 p. ct. actual.	
Water note, due Aug., '02. 15,000		Total tax (per M.) 1901.....	10-25
Interest paid at City Treas'r office.		Population in 1890 was.....	14,664
Total debt Feb. 1, 1901. ..	\$218,950	Population in 1900 was....	17,628
Sinking fund and cash....	43, 80		

LEBANON SCHOOL DISTRICT.—Ira M. Rutter, Sec'y.

Bonded debt June 1, '01 \$124,300 | Value school property '01. \$335,000

LOCKHAVEN.—{ WM. F. SPIRRING, Mayor.
JOS. HABERSTROH, Treasurer.

This city is in Clinton County.

LOANS—	When Due.	LOANS—	When Due.
CITY BONDS—		REFUNDING BONDS—	
6s,, \$25,000.....	Nov. 1, 1910	4s,, \$25,000.....	Dec. 1, 1918
5s,, 10,000.....	Oct. 1, 1903	(Subject to call after 1908)	
4s,, 25,000.....	Jan. 1, 1907	Total debt Jan. 1, 1901. ..	\$232,500
4s,, 25,000.....	May 1, 1915	Total valuation 1900.....	1,700,000
WATER BONDS—		Assessment about 1/3 actual value.	
5s,, \$10,000.....	Oct. 1, 1903	Population in 1890 was.....	7,358
5s,, 84,500.....	May 1, 1904	Population in 1900 was.....	7,210
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.	Total debt Sept. 1, 1901.	\$107,500
COUNTY BONDS—		Total valuation 1900.....	123,677,884
4s, F&A, \$37,500, g....	Feb. 1, 1903	Assesment abt. 10 p. c. of act'l val.	
4s,, 70,000.....	1901 to 1907	County tax (per \$1,000) '99.	\$7-50
Int. is payable in Wilkes-Barre.		Population in 1890 was....	201,203
		Population in 1900 was....	257,121

TAX FREE.—All bonds of this county are exempt from taxation to holders. The county pays a State tax of 4 mills.

LYCOMING CO.—J. S. LEWARS Clk Co. Com.

County seat is Williamsport.

LOANS—	When Due.	Total debt Jan. 1, 1900..	\$480,350
REFUNDING BONDS		Tax valuation 1900	20,770,425
3 1/2, M&N, \$2-5,000	Nov. 1, '08 '13	Population in 1890 was....	70,579
(\$40,000 yearly.)		Population in 1900 was....	75,663
3s, M&S, 130,000.....	Sept. 2, 1926		
(Subject to call after Sept 2, 1916.)			

MAHANNOY CITY.—{ M. J. LAENARD, Burgess.
ABNER I. MORRIS, Sec. Coun'l

Borough in Schuylkill County.

LOANS—	When Due.	Total debt Mar. 3, 1900..	\$84,500
BOROUGH BONDS—		Floating debt.....	\$2,103
4s, M&S, \$2,500.....	Sept. 1, 1908	Total debt Mar. 3, 1900.	86,603
4s, F&A, 10,000	Aug. 1, 1909	Tax valuation 1900.....	2,170,787
1s, J&J, 10,000.....	1916	Assessment is 2/3 the actual value.	
4s,, 17,000.....	1922	Total tax (per \$1,000).....	\$17-00
(Subject to call after 1907.)		Population 1890 was.....	11,286
4s, J&J, \$45,000.....	Jan. 1, 1928	Population in 1900 was....	13,504
(Subject to call Jan. 1, 1908.)		Interest payable at Treasury.	

The bonds, except where otherwise stated, are all 5-15-year bonds and are exempt from taxation.

McKEESPORT.—R. A. HITCHENS, Comptroller.

This city is in Allegheny County and has annexed the borough of Reynolds, assuming a bonded debt of \$25,500.

LOANS—	When Due.	Water debt (included) ...	\$102,000
FUNDING BONDS—		Floating debt.....	148,496
4 1/2s, J&J, \$42,000	July 1, 1920	Total debt Apr. 1, 1901..	541,596
4s, M&S, \$121,000 serially to Sep, '17		Sinking fund.....	190,197
RR. COMPROMISE BONDS—		Net debt Apr. 1, 1901	351,399
6s, J&J, \$104,600.....	July 1, 1906	Ass'd valuation 1901.....	15,955,346
REYNOLDTON BONDS—		Assessment about 1/2 actual value.	
Water 4 1/2s, \$9,500.....	1910	City & sch. tax (per M) 1900	\$14-75
Impt. 5 1/4s, 14,000.....	1901-1914	Total tax (per \$1,000) 1900.	17-25
WATER BONDS—		Population 1890 was.....	20,741
5s, J&J, \$75,000*.....	July 1, 1911	(Reynoldton Boro. and part Ver-	
5s, J&J, 27,000.....	July 1, 1904	sailles Twp. annexed since 1890.)	
Interest payable by City Treasurer.		Population 1900 (Census) ..	34,227
Bonded debt Apr. 1, 1901.	\$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.

LOANS—	When Due.	Sinking fund	\$50,964
3 1/2s, M&N, \$100,000 p'ty'rly to '27		Net debt June 6, 1900. ..	301,036
3 1/2s, M&N, 100,000.....	May 1, 1930	Asses'd valuat'n 1900.....	15,750,000
Bond. debt June 6, 1900.....	\$352,000	School tax (per M.) 1900.....	6-50

MEADVILLE.—A. M. GUNDAKER, Comptroller.

This city is in Crawford County.

LOANS—	When Due.	Interest is payable at City Treas'y.	Bonded debt Apr. 1, 1901	\$194,600
WATER WORKS BONDS—		Sinking fund.....	36,200	
4s, A&O, \$151,000	Jan. 1, 1929	Net debt Apr. 1, 1901.....	158,400	
(Subject to call after Jan. 1, 1904.)		Total valuation 1902.....	\$2,964,007	
CITY BONDS—		Assessment abt. 50% actual value.		
4 1/2s, J&J, \$-0,000	July 1, 1907	City tax (per \$1,000) '1902.	\$12-00	
4s, J&J, 10,000.....	July 1, 1906	Population 1890 was.....	9,520	
4s, J&J, 19,700.....	July 1, 1907	Population 1900 was....	10,291	
4s, M&S, 7,900.....	Mar. 1, 1916			

All bonds are subject to call. Bonds of 1907 and '16 free of State tax.

MEADVILLE SCHOOL DIST —J. D. Roberts, Sec'y.

BUILDING BONDS—	When Due.	Bonded debt June 3, 1901	\$20,000
4s, J&J, \$10,000.....	Part yearly	Assessed valuat'n 1901.....	2,944,067
4s, M&S, 10,000.....	1902 to 1908	School tax (per M) 1901.....	\$10 00

MEDIA.—{ C. D. M. BROOMHALE, Treasurer.
W. H. TRICKER, Clerk.

This borough is in Delaware County.

LOANS—	When Due.	Int. payable by Borough Treas.	Total debt May 1, 1899.	\$100,000
REFUNDING & WATER BONDS—		Tax valuation 1900.....	2,366,575	
3 1/2s, M&N, \$100,000 1904 to 1929		Tot. tax (per \$1,000) '99. ..	17-25	
(On May 1, \$5,000 in 1904, \$10,000		Population in 1890 was.....	2,736	
in 1909, \$15,000 in 1914, \$20,000		Population in 1900 was.....		

MONROE CO.—{ FRED. EILENBERGER, Treasurer.
S. L. MOSIER, Clerk.
County seat is Stroudsburg.
LOANS— When Due. Total valuation 1900.. \$6,767,717
COURT HOUSE BONDS— Assessment same as actual value.
4s, M&S, \$66,600.1909 Co. tax (per \$1,000) 1900 .. \$5'00
Subject to call. Population in 1890 was....20,111
Interest payable at Co. Treasury. Population in 1900 was....21,161
Bonded debt March 1, 1901. \$66,600

MONTGOMERY CO.—D. H. HITNER, Clerk.
County seat is Norristown.
LOANS— When Due. Tax valuation 1900...\$81,222,100
REFUNDING COUNTY BONDS— State & Co. tax (per M.) 1900 .6'00
3 1/2s, A&O, \$75,000...Apr. 1, 1920 Population in 1890 was....123,290
Subject to call after Apr. 1, 1910. Population in 1900 was....138,995
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. STREET IMPROV'T BONDS—Con.
CITY FUNDING BONDS— 4s, M&S, \$25,000....Sept. 1, 1917
4s, F&A, \$24,000....Aug. 1, 1906 4s, F&A, 35,000....Aug. 1, 1918
Subject to call at any time. (Subject to call after Aug. 1, 1903.)
SEWER BONDS— Interest payable at city treasury.
4s, F&A, \$15,000....Aug. 1, 1911 Total debt Mar. 1, 1901.. \$157,000
Subject to call after 1906. Total valuation 1900....13,225,000
4s, F&A, \$30,000....Aug., 1902-'03 Assessment about 3/4 actual value.
STREET IMPROVEMENT BONDS— County tax (per \$1,000).....\$3'50
4s, F&A, \$40,000....Aug. 1, 1904 City tax (per \$1,000) 1901... 8 50
Subject to call at any time. School tax (per \$1,000) 1901. 7'00
4s, F&A, \$40,000....Aug. 1, 1916 Population 1890 was.....11,600
Subject to call after 1906. Population 1900 (Census)...28,339
TAX FREE.—Bonds are exempt from taxation.

NEW CASTLE SCHOOL DIST.—Harriett H. Gordon, Clk.
LOANS— When Due. 3 1/2s, F&A, \$40,000...Aug. 1, 1920
4s, A&O, \$10,000....Oct. 1, 1910 (Subject to call after Aug. 1, '10.)
4 1/2s, A&O, \$1,000 ...Oct. 1, 1914 REFUNDING BONDS—
(Subject to call after Oct. 1, 1895.) 3 1/2s, A&O, \$18,000 ...Oct. 1, 1920
4s, J&J, \$35,000....July 1, 1916 (Subject to call after Oct. 1, 1910.)
(Subject to call after July 1, 1901.) 3 1/2s, F&A, \$20,000...Aug. 1, 1921
4s, F&A, \$40,000 .. Aug. 1, 1918. (Optional after Aug. 1, 1911.)
(Subject to call after Aug. 1, 1903.) Bonded debt July 1, 1901. \$220,000
5 1/2s, \$5,000.... June 1, 1912 Assessed valuat'n '01. \$13,216,908
3 1/2s, M&F, \$56,000... May 1, 1919 School tax (per \$1,000) 1901 \$7'00
(Subject to call after 1909.) Tax exempt.—Bonds are all tax exempt.

NORRISTOWN.—EDWIN METCALF, Treas'r.
This borough is the capital of Montgomery County.
LOANS— When Due. Tax valuation 1900.....9,631,130
BOROUGH BONDS— Assessment about 2/3 actual value
3 1/2s,, \$200,000..Oct. 1, 1927 Tax rate (per \$1,000) 1900. \$15'50
(Subject to call after 1902.) Population 1890 was.....19,791
REFUNDING BONDS— 3 1/2s, F&A, \$20,000...Aug. 1, 1921
3s, J&J, \$160,000....July 1, 1930 (Optional after Aug. 1, 1911.)
Subject to call after 19'5. Bonded debt July 1, 1901. \$220,000
Bonded debt Mar. 1, 1901. \$360,000 Assessed valuat'n '01. \$13,216,908
School tax (per \$1,000) 1901. \$7'00
Tax exempt.—Bonds are all tax exempt.

NORRISTOWN SCHOOL DISTRICT—Geo. R. Kite, Sec.
LOANS— When Due. Total debt June 1, 1901.. \$178,500
3 1/2s \$100,000.....1919 Sinking fund.. 8,200
(Optional after 1909.) Value school prop'y 1901 300,000
Bonded debt June 1, 1901. \$171,000 School tax (per \$1,000) 1901. \$7'00
Floating debt..... 7,500

NORTHAMPTON CO.—F. J. MAYERS, Treas.
Easton is the county seat
LOANS— Sinking fund..... \$32,569
4s, A&O, \$100,00010-20-years Net debt Jan. 1, 1901... 72,431
Interest payable semi-annually Tax valuation, real .. 40,500,547
at the County Treasurer's office. Tax valuation, person'l. 8,064,800
Bonds are tax exempt. Total valuation 1900. \$48,565,397
Bonded debt Jan. 1, 1901. \$100,000 Co. tax (per \$1,000) 1900....\$2'60
Floating debt..... 5,000 Population in 1890 was....84,220
Total debt Jan. 1, 1901.. 105,000 Population in 1900 was.... 99,687

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. Total debt Sept. 1, 1901. \$78,000
STREET BONDS— Sinking fund assets..... 41,370
3s, M&N, \$10,000. Nov., 1905-1914 Water debt (included)... 51,000
CITY BUILDING BONDS— Tax valuation, real2,564,255
4s, M&S, \$13,000...Sept. 1, 1902 to Total valuation, person'l. 246,460
(\$1,000 due yearly) Sept. 1, 1914 Total valuation 1901....2,810, 15
CITY BONDS— Assessment is 1/2 actual value.
4s, M&S, \$4,000....Sept. 15, 1903 Total tax (per \$1,000) 1901. \$36'00
WATER BONDS— Population in 1890 was....10,932
5s, M&S, \$36,000....Sept. 1, 1902 Population in 1900 was13,264
4s, M&N, 15,000 May 1, 1905

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. ASHBRIDGE, Mayor.
JOHN M. WALTON, Comptrol'r.
Philadelphia, co-extensive with the county of the same name, is the third city of the United States, has an area of over 130 square miles, and includes a number of places which have almost the character of separate towns. The county is under city control and has no separate debt. In the following table the various issues of bonds under the general heads, Taxed City Loan and Untaxed City Loan, are given in the order of their dates of maturity.
The long-continued litigation over the issuance of the \$11,200,000 bonds voted Nov. 7, 1897, was concluded May 15, 1899, by a decision of the Supreme Court confirming their validity. One-half the bonds was issued July 1, 1899, and \$2,800,000 on July 1, 1900.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate	Payable.	When Due.	Dec. 31 '01 to 1904	
New funding loan, series S to Y.....1879	4	J & J	{ \$400,000 yearly. } { Nov. 1, 1901 to '19 }		\$1,600,000
Three p. ct. loan, 1890-91, series A to T.....	3	M & N	{ \$230,000 yearly. } { Dec. 31, 1903-17 }		4,370,000
Serial loan.....1893	3	J & J	{ \$175,000 yearly. } { Dec. 31, 1918-'22 }		2,625,000
do do	4	J & J	{ \$175,000 yearly. } { Dec. 31, 1904-'23 }		875,000
do .....1894	3 1/2	J & J	{ \$205,000 yearly. } { Dec. 31, 1905-'24 }		4,100,000
do .....1895	3	.....	{ \$120,000 yearly. } { Dec. 31, 1905-24 }		2,400,000
do .....1896	3 1/2	J & J	{ \$100,000 yearly. } { Dec. 31, 1908-17 }		2,000,000
do .....1899	3 1/2	J & J	{ \$560,000 yearly. } { Dec. 31, 1908-'27 }		5,600,000
do .....1898	3	J & J	{ \$65,300 yearly. } { Dec. 31, 1918-'22 }		1,306,000
do .....1900	3	J & J	{ \$560,000 yearly. } { Dec. 31, 1904-'23 }		2,800,000
Refunding loan....1894	3 1/2	.....	{ \$136,000 due yrly } { Dec. 31, 1904-'10 }		2,720,000
Subway loan..... do	3 1/2	.....	{ Dec. 31, 1904-'10 }		2,084,000
do do do	3	.....	{ Dec. 31, 1904 }		16,000
do do 1897	3 1/2	.....	{ Dec. 3, 1911-1918 }		2,400,000
do do 1898	3 1/2	J & J	{ \$300,000 yearly. } { Dec. 31, 1919-'21 }		900,000
Refunding loan....1895	3 1/2	.....	{ \$50,000 yearly. } { Dec. 31, 1905-'23 }		950,000
do do do	3 1/2	.....	{ Dec. 31, 1924 }		44,000
do do do	3 1/4	.....	{ Dec. 31, 1924 }		5,000
do do do	3 1/8	.....	{ Dec. 31, 1924 }		1,000
do do ....1897	3 1/2	.....	{ 1907-1926, \$32,500 } { annually on Dec. 1. }		650,000
Reservoir loan, series A to T. 1892.....	3	J & J	{ Dec. 31, '02 to '21 }		1,000,000
TAXED CITY LOAN—					
Consolidated.....	6	J & J	Jan. 1, 1904		31,100
do do	6	J & J	July 1, 1904		1,400
UNTAXED CITY LOAN—					
Guaranteed gas, No. 7.	6	J & J	Jan. 1, 1902		500,000
Police & culv'ts, No. 48.	6	J & J	Jan. 1, 1902		425,000
Fairm't Bridge, No. 49.	6	J & J	July 1, 1902		200,000
School, No. 50.....	6	J & J	July 1, 1902		1,000,000
Fire purposes, No. 53.	6	J & J	Jan. 1, 1903		200,000
Girard Av., Bdge, No. 51	6	J & J	Jan. 1, 1903		2,138,000
Park, No. 3.....	6	J & J	Jan. 1, 1903		1,800,000
Water, No. 54.....	6	J & J	Jan. 1, 1903		970,000
Centennial, No. 55.....	6	J & J	Jan. 1, 1903		500,000
Ice boat, No. 56.....	6	J & J	July 1, 1903		225,000
House of Corr'n, No. 57.	6	J & J	Jan. 1, 1904		450,000
School, No. 58.....	6	J & J	Jan. 1, 1904		1,000,000
Guaranteed gas, No. 8.	6	J & J	Jan. 1, 1905		1,000,000
Bridge, No. 60.....	6	J & J	July 1, 1905		335,000
Sewers, No. 61.....	6	J & J	July 1, 1905		499,400
Bridges, No. 60.....	6	J & J	July 1, 1905		335,000
Sewers, No. 61.....	6	J & J	July 1, 1905		499,400
Twelve million water loan.....	1900	3	J & J	Dec. 1930	3,000,000
do do .....1901	3 1/2	J & J	1931		9,000,000
Registered loans overdue and yet outstanding.....					22,195
Non-registered loans overdue and yet outstanding.....					40,520
Non-registered coupons overdue and yet outstanding.....					14,000

PAR OF BONDS—Bonds are in pieces of \$25, \$50, \$100 and \$1,000
INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.
TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Philadelphia's total municipal debt, and the sinking fund held by the city against the same, on the dates mentioned. [By a decision of the Supreme Court of Pennsylvania, filed May 31, 1894, it is held that, within the meaning of the word "Debt" in Section VIII, Article IX, of the Constitution of Pennsylvania, the real debt of the city is the authorized debt less the amount of the city certificates purchased and uncanceled in the sinking fund.]

	Jan. 1, 1901.	Jan. 1, 1900.	Jan. 1, 1899.
Bonded debt.....	\$54,919,595	\$55,443,145	\$51,241,295
Outstanding warrants.....	1,583,738	1,329,085	1,216,787
Total debt.....	\$56,503,333	\$56,772,230	\$52,458,082
City loans held in sink. fds.	12,268,050	15,561,200	16,078,000
Net debt on dates named..	\$44,235,283	\$41,211,030	\$36,380,082

The bonded debt on Aug. 1, 1901, was \$52,739,995, and the amount of city loans in the sinking fund was \$11,026,050. The cash on hand in the city treasury on that date was \$11,071,648, exclusive of the cash in the sinking fund, which aggregated \$1,463,349.
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.

Years.	Sink. Fund.	Debt Jan. 1.	Assessed real and Tax rate.	Personal Valuat'n. per \$1,000.
1902 .....	.....	.....	.....	\$901,009,664
1901.....	\$1,268,756	\$56,503,333	894,628,974	\$18'50
1900.....	1,022,114	56,772,230	880,935,265	18'50
1899.....	775,192	52,458,082	864,516,035	18'50
1898.....	794,556	58,107,928	842,330,700	18'50
1897.....	368,860	55,054,930	818,827,549	18'50
1895.....	419,260	55,168,028	782,677,694	18'50
1890.....	602,590	56,777,370	688,713,518	18'50
1885.....	660,986	64,131,362	597,785,428	18'50
1880.....	806,605	72,264,595	536,667,834	20'00
1875.....	785,899	64,390,463	575,283,968	21'50
1870.....	519,197	45,093,247	479,776,643	18'00
1865.....	329,340	32,763,899	159,119,928	28'00
1860.....	173,737	21,356,759	155,697,669	20'00
1855.....	81,665	.....	.....	15'00

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.
LOANS— When Due. Total debt Feb. 21, 1901. \$173,500
WATER BONDS— Floating debt..... 12,000
4'4s, A&O, \$169,000.. Apr. 1, 1914 Tax valuation 1901.....3,000,000
Subject to call after Apr. 1, 1899 Assessment about 3/5 actual value.
Interest payable at Phoenixville. Total tax (per \$1,000) 1901..12'50
Population in 1890 was.....8,514
Population in 1900 was.....9,196

PITTSBURG.—{A. M. BROWN, City Recorder. JOS. E. LEWIS, Comptroller.

This city is situated in Allegheny County.

Table of loans for Pittsburg with columns: Name and Purpose, Rate, Payable, When Due, Principal, Outstanding. Includes items like City building bonds, Free bridge bonds, Funded debt bonds, etc.

Refund. Water extens'n loan. r 3 1/2 ... East Birmingham funded. 4

(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 1/4% loan of 1900.

INTEREST is payable at the City Treasurer's office in Pittsburg, at the Bank of America in New York and at the Pittsburg Trust Co.

TOTAL DEBT, SINKING FUND, ETC.—

Table showing Total bonded debt, Sinking funds, and Net debt 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.—Pittsburg's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION.—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:

Table of Assessed Valuation and City Tax per \$1,000 from 1884 to 1901, with columns for Real, Personal, Total, and City Tax.

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.

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 Pittsburg have an indebtedness entirely separate from that of the city proper. We give below their bonded debt on February 1, 1901, aggregating \$1,772,500, and the assessed valuation of each for 1901.

Table of school district debts and valuations, with columns: Name, Bonded Debt, Assessed Valuation 1901.

PITTSBURG.—P. Y. JOYCE, Treasurer.

This city is in Luzerne County.

Table of loans for Pittsburg, including Paving and Sewer Bonds, Borough Bonds, and Floating debt.

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 of loans for Pottstown, including Paving Bonds, Refunding Bonds, and Bonded debt.

POTTSVILLE.—S. M. MORTIMER, Treasurer.

This borough is in Schuylkill County.

Table of loans and bridge bonds for Pottsville, including Funding Bonds, Refunding Bonds, and Bridge Bonds.

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.

POTTSVILLE SCHOOL DISTRICT—W. F. Scheerer, Sec'y.

Table of school district debt and valuation for Pottsville, including Bonded debt, Floating debt, and Total debt.

PUNXSUTAWNEY.—{IRA J. CAMPBELL, Burg's. J. R. LOWRY, Secretary.

This borough is in Jefferson County.

Table of loans and sewer bonds for Punxsutawney, including Paving Bonds, Refunding Bonds, and Sewer Bonds.

VALUE of city property, \$9,773.

INTEREST on paying bonds payable at Borough Treasurer's office, and on the refunding bonds at the First National Bank, Punxsutawney.

READING.—{CHAS. L. MOLL, Comptroller. E. L. LINDEMUTH, City Clerk.

This city is the County seat of Berks County.

Table of loans and refunding water bonds for Reading, including Funding Bonds, Refunding Bonds, and Water Bonds.

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—

Table showing Total Debt, Bonded debt (including water debt), Sinking funds, and Net debt for Apr. 1, 1901, Apr. 2, '00, and Apr. 3, '99.

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 of Assessed Valuation and Rate of Tax for Reading from 1880 to 1901.

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.—J. B. RENNINGER, Treasurer.

This district, comprising the city of the same name, is in Berks County.

Table of loans for Reading School District, including Paving Bonds, Refunding Bonds, and Bonded debt.

SCHUYLKILL CO.—{HARRY MULDOON, Cont'ler. G. A. DOERFLINGER, Treas.

County seat is Pottsville.

Table of loans for Schuylkill County, including Funding Bonds, Refunding Bonds, and Bonded debt.

SCRANTON.—{JAMES MOIR, Mayor. E. HOWELL, Comptroller. C. A. HARTLEY, Deputy Comptroller.

This city is in Lackawanna County.

Table of loans for Scranton, including Bridge loans, Floating debt, and Sewer bonds.

LOANS— NAME AND PURPOSE.	Interest		Principal.		Outstand'g.
	Rate.	Payable.	When Due.	When Due.	
City improvement....1886	4	J & J	{ July, '02 to 1906 }	{ \$2,000 yearly. }	\$12,000
do do ....1886	4	J & J	{ July 1, 1907-'16 }	{ \$3,500 yearly. }	35,000
Municipal improv'm't.1891	4 1/2	J & D	Dec. 1, 1901		22,000
do do ....1891	4 1/2	J & D	Dec. 1, 1906		23,000
do do ....1891	4 1/2	J & D	Dec. 1, 1911		22,000
do do ....1891	4 1/2	J & D	Dec. 1, 1916		23,000
Funding loan.....1886	4	J & J	July 1, 1906		15,000
Municipal building...1890	4	F & A	Feb. 1, 1905		25,000
do do ....1890	4	F & A	Feb. 1, 1910		30,000
Park bonds.....1899	4	J & J	July 1, 1907		10,000
do do ....1900	4	J & J	July 1, 1910		10,000
do do ....1901	4	J & J	July 1, 1913		10,000
Redemption bonds...1893	4 1/2	J & D	June 1, 1903		34,000
do do ....1893	4 1/2	J & D	June 1, 1908		34,000
do do ....1893	4 1/2	J & D	June 1, 1913		38,000
do do ....1893	4 1/2	J & D	June 1, 1918		38,000

TAX FREE.—All bonds issued by this city are tax exempt.
 TOTAL DEBT—The subjoined statement shows Scranton's indebtedness on the dates mentioned.

	Apr. 1, 1901.	Apr. 2, '00.	Nov. 1, '99.	Apr. 4, '99.
Total bonded debt.....	\$636,000	\$628,000	\$638,000	\$640,000
Floating debt.....	164,782	97,862	209,185	37,005
Total municip. debt.....	\$800,782	\$725,862	\$847,185	\$677,005
Less sinking funds, &c..	369,771	290,385	248,541	170,903

Net debt.....\$431,011 \$435,477 \$598,644 \$506,102
 The above-stated assets, on Apr. 1, 1901, consisted of bonds of the redemption loan series of 1893, amounting to \$104,000, park bonds amounting to \$20,000, \$171,584 cash in the sinking fund, \$50,187 cash in the city treasury and \$24,000 delinquent taxes.

ASSESSED VALUATION—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1900.....	\$22,106,533	\$1,354,930	\$23,461,463	.....
1899.....	21,645,212	1,348,965	22,994,177	\$41.30
1898.....	20,423,078	1,714,605	22,137,683	.....
1897.....	19,529,803	*1,347,300	20,877,103	33.80
1896.....	.....	.....	20,186,713	.....
1895.....	18,597,764	1,021,540	19,619,304	34.60
1892.....	17,545,388	1,067,385	*18,612,773	27.63
1890.....	15,196,294	*1,189,540	16,385,834	.....
1880.....	4,582,871	97,934	4,680,805	.....

*This amount includes occupations as well as other personal property.

POPULATION—In 1900 (Census) was 102,026; in 1890 it was 75,215; in 1880 it was 45,850; in 1870 it was 35,092.

SCRANTON SCHOOL DISTRICT—Eugene D. Fellows, Sec.

LOANS—	\$40,000, maturing April 1, 1925
\$40,000 5s, redeemable July 1, 1901	40,000, maturing April 1, 1927
\$150,000 4 1/2s, redeemable July, 1908-1913 and 1918.	60,000, maturing June, 1926 & '28
(\$50,000 redeemable every 5 years)	40,000, maturing June 1, 1930
\$75,000 4s, redeemable July, 1915, 1919 and 1920.	75,000 4s, maturing June 1, 1931
\$40,000, maturing April 1, 1922	Bonded debt June 1, 1901 \$560,000
	Assess'd valuat'n, 1900 23,020,981
	Val. school prop'ty 1901.1,610,384

SEWICKLEY.—{ J. C. CHAPLIN, Chairman Fin. Com. }
 { J. A. KNOX, Clerk. }

This borough is in Allegheny County.

LOANS—	When Due.	Bonded debt Apr. 1, 1901.	When Due.	REFUNDING BONDS—
STREET IMP. BONDS—		\$96,500		4s, J&J, \$2,500....Jan. 23, 1904
4 1/2s, F&A, \$3,500.....	Var.	Water debt (included)....		4s, M&N, 4,000....Nov. 9, 1904
(Subject to call at any time)		75,000		4s, M&N, 10,000....May 1, 1905
STREET AND SEWER BONDS.		Floating debt.....		Total debt Jan. 1, 1899..
4-9s, ....\$18,000.....	1903	31,466		\$134,000
WATER BONDS—		Total debt Apr. 1, 1901.		Tax valuation 1900.....
5s, A&O, \$60,000....Apr. 1, 1903		127,966		1,613,832
4s, A&O, 15,000.....	1905	3,234,435		Assess'm't about 10% actual value.
		Assess't ab't 2/3 actual value.		Total tax (per \$1,000).....
		City tax (per \$1,000) 1900....		\$72.00
		Population in 1890 was.....		Population in 1890 was.....
		2,750		14,403
		Population in 1900 was.....		Population in 1900 was.....
		3,568		18,202

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.

LOANS—	When Due.	REFUNDING BONDS—
BOROUGH PURPOSES—		4s, J&J, \$2,500....Jan. 23, 1904
4 1/2s, M&S, \$10,000....	Sept. 9, 1905	4s, M&N, 4,000....Nov. 9, 1904
4s, A&O, 63,000....Oct. 15, 1901 to		4s, M&N, 10,000....May 1, 1905
(\$2,000 yearly to '08, Oct. 15, '28		Total debt Jan. 1, 1899..
\$2,200 to '18, and \$2,500 to '28.)		\$134,000
FUNDING BONDS—		Tax valuation 1900.....
4 1/2s, M&N, \$6,000....May 18, 1903		1,613,832
4 1/2s, M&S, 1,000....Sept. 9, 1905		Assess'm't about 10% actual value.
4s, M&N, 6,000....Nov. 16, 1904		Total tax (per \$1,000).....
4s, M&S, 2,500....Sept. 9, 1905		\$72.00
		Population in 1890 was.....
		14,403
		Population in 1900 was.....
		18,202

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.

SHAMOKIN SCHOOL DISTRICT—A. G. Haas, Sec'y.

LOANS—	When Due.	Bonded debt June 3, 1901.	\$114,500
3 1/2s, ....\$12,000.....	1911	Floating debt.....	48,021
(Subject to call after 1904.)		Total debt June 3, 1901.	162,521
3 1/2s, semi-an. \$21,500.....	1930	Value of sch. prop'ty (est.)	300,000
(Subject to call after 1905.)			
3 1/2s, ....\$7,000.....	1907		
(Subject to call after 1903.)			

SHARON—MALIN EWING, Secretary.

This borough is in Mercer County.

LOANS—	When Due.	Tax valuation 1900.....
REFUNDING—		\$2,848,157
4s, M&N, \$95,000....Nov. 1, 1915		Assessment is 3/4 actual value.
Bonds are tax exempt.		Boro' tax (per M.) 1900....
Total debt Mar. 1, 1901....		\$12.00
\$95,000		Population in 1890 was.....
		7,459
		Population in 1900 was.....
		8,916

SHARPSBURG.—H. S. AYERS, Treasurer.

This borough is in Allegheny County.

LOANS.	When due.	ELECTRIC LIGHTS—
WATER BONDS—		5s, M&N, \$11,000....\$1,000 yearly
5s, M&S, \$33,000....\$2,500 yearly		Total debt Apr. 1, 1899..
SEWER BONDS—		\$157,500
4s, A&O, \$62,000.....1907-1919		Total valuation 1900
(\$5,000 annually.)		3,205,035
STREET IMPROVEMENT—		Assess'm't about 60% actual value.
4s, A&O, \$60,000 .....Oct., '08-'19		Total tax (per M.) 1898....
(Subject to call after 1908.)		\$13.25
		Population in 1890 was.....
		4,893
		Population in 1900 was.....
		6,842

INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg.

TAX FREE.—All bonds are exempt from taxation.
 SHARPSBURG SCHOOL DIST.—H. G. Woerner, Sec'y.
 Total debt June 1, 1901...\$36,500 | Value school property\$81,000

SHENANDOAH.—{ C. T. STRAUGHN, Treasurer. }
 { P. W. BIERSTEIN, Secretary. }

Shenandoah is in Schuylkill County.

LOANS—	When Due.	Water debt (included)....
REFUNDING BONDS—		\$126,500
4s, J&J, \$25,000.....1926		Tax valuation 1900.....
WATER BONDS—		2,429,807
5s, J&J, \$126,500.....1923-1924		Assess'm't about 30 p. c. actual val.
Total debt July 1, 1901..		\$151,500
		Total tax (per \$1,000).....
		\$35.00
		Population in 1890 was.....
		15,944
		Population in 1900 was.....
		20,321

OPTIONAL.—All above bonds are subject to call at any time.
 TAX FREE.—All bonds free of tax to holders.

SHENANDOAH SCHOOL DISTRICT —

Bonded debt June 3, 1901.	\$67,500	Total debt June 3, 1901...	\$94,076
Floating debt	26,576	Value school prop'ty 1901.	130,000

SHERADEN.—H. M. LANGWORTHY, Treasurer.

This borough is in Allegheny County.

LOANS—	When Due.	Bonded debt July 1, 1901.
5s, F&A, \$39,000....Aug., 1901-16		\$49,000
(Various amounts yearly.)		Assessed valuation 1901.2,377,625
4s, A&O, \$30,000.....1902-1927		Assess'm't about 75% actual value.
For amount due yearly see V. 67,		Tax rate (per \$1,000) 1899.
p. 550.		\$12.50
		Population in 1900 was.....
		2,948

SHERADEN SCHOOL DISTRICT.—G. F. Smith, Sec.

LOANS—	When Due.
4s, F&A, \$40,000.....	1905-1930
For dates of maturity see V. 71, p. 306.	

SOUTH BETHLEHEM.—THOS. GANEY, Clk.

This borough is in Northampton County.

LOANS—	When Due.	MARKET BUILDING BONDS—
PERMANENT STREET IMP. BONDS.		4s, J&D, \$15,000 .....June 1, 1909
4s, A&O, \$15,000....Apr. 1, 1919		4s, J&D, \$24,000...June 1, 1909-19
4s, A&O, 15,000....Apr. 1, 1920		Bonded debt June 1, 1901.
4s, J&J, 5,000....July 1, 1921		\$158,500
4s, J&J, 15,000....July 1, 1922		Tax valuation 1901.....
REDEMPTION BONDS—		5,248,107
4s, F&A, \$69,500....Aug. 1, 1916		Assessment abt. 66 p. c. act. value.
		Total tax (per \$1,000) '01..
		\$14.10
		Population in 1890 was.....
		10,302
		Population in 1900 was.....
		13,241

OPTIONAL.—The \$15,000 of market building bonds are subject to call ten years from date of issue, at the option of the borough; all other issues fifteen years.

SUNBURY.—{ F. E. DRUMHELLER, Chief Burgess. }
 { I. T. C. DISSINGER, Clerk. }

This borough is the county seat of Northumberland County. The borough of East Sunbury was annexed March 3, 1896.

Bonded debt Mar. 1, 1901.	\$52,000	Assessed valuation 1900.	1,420,000
Floating debt	12,000	Assessment about 5 actual value.	
Total debt Mar. 1, 1901....	64,000	Tax rate (per \$1,000) 1900.	\$52.00
Sinking fund	23,000	Population in 1890 was.....	5,930
Net debt Mar. 1, 1901.....	41,000	Population in 1900 was.....	9,810

TARENTUM.—F. A. READY, Clerk.

This borough is in Allegheny County.

LOANS—	When Due.	PAYING BONDS—
BUILDING BONDS—		5s, M&S, \$29,000....Sept. 1, 1928
6s, M&S, \$1,800....Sept. 14, 1915		(Subject to call Sept. 1, 1902.)
6s, F&A, 1,500....Feb. 18, 1916		Bonded debt Mar. 1, 1901.
ELECTRIC-LIGHT BONDS—		\$86,300
5s, M&S, \$39,000 .....1922		Floating debt.....
(Subject to call.)		10,000
SEWER BONDS—		Assessed valuation 1900.
5s, M&S, \$15,000 ....Sept. 1, 1928		1,761,625
(Subject to call Sept. 1, 1908.)		Assess'm't about 70% actual value.
INTEREST is payable at the National Bank of Tarentum.		Total tax (per \$1,000) 1900.
		\$28.00
		Population in 1890 was.
		4,627
		Population in 1900 was.....
		5,472

TIOGA COUNTY.—RICHARD H. SMITH, Treas.

County seat is Wellsboro.

LOANS—	When Due.	Tax valuation, real... \$13,855,236
COUNTY BONDS—		Tax valuation, pers'nal 1,266,614
4s, J&J, \$97,000....Jan. 1, 1923		Total valuation 1901..
Optional at any time.		15,121,850
Bonded debt Sept. 1, 1901.		County tax (per M.), 1901....
\$97,000		\$6.00
Interest is payable at Wellsboro.		Population in 1890 was.....
		52,313
		Population in 1900 was.....
		49,086

TITUSVILLE.—JULES A. C. DUBAR, Compt'r.

This city is in Crawford County.

LOANS—	When Due.	REFUNDING BONDS—(Con.)—
PAYING BONDS—		4s, J&J, \$15,900....Jan 1, 1908
4s, ....\$20,000.....1902 to 1911		(Subject to call after Jan. 1, 1898.)
3 1/2s, ....6,000.....1921		Bonded debt Apr. 1, 1901.
(Subject to call after 1911.)		\$110,600
REFUNDING BONDS—		Impr'vem't bonds (add'l)....
3s, F&A, \$25,000 ....Aug. 1, 1919		26,000
(Subject to call Aug. 1, 1909.)		Tax valuation 1900.....
3 1/2s, ....\$69,700 Jan. 1, 1920		2,839,410
(Subject to call Jan. 1, 1910)		Tax rate (per \$1,000) 1900..
		13.00
		Population in 1890 was.....
		8,073
		Population in 19

WASHINGTON.—WILLIAM McENRUE, Sec.

This borough is in Washington County.

Table with columns: LOANS—, When Due., Floating debt, Total debt Sept. 26, 1900, Sinking fund, Tax valuation 1900, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

WASHINGTON SCHOOL DISTRICT.—Harry A. Jones, Secretary.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, 1901, Assessed valuation 1900, Assessment abt. 70% actual value, School tax (per M) 1900, Population in 1900 was.

WASHINGTON CO.—GEO. E. LOCKHART, Clerk County Commissioners.

Washington is the county seat.

Table with columns: LOANS—, When Due., Bonded debt Aug. 1, 1901, Assessed valuation '01, Population in 1890 was, Population in 1900 was.

WEST CHESTER.—W. S. UNDERWOOD, Treas.

This borough is the capital of Chester County.

Table with columns: LOANS—, When Due., Sinking fund, Net debt Jan. 1, 1901, Tax valuation, real, Tax valuation, personal, Tax valuation 1901, Assessment about actual value, Total tax (per \$1,000) 1901, Population 1890 was, Population 1900 was.

WATER WORKS, ETC.—The borough in 1899 owned water works, school houses and other buildings valued at \$275,000.

WILKES-BARRE.—B. McMANUS, Treasurer. FRANK DEITRICK, Clerk.

Wilkesbarre is in Luzerne County.

Table with columns: LOANS—, When Due., IMPROVEMENT BONDS—, Bonded debt Apr. 1, 1901, Floating debt, Total debt Apr. 1, 1901, Sinking fund, Tax valuation 1901, Total tax (per \$1,000) 1901, Tax valuation 1880, Population 1890 was, Population 1900 (Census).

CITY PROPERTY.—The city owns property valued at \$263,985.

WILKES-BARRE SCHOOL DIST.—JAMES M. RUTTER, Pres. A. W. MOSS, Clerk.

Table with columns: BUILDING BONDS—, Bonded debt Mar. 1, '01, Assess'd val'at'n 1900, School tax (per \$1,000) 1900.

WILKINSBURG.—B. F. SHAFER, SR., Secy.

This borough is in Allegheny County.

Table with columns: LOANS—, Amount., SEWER BONDS—, Total debt July 1, 1901, Tax valuation 1901, Assessment abt. 75% actual value, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

TAX FREE.—The sewer bonds are exempt from taxation. INTEREST is payable at the First National Bank of Wilkesburg.

WILLIAMSPORT.—S. N. WILLIAMS, Mayor. EDWARD L. TAYLOR, Treas.

This city is the capital of Lycoming County. Bonds all tax exempt.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, 1901, Sinking fund, Net debt Feb. 1, 1901, Tax valuation 1901, Assessment abt. 50% actual value, City tax (per \$1,000) 1901, Population 1890 was, Population 1900 (Census).

WILLIAMSPORT SCHOOL DIST.—W. M. Dietrick, Sec.

Table with columns: LOANS—, When Due., Assessed valuat'n, 1901, Assessed about 1/2 to 2/3 actual value, School tax (per \$1,000) 1901.

WILMERDING.—C. C. COWELL, Clerk.

This borough, organized in 1890, is in Allegheny County.

Table with columns: LOANS—, When Due., Total debt Feb. 1, 1901, Total valuation 1900, Actual value (est.), Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

TAX FREE. The street improvement bonds are free from taxation.

YORK.—ROBERT F. GIBSON, Mayor. GEO. M. BOLLINGER, Comptroller.

York is the capital of York County. Several suburban districts were annexed early in 1900.

Table with columns: LOANS—, When Due., Bonded debt Aug. 1, '01, Sinking fund, Tax valuation 1901, Assessment about 4/5 actual value, Total tax (per \$1,000) '01, Population in 1890 was, Population in 1900 (Census).

Table with columns: LOANS—, When Due., Bonded debt Mar. 1, 1901, Assessed valuation '00, Assessment 3/4 actual value, School tax (per M.) 1901.

ADDITIONAL STATEMENTS.

In the first table below we show the outstanding debt and the assessed value of property of such counties in the State of Pennsylvania as are not included among the foregoing returns. We add in each case the population from the Census of 1900. In the second table we give the indebtedness of other civil divisions of the State, not included among the foregoing.

Table with columns: Name of County, Total Debt, Assessed Valuation, Population. Lists counties from Adams to York.

Table with columns: Cities, Boroughs, etc., Total Debt, Assessed Valuation, Tax Rate, Population. Lists municipalities from Ambler to Meyersdale.

Cities, Boroughs, etc.	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Milton (Town), N'thumbel'd Co.	\$20,000	\$937,000	\$46.00	6,175
Milton School District	33,500	934,131	.....	.....
Mt. Carmel (Bor.), Schuylkill Co.	62,255	897,976	.....	333
Mt. Carmel School District	7,481	.....	.....	.....
Mt. Pleasant (Bor.), Westmore. Co.	57,902	.....	.....	4,749
Mt. Pleasant School District	28,000	1,463,028	.....	4,745
New Brighton (Bor.), Beaver Co.	47,500	2,939,973	.....	6,872
North East (Bor.), Erie Co.	42,500	825,465	13.50	2,068
Northumberland (Boro.) Westmoreland Co.	12,451	.....	.....	2,748
Northumberland School District	12,731	.....	.....	.....
Oxford (Bor.), Chester Co.	39,500	995,820	15.00	5,032
Plymouth (Bor.), Luzerne Co.	24,900	794,000	19.00	13,649
Radnor Township School Dist.	64,500	.....	.....	.....
Rankin (Bor.), Allegheny Co.	73,500	2,588,420	17.00	3,775
Renovo (Bor.), Clinton Co.	45,000	630,000	39.00	4,082
Ridley Park School District	13,500	.....	.....	.....
Rochester (Bor.), Beaver Co.	47,500	.....	.....	46,800
Rochester School District	50,000	.....	.....	.....
Rockledge (Bor.), Montgom. Co.	20,000	304,350	10.50	512
Royersford School District	16,500	.....	.....	.....
Scottdale (Bor.), Westmore'd Co.	75,500	1,735,671	17.50	4,261
Scott Township, Allegheny Co.	45,000	2,307,590	.....	3,975
Shippensburg (Bor.), Cumberl. Co.	35,800	812,470	20.00	3,228
Souderton (Bor.), Montgom. Co.	23,325	470,000	11.00	1,077
So. Washington (Bor.) Wash. Co.	13,500	577,813	16.00	1,230
Steelton, Dauphin Co.	225,000	4,072,990	25.75	12,086
Steelton Sch. Dist., Dauphin Co.	120,000	.....	.....	.....
Tamaqua, Schuylkill Co.	48,000	1,711,789	.....	7,267
Tarentum School District	59,500	1,705,584	11.00	.....
Tyrone (Bor.), Blair Co.	27,400	1,500,000	19.75	5,847
Warren (Bor.), Warren Co.	72,000	3,060,811	15.00	8,043
Waynesboro, Franklin Co.	63,500	1,250,000	28.00	5,396
Waynesburg (Bor.), Greene Co.	59,000	1,864,663	22.00	2,544
West Pittston Schol 1 District	19,600	.....	.....	.....

NEWARK.—GEORGE W. WILLIAMS, Treasurer.
Newark is in New Castle County.
LOANS When Due.
ELECTRIC-LIGHT BONDS—
5s, J&D, \$2,500.....1903
REFUNDING WATER BONDS—
4s, \$37,000.....1926
(Subject to call after 1906.)
Bonded debt Aug. 1, 1901..\$37,500
INTEREST is payable at the National Bank of Newark, Delaware.

NEW CASTLE CO.—County seat is Wilmington.
LOANS— When Due.
4s, J&J, \$20,000..July 1, 1914-15
REFUNDING COURT H. LOAN—
3½s, J&J \$69,000..July 1, 1914 to (\$10,000 due yearly) July 1, 1920
BRIDGE BONDS 1893—
5s, M&N, \$100,000, g. Sept. 1, 1904
\$10,000 due yearly to Sept. 1, 1913
FUNDING DEBT—
5s, J&J, \$20,0001902-1903
5s, M&N, 60,000, g.....1904-1909 (\$10,000 due yearly.)
4s, 4½s, 5s, \$117,000 ...1901-1913
REFUNDING BONDS—
4s, \$150,000.....1910-1924 (\$10,000 yearly on Dec. 1.)
WORK HOUSE BONDS—
3½s, J&J, \$100,000. July 1, 1919 (Subject to call after July 1, 1904)
4s, J&J, \$75,000 ... Apr. 1, 1921 (Subject to call at any time.)
Total debt Oct. 1, 1900. \$626,000
Total valuation 1901...47,057,763
Assessment ½ to ⅓ actual value.
County tax (per \$1,000) '01..\$8.00
Population 1890 was..... 97,182
Population 1900 (Census) 109,697
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 CO.—JAMES H. WRIGHT, Cl'k of Peace.
Georgetown is the county seat.
LOANS— When Due.
6s, \$17,500.....
4½s, 12,500.....
4s, 12,500.....
Total debt Sept. 1, 1901. \$42,500
Assessed valuation '01.12,000,000
Population 1890.....38,647
Population 1900 (Census)..42,276

WILMINGTON.—GEO. M. FISHER, Mayor.
The city of Wilmington is in New Castle County.
LOANS— Interest— Principal—
NAME AND PURPOSE. P. Cl. Payable. When Due. Outstand'g.
Funding loan.....No. 29 4½ M & N } Nov. 1, 1901-'04 } \$28,000
\$7,000 yearly. }
1915 to 1917 }
part each year. }
Park loan.....No. 33 3½ A & O } } 150,000
do 4 A & O } A & O 1, 1924 } 50,000
do 4 A & O } 1925 } 25,000
do 1898 4 A & O } Apr. 1, 1926 } 20,600
do 1898 4 A & O } Oct. 1, 1926 } 29,400
Crematory loan..... 4 A & O } 1901 to 1907 } 10,500
\$1,500 y'ly in Oct. }
Street and sewer bonds.... 4½ A & O } Apr. 1, 1921 } 45,400
do do 4½ A & O } Oct. 1, 1921 } 50,950
do do 4½ A & O } Apr. 1, 1922 } 52,500
do do 4½ A & O } Oct. 1, 1922 } 1,150
do do 4 A & O } Oct. 1, 1918 } 12,150
do do 4 A & O } Apr. 1, 1919 } 43,900
do do 4 A & O } Oct. 1, 1919 } 45,250
do do 4 A & O } Apr. 1, 1920 } 46,600
do do 4 A & O } Oct. 1, 1920 } 48,050
do do 4 A & O } Apr. 1, 1921 } 4,050
do do 1896 4 A & O } Oct. 1, 1924 } 67,000
do do 1896 4 A & O } Apr. 1, 1925 } 62,650
do do 1896 4 A & O } Oct. 1, 1925 } 1,650
do do 1897 .. A & O } 1925-1926 } 75,000
Water loan (reser.) No. 25 6 J & J } July 1, 1902-'08 } 38,000
\$6,000 yearly. }
do (reser.) No. 26 6 M & S } Sept. 1901 to '11 } 34,000
\$3,500 yearly. }
var. 1913-1914 } 60,000
do No. 31 4½ A & O } Oct. 1, 1919-'23 } 25,000
do No. 32 4 A & O } var. 1914-1915 } 60,000
Sinking fund loan 4, 4½, etc. } Various. } 702,050
do do 4 A & O } 1910 to 1913 } 176,000
do do 4 A & O } Oct. 1, 1913 } 24,000
do do 4 A & O } Oct. 1, 1926 } 41,000
do do 4 A & O } Oct. 1, 1927 } 25,000

TAX FREE.—All bonds of this city are exempt from taxation.
INTEREST on all bonds payable at the office of the City Treasurer.
TOTAL DEBT, ETC.—
July 1, 1901. Jan. 1, 1901. Jan. 1, 1900. Jan. 1, 1899.
Total bonded debt \$1,993,050 \$1,918,200 \$1,965,100 \$2,034,450
The floating debt on July 1, 1901, was \$65,000.
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 ⅔ 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.

WILMINGTON SCHOOL DISTRICT—B. F. Bartram, Sec.
LOANS— When Due.
4s, M&N, \$150,000..Nov., 1902-'11 } Floating debt \$20,000
Bonded debt June 1, 1901. 150,000 } Assessed valua'n 1901.40,000,000
School tax (per \$1,000) '01 15.00

State of Delaware.

ITS DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - 2,050
State Capital, - - - - - Dover
Governor (term expires Jan., 1905) - - - John Hunn
Secretary of State (term expires with Gov.) - Caleb R. Layton
Treasurer - - - - - Martin B. Burris

Legislature meets biennially in odd years on the first Tuesday in January, and pay is limited to 60 days.

HISTORY OF DEBT.—The historical details of Delaware's State debt from 1865 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 72. The present extent and condition of the debt and resources of the State are given below, showing that Delaware now holds good assets more than equaling its liabilities.

NAME AND PURPOSE.	Interest— Rate Payable.	Principal— When Due.	Outstand'g.
Bond iss. to school fund 1881.	6 July	July 1, 1906	\$156,750
Cer. to Delaware College 1877	6 J & J perpetual	.....	83,000
Hospital improvement 1895	3½ J & J	July 1, 1915	35,000
Subject to call on or after July 1 1906.			
Part of ser. "B" refund. 1887	3 J & D	June 1, 1907	\$250,000
Subject to call on or after June 1, 1897.			
Refunding, 1897.....	3 J & D	Dec. 1, 1927	245,000
Subject to call after 1922.			

INTEREST.—On a part of the bonds of series "B" and of the Refunding bonds of 1897 is payable at the Philadelphia National Bank in Philadelphia.

TOTAL DEBT, ETC.—The total liabilities on Jan. 1, 1901, were \$769,750. The assets on Jan. 1, 1901, were \$1,124,445; assets in excess of liabilities \$283,695. The total assets include bank stocks \$483,792; mortgages on railroads \$385,000, and bonds, \$161,750.

ASSESSED VALUATION.—The total assessed valuation of the State in 1890 was \$74,134,401; in 1897 it was \$77,632,079.

DEBT LIMITATION.—Neither the new Constitution (adopted June 4, 1897,) nor the old Constitution nor the State statutes contain any general provisions authorizing bond issues or limiting the debt-making power, except that the new Constitution—

(1) Forbids the State (Article 8, Sec. 3) to borrow money or create debt, "but pursuant to an Act of the General Assembly passed with the concurrence of three-fourths of all the members elected to each House, except to supply casual deficiencies, repel invasion, suppress insurrections, defend the State in war or pay existing debts."

(2) Forbids any county, city, town or other municipality (Article 8, Sec. 8) to "lend its credit or appropriate money to, or assume the debt of, or become a shareholder or joint owner in, or with, any private corporation or any person or company whatever."

(3) Forbids any corporation (Article 9, Sec. 1) to be created, etc., by special act, "but only by or under general law"; "but the foregoing provisions shall not apply to municipal corporations, banks," etc.

The above indicates that the authority as regards municipalities [except as already specified in number (2)] rests with the General Assembly, and the General Assembly always passes special acts to provide for special occasions and needs.

POPULATION OF STATE.—The population of Delaware has been as follows in the years mentioned:

1900.....184,735	1860.....112,216	1820.....72,746
1890.....168,493	1850.....91,532	1810.....72,674
1880.....146,608	1840.....78,085	1800.....64,273
1870.....125,015	1830.....76,748	1790.....59,096

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

KENT COUNTY.—County seat is Dover.

LOANS—	When Due.	Floating debt certifs...	Total debt Oct. 1, 1900.
COUNTY BONDS—			
4s, semi-an., \$40,000.....	Optional		13,003,171
CERTIFICATES—			
5s, semi-an., \$1,000.....	Optional		\$4,500
4½s, semi-an., 10,500.....	Optional		32,664
Bond. debt Oct. 15, 1900..	\$40,000		32,762

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—		Principal—	
	Rate Payable.	When Due.	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, \$ 07,926; 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 good security in the discretion of the directors; provided that no part of the funds of said corporation shall be loaned to any officer or director of such corporation.

In the special law passed in 1890, which we have referred to above, the power to loan the deposits is made a little more definite. The section referring to that subject states that the "corporation shall have "power to borrow money, receive money on deposit, loan money "taking such security therefor, either real or personal, as the Board of "Directors may deem sufficient; provided that no part of the funds of "said corporation shall be loaned to an officer or director thereof."

We cannot discover any marked difference in the two provisions cited, except that the enactment in the case of the new Baltimore bank states distinctly that the security can be either real or personal. But as much as that would, we think, be assumed as authorized under the general provision, since no limit is made and loaning on bond and mortgage is always a legitimate part of the business of savings banks.

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

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	Sept. 6, 1901.	\$215,000
COURT HOUSE BONDS—		Floating debt.....		70,000
4s, A&O, \$100,000.....	1915-1934	Tax valuation 1901.....		22,400,000
(\$5,000 due yearly.)		State tax (per \$1,000)...		\$1.70
SCHOOL HOUSE BONDS—		County tax (per M) 1901....		\$10.00
4s, A&O, \$65,000.....	1902-1914	Population in 1890 was.....		41,571
(\$3,000 due yearly.)		Population in 1900 was.....		53,694
4s,	1925			
Subject to call after 1915.				

OPTIONAL.—All of the county's bonds are subject to call.

INTEREST on court house bonds is payable by Hambleton & Co. Baltimore; on insane asylum and school house bonds at Cumberland.

TAX FREE.—All bonds are exempt from county taxation.

ANNAPOLIS.—SAMUEL JONES, Treasurer.

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	Bonded debt	Jan. 1, 1901..	\$91,000
4s, J&J, \$13,000.	Jan. 1, 1908	Sinking fund.....		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
4s, J&J, 72,000 ...'	'31, '41 & '50	Population in 1900 was... .		8,402

ANNE ARUNDEL CO.—R. TILLMAN BRICE, Treasurer.—County seat is Annapolis.

LOANS—	When Due.	Floating debt.....	\$30,000
COUNTY BONDS—		Total debt.....	70,000
5s, J. & J., \$20,000....	July 1, 1902	Sinking fund assets....	4,000
(\$5,000 every 5 yrs.) to July 1, 1917		Net debt Mar. 1, 1899..	66,000
SCHOOL HOUSE BONDS—		School bonds, addition'l	74,000
5s, J&J, \$8,000	July 1, 1902	Tax valuation 1899.....	12,033,838
(\$2,000 every 2 yrs.) to July 1, 1909		Assessment is ¾ actual value.	
5s, J&J, \$37,000.'03-08-13-18-23-28		Co'ty tax (per \$1,000) 1900.	\$10.80
(\$7,000 due each 5 yrs. and \$2,000 in 1928.)		Average school tax '99.....	\$2.50
Bonded debt Mar. 1, 1899..		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—	Principal—	When Due.	Outstand'g.	
CITY HALL, 1874.....	6	Q—J	Mo. 7, 1902	\$500,000	
Refunding.....	3½	J & J	July 1, 1936	x1,453,300	
Four million.....	1895..	3½ M & S	Mo. 1, 1945	x3,842,500	
Consolidated refund., 1890..	r 3½	J & J	July 1, 1930	x5,000,000	
Funding loan of.....	1878..	r 5	M & N	July 1, 1916	x1,000,000
Conduit loan of.....	1899..	r 3½	J & J	Jan. 1, 1922	700,000
Refunding.....	1900..	r 3½	J & J	Jan. 1, 1940	4,300,000
Harford Run Improvement.....	r 4	J & J	Jan. 1, 1920	x250,000	
do do Sewer.....	r 4	J & J	Nov. 3, 1904	x350,000	
Internal Improvement.....	r 3½	J & J	July 1, 1928	x4,850,000	
McDonogh Extension, 1893..	5	M & S	Sept. 1, 1916	x280,000	
Patterson Park.....	r 4	Q—J	Oct. 1, 1920	x200,000	
Paving.....	1881..	r 4	M & N	Nov. 1, 1920	x500,000
Public Improvements, 1893..	r 3½	J & J	Jan. 1, 1940	x6,000,000	
Water.....	r 5	M & N	July 1, 1916	x5,000,000	
do	r 4	M & N	Nov. 1, 1922	x500,000	
do	r 4	M & N	Nov. 1, 1926	x1,000,000	
Western Maryland.....	1872..	r 6	J & J	Jan. 1, 1902	1,000,000
do do	1882..	r 4	J & J	July 1, 1925	x684,000
do do	1887..	r 3½	J & J	Jan. 1, 1927	1,704,000
Refund. West. Md. RR., 3d M.	3½	M & S	Mar. 1, 1950	875,000	
Overdue stock, no interest allowed.....				39,683	

† 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 Merchants' 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.			
	Dec. 31, 1900.	Dec. 31, '99.	Dec. 31, '98.
Gross water debt.....	\$8,500,000	\$8,300,000	\$7,930,000
Water sinking fund.....	1,972,011	1,420,732	1,124,482
Net water debt.....	\$6,527,989	\$6,879,268	\$6,805,518
Bond. debt (oth. than water).....	\$31,503,883	\$30,840,182	\$29,640,683
Sink. fund (oth. than water).....	6,258,897	4,791,344	4,175,247
Net general debt.....	\$25,244,986	\$26,048,838	\$25,465,436
Total bonded debt.....	\$40,003,883	\$39,140,182	\$37,570,683
Total sinking funds.....	8,230,908	6,212,076	5,299,729
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:—

Years—	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1901.....	\$253,986,582	\$148,527,849	\$402,514,431	\$19.85
1900.....	247,505,366	140,736,564	388,241,930	18.475
1899.....	238,145,991	121,844,980	359,990,871	21.575
1898.....	232,500,000	130,000,000	362,500,000	24.27
1897.....	233,872,443	126,554,055	360,426,498	21.77½
1895.....	250,797,556	80,975,572	331,773,128	17.50
1890 (about).....	209,000,000	65,000,000	274,000,000	20.25
1886.....	200,775,614	64,784,338	265,559,953	17.87½
1880.....	187,040,624	65,106,367	252,122,991	15.57½

POPULATION.—In 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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Pennsylvania R. R. bonds.	6	F & A	Aug., 1908	\$65,000
Principal to be paid by Pennsylvania Railroad Company.				
Consolidated debt bonds...	6	A & O	Oct., 1908	30,000
do do ...	5	A & O	Oct., 1908	145,000
Electric Light bonds.....	4	M & N	May 1, 1928	20,000
Water Improvement bonds	5	A & O	Oct., 1910	18,000
Water extension bonds....	5	A & O	Apr. 1, 1910	50,000
Funding bonds.....	5	A & O	Apr. 1, 1910	40,000
Water bonds.....	4	J & D	1925	100,000
do	4	M & N	May, 1902-1904	15,000
			\$5,000 yearly.	
do	4	M & N	May, 1904-1909	30,000
			\$5,000 yearly.	

INTEREST is payable at Cumberland.

TOTAL DEBT, ETC.—The total bonded debt on May 1, 1901, was \$513,000; deduct sinking fund assets, \$55,324; net bonded debt, \$457,676.

DEBT LIMITATION.—This city cannot issue indebtedness over \$10,000 without act of Legislature and vote of people.

ASSESSED VALUATION.—In 1901 the total assessed valuation was \$7,908,437; 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.

REFUNDING BONDS—	When Due.	Bonded d'bt Feb. 21, 1901.
4s J&J, \$512,500.....	July 1, 1918	\$579,500
Subject to call after July 1, 1903		Sinking funds July 1, 1900 42,006
		Net debt July 1, 1900.... 531,494
RESERVOIR BONDS—		
4s J&J, \$35,000.....	July 1, 1924	Tax valuation 1900.....3,725,995
Subject to call after July 1, 1904		Assessment about 4/5 actual value.
WATER WORKS IMP'T. BONDS—		
4s J&J, \$32,000.....	July 1, 1929	City tax (per \$1,000) 1900..\$10.00
(Subject to call July 1, 1909.)		Population in 1890 was.....8,193
Interest payable in Frederick.		Population in 1900 was.....9,296

FREDERICK COUNTY.—C. C. AUSERMAN,
Clerk County Com.—Frederick is the county seat.

LOANS—	When Due.	Bond. debt Oct. 1, 1901
4s, g., \$125,000.....	1930	\$313,700
(subject to call after 1910.)		Assessed valuat'n 1901.20,378,135
3 1/2s, g., \$188,700 ...	1940	State & co tax (p. M) 1901... \$9.90
(Subject to call after 1920.)		Population in 1900 was.... 51,920
		Population in 1890 was....49,512

TAX EXEMPT—Bonds are all exempt from county and municipal taxation.

FROSTBURG.—{ JOHN N. BENSON, Mayor.
J. S. METGER, Clerk.

This city is in Allegany County.

LOANS—	When Due.	Floating debt.....
REFUNDING WATER BONDS—		\$13,000
4s, J&J, \$55,000	1929	Tax valuation 1900.....1,961,245
(Subject to call after 1904.)		Tax rate (per \$1,000) 1900 \$16.47
Interest payable in Frostburg.		Assessment about 2/3 actual value.
Bonded debt Feb., 1901... \$55,000		Population in 1890 was.....3,804
		Population in 1900 was.....5,274

HAGERSTOWN.—JOHN W. RECHER, Clerk.

This city is the county seat of Washington County.

LOANS—	When Due.	4s, J&J, \$4,400.....
ELECTRIC-LIGHT BONDS—		1901 to 1911
4s, J&J, \$40,000..	July 1, 1924-63	(\$400 annually.)
(Exempt from city and county tax)		4s, J&J, \$7,600
Electric 4s, J&J,	20,000	4s, J&J, \$2,100.. July 1, '02 to '12
Drainage and street 4s, J&J. 50,000		Interest payable in Hagerstown.
Improvement 4s, J&J	7,000	Bonded debt Mar. 1, 1901. \$123,800
Drainage 4s, J&J	11,000	Tax valuation 1900 .....6,851,092
Fire Department 4s, J&J... 1,500		Assessment about 2/3 actual value
PAVING BONDS—		City tax (per \$1,000) 1901...\$6.00
4s, J&J, \$3,200.....	1901 to 1916	Population in 1890 was ....10,118
		Population in 1900 was.... 13,591

MONTGOMERY CO.—W. W. WELSH, Clerk.

County seat is Rockville.

LOANS—	When Due.	Total debt Mar. 1, 1901
COUNTY BONDS—		\$54,000
COURT HOUSE BONDS—		Total valuation 1901...12,435,525
4s, A&O, \$28,000....	1902 to 1915	Assessment about 3/4 actual value.
(\$2,000 due yearly on Oct. 1.)		State & Co tax (per M) 1901. \$10.00
TURNPIKE BONDS—		Population in 1890 was....27,185
4s, J&J, \$24,000	Jan. 1, 1902	Population in 1900 was....30,451
(\$500 yearly) to Jan. 1, 1949		

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.

LOANS—	When Due.	Total debt Mar. 1, 1901.
COUNTY BONDS—		\$100,000
COURT HOUSE BONDS—		Total valuation 1899...10,524,735
5s, July 1, \$5,000....	July 1, 1903	Assessment is 2/3 actual value.
5s, July 1, 10,000....	July 1, 1908	County tax (per \$1,000) 1901. \$9.10
COURT HOUSE BONDS—		Population 1890 was.....26,080
5s, J&J, \$80,000.....	July 1, 1922	Population in 1900 was....29,898
SCHOOL BONDS—		
5s,	1903-1923	
(\$1,600 every 5 years.)		

INTEREST is payable at the National Bank of Baltimore.

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

TALBOT COUNTY.—Jos. B. HARRINGTON,
Clerk.—County seat is Easton. All bonds are tax exempt.

LOANS—	When Due.	4 1/2s, F&A, \$13,000....
COURT HOUSE BONDS—		Aug. 1, 1924
4s, A&O, \$7,000.....	Oct. 1, 1902	Subject to call after Aug. 1, 1914
(\$1,000 due yearly) to Oct. 1, 1908		Total debt Feb. 1, 1901... \$57,000
RAILROAD BONDS—		Sinking fund..... 10,375
5s, A&O, \$33,000....	Apr. 1, 1912	Net debt Feb. 1, 1901.... 46,625
Subject to call after April 1, 1902		Total valuation 1901....8,839,870
SCHOOL BONDS (\$500)—		State & co. tax (per M) 1901. \$10.57 1/2
4s & 5s, A&O, \$2,000....	Oct. 1, 1902	Population in 1890 was.... 19,736
(\$1,000 due yearly) to Oct. 1, 1903		Population in 1900 was.... 20,342

WASHINGTON CO.—D. C. GILBERT, Clerk.

Hagerstown is the county seat.

LOANS—	When Due.	Assets—RR. & Turnp. Stk. \$607,640
REFUNDING RAILROAD BONDS—		Assess'd valuation 1900.20,339,341
4s, J&J, \$187,000....	July 1, 1918	Assessment about 2/3 actual value.
4 1/2s, court-house bonds....	\$66,000	State & co. tax (per M) 1901. \$8.27 1/2
4s, school house bonds..	14,000	Population in 1890 was .. 39,782
4s, insane asylum bonds. 12,500		Population in 1900 wa....45,133
Bonded debt Mar. 1, 1901. \$279,500		

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.

Place—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax rate per \$1,000.	Population.
Caroline County.....	\$51,594	.....	.....	\$13.00	16,248
Cecil County.....	9,000	.....	\$13,011,090	9.20	24,662
Laurel (C), Pr. Geo. Co.	29,000	2,000	1,045,000	14.425	2,079
Somerset Co.....	40,000	.....	4,469,700	12.175	25,923
Westminster, Carroll Co	22,000	6 000	2,200,000	11.00	3,199

District of Columbia.

(INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3-65 per cent loan, in 1924. Bonds are tax exempt.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.
DISTRICT OF COLUMBIA—		
*Fifty-yr. funding 1874 o & r	3-65 F & A	Aug. 1, 1924 \$14,201,400
Water stock.....	1873 c 7 J & J	July 1, 1903 14,000
LATE CORPORATION OF WASHINGTON—		
Thirty-year funding..	1872 c 6g M & N	Nov. 1, 1902 521,600
Overdue bond, not pre-		
sented.....	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 following statement shows the District's total debt on the dates named:

	Sept. 30, 1901.	Apr. 1, 1901.	Apr. 1, 1900.	Jan. 1, 1900
Total fund. debt..	\$15,056,100	\$15,075,600	\$15,092,300.	\$15,112,800

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 Oct. 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:

Year.	Real Estate.	Personal Property.	Total Ass'd. Valuation.	Rate of Tax per \$1,000.
1900	\$179,311,811	\$11,697,933	\$191,049,744	\$15.00
1899	176,567,549	14,391,438	190,958,987	15.00
1898	181,256,284	9,780,658	191,036,942	15.00
1897	180,376,908	9,532,851	189,909,759	15.00
1896	188,922,343	10,971,737	199,894,080	15.00
1895	192,555,046	11,719,308	204,274,354	15.00
1890	137,626,419	11,023,167	148,649,586	15.00
1885	93,502,464	12,795,934	106,298,398	15.00

POPULATION—In 1900 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.

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State of Ohio.

ITS DEBT, RESOURCES, Etc.

Admitted as a State (Act April 30, 1802) - Feb. 19, 1803
 Total area of State (square miles) - - - - - 41,060
 State Capital - - - - - Columbus
 Governor (term exp. 2d Mon. Jan. 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.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.		
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 1900 AND 1899.

	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.....	\$1,74,203,721	\$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	1,167,731,697
1860.....	639,894,311	248,408,290	888,302,601
1850.....	341,389,838	98,487,502	439,876,340
1840.....	85,287,291	27,038,895	112,326,156
1830.....	50,086,250	14,589,335	64,675,578

The State tax (per \$1,000) for 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 3 columns: Year, Population, and another Year. Rows include 1900, 1890, 1880, 1870, 1860, 1850, 1840, 1830.

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 columns: LOANS (When Due), TURNPIKE BONDS (When Due), FUNDING BONDS, JAIL BONDS, REDEMPTION BONDS.

AKRON.—WILLIAM B. DOYLE, Mayor. CHAS. H. ISBELL, City Clerk.

Table with columns: LOANS (When Due), STREET IMPROVEMENT BONDS (When Due), SEWER BONDS (When Due), FIRE BONDS (When Due), STREET IMPROVEMENT BONDS (When Due).

INTEREST is payable at the office of the City Treasurer in Akron and at the National Park Bank in New York.

ASSESSED VALUATION.—The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows:

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

AKRON SCHOOL DISTRICT.—F. W. Shirer, Clerk

Table with columns: LOANS (When Due), SCHOOL CONSTRUCTION BONDS (When Due), REFUNDING BONDS (When Due).

ALLIANCE.—FRANK V. CASSADY, Treasurer.

Table with columns: LOANS (When Due), ELECTRIC LIGHT BONDS (When Due), IMPROVEMENT BONDS (When Due), WATER WORKS BONDS (When Due).

Table with 2 columns: Item, Value. Rows: Total debt Sept. 1, 1900, Tax valuation 1900, Total tax (per \$1,000) 1900.

ALLIANCE SCHOOL DISTRICT.—G. H. Judd, Clerk.

Table with 2 columns: LOANS (When Due), Bonded debt, Assessed valuation.

ASHLAND.—W. O. HELTMAN, Mayor.

This village is the county seat of Ashland County.

Table with columns: LOANS (When Due), Bonded debt, Assessed valuation, Real value about, Tax rate (per M.) 1901, Population in 1890, Population in 1900.

ASHTABULA.—FRANK W. WAGNER, Clerk.

The city and school district of Ashtabula are in Ashtabula County.

Table with columns: LOANS (When Due), REFUNDING ELECTRIC BONDS (When Due), Tax rate (City) 1900, Tax rate (School Dist.) 1900, Population (City) 1890, Population (City) 1900, School District Bonds (add'l), Valuation (City) 1900.

ATHENS.—O. E. DAVIS, Mayor. W. B. GOLDEN, Clerk.

This village is the county seat of Athens County.

Table with columns: LOANS (When Due), REFUNDING BONDS (When Due), IMPROVEMENT BONDS (When Due), Bonded debt, Total valuation, Assessment about, Tax rate (per \$1,000) 1900, Population in 1890, Population in 1900.

ATHENS CO.—WILBUR F. SCOTT, Auditor.

County seat is Athens.

Table with columns: LOANS (When Due), COUNTY BONDS (When Due), ROAD IMPROVEMENT BONDS (When Due), REFUNDING BONDS (When Due), Bonded debt, Total valuation, Assessment abt., 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 columns: LOANS (When Due), BRIDGE BONDS (When Due), COURT HOUSE BONDS (When Due), SPECIAL ASSESSMENT BONDS (When Due), Bonded debt, Total valuation, Bonded debt Sept 1, 1900, County has no floating debt, Tax valuation, Assessment't, Tax rate (per \$1,000) '97, Population in 1890, Population in 1900.

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk.

Village is in Belmont County.

Table with columns: LOANS (When Due), FIRE DEPARTMENT BONDS (When Due), STREET OPENING BONDS (When Due), do (When Due), Bonded debt, Floating debt, Total debt, Tax valuation, Tax rate (per \$1,000) 1900, Population in 1890, Population in 1900.

BELLAIRE.—ISAAC FREEZE, Mayor. F. A. JACKSON, City Clerk.

This city is in Belmont County.

Table with columns: LOANS (When Due), CITY NOTES (When Due), SEWER BONDS (When Due), STREET PAVING BONDS (When Due), WATER BONDS (When Due), WATER BONDS (Con.) (When Due), REFUNDING WATER BONDS (When Due), Floating debt, Total debt, Tax valuation, Tax rate (per \$1,000) 1900, Population in 1890, Population in 1900, Interest is payable at Bellaire.

BELLEFONTAINE.—M. J. NICHOLS, Clerk.

This village is in Logan County.

Table with columns: LOANS (When Due), ELECTRIC LIGHT AND PAVING (When Due), REFUNDING BONDS (When Due), WATER WORKS (When Due), FIRE DEPARTMENT BONDS (When Due), SCHOOL DISTRICT BONDS (When Due), Interest is payable at Bellefontaine; on the refunding bonds at the First National Bank, New York.

BELMONT CO.—MADISON ALDREDGE, Auditor.

County seat is St. Clairsville.

Table with columns: LOANS (When Due), COUNTY BONDS (When Due), COURT HOUSE AND JAIL (When Due), BRIDGE BONDS (When Due), Bonded debt, Total debt, Tax valuation, Assessment't, Population in 1890, Population in 1900.

BEREA. — { O. F. LANE, Mayor. } { O. R. STONE, Clerk. }

This village is in Cuyahoga County. LOANS— When Due. STREET BONDS— 4s, A&O, \$15,000....Apr. 1, 1902 (\$500 each A&O) to Oct. 1, 1916 WATER BONDS— 4s, M&N, \$30,000....May 1, 1905, to (\$1,000 every 6 mos.) Nov. 1, 1919 4s, M&N, \$3,500....May, 1914 to '20 4s, M&N, 6,000 Nov. 1, 1914 to '19 4s, M&N, 500 Nov. 1, 1920. ELECTRIC LIGHT BONDS— 4s, M&N, \$12,000.... May 1, 1902 to (\$500 each M&N) Nov. 1, 1913. 4s, M&N, \$2,000....May 1, 1914 to '17 CITY HALL BONDS— 5s, M&N, \$2,000....May, 1901-1904

REFUNDING BONDS— 5s, Jan. .. \$3,200....Jan. 1, 1902-'08 SEWER BONDS— 5s, J&J, \$3,900....July 1, 1901-'07 5s, M&N, 2,100....May 1, 1901, to (\$150 each M&N).... Nov. 1, 1908 Paving 5s .. \$17,900 Bonded debt Mar. 1, 1901. 71,100 Assessed valuation 1900. 593,280 Tax rate (per \$1,000) 1900. \$27.70 Population in 1890 was.....2,533 Population in 1900 was.....2,510 School District Bonds— 5s,, \$6,000.....1900 to 1905

INTEREST is payable at the Bank of Berea Co.

BOWLING GREEN. { A. R. CAMPBELL, Mayor. } { ALEX. WILLIAMSON, Clerk }

This village is in Wood County. LOANS— When Due. GAS, TOWN HALL, ETC.— 6s,, \$56,000....Sept. 1, 1912 REFUNDING BONDS— 5s, M&S, \$10,000.....1908-1917 (\$500 every 6 mos.) 4s, M&S, \$10,000.... May 1, 1908, to (\$500 each M&S) Sept. 1, 1917. SEWER BONDS— 4s, M&S, \$10,000....Mar. 1, 1902, to (\$500 each M&S) Sept. 1, 1911. 4s, M&S, \$10,000....Mar. 1, 1902, to (\$500 each M&S) Sept. 1, 1911.

ASSESSMENT BONDS— 4s, M&S, \$40,000.... Mar. 1, 1903 (\$2,000 each M&S) to Sept. 1, 1912. STREET IMPROVEMENT BONDS— 5s, M&N, \$2,000....Mar. 1, 1902 (\$500 every 6 mos.) to Sept. 1, 1903. Total debt Sept. 1, 1900. \$70,250 Tax valuation in 1900 ..1,442,340 Tax rate (per \$1,000) 1900. \$34.00 Population in 1890 was.....3,467 Population in 1900 was.....5,067 School District Bonds (addit'l)— 5s,, \$7,000.....1905

BRIDGEPORT.—This village is in Belmont County.

LOANS— When Due. Sewer 5s, 1913.....\$25,000 Water 5s, 1919..... 31,000 Street Impr'm't 4s, 1929.. 75,000 Bonded debt Mar. 1, 1901.131,000

Assessed valuat'n 1900. \$1,200,000 Tax rate (per M.) 1900.....\$26.60 Population 1890 was.....3,369 Population in 1900 was.....3,963

BUCYRUS.— { C. F. BIRK, Mayor. } { W. C. FRANZ, Clerk. }

This city is the county seat of Crawford County. LOANS— When Due. STREET IMPROVEMENT BONDS— 6s, M&S, \$2,000....Sept. 1, 1901 6s, M&N, 1,500....May 1, 1902 6s, J&D, 2,400....June 1, 1902 6s, M&S, 10,500....Sept. 1, 1902 6s, M&S, 7,500....Sept. 1, 1903 6s, J&J, 6,878....1901-1905 6s, A&O, 10,052....Oct. 1, 1904 6s, M&N, 2,000....Nov. 1902-'05 REFUNDING BONDS— 6s, M&S, \$11,000....Mar. 4, 1910 6s, J&D, 9,000....Dec. 1, 1903

REFUNDING BONDS—(Con.)— 6s, Nov. \$50,000....Nov. 1, 1901-'10 5s, F&A, 6,000....Feb. 15, 1902-'13 6s, A&O, 5,000....Apr. 1, 1902 (\$1,000 yearly) to April 1, 1906. Total debt Mar. 1, 1901. \$125,530 Tax valuation 1900.....2,922,720 Assessment about 40% act. value. Total tax (per \$1,000) 1900. \$30.40 Population in 1890 was.....5,974 Population in 1900 was.....6,560 School District Bonds (addit'l)— 6s, M&S, \$8,000....Aug. 27, 1904

INTEREST on the street improvement bonds is payable at Bucyrus.

BUTLER COUNTY.—HENRY C. GRAY, Aud.

County seat is Hamilton. LOANS— When Due. BRIDGE BONDS— 4 1/2s, J&J, \$35,000.....1908 4 1/2s, J&J, 30,000....1910-'11-'13 (\$10,000 due each year.) 4 1/2s, J&J, \$15,000.....1915 4 1/2s, J&J, 10,000.....1917 4 1/2s, J&J, 15,000.....1919 4 1/2s, J&J, 10,000.....1921 4 1/2s, J&J, 20,000.....1924 4 1/2s, J&J, 40,000....July 1, 1902 (\$10,000 due y'rly) to June 1, 1905 4 1/2s, J&J, \$4,000....Jan. 1, 1902 (\$2,000 due yearly) to Jan. 1, 1903 4 1/2s, J&J, \$21,000 July, '02-'05-'08 4s, M&N, 10,000....Sept., 1902-'11 4s, J&J, 48,000....Jan. 1, '05 to '16 4s, J&J, 2,000....Jan. 1, 1904 COUNTY FUND— 4 1/2s, M&N, \$20,000.....1902 4 1/2s, M&N, 20,000.....1903 4 1/2s, M&N, 20,000. 1904-'06-'09 4 1/2s, M&N, 20,000. '12-'14-'16-'18 (\$5,000 due each year.) 3-6 1/2s, J&J, 70,000....July, 1902-21

COURT HOUSE BONDS— 4s, M&N, \$80,000.... May 6, 1902 (\$20,000 due yearly) to May 6, 1905 4 1/2s, J&J, \$20,000....July 10, 1906 4 1/2s, J&J, 25,000....July 10, 1907 REFUNDING BONDS— 4 1/2s, J&J, \$15,000....Jan. 1, 1903-'10 (\$2,000 due yearly) 4s, J&J, \$20,000....July 1, 1904 to '13 AGRICULTURAL SOCIETY BONDS— 4s, J&J, \$16,000....July, '02 to '09 JAIL BONDS— 6s, F&A, \$10,000.... 1901-'03 ROAD IMPROVEMENT— 4 1/2s, M&S, \$25,000.....1906 Interest payable at Hamilton. Bond. debt Oct. 1, 1901. \$546,000 Assessed valuat'n, real '23,978,573 Assess. valuat'n, pers'l. 8,430,099 Total valuation 1900. 32,408,672 Assessment about 40% act'l value. County tax (per \$1,000) 1900. \$6.89 Population in 1890 was.....48,597 Population in 1900 was.....56,870

*The Miami University lands (22,529 acres), appraised at \$1,106,890, are exempt from all State taxes except those for school purposes.

CAMBRIDGE.—T. R. DESELM, Clerk.

This city is located in Guernsey County. LOANS— Amount. SEWER BONDS— 4 1/2s, M&S, \$9,000....Sept. 1, 1923 4s, J&J, 17,000....July 1, 1919 5 1/2s, Oct., 6,311....yearly to 1908 5s, Apr., 28.18....Apr., 1901-'10 4s, J&J, 4,000....June 1, 1926 FUNDING, ETC.— 6s, M&S, \$5,000....Mar. 1, 1902 (\$1,000 due yearly) to Mar. 1, 1906 STREET BONDS— 4 1/2s, M&S, \$9,000....Sept. 1, 1923 4 1/2s, A&O, 21,110....Oct. 1900 to '08 4s, J&J, 8,000....July 1, 1919 4s,, 8,000.....1920 4s, J&D, 15,000....June 1, 1925 ROLLING MILL— 6s, J&J, \$14,000....Jan. 1, 1900 (due semi-annually) to July 1, 1903

REFUNDING BONDS— 4 1/2s, A&O, \$5,000 Apr. 1, 1908 4s, Jan. 17,000....Jan. 1907-'23 4s, F&A, 15,000....Aug. 1, 1916 WATER BONDS— 4 1/2s, A&O, \$6,000....Apr. 1, 1910 4 1/2s, J&J, 60,000.....1905 1934 (\$1,000 due in Jan. and July.) CEMETERY BONDS— 4s, J&J, \$7,000.....Jan. 1, 1919 PARK BONDS— 4s, J&J, 20,000 .. Jan. 1911-'30 Bond. debt Sept. 1, 1900. \$199,936 Tax valuation 1900.....1,846,215 Assessment 50 to 60% actual value. Total tax (per \$1,000) 1900. \$34.10 Population in 1890 was.....4,361 Population in 1900 was.....8,241 School District Bonds (addit'l)— 5s,, \$30,000. 1900 to 1908

INTEREST on the rolling mill loan is payable in New York and on other loans in Cambridge.

CANTON.—C. C. LOYD, City Clerk.

This city is the county seat of Stark County. LOANS— When Due. CURRENT EXPENSE BONDS— 5s, \$59,102..... Various 4 1/2s, 24,000....Dec. 1903 to '10 5s, 30,000.... July, 1902 to '07 4 1/2s, 30,000....Feb. 12, '15 to '18

FIRE DEPARTMENT BONDS— 5s,, \$2,400....June, '01 to '02 3 1/4s,, 25,000....Aug. 1, 1909 MARKET HOUSE BONDS— 5s, J&D, \$26,000....June 1, 1909 5s,, 3,000....Sept. 1, 1903

LOANS— When Due. REFUNDING— 4s, M&S, \$13,933.... Mch. 1, 1908 5s, M&S, 10,000....Mar. 1, 1909 3 1/2s, F&A, 25,000....Aug. 1, 1909 3 1/2s, M&S, 12,500....Sept. 1, 1914 4 1/2s, F&A, 40,000....1912-'15-'18 3 1/2s,, 31,000.....1915 SEWER BONDS— 5s, M&N, \$13,000....May 20, 1902 5s, F&A, 12,000....Aug. 20, 1902 5s, F&A, 13,000....Aug. 20, 1903 5s,, 44,000....Feb. 1, 1904-'05 5s, J&J, 25,000....June 15, 1904 (\$5,000 yearly) to June 15, 1908 5s,, \$15,000 Various 5s, F&A, 7,000....Aug. 1, '02 to '06 STREET IMPROVEMENT BONDS— 4s,, \$15,000....Sept. 1, 1908 3 1/2s, , 15,000....Feb. 1, 1909 5s,, 36,000.... Various to 1907 4s, M&S, 4,000..... 1902 & 1904 5s, M&S, 13,000.... 1901 to 1910 5s, M&S, 3,600.... 1901 to 1905 4s,, 7,000.... 1901 to 1910 4s,, 17,600....July, 1901-'05 4s,, 4,200....July, 1902-'10 WATER-WORKS BONDS— 6s,, \$50,000....Oct. 15, 1931 Int. payable at Village Treasury. Total debt Sept. 1, 1900....\$82,500 Total valuation 1900.... 875,340 Total tax (per \$1,000) 1900. \$38.50 Population in 1890 was.....2,702 Population in 1900 was.....2,815 School District Bonds (addit'l)— 6s,, \$16,000....Mar. 30, 1917

INTEREST is paid in part by Kountze Brothers, New York, and in part in Canton.

CANTON SCHOOL DISTRICT.—S. J. HARMOUNT, Clerk Board of Education.

Bond. debt Mar. 15, 1901. \$215,000 | School tax, 1900..... \$8.20 Assessed valuat'n 1900.11,547,300 | Population 1899 (est.).....40,000

CELINA.— { EDWARD SANDFAIR, Mayor. } { CHAS. R. BOHRER, Clerk. }

This village is in Mercer County. LOANS— When Due. LIGHT PLANT BONDS— 4s, J&D, \$5,000.... June 12, 1915 4s, J&D, 20,000....June, 1916-'25 HIGHWAY BONDS— 4s, J&J, \$25,000....July, 20, '16-'20 STREET IMPROVEMENT BONDS— 6s,, \$7,500....Aug. 15, 1903 4s, May, 25,000....May, '09 to '13 4s, J&D, 25,000....June 20, '23 to '32

WATER-WORKS BONDS— 6s,, \$50,000....Oct. 15, 1931 Int. payable at Village Treasury. Total debt Sept. 1, 1900....\$82,500 Total valuation 1900.... 875,340 Total tax (per \$1,000) 1900. \$38.50 Population in 1890 was.....2,702 Population in 1900 was.....2,815 School District Bonds (addit'l)— 6s,, \$16,000....Mar. 30, 1917

CHICAGO JUNCTION.—A. I. SHEPARD, Cl'k.

This village is in Huron County. LOANS— When Due. STREET IMPROVEMENT BONDS— 5s, M&S, \$7,000 Mar. 1, 1902-'03 5s, M&S, 3,300....Mar. 1, 1904., 24,000.....1902-1925 ELECTRIC LIGHT BONDS— 5s,, \$15,000.....1903-1917 WATER BONDS— 5s, F&A, \$10,000.....1926-1935

Bonded debt Sept. 1, 1900. \$50,000 Assessed valuation 1900 527,413 Tax rate (per \$1,000) 1900. \$38.20 Population in 1890 was.....1,299 Population in 1900 was.....2,348 School District Bonds (addit'l)— 6s,, \$13,500.....1900 to 1912

CHILLICOTHE.— { F. J. ESKER, Mayor. } { R. H. LANSING, Clerk. }

This city is in Ross County. LOANS— When Due. REFUNDING BONDS (GOLD)— 4 1/2s, J&D, \$100,000....Dec. 1, 1916 STREET IMPROVEMENT BONDS— 5s,, \$17,200....Aug. 15, 1913 (Subject to call part yearly.) 4s, July, \$47,400....July, 1914 (Subject to call after 1900.) 4s, July, \$7,600.... July, 1915 (Optional \$600 yearly 1901 to 1909 and \$400 thereafter) 4s,, \$22,000....July, 1915 (Optional part yearly) 4s, March, \$30,500....March 8, 1916 (Optional \$2,000 yearly.)

SEWER BONDS— 5s,, \$7,000.... Oct. 4, 1913 (Subject to call after July 1, 1900) Bonded d't Mar. 15, 1901. \$321,700 Total valuation 1900.....5,405,688 Assessment about 1/2 actual value. Total tax (per \$1,000) 1900. \$29.30 Population in 1890 was.....11,288 Population in 1900 was.....12,976 School District Bonds (addit'l)— 6s,, \$8,500.....1901-1917 5s,, 38,000.....1902-1920

OPTIONAL.—The refunding bonds may be redeemed six each year for seven years beginning Dec 1, 1902, seven each year for six years beginning Dec. 1, 1909, and eight on Dec. 1, 1915.

INTEREST is payable by the Farmers' Loan & Trust Co., N. Y.

CINCINNATI.— { JULIUS FLEISCHMANN, Mayor. } { PAUL M. MILLIKIN, Auditor. }

Cincinnati is situated in Hamilton County. In 1895 the villages of Avondale, Clifton, Linwood, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city. The Legislature of 1900 passed a bill providing for the annexation of a number of surrounding villages, subject to a vote of the places affected. The annexation project proceeded so far that the Board of Legislation had passed an ordinance providing for 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 Splegel 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) and this decision has been sustained by the U. S. Circuit Court of Appeals. The Board of Trustees of the Clin. 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, 1-99, 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, Outstand'g. Rows include Bowlder pavement, Bridge Repair, Cincinnati South. R'y., etc.

Table with columns: NAME AND PURPOSE, Interest (Rate, Payable, When), Principal (Due), and Outstand. Lists various bonds for Cincinnati, including sinking funds, hospital bonds, and waterworks.

Table for AVONDALE bonds, including sewer, sidewalk, and street improvement bonds.

Table for CLIFTON bonds, including general improvement, sewer, and water bonds.

Table for LINWOOD bonds, including water-works and electric light bonds.

Table for RIVERSIDE bonds, including street and sewer improvement bonds.

Table for WESTWOOD bonds, including town-hall bonds.

PAR VALUE OF BONDS.—The bonds in the above table marked thus * are, in whole or in part, \$500 pieces.

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 showing TOTAL DEBT, SINKING FUND ETC.—with columns for Jan., 1901, Jan., 1900, Jan., 1899, and Jan., 1898.

There were outstanding on Jan. 1, 1901, street bonds to the amount of \$1,090,273 03 payable by special assessment and not included in the above statement of total debt.

CITY PROPERTY.—The city owns the Cincinnati Southern Railroad. The rental received for the road was (under the old lease) \$1,090,000 till 1901 and then \$1,250,000 till 1906, when lease expires.

Table for ASSESSED VALUATION, ETC.—with columns for Years, Net Debt, Assessed Val'n, and Tax per \$1,000.

POPULATION.—In 1900 population (U. S. Census) was 325,902; in 1890 it was 296,908; in 1880 255,139; in 1870 216,239.

Table for CINCINNATI SCHOOL DIST.—WM. GAUTMAN, Clerk. Lists various school bonds and their terms.

CIRCLEVILLE.—CHAS. NAUMANN. Table with columns: LOANS, HALL AND LIBRARY, REFUNDING BONDS, and Total debt.

CLERMONT COUNTY.—H. P. WILLIAMS, Auditor.—County seat is Batavia. Table with columns: LOANS, DEFICIENCY BONDS, JAIL BONDS, BRIDGE BONDS, and TURNPIKE BONDS.

CLEVELAND.—TOM L. JOHNSON, Mayor. J. P. MADIGAN, Auditor. Table with columns: LOANS, BRIDGE BONDS, GIDDINGS BROOK BONDS, SEWER BONDS, CANAL BONDS, FIRE DEPARTMENT, PARK BONDS, FUNDED DEBT, POLICE STATION, POLICE PATROL 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 showing TOTAL DEBT, SINKING FUNDS, ETC.—with columns for Bonds and notes, Water debt, All sinking funds, and Special improvement notes.

WATER WORKS.—The city owns its water works. The income from water rents and fees in 1900 amounted to \$780,173 60.

Table for ASSESSED VALUATION ETC.—Assessed at about 35 per cent of its actual value. Columns: Years, Assessed Valuation, Tax Rate.

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 DIST.—J. P. MADIGAN, Auditor; CHAS. H. CARRAN, Deputy Auditor.

Table for CLEVELAND SCHOOL DIST. LOANS—Columns: Years, Assessed Valuation, Tax Rate.

CLIFTON.—See the City of Cincinnati.

Table for CLYDE.—CHAS. T. HURD, Clerk. Table with columns: LOANS, Refunding, Street, R'd'g water, Water-works, Sewer, and Interest paid.

COLLEGE HILL.—JOHN E. BRUCE, Mayor.

This village is in Hamilton County.

Table with columns for bond type, amount, date, and bonded debt/assessed valuation.

COLUMBIANA CO.—J. F. ADAMS, Auditor.

Lisbon is the County seat.

Table with columns for bond type, amount, date, and bonded debt/assessed valuation.

COLUMBUS.—JOHN N. HINKLE, Mayor. M. A. GEMUENDER, Sec'y Trust S. F.

This city is in Franklin County.

Table with columns for Name and Purpose, Interest, Principal, and Outstanding.

Table with columns for Loan type, amount, date, and When Due.

INTEREST ON police deficiency bonds of 1888, the main trunk sewer bonds of 1894, the Boston loan, the sewer farm loan, the Poor fund loan, the Scioto River Dam loan, on the levee bonds due in 1904, 1918 and 1919, on the epidemic bonds, and on assessment bonds is payable at the City Treasurer's office; other interest at the National Park Bank, New York City.

Table with columns for Total Bonded Debt, Sinking Funds, Etc., and Net Debt.

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.

Table with columns for Assessed Valuation, Etc., and Population.

POPULATION.—In 1900 (Census) was 125,560; in 1890 it was 83,150; in 1880 it was 51,647; in 1870 it was 31,274.

COLUMBUS SCHOOL DISTRICT.—J. A. Williams, Clerk.

Table with columns for Loan type, amount, date, and When Due.

COSHOCTON.—FRED. WAGNER, Clerk.

This village is in Coshocton County.

Table with columns for Loan type, amount, date, and When Due.

COSHOCTON SCHOOL DISTRICT.—Wm. Burns, Clerk.

Table with columns for Loan type, amount, date, and When Due.

CRESTLINE.—L. J. LINDSEY, Clerk.

This village is in Crawford County.

Table with columns for Loan type, amount, date, and When Due.

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. An issue of \$22,000 armory bonds, which has been the subject of much litigation, has now been provided for (as also the interest accrued thereon) by an issue of \$288,000 refunding bonds. V. 6, p. 1025; V. 70, p. 241; V. 72, p. 99, and V. 72, p. 1152, and V. 73, p. 45.

Table with columns for Loan type, amount, date, and When Due.

DARKE CO.—J. W. DITMAN, Auditor.

County seat is Greenville.

Table with columns for Loan type, amount, date, and When Due.

DAYTON.—JESSE R. LINDEMUTH, Mayor. ROBERT H. FERGUSON, Comptroller.

This city is the county seat of Montgomery County.

Table with columns for Loan type, amount, date, and When Due.

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.	Taxp. \$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 Sept 1, 1901, was \$2,429,500, including a water debt of \$831,000. In addition to the total general debt there were outstanding on Sept. 1, 1901, special assessment bonds to the amount of \$545,000; 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 Sept. 1, 1901, amounted to \$431,500. 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.

LOANS—	When Due.	SCHOOL BONDS (Con.)—
REFUND. & DEFICIENCY BONDS—		5s, \$100,000 Feb. 1, 1904-07
5s, \$25,000 June 15, 1908		4s, J&J, 33,000 July 1, 1911
4s, J&J, 30,000 July 20, 1909		4s, J&J, 50,000 July 1, 1912
4s, J&J, 27,000 Jan. 15, 1910		4s, 50,000 May 1, 1918
5s, 100,000 June 1, 1913-16		4s, 36,000 Mar. 1, 1919
4s, 20,000 July 1, 1917		4s, 50,000 Mar. 1, 1920
4s, J&J, 20,000 July 1, 1921		Bond. debt Sept. 1, 1901..\$641,000
SCHOOL BONDS—		Sinking fund 10,300
5s, \$100,000 Apr. 1, 1902-03		School tax (per \$1,000) '97...\$7.80

DEFIANCE.—J. J. MALLEY, Clerk.

LOANS—	When Due.	LIBRARY BOND—
ELECTRIC LIGHT BONDS—		5s, \$1,000 1902
4 1/2s, M&S, \$25,000 Mar., 1904 to (\$1,000 each M&S) Mar., 1916		STREET IMPROVEMENT BONDS—
REFUNDING BONDS—		6s, \$22,600
4 1/2s, \$25,000 1917		5s, 55,000
5s, 25,000 Mar. 1, 1902		4 1/2s, 11,700 Mar., 1902-'10
5s, 29,000 1899 to 1912		Bonded debt Oct. 1, 1900..\$231,600
4 1/2s, M&S, 20,000 Sept. 1, '10 to (\$1,000 each M&S) Mar. 1, 1920		Assessed valuat'n 1900.2,332,955
4s, M&S, \$21,000 Mar. 1, 1910 to (\$1,000 each M&S) Mar. 1, 1920		Tot. tax rate (per \$1,000) '00..\$40.30
4s, M&S, \$2,000 Mar. 1, 1910 (\$1,000 each M&S) to Sept. 1, 1920		Population in 1890 was 7,694
SEWER BONDS—		Population in 1900 was 7,579
5 1/2s, \$1,000		Interest is mostly payable at City Treasury, but on the 6 per cent bonds in New York.
5s, 55,000		School District Bonds—(ad'v'nal.)
		6s, \$6,000 1901 to 1904
		5s, 10,000 1901 to 1910

EAST LIVERPOOL.—W. C. DAVIDSON, Mayor. J. N. HANLEY, Clerk.

LOANS—	When Due.	REFUNDING—
STREET IMPROVEMENT BONDS—		6s, J&D, \$4,000 June 1, 1902 (\$1,000 due yearly) to June 1, 1905
5s, M&S, \$62,000 Sept. 1, 1920 Subject to call after Sept. 1, 1900		4s, J&J, \$105,000 July 1, 1910 Optional after July 1, 1920
4s, M&N, \$15,000 May 1, 1903 (\$1,000 due yearly) to May 1, 1917		WATER BONDS—
5s, M&S, \$12,000 Sept. 1, 1902 to (\$1,000 due yearly) Sept. 1, 1913		5s, M&S, \$33,000 Sept. 1, 1924 Optional after Sept. 1, 1914
4s, M&N, \$13,000 1902-1914		4s, M&N, \$24,000 May 24, 1937 Optional since May 24, 1917
6s, Sept., 17,203 Sept., 1900-'04		5s, J&D, \$18,500 June 1, 1923
6s, Mar., 26,329 1901 to 1905 See V. 70, p. 243, for maturities.		Total debt July 1, 1901..\$390,354
6s, M&S, \$16,357 1902-'06		Sinking fund. 20,000
LIBRARY BONDS—		Net debt July 1, 1901... 370,354
4s, J&D, \$2,000 Dec. 1, 1919		Water debt (included)... 147,500
SEWER BONDS—		Tax valuation 1901...5,520,532
6s, M&N, \$10,000 Nov. 1, 1901-05		Total tax (per \$1,000) 1900..\$31.80
6s, Nov., 10,000 Nov., 1901-1905		Population in 1890 was 10,956
		Population in 1900 was 16,485

EAST LIVERPOOL SCHOOL DIST.—W. B. HILL, Clerk.

SCHOOL BONDS—	When Due.
5s, A&O, \$14,000 Oct., 1902-1908	
5s, J&D, 50,000 June 1909-1933	
6s, J&J, 2,000 Jan. 1, 1901	
4s, M&S, 6,000 Sept., 1903-1905	

ELYRIA.—W. H. PARK, Clerk.

LOANS—	When Due.	STREET IMPROVEMENT BONDS—
CITY HALL BONDS—		6s, A&O, \$1,800 Oct., 1902-'04
6s, J&J, \$6,000 Sept., 1909		Bond. debt Aug. 1, 1901.. \$203,400
SEWER BONDS—		Floating debt 13,100
6s, \$2,550 Feb., 1902-1904		Total debt Aug. 1, 1901.. 216,500
6s, M&N, 2,000 May, 1902-1905		Water debt (included)... 195,000
WATER WORKS BONDS—		Total valuation 1901...3,872,000
4 1/2s, J&J, \$45,000 July 1, 1924 (\$10,000 yearly) to July 1, 1928		Assessment about 1/3 actual value.
4s, F&A, \$150,000 Aug., '09 to '23		Tax rate (per \$1,000) 1901..\$28.00
		Population in 1890 was 5,611
		Population in 1900 was 8,791

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.
6s, J&J, \$8,500 1902-1918 (\$500 due yearly on July 1).	
6s, F&A, \$13,500 Aug., 1902-06 (\$1,500 each F&A).	
5s, M&N, \$5,000 May, 1902 to '06	

EVANSTON.—Wm. H. KRAPP, Clerk.

LOANS—	When Due.	Fire 6s,	\$1,000 1901
STREET BONDS—		Sewer assess. 6s, 3,100 1901-'10	
5s, A&O, \$10,000 April, 1920		" " 5s, 13,095 1901-'10	
WATER BONDS—		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. \$63,960	
SEWER BONDS—		Assess. debt (additional) 214,692	
5s, A&O, \$7,000 April, 1920		Assessed valuation 1900. 700,000	
TOWN HALL BONDS—		Assessment about 1/2 actual value.	
5s, A&O, \$18,000 April, 1920		Total tax rate (per M.) 1900 25.60	
Light bonds 6s, \$1,000 1901		Population in 1900 was 1,716	
Cement 6s, 5,960 1916			

FAYETTE CO.—JOHN CRAIG, Auditor.

LOANS—	When Due.	Bond. debt Sept. 1, 1901	\$62,000
REFUNDING DEBT—		Total valuation 1901..12,653,573	
6s, M&S, \$15,000 Sept. 1, 1903		Assessment is abt. 1/2 actual value.	
6s, J&D, 15,000 Dec. 1, 1905		State & Co. tax (per M.) '01..\$9.69	
6s, M&S, 15,000 Sept. 1, 1908		Population in 1890 was 22,309	
ROAD AND DITCH BONDS—		Population in 1900 was 21,725	
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 3 1/2% City Hall bonds were offered for sale on Apr. 11.]

LOANS—	When Due.	WATER BONDS—
CITY HALL BONDS—		6s, Sept., \$50,000 1907 & 1922
3 1/2s, M&S, \$50,000 Mar., 1902-21 (\$2,000 in even yrs.; \$3,000 in odd)		6s, 13,000 Aug., 1922
CITY BONDS—		5s, 150,000 Mar. 1, 1908
4 1/2s, \$9,000 1901-1908		5s, 20,000 Apr. 1, 1914
4 1/2s, 6,500 1905-1910		5s, 25,000 Apr. 1, 1919
6s, 10,000 1903-1912		5s, A&O, 25,000 Oct. 1, 1921
GAS BONDS—		SEWER, ETC.—
6s, \$55,000 1901-1907		6s, \$18,280 1901 to 1909
5s, 20,000 1901 & 1906		4s, A&O, 23,750 April, 1902 (\$1,250 each A&O) to Oct. 1, 1910
STREET IMPROVEMENT BONDS—		4s, A&O, \$10,000 Apr. 1, '02 to '11
6s, \$78,730 1901-1909		4s, A&O, 20,000 Oct. 1, '02 to '11
4s, 13,500 1901-1910		Total debt Mar. 3, 1901..\$553,310
3 1/2s, F&A, 24,500 Oct., 1901-1910 (Part each A&O.—V. 71, p. 97.)		Water debt (included)... 291,750
3 1/2s, A&O, \$3,000 Apr., '02 to '04		Tax valuation 1900...6,602,050
3 1/2s, A&O, 14,000 Apr., '05 to '11		Tax rate (per \$1,000) 1902..\$34.00
4s, A&O, 4,000 Apr. 1, 1902 (\$500 due A&O.) to Oct. 1, 1905		Population in 1890 was 18,553
4s, A&O, 3,000 Oct., '06 to '11		Population in 1900 was 17,613

INTEREST is payable at the Fourth National Bank, New York City

CITY PROPERTY.—The city owns its water works and gas plant.

FINDLAY SCHOOL DISTRICT—

LOANS—	When Due.	5s,	\$10,000 1921-1925
6s, \$112,000 1901-1920		4s,	25,000 1902-1914
3 1/2s, M&S, 25,000 1915-1923		Bond. debt Sept. 1, 1900..\$172,000	

FOSTORIA.—J. M. SCHATZEL, Clerk.

LOANS—	When Due.	Sewer debt (included)...	\$284,000
STREET IMPROVEMENT BONDS—		Street debt (included)...	130,707
4s, M&S, \$17,500 Mar. 1, 1902 (500 each (M&S) to Mar. 1, 1919)		Water debt (included)...	200,000
REFUNDING BONDS—		Tax valuation 1900...2,459,840	
6s, \$10,000 1902-1906		Tax rate (per \$1,000) 1900..\$36.50	
4s, M&S, 29,734 Mar. 1, '18-'19		Population in 1890 was 7,070	
4 1/2s, M&S, 9,867 Sept. 1, 1918		Population in 1900 was 7,730	
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		School District Bonds— (addit'l.)	
4s, M&S, 12,500 Mar. 1, 1921		6s, \$20,000 Sept. 1, 1904	
4s, M&S, 9,867 Sept. 1, 1921		4s, M&S, 15,000 March, 1905 (2,000 each M&S) to Sept 1, 1908	
WATER WORKS BONDS—			
5s, \$150,000			
Total debt Sept. 1, 1901. \$624,707			

FRANKLIN CO.—L. EWING JONES, Auditor. NELSON A. SIMS, Treasurer.

LOANS—	When Due.	DEFIC'Y & BRIDGE Bds.—(Con.)
BRIDGE EMERGENCY NOTES—		5s, M&N, \$108,000 1901 to 1918 (\$6,000 yearly on May 1.)
5s, M&S, \$70,000 Mar. 1902-03 (\$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 (\$20,000 each M&S) to Sept. 1, 1904		Total debt Mar. 1, 1901. \$803,000
DEFIC'Y & BRIDGE BONDS—		Tax valuation, 1901...88,900,000
5s, M&S, \$25,000 Sept. 1, 1903		Assessment about 1/2 actual value.
4 1/2s, 400,000		State & Co. tax (per M.) 1901..\$8.74
6s, J&D, 10,000 1901-1902 (\$5,000 yearly on Dec. 1.)		Population in 1890 was 124,087
		Population in 1900 was 164,430

FREMONT.—C. F. BELL, Clerk.

LOANS—	When Due.	Water 4s, \$10,000 1911
Street Improv. 5s, \$66,100 1916		REFUNDING BONDS—
do do 6s, 78,700 1914		4s, \$7,950
do do 4s, 2,000 1901-'04		4s, 10,700 Apr., 1900-'08
do do 5s, 5,000 '99-1905		4s, A&O, 13,800 Apr. 1, 1903 to (\$1,000 each A&O.) Oct. 1, 1909
do do 4s, 16,000 Apr. 1, '09 (part subject to call after 1899.)		Total debt Nov. 28, 1899..\$232,300
4s, A&O, \$10,500 Oct., 1901, to (\$500 each A&O.) Oct., 1911		Water debt (included) ... 61,500
Water 5s, \$48,500 1904		Tax valuation 1900...2,398,890
Water 4s, 4,000 April, 1906		Total tax (per \$1,000) 1900..\$32.80
Water 4s, 10,000 1906		Population in 1890 was 7,141
		Population in 1900 was 8,439

GALION.—J. O. ROSS, Clerk.

LOANS—	When Due.	Elec. light 5&6s, \$26,000 '04-'06
REFUNDING BONDS—		Judgment 5s, 8,000 Mar. 1906
6s, \$81,000 1906-1912		Total debt Sept. 1, 1901. \$169,100
4 1/2s, M&S, 6,000 Mar. 1, 1906		Tax valuation 1900...2,414,620
STREET BONDS—		Actual value (est.) 1899. 5,000,000
4 1/2s, J&J, \$35,100 July, 1902-'10		Tax rate (per \$1,000) 1900..\$31.40
4 1/2s, M&S, 7,000 Sept. 1, 1902-'08		Population in 1890 was 6,326
4 1/2s, M&S, 1,500 Sept 1909-'11		Population in 1900 was 7,282
4 1/2s, M&S, 4,500 Sept. 1, 1911		School Dist. Bonds (additional)—
4 1/2s, M&S, 300 Sept. 1, 1911		4 1/2s, M&S, \$15,000 Mar. 1, 1904 to (\$500 each M&S.) Sept. 1, 1918
SEWER BONDS—		6s, \$6,000 Apr. 1, 1903
4 1/2s, A&O, \$13,000 Oct., '01-'10		

INTEREST on bonds due January 1, 1906, is payable at Galion.

GALLIA CO.—JAMES T. HANSON, Auditor.

LOANS—	When Due.	\$5,500 in 1910; \$6,000 in 1911 & 1912, and \$6,500 in 1913.)
TURNPIKE BONDS—		5s, A&O, 40,000 Apr. 6, 1918
5s, \$40,000 1905-09-11-15		5s, J&J, 60,000 July 28, 1919
\$10,000 due each year on Jan. 15		Interest paid by County Treasurer.
5s, \$5,000 Jan. 15, 1913		Bonded debt Sept. 1, 1901..\$318,500
5s, 30,000 1914 & 1916		Tax valuation 1900...6,64

GALLIPOLIS.—GEO. F. BOVIE, Clerk.

This city is in Gallia County.

Table with columns: LOANS—, When Due., WATER BONDS 1894—, REDEMPTION BONDS—, and various bond details.

Table with columns: REDEMPTION BONDS—Con., STREET IMPROVEMENT—, IMPROVEMENT BONDS—, and various bond details.

GLENVILLE.—IRA. C. FARLEY, Clerk.

This village is in Cuyahoga County.

Table with columns: LOANS—, When Due., SEWER BONDS—, and various bond details.

Table with columns: FIRE, WATER, LIGHTING, ETC., and various bond details.

GLENVILLE SCHOOL DISTRICT.—CHESTER L. ARTHUR, Clerk Board of Education.

Table with columns: LOANS—, When Due., and various bond details.

Table with columns: Bonded debt Mar. 1, 1901, School tax (per M.) 1899, and various details.

GREENE CO.—J. H. McPHERSON, Auditor.

Xenia is the county seat.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, and various bond details.

Table with columns: Assessed valua'n 1900, Assessment about 2/3 actual value, and various details.

GREENFIELD.—A. S. BODEN, Treasurer.

This village is in Highland County.

Table with columns: LOANS—, When Due., SEWER & STREET BONDS—, and various bond details.

Table with columns: Improvement 6s, \$15,700, Total debt Sept. 1, 1900, and various details.

GREENFIELD SCHOOL DISTRICT.—D. H. ANDERSON, Clerk.

Table with columns: LOANS—, When Due., and various bond details.

Table with columns: 6s, \$10,500, 5s, 4,750, and various details.

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—, and various bond details.

Table with columns: SEWER BONDS—(Con.), NATURAL GAS REFUND. BONDS—, Total debt Sept. 1, 1900, and various details.

GUERNSEY CO.—W. M. P. DE HART Auditor.

Cambridge is the county seat.

Table with columns: LOANS—, When Due., and various bond details.

Table with columns: Assess. valuation, per'1 \$2,662,521, Total valuation 1900, and various details.

HAMILTON.—M. O. BURNS, Clerk.

This city is in Butler County.

Table with columns: LOANS—, When Due., DEFICIENCY BONDS—, ELECTRIC-LIGHT BONDS—, GAS WORKS BONDS—, REFUNDING BONDS—, CREMATORY BONDS—, SEWER BONDS—, and various bond details.

Table with columns: REFUNDING SEWER BONDS—, FIRE DEPT. BONDS—, INTERSECTION BONDS—, STREET IMPROVEMENT BONDS—, WATER WORKS BONDS—, and various bond details.

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—(Con.), and various bond details.

Table with columns: REFUNDING BONDS—, and various bond details.

Table with columns: LOANS—, When Due., BUILDING BONDS—, and various bond details.

Table with columns: BUILDING BONDS (Con.)—, and various bond details.

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—, BRIDGE BONDS—, COURT HOUSE—, and various bond details.

Table with columns: LOANS—, When Due., DECENNIAL APPRAISMENT BONDS—, OVERDRAFT BONDS—, REAL ESTATE RECORD—, TAX DUPLICATE—, PLATTING—, and various bond details.

Table with columns: COUNTY BONDS—, FAIR GROUNDS EXT. & IMP.—, LONGVIEW IMPROVEMENT—, and various bond details.

Table with columns: TURNPIKE BONDS—, and various bond details.

Table with columns: AQUEDUCT BONDS—, and various bond details.

Table with columns: Total valuation 1900, State & Co. tax (per M.) 1900, and various details.

Table with columns: and various bond details.

Table with columns: and various bond details.

HANCOCK COUNTY.—SURREL P. DE WOLFE, Auditor. County seat is Findlay.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, and various bond details.

Table with columns: DITCH BONDS—, and various bond details.

HARDIN CO.—JAMES BASTABLE, Auditor.

County seat is Kenton.

Table with columns: LOANS—, When Due., INFIRMARY BONDS—, DITCH BONDS—, PIKE BONDS—, BRIDGE BONDS—, and various bond details.

Table with columns: POOR BONDS—, and various bond details.

INTEREST is payable at the Hanover Nat. Bank, New York, and at the County Treasurer's office.

HENRY COUNTY.—DAVID F. COE, Auditor.

County seat is Napoleon.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, TOWNSHIP ROAD IMP. (Special)—, and various bond details.

Table with columns: DITCH BONDS—, and various bond details.

IRONTON.—(H. W. MOUNTAIN, Mayor. GEO. H. DAVIES, City Clerk.)

Table with columns: LOANS—, When Due., MEMORIAL HALL—, REFUNDING BONDS—, REFUNDING WHARF BONDS—, SEWERS, ETC.—, WATER BONDS—, and various bond details.

Table with columns: STREET BONDS—, STREET IMPROVEMENT—, TEMPORARY LOAN BONDS—, and various bond details.

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.

IRONTON SCHOOL DISTRICT.—

Table with columns: LOANS—, When Due., 5s, \$11,000, 1900-1906, Mar. 1, 1903; 5s, 10,000, 1908-1912.

JACKSON CO.—O. P. SCHELLENGER, Auditor. Jackson is the county seat.

Table with columns: LOANS—, TURNPIKE BONDS—, When Due., 4s, M&S, \$100,000, Mar., 1922-26; 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.

JEFFERSON CO.—GEO. P. HARDEN, Auditor. County seat is Steubenville.

Table with columns: LOANS—, TURNPIKE BONDS—, When Due., 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.

Table with columns: LOANS—, IMP. AND PARK BONDS—, When Due., 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.

Table with columns: LOANS—, SEWER BONDS—, REFUNDING BONDS—, When Due., 4s, \$53,000, 1907-1925; Total debt Aug. 10, 1901 \$195,665; Floating debt, 2,024; Tax valuation 1900, 2,215,430; Total tax (per \$1,000) 1901, \$36.20; Population in 1890 was, 5,557; Population in 1900 was, 6,852.

LAKE CO.—E. D. HEARTWELL, Auditor. Painesville is the county seat.

Table with columns: LOANS—, BRIDGE BONDS—, When Due., 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.

Table with columns: LOANS—, FIRE IMPROVEMENT BONDS—, STREET IMPROVEMENT BONDS—, WATER WORKS—, When Due., 5s, J&J, \$7,000, \$2,000 yearly; 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; 5s, J&D, 6,175, Aug., 1901-10; 5s, M&N, \$8,840, May 1, 1902; (\$442 each M&N) to Nov. 1, 1911.

LAWRENCE CO.—H. R. BROWN, Auditor. County seat is Ironton.

Table with columns: LOANS—, TURNPIKE BONDS—(Con.), When Due., 4s, M&S, \$10,000, Mar. 1, 1909; (\$1,000 each M&S) to Sept. 1, 1913; Bonded debt Sept. 1, 1900, \$260,500; Total valuation 1900, 8,110,096; Assessment is 1/2 actual value; Total tax (per \$1,000), '99, \$12.90; Population in 1890 was, 39,556; Population in 1900 was, 39,534.

LEIPSIC.—A. A. KOBER, Clerk. This village is in Putnam County.

Table with columns: LOANS—, WATER BONDS—, STREET-IMPROVEMENT BONDS—, When Due., Assessed valuation 1900, \$357,599; Assessment about 1/3 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.

Table with columns: LOANS—, BRIDGE & ROAD REPAIR BONDS—, COUNTY BUILDING BONDS—, REFUNDING BONDS—, When Due., 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.

LIMA.—{ WM. McCOMB, Mayor. C. E. LYNCH, Clerk. This city is the county seat of Allen County.

Table with columns: LOANS—, FIRE DEPARTMENT BONDS—, SEWER BONDS—, PAVING BONDS—, PAVING BONDS—(Con.)—, REFUNDING BONDS—, REFUNDING WATER BONDS—, WATER WORKS—, When Due., 4s, A&O, \$9,000, Apr. 1, 1902; (\$500 each A&O) to Oct. 1, 1910; 4s, A&O, \$96,000, Oct. 1, 1902 to (\$2,000 each A&O) to Oct. 1, 1925; 6s, J&J, 26,000, Jan. 1, 1902; (\$2,000 each J&J) to Jan 1, 1908; 6s, July, \$1,500, July 1, 1902-'03; 5s, J&J, \$40,000, July, 1901-1908; (\$2,000 every J&J to 1903 inclus.; \$3,000 every J&J from 1904 to '08.); 5s, J&J, \$36,000, Jan., 1902-1910; (\$2,000 every 6 months J&J.); 5s, J&J, \$32,000, July, 1901, to (\$2,000 each J&J) to Jan. 1, 1909; 5s, J&J, \$4,500, July 1, '08-1909; (\$2,000 due in 1908.); 5s, J&J, \$3,000, J&J, 1902; 5s, J&J, 1,000, Jan. 1, 1903; 5s, J&J, 36,000, Jan. 1, 1902; (\$3,000 each J&J) to July 1, 1907; 5s, J&J, 5,000, Jan. 1, 1908; 5s, J&J, 27,100, Jan. 1, 1902; (part due each J&J) to July 1, '08.

INTEREST on the water bonds is payable by Winslow, Lanier & Co., N. Y.; on all other bonds at the City Treasurer's office.

LIMA SCHOOL DISTRICT.—A. CATT, Clerk.

Table with columns: LOANS—, When Due., 5s, M&S, \$15,000, Sept. 1, 1902-'16; Bonded debt of district May 20, 1901, \$63,000.

LOGAN.—CHAS. H. BECK, Clerk. This City is in Hocking County.

Table with columns: LOANS—, GAS, WATER & SEWER BONDS—, When Due., 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.

LOGAN CO.—FRANK E. MILLIGAN, Auditor. County seat is Bellefontaine.

Table with columns: LOANS—, BRIDGE BONDS—, DITCH BONDS—(Con.)—, When Due., 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) to Jan. 1, 1908; 4s, J&J, \$10,500, Jan. 1, 1906 to (\$1,500 each J&J) to Jan. 1, 1909; 4s, J&J, \$2,000, July 1, 1909; 5s, J&J, \$3,500, Jan. 1, 1902, to (\$500 each J&J) to Jan. 1905; 6s, J&J, \$15,000, 1901 to 1903; 4s, J&J, \$12,500, Jan., 1902, to (\$2,500 each J&J) to July 1, 1903; 4s, M&N, \$16,000, Jan., 1902-1905; (\$2,000 due each J&J.); 5s, J&J, \$23,000, J&J, 1902-1907; (\$1,000 due each A&O) to Apr. 1910; 6s, \$6,000, 1902-1903; Total debt Aug. 1, 1901, \$564,910; Water debt (included), 230,000; Spec. assess. bds. (incl.), 114,285; Tax valuation 1900, 4,651,648; 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.

LORAIN.—{ GEO. L. GLITSCH, Mayor. J. J. MAHONEY, Clerk. This city is in the county of the same name.

Table with columns: LOANS—, REFUNDING BONDS—, RIVER IMPROVEMENT BONDS—, REF'DG WATER-WORKS BONDS—, PAVING BONDS—, When Due., 6s, \$3,000, 1901-1903; (\$1,000 due yearly on Oct. 28.); 6s, \$30,000, 1903-1912; (\$3,000 due yearly on Aug. 1.); 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.); 5s, \$125,000, Aug. 25, 1915; 5s, \$90,000, Nov. 1, 1914; 4s, M&S, 15,000, Sept. 1, 1919; 6s, \$27,000, 1902 to 1904; 6s, \$24,000, Part due yearly; 4s, M&S, 42,000, Mar. 15, '02 to Sept. 15, 1910; (\$2,000 each, M&S, to 1904.); (\$2,500 each, M&S, to 1910.); 4s M&S, \$7,000, Mar. 1, 1902-'05; (\$1,000 each M&S.); Total debt Aug. 1, 1901, \$564,910; Water debt (included), 230,000; Spec. assess. bds. (incl.), 114,285; Tax valuation 1900, 4,651,648; 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.

LORAIN SCHOOL DISTRICT.—E. E. HOPKINS, Clerk.

Table with columns: LOANS—, When Due., 4s, F&A, \$55,000, Aug. 1, 1917, to 5s & 6s, \$62,500, Aug., 1916; (\$2,500 each F&A) to Feb. 1, 1928.

LORAIN CO.—G. H. LEWIS, County Auditor. Elyria is the county seat.

Table with columns: LOANS—, CHILDREN'S HOME BONDS—, BRIDGE BONDS—, When Due., Bonded debt Apr. 2, 1900, \$200,957; Total valuation 1900, 14,815,420; Assessment about 35% actual value; State & Co. tax (per M) 1899, \$8.80; Population in 1890 was, 40,295; Population in 1900 was, 54,857.

LUCAS COUNTY.—{ WM. M. GODFREY, Auditor. JOSEPH L. YOST, Treasurer. County seat is Toledo.

Table with columns: LOANS—, ARMORY BONDS—, CHILDREN'S HOME—, COURT-HOUSE—, GENERAL BONDS—, STONE ROAD IMP. BONDS—, BRIDGE BONDS—, STONE ROAD LEVY BONDS—, STONE ROAD REPAIR BONDS—, DITCH BONDS—, When Due., 4s, J&J, \$48,000, Jan. 15, 1902-'05; 4s, J&J, 10,800, Jan. 15, 1906; 4s, \$45,000, 1902-1911; 5s, \$15,000, 1911; 4s, \$17,840, 1902-1904; Interest payable at Co. Treasury; Total debt Sept. 1, 1901, \$868,840; Sinking fund, 28,000; Tax valuation, real, 54,865,000; Tax valuation, person'l, 17,300,000; Total valuation 1901, 72,165,000; Real valuation about, 180,000,000; State & co. tax (per M) 1901, \$4.30; Population in 1890 was, 102,296; Population 1900 (Census) 153,559.

*\$220,000 coupon; \$280,000 registered.

MADISON COUNTY.—B. A. TAYLOR, Aud.

County seat is London. LOANS— When Due. CHILDREN'S HOME BONDS— 6s, M&S, \$22,000, part y'rly to 1911 COURT HOUSE AND JAIL— 6s, \$110,000, part y'rly to 1906 DITCH IMPROVEMENT— 6s, \$29,729, part y'rly to 1904 5s, F&A, 8,680, part 1/2 y'rly to '09 5s, J&J, 6,756, part yearly REFUNDING BONDS— 5s, M&S, \$30,000, Mar., 1902 to '07 ROAD IMPROVEMENT— 6s, M&N, \$8,600, Nov. 1, 1901-1903 (\$1,720 due each M&N.) 5s, J&J, \$5,500 part yearly Total debt Mar. 1, 1901 \$135,000 Road & ditch bonds (add'd) 47,136 Tax valuation 1900....13,421,350 State & Co. tax (per M) 1900.\$9.10 Population in 1890 was....20,057 Population in 1900 was20,590 Ditch and road improvement bonds payable by special assessment.

MADISONVILLE.—JOHN A. CONANT, Clerk.

Madisonville is in Hamilton County. LOANS— When Due. ELECTRIC-LIGHT AND WATER-WORKS BONDS— 5s, \$15,000.....1923 5s, 10,000.....1924 STREET IMPROV. BONDS— 6s, \$48,472....Part due y'rly SUBWAY BONDS— 4 1/2s, M&N, \$11,500..Nov. 1, 1928 (Subject to call after 1918.) TOWN HALL BONDS— 6s, \$4,000\$500 ann. 5s, 4,000.....1910 WATER-WORKS BONDS— 5s, \$15,000.....1922 4 1/2s, 15,000.....1922 Bonded debt Apr. 1, 1901.\$131,351 Tax valuation 1900..... 990,300 Total tax (per \$1,000) 1900.\$33.20 Population in 1890 was....2,214 Population in 1900 was.....3,140 Assessed value'n 1901.\$1,200,000 School tax 1901.....\$10.00

MADISONVILLE SCHOOL DIST.—G. L. KIEGER, Clerk.

LOANS— When Due. 4s, M&N, \$35,000.... May 1, 1930 Bonded debt July 1, 1901..\$35,000

MAHONING CO.—WM. R. LEONARD, Auditor.

County seat is Youngstown. LOANS— When Due. BRIDGE BONDS— 5s, M&S, \$42,000....1901 to 1909 (\$5,000 annually.) 4 1/2s, M&S, \$80,000....Sept. 1, 1902 (\$5,000 yearly) to Sept. 1, 1917. 4 1/2s, M&S, 180,000....1901 to 1917 (\$5,000 to 1909, \$15,000 to 1915, \$20,000 to 1916, \$25,000 in '17.) 4 1/2s, M&S, \$24,000Sept. 1, 1907 to Sept. 1, 1918 (\$1,000 y'rly to '11; \$2,000 to '18.) ROAD BONDS— 5s, Sept., \$4,800.....Sept., 1906 VIADUCT BONDS— 4 1/2s, M&S, \$10,000, Sept., '02 to '06 CHILDREN'S HOME— 4 1/2s, M&S, \$22,000..Sept., 1902-'12 INFIRMARY BONDS— 5s, M&S, \$80,000....1900 to 1917 4 1/2s, M&S, \$48,000..Sept. 1, 1902 (\$3,000 due yearly.) to Sept. 1, '17 Int. payable at Youngstown, O. Total debt Mar. 1, 1901. \$491,800 Tax valuation, real....18,772,720 Tax valuation, pers'l.... 9,017,880 Total valuation 1900....27,790,600 Assessment about 1/2 actual value. State & Co. tax (per M) 1900 \$9.80 Population in 1890 was....55,979 Population in 1900 was....70,134

MANSFIELD.— { HUNTINGTON BROWN, Mayor. F. M. REMY, City Clerk.

This city is in Richland County. LOANS— When Due. SEWER BONDS— 4s, July, \$20,000 July 15, '02 to '11 FUNDING BONDS— 4s, M&S, \$46,000.... Mar. 1, 1902 (\$1,000 each M&S) to Sept. 1, 1924 4s, M&S, \$4,000M&S, 1925 SANITARY BONDS— 5s, M&S, \$50,000....Sept., 1902-'11 4s, F&A, 37,000....Aug., 1912-'21 GENERAL IMPROVEM'T BONDS— 6s, Nov., \$6,000, Nov. 1, 1901 to '02 STREET IMPROVEMENT BONDS— 6s, ann., \$59,650.....1901-1906 WATER-WORKS BONDS— 5s, July, \$15,000..July 1, 1902-'04 5s, A&O, 15,000, Oct. 23, 1901-1915 (\$1,000 due yearly on Oct. 23.) Interest is payable at City Treas'r Tot. debt July 18, 1901. \$220,650 Water debt (included)... 35,000 Total valuation 1901.... 7,385,489 Assessment about 1/2 actual value. Total tax (per \$1,000) 1901.\$34.90 Population in 1890 was....13,473 Population in 1900 was....17,640

MANSFIELD SCHOOL DIST.—J. L. BAILLET, Clerk.

LOANS— When Due. 5s, \$25,000....1901 to 1903 6s, 13,000....1904 to 1906 4s, J&J, 7,000....1904 & 1905 4s, J&J, 6,500.....1906

MARIETTA.—CARL BECKER, Clerk.

This city is in Washington County. LOANS— When Due. CITY HALL IMPROVEMENT— 5s, F&A, \$1,500.....1902-1904 (\$500 due yearly on Aug. 1.) These are owned by sinking fund. VILLAGE OF HARMON— 6s, J&J, \$5,000....\$500 semi-an. STREET IMP. & ELEC. L'T BONDS— 4 1/2s, M&S, \$4,500....Mar. & Sept. (\$500 due semi-annually.) 5s, \$15,000.....1927 PAVING AND SEWERS— 5s, F&A, \$20,000....Aug., 1912 5s, J&D, 20,000....June, 1913 5s, F&A, 8,000....Aug., 1902 (\$1,000 due yearly.) 5s, \$15,000.....1906-1926 5s, F&A, 10,000....Aug. 1, 1927 (Subject to call after 1907.) REFUNDING BONDS— 4 1/2s, F&A, \$74,000....Aug., 1912 REFUNDING WATER BONDS— 3 1/2s, A&O, \$90,000....Jan. 1, 1920 BRIDGE BONDS— 5s, J&J, \$68,500....July 1, 1902 to (\$1,500 every J&J) July 1, 1923 WATER WORKS BONDS— 5s, J&D, \$10,000, June, '02 to '12 4 1/2s, M&S, 10,000....Sept., 1921 SPECIAL ASSESSMENT BONDS— 6s, semi-an., \$54,318 .part yearly. (Part due semi-annually.) Interest is payable in Marietta. Bond. debt Mar. 27, 1901. \$438,818 Special assess. b'ds (incl.) 84,318 Sinking fund..... 25,826 Net debt Mar. 27, 1901.. 412,992 Tax valuation 1900....4,950,000 Assessment about 1/2 actual value. Total tax (per \$1,000) 1900..\$28.60 Population in 1890 was....8,273 Population in 1900 was....13,348

MARION.—JAMES I. BEATTY, Clerk.

This city is in Marion County. LOANS— When Due. FUNDING BONDS— 4s, M&S, \$48,000, Mar. 1, 1902-1925 (\$1,000 each M&S.) STREET & SEWER IMP'T BONDS— 6s & 3s, \$346,168....Sept. 1, 1910 Bonded debt Sept. 1, 1900.\$347,092 Special asse'm't debt (inc.)239,500 Tax valuation 1900.....4,948,800 Total tax (per \$1,000) 1900. \$29.00 Population in 1900 was.... 11,862 Population in 1890 was.... 8,327 INTEREST on the street imp't bonds is payable at the City Treasury

MASSILLON — { JACOB WISE, Mayor. THOS. H. SEAMAN, City Clerk.

This city is in Stark County. LOANS— When Due. PUBLIC LIBRARY BONDS— 6s, Apr., \$4,000to 1906 ENGINE HOUSE BONDS— 6s, \$3,000.....to 1903 STREET IMPROVEMENT BONDS— 5s & 6s, \$4,580..... to 1902 5s, May, 1 000.....May, 1901 SEWER BONDS— 4 1/2s & 5s, \$11,460.....to 1904 GENERAL IMPROVEMENT— 6s, \$55,500.....to 1911 Bond. debt Mar. 12, 1901 \$72,920 Floating debt..... 1,000 Total debt Mar. 12, 1901 73,920 Sinking fund..... 3,700 Net debt Mar. 12, 1901.. 70,220 Tax valuation 1900.....4,118,200 Total tax (per \$1,000) 1900.\$29.00 Population in 1890 was....10,092 Population in 1900 was....11,944

MEIGS CO.—CLINTON A. ROBERTS, Auditor.

County seat is Pomeroy. LOANS - When Due. BRIDGE BONDS— 5s, \$1,000....Mar. 15, 1902 DEFICIENCY BONDS— 5s, \$16,000....1906 to 1916 FUNDING BONDS— 4 1/2s, J&D, \$35,000....June 4, 1917 4s, M&S, 12,000, Mar 1903 & '04 4s, M&S, 5,000....Mar. 1, 1905 JAIL BONDS— LOANS— When Due. 5s, \$4,000....Mar. 15, 1902 Bond. debt Sept. 14, 1901 \$73,000 Tax valuation 1901.... 6,479,640 State and Co. tax (per M)'01.\$12.20 Population in 1890 was....29,813 Population in 1900 was28,620

MERCER CO.—CHAS. A. KLOEB, Auditor.

County seat is Celina. LOANS— DITCH BONDS— 6s, M&S, \$500 ROAD IMPROVEM'T BONDS— 6s, J&J, \$8,000....Jan. 1, 1902 6s, J&J, 6,000....Jan. 1, 1902-03 6s, J&J, 2,500....Jan. 1902-1903 4s, M&S, 21,000 Sept., 1902-1904 4s, M&S, 8,000....Sept., 1902-1908 4s, semi-an., 27,000 Jan. 1, 1902, to (V.73, p.461, for matu'y) July 1, 11 4s, semi-an., \$23,000, Jan. 1, 1902 to (V.73, p.201, for matu'y) July 1, '11 COUNTY FAIR BONDS— 6s, J&J, \$4,000....Jan., 1902-03 PIKE REPAIR BONDS— 6s, J&J, \$6,000 Jan., 1902-06 Interest payable at Co. Treasury. Total debt Sept. 1, 1901. \$110,500 Tax valuation, real....7,352,080 Tax valuation, person'l. 3,008,110 Total valuation, 1901....10,360,190 Assessment is 1/3 actual value. Total tax (per \$1,000) 1901. 16.50 Population in 1890 was....27,220 Population in 1900 was....28,021

MIAMI COUNTY.—J. T. BARTMESS, Auditor.

County seat is Troy. LOANS. When Due. COURT HOUSE BONDS— 6s, \$140,000....1901 to 1907 DITCH BONDS— 6s, J&J, \$13,500.....1901-1904 5s, J&J, 5,600 1901-1905 BRIDGE BONDS— 5s, J&J, \$40,000....Jan. 1, 1902 (\$4,000 every 6 mos.) to July 1, '08 PIKE BONDS— 5s, J&J, \$6,100.....1901 to 1904 Interest payable at Treas. office. Total debt Sept. 1, 1901. \$205,200 Tax valuation, real.... 16,691,870 Tax valuat'n, personal. 7,503,167 Total valuation 1901....24,195,037 Assessment is 1/2 actual value. State tax (per \$1,000) 1901.. \$2.89 County tax (per \$1,000) 1901 6.50 Population in 1890 was.... 39,754 Population in 1900 was.... 43,105

MIAMISBURG.— { A. R. STOCKER, Mayor. B. KEIM, Clerk.

Located in Montgomery County. LOANS— Amt. Outst'd'g. Electric-light 5s, 1910.....\$8,000 Fire and light imp. 5s, 1902 1,000 General improvement 5s....32,000 Total debt Sept. 1, 1900....41,000 Total valuation 1900....\$1,712,260 Tax rate (per \$1,000) 1900. \$25.20 Population in 1890 was....2,952 Population in 1900 was.... 3,941

INTEREST on general improvement bonds is payable at the Hanover National Bank of New York; on remaining issues at Miamisburg.

MIDDLEPORT.— { JAMES H. WILLIAMS, Mayor. JOHN H. REUTER, Clerk.

This village is situated in Meigs County. LOANS— When Due. FUNDING BONDS— 6s, \$5,000.....1916 REFUNDING BONDS— 4s, J&J, 43,000..... July, 1920 Interest payable at Middleport. Bonded debt Feb. 22, 1901.\$50,000 Total valuation 1900.....599,648 Assessment about 1/2 actual value. Tax rate (per \$1,000) 1900.\$33.70 Population in 1890 was....3,211 Population in 1900 was....2,799

MIDDLETOWN.— { J. V. BONNELL, Clerk. HENRY ERB, Treasurer.

This city is in Butler County. LOANS— When Due. PARK BONDS— 3 1/2s, J&D, \$25,000....Dec. 1, 1919 4s, F&A, 75,000....Feb. 1, 1930 (Subject to call after Feb. 1, 1920.) REFUNDING BONDS— 4s, J&J, \$45,000....part yearly PAVING BONDS— 5s, M&S, \$5,766 95....Mar 30, 1902 (\$823 85 due y'rly) to Mar. 30, '08 Sewer 5s, \$42,000.....part y'rly Bond. debt Dec. 1, 1900..\$220,000 Water bonds (included) . 64,000 Tax valuation 1900.....4,734,530 Total tax (per \$1,000) 1900.\$29.80 Population in 1890 was.... 7,681 Population in 1900 was....9,215 School District Bonds— 5s, \$49,000....July, 1901 to '15 5s, 2,000.... July, 1916 5s, 14,000....Apr. 1901 to '14

MONTGOMERY CO.—ALFRED G. FEIGHT, Auditor.— County seat is Dayton.

LOANS— When Due. INFIRMARY BONDS— 4s, M&N, \$8,500, May 1902 to '06 (\$1,500 to 1904; \$2,000 to 1906.) 4s, M & S, \$10,000, Mar. 1902 to '07 BRIDGE BONDS— 4s, M&S, \$53,000....Sept. 1, 1902 (\$18,000 due y'rly) to Sept 1, 1904 LEVEE BONDS— 4s, M&S, \$120,000 Mar. 1902 to '09 DITCH BONDS— 4s, M&S, \$13,500, Mar. 1902 to '05 Total debt Apr. 1, 1900. \$275,500 Tax valuation, real....47,726,830 Tax valuation, personal, 18,696,530 Total valuation 1900. .66,423,360 Assessment is 3/5 actual value. State tax (per \$1,000) 1900..\$2.90 County tax (per \$1,000) 1900.\$2.56 Population in 1890 was....100,852 Population in 1900 was....130,146

MT. VERNON.— { GEO. S. HARTER, Mayor. W. A. HOSACK, 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., \$5,000.....1902 SEWER BONDS— 6s, \$4,225....Jan. 1902-1908 (\$375 each J & J.) 5s, Sept., \$3,000 Sept., 1902-16 STREET IMPROVEMENT— 6s, \$3,000.....1902-1916 LEVEE BONDS— 6- J&J, \$1,500.....1902 WATER BONDS— 6s, J&J, \$7,000.....Jan. 1, 1902 Subject to call. Interest is payable at City Treas'y. Total debt Sept. 1, 1901. \$53,000 Tax valuation 1900.....2,435,174 Assessment is abt. 1/2 actual value. Total tax (per \$1,000) 1901.\$24.90 Population in 1890 was....6,027 Population in 1900 was6,633

MUSKINGUM CO.—JAS. L. STARKEX, 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 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 was53,185

LOANS—
COUNTY BONDS—
 6s, \$6,500 May, 1900 to '06
DITCH AND ROAD BONDS—
 6s & 4s, \$16,200 1900-1902
 6s, \$2,000, 1901-1902
 4s, A&O, \$12,000, Oct 21, 1901
 (\$1,500 each A&O) to Apr 21, 1905
 Bond. debt Sept. 1, 1900. \$102,900
INTEREST is payable at County Treasurer's office.

Ditch bonds (included) ... \$16,200
 Assessed valuat'n real \$10,087,250
 Assessed valuat'n, per. 5,849,180
 Total valuation 1900. 15,936,430
 Assesment about 75% actual value.
 State & Co. tax rate (p.M.) '99 \$7.60
 Population in 1890 was. 23,421
 Population in 1900 was. 23,713

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Years—	Real Est.	Personal.	Total.	Tax rate.
1900.....	\$4,884,620	\$2,125,750	\$7,010,370	\$29.50
1899.....	4,812,660	2,324,950	7,137,610	29.40
1898.....	4,778,270	2,193,200	6,971,470	30.00
1897.....	4,721,060	2,296,830	7,017,890	30.60
1896.....	4,646,580	2,271,300	6,917,880	30.20
1895.....	.....	.....	6,903,070	31.50
1893.....	4,603,060	2,420,000	7,023,060	28.00
1890.....	3,926,000	2,464,000	6,391,000	27.60
1887.....	.....	.....	5,866,940	30.00
1883.....	.....	.....	5,293,469	33.60

PUTNAM COUNTY.—LOUIS N. WELDE, Aud.
 County seat is Ottawa.
LOANS—
BRIDGE BONDS—
 5s, \$10,000.....1905-1906
 4 1/2s, semi-ann., \$10,000...1907-'08
JAIL BONDS—
 5s, semi-ann., \$8,000, July 18, 1902
 (\$4,000 due yearly) to July 18, 1903
DITCH IMPROVEMENT—
 5s & 6s, \$24,517.....1901-1911
FUNDING BONDS—
 5s, M&N, \$10,000.....May 1, 1904

ROAD IMPROVEMENT—
 5s & 6s, \$35,269.....1901-1911
 Total debt Feb. 20, 1901..\$101,786
 Tax valuation, real..... 7,453,116
 Tax valuation, personal 2,892,520
 Total valuation, 1900.. 10,345,636
 Assesment is 2/5 actual value.
 State & Co. tax (per M.), '00. \$10.00
 Population in 1890 was.....30,188
 Population in 1880 was.....23,713
 Population in 1900 was.....32,523

POPULATION.—In 1900 the population was 19,664; in 1890 it was 18,471; in 1880 it was 15,838; in 1870, 13,000.

SHELBY.—R. P. BRICKER, Clerk.
 This village is in Richland County.
LOANS— When Due. **SEWER BONDS—**
STREET IMPROVEMENT BONDS—
 5s, J&D, \$46,000.....June 1902-14
 (\$3,500 to '13, \$4,000 in '14.)
 5s, J&D, \$9,000.....June, 1900-14
 5s, J&D, \$7,000.....June, 1902-14
 (\$500 yearly to '13, \$1,000 in '14.)
ELECTRIC LIGHT BONDS—
 6s, \$9,000.....1902-1910
 5s, J&D, 15,000.....June 1, '03-'17
SEWER BONDS—
 4 1/2s, A&O, \$20,000.....1912-1931
 (\$1,000 yearly on April 1.)
 5s, A&O, \$9,900.....Oct. 1902-'03
REFUNDING BONDS—
 6s, \$20,000.....1900-'08
 Bond. debt Sept. 1, 1900. \$197,600
 Assessed valuation 1900. 1,454,742
 Tax rate (per \$1,000) 1900 \$35.00
 Population in 1890 was.....1,977
 Population in 1900 was.....4,685
 School District Bonds—(addit'l.)
 J. O. Hughes, Clerk,
 6s, \$13,000.....1912
 5s, J&D, 29,000.....June, '02-'30

RAVENNA.—Ravenna is situated in Portage County.
LOANS— When Due.
STREET IMPROVEMENT—
 6s, F&A, \$11,968.....Aug., 1901
 \$704 due each F&A) to Feb., 1909
PARK IMPROVEMENT BONDS—
 6s, J&D, \$100,000.....1902
 (\$5,000 due yearly) to 1921
WATER WORKS CONSTRUC. B'DS—
 5s, M&S, \$52,000.....Mar. 15, 1902
 (\$4,000 yearly) to Mar. 15, 1914
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.

Bonded debt Aug. 25, 1900 \$170,000
 Water debt (included)..... 58,000
 Sinking fund..... 3,458
 Net debt Aug. 25, 1900 .. 166,542
 Floating debt (addit'l)..... 4,000
 Total valuation 1900.....1,925,549
 Assesment is 2/3 actual value.
 Total tax (per \$1,000) 1900. \$26.73
 Population in 1890 was.....3,417
 Population in 1900 was.....4,003

SIDNEY.—BEN. B. AMANN, Treasurer.
 This city is in Shelby County.
LOANS— When Due. **Total debt Sept. 1, 1900. \$185,500**
 Improvement 6s, \$100,000...1920 **Tax valuation 1900.....2,294,600**
 Water 5s, 70,000...1917 **Tax rate per \$1,000 1900...\$34.40**
 Water & Str., 6s, 15,500...1909 **Population in 1890 was.....4,850**
 Sewer 3 1/2s, \$50,000...July 1, 1926 **Population in 1900 was.....5,688**

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.
 County seat is Chillicothe. [\$38,000 bonds were sold Apr 2.]
LOANS. When Due.
COUNTY BONDS—
 6s, \$18,000.....Jan. 15, 1902
 (\$5,000 each J&J) to July 15, 1903
COURT HOUSE & JAIL BONDS—
 6s' \$39,000.....
 Bonded debt Sept. 1, 1901. \$56,000

Floating debt.....\$48,000
 Total debt Sept. 1, 1901. \$104,000
 Tax valuation 1901.....17,828,900
 State & Co. tax (per M) 1900 \$9.40
 Population in 1890 was.....39,454
 Population in 1900 was.....40,940

SPRINGFIELD.—R. N. LANTZ, Clerk.
 This city is in Clark County.
LOANS— When Due. **STREET PAVING BONDS—**
BRIDGE BONDS— Due. Amount.
 5s, M&S, \$3,000..... Mar. 1, 1902 1902, 6s.....\$14,337 75
 5s, M&S, 5,000..... 1903 1902, 5s..... 5,000 00
 (\$2,000 March, \$3,000 Sept.) 1903, 6s..... 5,953 93
 5s, M&S, \$3,000..... Mar. 1, 1904 1903, 5s..... 5,000 00
CEMETERY AND PARK BONDS— 1904, 6s..... 5,953 93
 5s, \$5,000.....1904 & 1905 1904, 5s..... 5,000 00
MARKET HOUSE & CITY B'LD'G— 1905, 6s..... 5,922 67
 4 1/2s, M&S, \$225,000. Sept. 1, 1907 1905, 5s..... 5,000 00
 (\$15,000 yearly) to Sept. 1, 1921 1906, 6s..... 4,848 93
PARK IMPROVEMENT BONDS— 1906, 5s..... 5,000 00
 5s, M&S, \$10,000. Sept., 1918-1919 1907, 6s..... 4,848 93
 5s, 17,000.....1915 to 1917 1907, 5s..... 5,000 00
 5s, M&S, 10,000.....Sept., 1920 & '21 1908, 6s..... 4,848 93
WATER BONDS— 1908, 5s..... 5,000 00
 5s, M&S, \$80,000. Sept., 1902-1905 (\$10,000 M&S of each year.) 1909, 6s..... 4,713 93
 5s, M&S, \$12,000 .. Mar. 1, 1906 1910, 6s..... 4,465 80
 5s, M&S, 13,000.....Sept. 1, 1906 1902 \$5,668 97
 5s, M&S, 25,000.....M&S, 1907 1903 4,055 54
 5s, M&S, 50,000.....Mar., '08-'11 1904 4,055 54
 (Part due each M&S.) 1905 3,528 11
 5s, M&S, \$5,000..... Mar. 1, 1912 1906 1,935 67
 5s, M&S, 5,000.....Sept. 1, 1912 **GRADING BONDS—6 per cents—**
 5s, M&S, 2,000.....Mar. 1, 1913 1902 \$2,989 87
 5s, M&S, 3,000.....Mar. 1, 1919 1903 1,908 89
 5s, M&S, 50,000.....Mar., '13-'15 1904 1,908 89
 (\$10,000 each M&S.) Total debt Mar. 2, 1901 \$756,186
 5s, M&S, \$50,000..... Sept., '15-'17 Tot. water debt (incl'd). 330,000
 (\$10,000 each M&S.) Tax valuation 1900.....17,894,095
 5s, M&S, 10,000.....Mar. 1, 1918 Assessment about 1/2 actual value.
 5s, M&S, 7,000.....Mar. 1, 1920 Total tax (per \$1,000) 1900. \$23.10
 5s, M&S, 5,000 .. Sept. 1, 1910 Population 1900 (Census) ..38,253
 5s, M&S, 8,000.....Sept. 1, 1918 Population in 1890 was.....31,895
 5s, M&S, 10,000.....Mar. 1, 1919

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.
LOANS— When Due. **SEWER BONDS—**
STREET BONDS— 6s, \$857.40.....1901-1902
 (\$128.70 annually.)
 6s, \$10,640.....1901-1907
 (\$1,520 yearly.)
 6s, \$1,039.....1901-1902
 (\$519.50 yearly.)
 6s, \$2,320.....1901-1908
 (\$290 yearly on Apr. 1)
 5s, Nov., \$1,040 Nov. 1901 to '04
RAILROAD AID—
 6s, M&S, \$125,000.....1918
 Subject to call after Sept. 1, 1896.
 Total debt Oct. 1, 1901. \$205,528
 Tax valuation 1901 .. 2,715,000
 Assesment about 1/3 actual value.
 Total tax (per \$1,000) 1901. \$29.20
 Population in 1890 was.....5,780
 Population in 1900 was.....7,582
INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.— { JOHN J. MOLTER, Mayor.
 { ALEX. M. WAGNER, City Clerk.
 This city is situated in Erie County on Sandusky Bay.
LOANS— When Due. **STREET PAVING BONDS—**
DOCK IMPROVEM'T BONDS— 5s, \$42,000 Feb. '02-'08
 5s, 12,000 Dec. '02-'05
 5s, 26,000 Sept. '02-'05
 5s, 1,900 Oct., '02 to '08
 5s, 4,000 Apr. 1, 1903
 5s, 6,500 Oct. 15, 1906
 5s, 1,500 July, '02 to '04
 5s, 15,000 July '02-'07
 4 1/2s, M&N, 18,000..... May 1, 1902
 (\$6,000 due yearly) to May 1, 1904
 4s, M&S, \$45,000. March 1, 1902 to
 (\$5,000 due yearly) March 1, 1910
 4s, M&S, \$20,000.....Mar., '02-'11
 4s, J&J, 6,000.....July, '02-'11
WATER BONDS—
 5s, A&O, \$40,000..... Apr. 15, 1902
 (\$10,000 due y'rly) to Apr. 15, 1905
 5s, 4,000..... May 1, 1902
 5s, 12,000..... July 1, 1902-1905
 5s, 10,000..... May 1, 1906
 4 1/2s, 35,000..... July 15, 1902
 (\$5,000 due y'rly) to July 15, 1908
REFUNDING WATER BONDS—
 5s, \$14,000..... 1906-1910
 (\$3,000 y'rly, beginning Apr. 1, '06)
 4s, A&O, \$10,000..... Apr. 15, 1909
 4s, A&O, 10,000..... Apr. 15, 1910
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.

SPRINGFIELD SCHOOL DISTRICT.—O. H. MILLER, Clerk.
LOANS— When Due. **FLOATING DEBT—**
BUILDINGS AND SITES— 5s, M&S, \$12,000. Mar. 1, 1910
 5s, A&O, \$7,000. Apr. 22, 1902 5s, A&O, 10,000. Mar. 12, 1911
 5s, A&O, 8,000. Apr. 22, 1903 Interest payable at New York.
 5s, A&O, 8,000. Apr. 22, 1904 Bond. debt Sept. 16, 1901 \$115,000
 5s, J&D, 11,000. June 8, 1905 Floating debt about..... 45,000
 5s, J&D, 11,000. June 8, 1906 Tot. debt Sept. 16, 1901 160,000
 5s, J&D, 11,000. June 8, 1907 Tax valuation 1901.....18,377,000
 5s, M&S, 11,000. Mar. 1, 1908 Assessment about 2/5 actual value.
 5s, M&S, 11,000. Mar. 1, 1909 Total tax (per \$1,000) 1901. \$23.10
 5s, 15,000. June, '02 to '04

TOTAL DEBT, SINKING FUNDS, ETC.—

	Mar. 19 '01.	Mar. 19 '00.	Mar. 20, '99.	Aug. 1 '98.
Total bonded debt.....	\$623,400	\$631,300	\$630,000	\$645,000
Sinking funds.....	30,571	15,000		
Net debt.....	\$592,829	\$616,300	\$630,000	\$645,000
Water debt (Includ'd above).....	\$161,000	\$173,000	\$185,000	\$185,000

STARK COUNTY.—W. M. REED, Auditor.
 County seat is Canton.
LOANS— When Due. **LOANS—** When Due.
BRIDGE BONDS— **POOR RELIEF BONDS—**
 4s, J&D, \$19,000..... June 20, 1902 5s, \$5,000..... March, 1902
 (\$9,500 each J&D) to June 20, '02. **DITCH BONDS—**
COURT-HOUSE BONDS— 5s, \$1,500 1902-1903
 5s, \$100,000.....1904-1913 Total debt Sept. 16, 1901 \$300,505
REFUNDING BONDS— Sinking fund..... 32,170
 5s, \$95,000.....1903-1912 Tax valuation 1901.....43,000,000
 4s, J&D, 50,000. Dec. 1, 1913, to Assessment is 1/2 actual value.
 (\$10,000 each J&D) Dec. 1, 1915. State & co. tax (per M.) 1900. \$8.90
GENERAL FUND BONDS— Population in 1890 was 84,170
 5s, \$25,000.....1902-1913 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— When Due. **Sinking fund..... \$1,801**
 Library bonds 4s, '03-'17. \$15,000 Net debt March 1, 1900. 179,630
 Various 5s..... 12,000 Tax valuation 1900 5,632,240
 Water 5s..... 150,000 Assessment about 1/2 actual value.
 Total debt March 1, 1900. 162,000 Total tax (per \$1,000) 1900. \$27.20
 Floating debt..... 19,431 Population in 1890 was.....13,394
 Total debt March 1, 1900. 181,431 Population in 1900 was.....14,349

TIFFIN.—JOHN E. DIEMER, Clerk.

This city is in Seneca County.

Table with columns: LOANS—, When Due., and amounts. Includes entries for M&S, Street Imp't Bonds, and Refunding Bonds.

Table with columns: LOANS—, When Due., and amounts. Includes entries for Refunding Bonds, Natural Gas, Sewer Bonds, and Floating debt.

TIFFIN SCHOOL DISTRICT—E. H. Good, Clerk.

Table with columns: LOANS—, When Due., and amounts. Includes entries for M&S and Street improvement bonds.

Table with columns: LOANS—, When Due., and amounts. Includes entries for M&S and Bonded debt.

TOLEDO.—J. H. WYLIE, Auditor.

Toledo is situated in Lucas County.

Table with columns: LOANS—, When Due., and amounts. Includes entries for Bridge Bonds, Street Intersection, Fire Department, and Cemetery Bonds.

Table with columns: LOANS—, When Due., and amounts. Includes entries for Street Intersection (Cont.), Ref'dg Tol. & Woodv'e Ry., Water Works Refunding, and University Bonds.

INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers' & Traders' National Bank, New York City—excepting the general fund refunding issue 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.

Table showing Bonded Debt, ETC.—The city debt has been as follows: Total bonded debt, Sinking funds, Net debt, Water debt, Spec. assess't debt.

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.

Table showing EQUALIZED VALUATION.—The city's assessed valuation and tax rate have been as follows: Years, Real Estate, Personal, Total, Tax Rate.

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.

TOLEDO SCHOOL DISTRICT—

Table with columns: LOANS—, When Due., and amounts. Includes entries for M&S and Bonded debt of School District.

TORONTO.—{ C. E. MILLER, Mayor. { D. O. AULT, City Clerk.

This village is in Jefferson County.

Table with columns: LOANS—, When Due., and amounts. Includes entries for Water Works and Refunding Water Bonds.

Table with columns: LOANS—, When Due., and amounts. Includes entries for Total debt, Total valuation, and Population.

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.

Table with columns: LOANS—, When Due., and amounts. Includes entries for M&S, City Hall Refunding, Improvement Bonds, and Refunding Bonds.

Table with columns: REAL ESTATE REFUNDING—, BRIDGE BONDS—, WATER BONDS—, and amounts. Includes entries for M&S, Floating debt, and Total debt.

TRUMBULL CO.—C. B. SELBY, Auditor.

Warren is the County seat.

Table with columns: LOANS—, When Due., and amounts. Includes entries for County Bonds and Assessed valuation.

Table with columns: Assessed valuation, Total valuation, State & co. tax, and Population.

UHRICHVILLE.—R. W. WALTON, Clerk.

This village is in Tuscarawas County.

Table with columns: LOANS—, When Due., and amounts. Includes entries for Fire and imp'm't bds., C. L. & W. RR. bonds, and Refunding bonds.

Table with columns: Assessed valuation, Tax rate, Population, and School District Bonds.

UPPER SANDUSKY.—{ T. P. SYLVAN, Mayor. { O. A. HALBEDEL, Clerk.

Upper Sandusky is in Wyandot County.

Table with columns: LOANS—, When Due., and amounts. Includes entries for Refunding Bonds and Paving Bonds.

Table with columns: Total debt, Total valuation, Assessment, Total tax, and Population.

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.—H. C. REDRUP, Village Clerk.

County seat of Van Wert County.

Table with columns: LOANS—, When Due., and amounts. Includes entries for City Hall Bonds, Curbing Bonds, Street-Improvement Bonds, and Paving Bonds.

Table with columns: PAVING BDS., SPCL. IMP.—, Refunding Bonds, Water Bonds, and amounts. Includes entries for J&J, F&A, and M&S.

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.—CHAS. E. FISHER, Clerk.

This village is in Auglaize County

Table with columns: LOANS—, When Due., and amounts. Includes entries for Electric-Light Bonds, Street-Improvement Bonds, and Water Works Bonds.

Table with columns: LOANS—, When Due., and amounts. Includes entries for M&S, F&A, and Water Works Bonds.

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 amounts. Includes entries for Extending City Debt, Street Imp., Spec. Act, and Refunding Street Imp.

Table with columns: Interest payable at City Treasury, Bond debt, Assessment bonds, Total valuation, and Population.

The sinking fund receives over \$3,500 yearly from the tax levy.

WELLSTON.—T. P. WANGLER, Clerk.

This city is in Jackson County.

Table with columns: LOANS—, When Due., and amounts. Includes entries for Water Works Improv't Bds. and Elec. Light.

Table with columns: Water, Sanitary, and Elec. Light amounts.

Table with 2 columns: LOANS—, When Due. Rows include improve't 6s, do 5s, do 5s, do 4s, do 5s, Total debt Mar. 1, 1901, Tax valuation 1900.

Table with 2 columns: Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was, School District Bonds (add'l), School District Bonds (add'l), Total tax (per \$1,000) 1900.

Table with 2 columns: Bond, debt Mar. 22, 1901, Floating debt, Tax valuation 1900, Assessment about 1/3 actual value, Total tax (per \$1,000) 1900.

Table with 2 columns: Population in 1890 was, Population in 1900 was, School District Bonds (add'l), School District Bonds (add'l).

INTEREST is paid at Nassau Bank, N. Y. C. or at Treasurer's office

WELLSVILLE.— T. R. ANDREWS, Treasurer. J. W. McQUEEN, Clerk.

This city is in Columbiana County.

Table with 2 columns: LOANS—, When Due. Rows include CEMETERY BONDS, FLOATING DEBT REDEMPTION, SCHOOL BUILDING, REFUNDING BONDS, SEWER BONDS.

Table with 2 columns: STREET IMPROVEMENT—, WATER-WORKS BONDS, WATER-WORKS EXTENSION, Total debt Mar. 1, 1901, Tax valuation 1900, Assessment about 1/3 actual value, Population in 1890 was, Population in 1900 was.

INTEREST on the bonds is payable at the office of the City Treas.

WOOD COUNTY.—BERT C. HARDING, Auditor.

County seat is Bowling Green.

Table with 2 columns: LOANS—, When Due. Rows include COURT HOUSE, JAIL BONDS, ROAD BONDS.

Table with 2 columns: DITCH BONDS, BRIDGE BONDS, Bond, debt Mar. 1, 1901, Tax valuation, real, Total valuation 1900, Co. tax (per \$1,000) 1900, Real valuation '99 abt., Population in 1890 was, Population in 1900 was.

WOOSTER.— R. J. SMITH, Mayor. WESTON T. PECKINPAUGH, Clerk.

This city is the county seat of Wayne County.

Table with 2 columns: LOANS—, When Due. Rows include CITY HALL BONDS, REFUNDING BONDS, REDEMPTION & REFUNDING, SPECIAL ASSESSMENT BONDS.

Table with 2 columns: LOANS—, When Due. Rows include SPEC. ASSESSMENT BDS., Bond, debt Sept. 1, 1900, Total valuation 1900, Assessment about 3/10 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

XENIA.— C. W. LINKHART, Mayor. C. F. LOGAN, Clerk.

This city is in Greene County.

Table with 2 columns: LOANS—, When Due. Rows include FRESHET BONDS, SEWER BONDS, REFUNDING BONDS, FUNDING & REFUNDING BONDS.

Table with 2 columns: STREET IMPROVEMENT—, Past due bonds, Bond, debt Sept. 20, 1901, Total valuation 1900, Interest payable in New York, Assessment is 3/5 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was, School District Bonds.

YOUNGSTOWN.— FRANK BROWN, Mayor. WM. I. DAVIES, City Clerk.

Youngstown is in Mahoning County.

Table with 2 columns: LOANS—, When Due. Rows include FIRE DEPARTMENT, GARBAGE DISPOSAL BONDS, WATER BONDS, STREET IMP. BONDS.

Table with 2 columns: Bonded debt May 15, '01, Floating debt, Total debt May 15, 1901, Total valuation 1900, Assesam't about 40 p.c. actual val., Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 (Census).

INTEREST is payable at the office of the City Treasurer.

YOUNGSTOWN SCHOOL DISTRICT.—W. N. ASHBAUGH, Clerk.

Table with 2 columns: LOANS—, When Due. Rows include Bonded debt Sept. 1, '99.

Table with 2 columns: Assessed val'tion '99, Assessment about 1/3 actual value, School tax (per \$1,000) '99.

ZANESVILLE.—C. N. BAINTER, City Clerk.

This city is the capital of Muskingum County.

Table with 2 columns: LOANS—, When Due. Rows include CEMETERY BONDS, REFUNDING BONDS, WATER WORKS BONDS.

Table with 2 columns: REFUNDING WATER BONDS, ZANESVILLE RAILWAY (refund'g.), NATURAL GAS, ETC. (refund'g.), STREET PAVING BONDS, Bond, debt May 15, '01, Floating debt, Total debt May 15, 1901, Total valuation 1900, Assesam't about 40 p.c. actual val., Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 (Census).

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.

Large table with columns: Place, Total Debt, Interest Rate, Assessed Valuation, Tax Rate, Population in 1900. Lists various locations like Ada (V.), Ada S. D., Addyston (V.), etc.

Place—	Total Debt.	Interest Rate.	Assessed Valuation.	Tax Rate.	Population in 1900
Wauseon (Vil.), Fulton Co.	\$61,500	4 & 6	\$498,440	\$38.40	2,148
Wayne County	29,000	4-5-6	21,155,512	....	37,870
Wellington (V.), Lorain Co.	30,000	4	748,317	29.40	2,094
Williams County	30,500	6	8,969,000	....	24,953
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.), Hamil'n Co.	48,980	5	579,570	28.20	1,219
Wyandot County	106,875	6	11,613,610	....	21,125
Wyoming (V.), Hamil. Co.	97,526	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 3½ per cent bonds; the details of the State's outstanding obligations are as follows:

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.	Outstand'g.	
School fund refunding.....	3	J & D	June 18, 1909	\$2,630,000	
			Optional after June 18, 1899		
Stock certificates.....	int.	ceased	past due	3,470	
Do do.....	int.	ceased	past due	2,145	
Temporary loan (refunding).	3½	A & O	Apr. 1, 1915	585,000	
			Optional after Apr. 1, 1910		
Do do (refunding)..	3½	M & N	May 1, 1915	500,000	
			Optional after May 1, 1910.		

DOMESTIC DEBT—NON-NEGOTIABLE.

Held by Purdue University..	5	Q.—J.	\$340,000
Held by Indiana University..	5	M & N	144,000

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.—	Sept. 16, '01.	Jan. 10, '01.	Mar. 1, 1900.	Mar. 1, '99.
Foreign debt.....	\$3,720,615	\$4,020,615	\$4,520,615	\$4,916,615
Domestic debt.....	484,000	484,000	484,000	484,000
Total debt.....	\$4,204,615	\$4,504,615	\$5,004,615	\$5,400,615
Int. on foreign debt..	\$116,875	\$125,875	\$140,875	\$152,725
Int. on domestic debt.	24,200	24,200	24,200	24,200

Total annual int.. \$141,075 \$150,075 \$165,075 \$176,925

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	1,311,505,008	0.90	1880	\$728,944,231	1.20
1897	1,295,965,056	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 (Chapter 136) 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.....	2,516,462	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 148 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.		
LOANS—	When Due.	
GRAVEL ROAD BONDS—		Bonded debt Jan. 1, 1901..\$40,000
4½s, J&J, \$36,611.....	1901-1920	Floating debt..... 41,417
4½s, M&N, 43,217 75.....	1901-20	Gravel bonds (addit'nal) 114,881
INFIRMARY BONDS—		Total valuation 1900..\$10,178,435
4s, J&J ¹⁵ , \$28,000.....	1902-1911	Total tax rate (per M.) 1900 \$9.70
		Population in 1890 was.....20,181
		Population in 1900 was.....22,232

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.		
LOANS—	When Due.	
COURT HOUSE BONDS.		Tax valuation, real....\$34,431,980
4s.....\$525,000.....	1906-'35	Tax valuation, person'l. 8,714,135
		Total valuation 1900..\$43,146,115
COURT H'SE & POWER STA'N Bds.		Assessment abt. 60% actual value.
3½s, 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.			
LOANS—	When Due.	REFUNDING WATER BONDS—	
FUNDING BONDS—1893—		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 Nv. 15, 1901-'08		5s, ... , 60,000.....	Aug. 1, 1918
			Total debt Mar. 1, 1901 \$155,500
			Tax valuation 1900..... 8,050,080
5s, M&N \$4,000.....	May 1, 1917		Actual valuation..... 24,000,000
SCHOOL BONDS—1890—			City tax rate (per M.) 1900 \$11.60
4s, semi-an., \$20,500 Aug. 1, 1920			Population in 1890 was.....10,741
REFUNDING WATER BONDS—			Population in 1900 was.....20,107
4½s, , \$7,000.....	July 1, 1919		

INTEREST is payable at Fourth National Bank of New York City.

BLACKFORD CO.—JOHN H. STEWART, Treas.

County seat is Hartford City. LOANS. When Due. ROAD BONDS. M&N, \$25,656 80 ... 1901-20. COURT HOUSE BONDS. 5s, J.&J., \$60,000...1903 to 1907 (Part due yearly.) 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. LOANS.—When Due. SCHOOL HOUSE—6s, M&N, \$10,000...Nov. 1, 1901 6s, M&N, 15,000...1910-1915 6s, M&N, 8,000...Nov. 1, 1917 6s, M&N, 4,500...Nov. 1, 1918 6s, ... 4,000...1910 REFUNDING SCHOOL. 4s, J&J, \$3,000...July 1, 1915 WATER-WORKS—6s, J&J, \$4,000...July 1, 1904 6s, M&N, 25,000...1905-1910 4s, J&J, 3,000...Jan. 1, 1906 REFUNDING WATER WORKS—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. LOANS.—When Due. FUNDING BONDS—5s, J & D, \$70,000...1902 to 1908 (\$10,000 due yearly on June 1) Interest is payable in New York. Total debt Jan. 1, 1901. \$80,000 Tax valuation, real... 8,162,090 Tax valuation personal \$4,618,139 Total valuation 1900...12,780,229 Assessment about 3/4 actual value. State & Co. tax (per M.) 1900...\$6.90 Population in 1890 was...30,259 Population in 1900 was...31,835

CLAY CO.—SAMUEL M. STIGLER, Auditor.

County seat is Brazil. LOANS.—When Due. Gravel road bonds... \$267,442 Ditch bonds... 52,200 Funding bonds... 20,000 Total debt Sept. 1, 1901... 339,642 Total valuation 1900...\$12,196,090 Assessment about 1/2 of actual value State & Co. tax (per M.) '99...\$7.166 Population in 1890 was...30,536 Population in 1900 was...34,285 INTEREST is payable at the Third Nat. Bank, New York.

COLUMBUS.—This city is in Bartholomew County.

LOANS.—When Due. FUNDING BONDS—5s, J&J, \$8,000...Sept. 3, 1915 REFUNDING BONDS—4s, ... \$44,000...Jan. 1, 1909 WATER-WORKS BONDS—5s, J&J, \$15,000...Sept. 3, 1915 Bonded debt June 1, 1901...\$67,000 Floating debt... 1,318 Total debt June 1, 1901... 68,318 Sinking fund... \$6,325 Net debt June 1, 1901... 61,993 Tax valuation, real... 2,738,025 Tax valuation, person'l 1,804,695 Total valuation 1900... 4,542,720 Assessment about 1/3 actual value. City tax (per \$1,000) 1900...\$8.50 Population in 1890 was... 6,719 Population in 1900 was... 8,130 All bonds are subject to call after 10 years from date of issue.

CRAWFORDSVILLE.—N. B. WANGH, Treas.

This city is in Montgomery County. LOANS.—When Due. GENERAL CITY BONDS—5s, semi-an., \$20,000...20 years ELECTRIC-LIGHT BONDS—4 1/2s, semi-an., \$15,000...10-20s 4s, semi-an., 20,000...10-20s Bonded debt Feb. 1, 1901...\$55,000 Floating debt... 10,000 Total debt Feb. 1, 1901...\$65,000 Tax valuation, real...2,429,435 Tax valuation, person'l...1,627,130 Total valuation 1900...4,056,565 Assessment about 3/4 actual value. Tax rate (per \$1,000) 1900...\$21.00 Population in 1890 was... 6,089 Population in 1900 was...6,649

DEARBORN CO.—C. M. BEINKAMP, Auditor.

County seat is Lawrenceburgh. LOANS.—When Due. FUNDING BONDS—Bonds of '95, \$30,000...Nov. 1, 1915 Tot. bond. debt Mar. 1, 1901...\$30,000 Tax valuation, real...\$4,580,180 Tax valuation, person'l 3,731,140 Total valuation 1900...\$8,311,320 Actual valuation (est.)...14,000,000 State & Co. tax (per M.) 1900 \$7.20 Population in 1890 was...23,364 Population in 1900 was...22,194

DECATUR.—W. H. NIBLICK, Chairman Fin. Com.

This city is in Adams County. LOANS.—When Due. STREET IMPT. BONDS—6s, Dec., \$7,800...1902-1907 (\$1,300 on May 1.) Tot. gen. debt Jan. 1, '99...\$20,000 Water debt (additional)... 46,000 Elec.-Light Plant (add'l)... 13,000 School debt (additional)... 21,000 Assessed valuat'n, real. \$844,670 Assessed val'n, pers'l... 684,410 Total valuation 1898... 1,529,086 Tax rate (per \$1,000) '99...\$19.60 Real valuation...\$5,000,000 Population in 1890 was...3,142 Population in 1880 was...1,905 Population in 1900 was...4,142

DECATUR CO.—GEO. P. SHOEMAKER, Treas.

County seat is Greensburgh. LOANS.—When Due. GRAVEL ROAD BONDS—4s, M&N, \$56,800...1901-1920 4s, M&N, 24,337...1901-1908 4 1/2s, M&N, 19,040...1901-1920 4 1/2s, M&N, 63,680...M&N, 1902-'21 4 1/2s, ... 38,330...1902-1921 COURT HOUSE BONDS—5s, ... \$35,500... 1910 County debt Jan. 1, 1901...\$38,000 Floating debt (additional)... 20,119 Gravel road debt (add'l)...100,177 Total valuation 1900...\$11,732,970 Assessment is 3/4 actual value State & Co. tax (per M.) '99...\$6.866 Population in 1890 was...19,227 Population in 1900 was...19,518

DELAWARE CO.—CHAS. F. KOONTZ, Treas.

County seat is Muncie. LOANS.—When Due. BRIDGE BONDS—6s, A&O, \$25,000...Oct. 1, 1913 COURT HOUSE BONDS—5s, M&N, \$97,000...May 15, 1902-'08 (\$12,000 due yearly to 1903; \$15,000, '04-'07, and \$13,000 in '08.) Interest is payable in New York. Bonded debt Sept. 1, 1901...\$122,000 Sinking fund... 4,000 Net debt Sept. 1, 1901...\$118,000 Floating debt (additional) 5,000 Tax valuation, real...15,072,040 Tax valuation, person'l 9,042,910 Total valuation 1901...24,114,950 Assess. about 2/3 of actual value. State & Co. tax (per M.) 1901...\$7.69 Population in 1890 was...30,131 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. RAILROAD BONDS—7s, g. A&O, \$22,000 g. April 1, 1908 SCHOOL BONDS—5s, M&N, \$10,000 g...Nov. 1, 1907 WATER BONDS—7s, g. J&J, \$15,000 g...July 1, 1911 Subject to call on 60 days' notice. Bond. debt Mar. 1, 1901. \$32,000 Water debt (additional). \$15,000 Tax valuation, real... 696,025 Tax valuation, personal. 531,300 Total valuation 1900...1,227,325 Assessment is about 3/4 actual value. Total tax per \$1,000 1900...\$27.30 Population in 1890 was...1,923 Population in 1900 was...2,135 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. FUNDING BONDS—5s, M&N, \$4,000...1902-1903 5s, M&S, 20,000...1903-1907 (\$4,000 due yearly on Sept. 1) 4 1/2s, J&D, \$25,000...Dec. 1, 1915 SCHOOL BONDS—5s, J&J, \$8,000...1902-1905 (\$2,000 due yearly on July 1) 4s, A&O \$15,000...Oct. 1, 1919 Bond. debt Feb. 23, 1901. \$76,000 City has no floating debt. Tax valuation, real...\$4,011,895 Tax valuation, personal 1,672,235 Total valuation, 1900... 5,684,130 Assessment about 5/8 actual value. Total tax (per \$1,000) 1900...\$26.40 Population in 1890 was... 11,360 Population in 1900 was...15,184 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. COUNTY BONDS—4 1/2s, ... \$20,000...Feb. 1, 1902 (\$10,000 due y'rlly) to Feb. 1, 1903 FUNDING BONDS—5s, M&S, \$50,000...Mar. 1, 1904 (\$5,000 due y'rlly) to Mar. 1, 1913 Bonded debt Jan. 1, 1901 \$70,000 Floating debt... 37,653 Tax valuation 1900...22,244,515 St. & Co. tax (per M) 1900...\$7.90 Real valuation (est'd). 50,000,000 Population in 1890 was...39,201 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. Tax rate (per \$1,000) 1900 \$28.10 Sinking fund assets... 18,279 Population in 1890 was...2,284 Net debt Dec. 1, 1900... 128,156 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. LOANS.—Interest.—Principal.—NAME AND PURPOSE. P. Ct. Payable. When Due. Outstanding. 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.—(H. C. BERGHOFF, Mayor. JOS. V. FOX, Comptroller.

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. 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 unjoined statement shows municipal debt on dates named. Sept. 1, '01. Jan. 1, '01. Jan 1, '00. Jan. 1, '99. Total bonded debt...\$629,800 \$629,800 \$634,800 \$669,800 Sinking funds... 19,690 11,628 6,599 29,763 Net debt...\$610,110 \$618,172 \$628,201 \$640,037 Water debt (included above)...\$285,800 \$286,000 The sinking fund receives yearly about 5 per cent of the taxes collected. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of actual value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax Rate per \$1,000. Rows for years 1900, 1899, 1898, 1897, 1895, 1890, 1880.

The tax rate for 1900 included county tax, \$5.33 1/3; city tax, \$9.50; school tax, \$3.40, and State tax of \$2.96 2/3.

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.

Table with columns: LOANS—When Due., ELCTRIC LIGHT BONDS—, HIGH SCHOOL BONDS—, SEWERAGE BONDS—, INTEREST is payable at the First Nat. Bank, New York City.

FULTON COUNTY.—R. S. LOWRY, Auditor.

Rochester is the county seat.

Table with columns: Court-house bonds, 5s., Refunding bonds, 5s., Bonded debt Sept. 9, 1901, Sinking fund, Ditch bonds (additional), Total valuation 1901., State & co. tax (per M.) 1901., Population 1890., Population 1900 was.

GOSHEN.—GEO. A. BECK, City Clerk.

This city is in Elkhart County.

Table with columns: Bonded debt Sept. 1, '01., Floating debt., Total debt Sept. 1, 1901., Assessed valuation '99., Assessment about 3/4 actual value., City tax (per \$1,000) '99., Population in 1890 was., Population in 1900 was.

GRANT COUNTY.—County seat is Marion.

Table with columns: Tot. gen. debt July 1, 1901., Gravel r'd bonds (addit'l), Tax valuation 1900., State & Co. tax (per M) '99., Population 1890 was., Population 1900 was.

GREENE COUNTY.—C. C. BALLARD, Treas.

County seat is Bloomfield.

Table with columns: LOANS—When Due., ASSESSMENT BONDS—, COUNTY BONDS—, GRAVEL ROAD BONDS—, FUNDING BONDS—, COUPON NOTES—, INTEREST is payable at the Continental Nat. Bank, New York City.

GREENFIELD.—S. A. CURRY, City Treasurer.

This city is in Hancock County.

Table with columns: Net debt Feb. 23, 1901., Water debt (included), Tax valuation 1900., Tax rate (per M.) 1900., Population in 1890 was., Population in 1900 was.

HAMILTON COUNTY.—SAMUEL CRAIG,

Treasurer.—County seat is Noblesville.

Table with columns: LOANS—When Due., FUNDING BONDS—, GRAVEL ROAD BONDS—, BONDING DEBT FEB. 22, 1901., Total valuation 1900., Assessment is about 2/3 actual val., Av. tax rate (per M.) 1900., Population in 1890 was., Population in 1900 was.

HARRISON CO.—County seat is Corydon.

Table with columns: LOANS—When Due., GRAVEL ROAD BONDS—, FUNDING BONDS—, REFUNDING BONDS—, Sinking fund., Net debt Jan. 1, 1901., Total valuation 1900., Assessment is 2/3 actual value., State & Co. tax (per M) 1900., Population 1890 was., Population 1900 was.

HOWARD COUNTY.—JOHN A. MORRISON,

Treasurer.—County seat is Kokomo.

Table with columns: LOANS—When Due., GRAVEL ROAD BONDS—, Bonded debt 1900., Total valuation 1900., Assessment is 4-5 actual value., State & Co. tax (per M) '99., Population in 1890 was., Population in 1900 was.

HUNTINGTON—This city is in Huntington County.

Table with columns: Net debt Jan. 1, 1901., Tax valuation, 1900., Real valuation., Population in 1890 was., Population in 1900 was.

HUNTINGTON CO.—{WM T. WARNSLEY, Aud. {GEO. STEPHAN, Treasurer.

County seat is Huntington.

Table with columns: Bonded debt Mar. 1, 1901., Sinking fund Mar. 1, 1901., Total valuation 1900., Assessm't 1/2 to 3/4 of actual value., State & Co. tax (per M) 1900., Population 1890 was., Population in 1900 was.

INDIANAPOLIS.—{THOMAS TAGGART, Mayor. {JACOB P. DUNN, Comptroller.

Indianapolis is the county seat of Marion County.

Table with columns: LOANS—When Due., FIRE DEPT. & HOSPITAL BONDS—, BRIDGE BONDS—, FUNDING BONDS—, IMPROVEMENTS—, PARK IMPROVEMENT BONDS—, STATION HOUSE BONDS—, REFUNDING BONDS—, ANNEXED DIST. BONDS—, BRIGHTWOOD WATER B'Ds—, HOUGHVILLE SCHOOL B'Ds—, WEST INDIANAPOLIS SCHOOL BONDS—, PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and \$1,000, INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—

Table with columns: Jan. 1, 1901., Jan. 1, '99., Jan. 1, '98., Jan. 1, 1897., Total funded debt., Debt assu. by annex'n., Total liabilities., The city had no sinking fund on Jan. 1, 1901. Under Chapter 116, however, approved March 8, 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., 1900., 1899., 1898., 1897., 1896., 1895., 1890., 1887., 1886., 1880.

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., BUILDING, REFUNDING, & C.—, COUPON NOTES—, TRUST FUND—, FUNDING BONDS—, COUPON NOTES—.

JACKSON CO.—A. H. MANUEL, Auditor.

County seat is Brownstown.

Table with columns: LOANS—When Due., BRIDGE FUNDING BONDS—, GRAVEL ROAD BONDS—, Total debt Mar. 1, 1900., Gravel road bonds (add'l), Total valuation 1900., Assessment is about actual value., State & Co. tax (per \$1,000), Population in 1890 was., Population in 1900 was.

The gravel road bonds are not properly a county debt, the townships being responsible for these loans.

INTEREST on all bonds is payable at the office of the County Treasurer, Brownstown, Ind.

JAY COUNTY.—A. C. MANOR, Auditor.

County seat is Portland.

Table with columns: LOANS—When Due., COUNTY BONDS—, ROAD BONDS—, JAIL BONDS—, Bonded debt Jan. 1, 1901., Floating debt., Ass'sed valuat'n 1900., State & Co. tax (per M) 1900., Population in 1890 was., Population in 1900 was.

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—, Floating debt., Total debt Jan. 1, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment is 1/2 actual value., Total tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

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—, DRAINAGE BONDS—, GENERAL PURPOSES—, Bonded debt Jan. 1, 1901., Sinking fund., Drain & roadbds. (add'l), Tax valuation 1900., Assessment about 65% act. value., State & Co. tax (per M) 1900., Population in 1900 was.

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—, FUNDING BONDS—, REFUNDING BONDS—, SCHOOL BONDS—, 6s, J&J, \$17,000., Subject to call after 1907., Interest payable at New York., Bond. debt Jan. 1, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment is about 3/4 actual val., Total tax (per M.), 1900., Population in 1890 was., Population in 1900 was.

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—, Tax valuation, real, Tax valuation, person, Total valuation 1899, Assessment about 3/5 actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was, Pop. 1901 (Police census).

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—, WATER BONDS (REFUNDING)—, WATER-WORKS BONDS—, Total debt April 1, 1901, Tax valuation, real, Tax valuation, personal, Total valuation 1901, Assessment about 1/2 actual value, Total tax (per \$1,000) 1901, Population in 1890 was, Population in 1900 was.

LA PORTE CO.—FRANCIS H. DORAN, Auditor.

County seat is La Porte.

Table with columns: LOANS—When Due, COURT HOUSE BONDS—, WATER BONDS (REFUNDING)—, WATER-WORKS BONDS—, Gravel road bonds (addt.), Tax valuation 1900, Assessment is 1/2 actual value, State tax (per \$1,000), County tax (per \$1,000) 1899, Population in 1890 was, Population in 1880 was, Population in 1900 was.

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—, AGRICULTURAL BONDS—, REFUNDING BONDS—, Interest payable at City Treasury, Total debt Mar. 1, 1901, Tax valuation, real, Tax valuation, personal, Total valuation 1900, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

INTEREST is payable by Winslow, Lanier & Co., N. Y.

LOGANSFORT.—A. D. FANSLER, Clerk.

This city is in Cass County.

Table with columns: LOANS—When Due, FUNDING BONDS—, School bonds, Pratt charitable fund, Bond. debt May. 1, 1901, Floating debt, Assessed valuation, real, Assessed valuation, per \$1, Total valuation 1900, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1880 was, Population in 1900 was.

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"—, REFUNDING BONDS, "E"—, WATERWORKS FUNDING BONDS—, Bonded debt, Mar. 1901, Sinking fund, Net debt, March 1, 1901, Water debt (incl'd'd ab'e), Assessed valuation, real, Assessed valuation, pers, Total valuation, 1900, (Assessment about actual value), Tax rate (per M.) 1900, Population in 1890 was, Population in 1900 was.

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—, GRAVEL ROAD BONDS—, Total debt Jan. 1, 1901, Gravel Road Bonds (add), Total valuation 1900, Assessment abt. 3/4 actual value, State & Co. tax (per M.) 1899, Population in 1890 was, Population in 1900 was.

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—, Electric-light, Funding 5s and 6s, Funding 4 1/2s, School 6s, Water-works 5s and 6s, Bonded debt Jan. 1, '98, Sinking fund, Net debt Jan. 1, 1893, Tax valuation 1897, Water debt (included), Assessment is 1/2 actual value, Total tax rate (p. \$1,000) '99, Population in 1890 was, Population in 1900 was.

MARION COUNTY.—HARRY B. SMITH, Aud'r.

County seat is Indianapolis.

Table with columns: LOANS—When Due, COUNTY BONDS—, REFUNDING BONDS—, Bond. debt Jan. 1, 1901, Tax valuation 1900, Assessment about 3/4 actual value, State & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

MICHIGAN CITY.—{M. T. KRUEGER, Mayor. CHAS. H. MILLER, Treasurer.

Michigan City is in La Porte County.

Table with columns: LOANS—When Due, SCHOOL BONDS—, STREET BONDS—, Bonded debt Mar. 1, 1901, Sinking fund, Net debt Mar. 1, 1901, Tax valuation, real, Tax valuation, personal, Total valuation 1900, Assessment is 50 p.c. actual value, City tax (per \$1,000) 1900, Population 1890 was, Population in 1900 was.

MONROE CO.—JOHN P. HARRELL, Treasurer.

County seat is Bloomington. Gravel road bonds not included in total debt.

Table with columns: LOANS—When Due, BUILDING AND REFUNDING—, ROAD BONDS—(Con.), Bonded debt Mar. 1, 1901, Total valuation 1900, Assessment nearly actual value, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the office of Winslow, Lanier & Co., N. Y.

MORGAN COUNTY.—J. S. WHITAKER, Aud.

County seat is Martinsville.

Table with columns: LOANS—When Due, BRIDGE BONDS—, Bond. debt Jan. 1, 1901, Total valuation 1900, Assessment about 3/4 actual value, State & Co. tax (per M.) '00, Population in 1890 was, Population in 1900 was.

MT. VERNON.—FRANK SMITH, City Clerk.

This city is the county seat of Posey County.

Table with columns: LOANS—When Due, FUNDING—, 5s, J&D, \$10,000, 5s, J&D, 10,000, Bonded debt Jan. 1, 1901, Sinking fund, Net debt Jan. 1, 1901, Total valuation 1900, Assessment about 2/3 actual value, City tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the office of the City Treasurer.

MUNCIE.—{T. H. BARTON, Treasurer. F. W. CLEVENGER, Clerk.

This city is the county seat of Delaware County.

Table with columns: LOANS—When Due, GENERAL CITY DEBT—, 5s, J&D, \$10,000, 5s, Var., 23,000, 5s, J&D, 15,000, 5s, A&O, 25,000, 5s, F&A, 10,000, 5s, F&A, 20,000, Total general city debt Sept. 20, 1901, Tax valuation, real, Tax valuation, personal, Total valuation 1901, Assessment about 1/2 actual value, Total tax (per \$1,000) 1901, Population 1890 was, Population in 1900 was.

INTEREST is payable in New York.

NEW ALBANY.—{EDWARD CRUMBO, Mayor. T. M. McCULLOCH, Clerk.

This city is the county seat of Floyd County.

Table with columns: LOANS—When Due, FUNDING BONDS—, REFUNDING AIR LINE RR. BONDS, REFUNDING BONDS—, KEN. & IND. BRIDGE BONDS—, Bonded debt Jan. 1, 1901, Sinking funds, Net debt Jan. 1, 1901, Assessed valuation, real, Assessed valuation, pers, Total valuation 1900, Assessment about 3/4 cash value, City tax (per \$1,000) 1900, Population in 1900 was, Population in 1890 was.

* 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.

County seat is Cannelton.

Table with columns: FUNDING BONDS—, 4s, M&N, \$64,000, Bonded debt Mar. 1, 1901, Floating debt May 1, 1900, Total debt May 1, 1900, Total valuation 1900, Assessment is 1/2 actual value, State & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

PERU.—{ANDREW WEY, Treasurer. JESSE HORAN, Clerk.

This city is in Miami County.

Table with columns: LOANS—When Due, REFUNDED DEBT BONDS—, ROAD BONDS—, SCHOOL CITY BONDS—, 5s, J&J, \$9,000, 6s, M&N, \$2,000, 6s, M&N, \$15,000, 4 1/2s, J&J, \$15,000, 4s, J&J, \$50,000, Total debt Mar. 1, 1900, Sinking fund, Net debt Mar. 1, 1900, Total water debt (incl.), Tax valuation, real, Tax valuation, personal, Total valuation 1899, Assessment about 1/2 actual value, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

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: LOANS—When Due, GRAVEL ROAD & CO. BONDS—, 1897, \$23,000, 4s, \$87,750, Bond. debt Jan 1, 1901, Total valuation 1900, Assessment is 3/4 actual value, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

* Not properly county debt.

PORTLAND.—E. R. STANTON.

This city is the county seat of Jay County.

Bonded debt Feb. 1, 1901.	\$72,500	Total valuation 1901.	\$1,796,815
Floating debt.	8,000	City tax (per \$1,000) 1900.	\$15.50
Total debt Feb. 1, 1901.	80,500	Population in 1890 was.	3,725
Sinking fund.	10,000	Population in 1900 was.	4,798
Net debt Feb. 1, 1901.	70,500		

PULASKI COUNTY.—County seat is Winamac.

LOANS—	<i>When Due.</i>	Railroad.	\$1,488,390
Court house 4 1/2s,	\$59,500.	Total valuation 1900.	6,377,544
Interest payable at Chicago.		Assessment about 1/2 actual value.	
Bonded debt Mar. 1, 1901.	\$64,000	Total tax (per \$1,000) 1900.	\$9.20
Ass'd valuation, real.	3,550,480	Population in 1890 was.	11,233
Ass'd valuation, pers'l.	1,338,644	Population in 1900 was.	14,033

RICHMOND.— { WM. G. NEEDHAM, Treas.
GEO. J. KNOLLENBERG, Clerk.

This city is the county seat of Wayne County.

LOANS—	<i>When Due.</i>	PARK BONDS—(Con.)—	
CITY BONDS—		4s,	\$15,000.
4s,	\$7,000.	Total debt May 1, 1901.	\$66,000
5s,	30,000.	Street Impt. bonds (incl'd).	73,950
IMPROVEMENT BONDS—		Total valuation 1900.	11,854,059
6s,	\$73,950.	Assessment about 1/2 actual value.	
PARK BONDS—		Tax rate (per \$1,000) 1900.	\$23.40
6s,	\$3,500.	Population 1890 was.	16,608
(\$500 due yearly) to July 1, 1908		Population 1900 was.	18,266
4s,	\$10,000.	INTEREST is payable in New York City.	
(Subject to call after 1905)			

ST. JOSEPH CO.—JOHN M. BROWN, Auditor.

South Bend is the county seat.

LOANS—	<i>When Due.</i>	BRIDGE BONDS—	
COURT HOUSE BONDS—		4s, g, \$50,000	1911 to 1916
4 1/2s, g, J & D, \$100,000.	Dec. '01 to '10	Bonded debt Sept. 1, 1901.	\$293,000
4 1/2s, g, J & D, 32,000.	Dec. '17 to '18	Total valuation 1900.	\$30,000,000
4 1/2s, g, J & D, 51,000.	Dec. '19 to '21	Population in 1900 was.	58,881
4 1/2s, g, J & D, 60,000.	Dec. '13 to '16	Population in 1890 was.	42,457

SOUTH BEND.— { W. A. RUTHERFORD, Treasurer.
E. P. STANFIELD, Comptroller.

This city is the county seat of St. Joseph County.

LOANS—	<i>When Due.</i>	LOANS—	<i>When Due.</i>
GENERAL PURPOSES—		WATER BONDS—(Con.)—	
4s, M & S, \$5,000	Sept. 15, 1909	5s, J & J, \$7,000	July 15, 1904
4s, M & S, 5,000	Sept. 20, 1909	5s, F & A, 50,000	Aug. 1, 1908
4s, M & S, 10,000	Sept. 1, 1901 to '02	5s, M & N, 10,000	May 15, 1913
4s, M & S, 6,500	Sept., 1903	5s, J & J, 8,000	July 15, 1914
4s, M & S, 5,000	Sept. 20, 1910	4s, M & N, 38,000	May 1, 1915
4s, M & S, 5,000	Mar. 1, 1906-'10	4s, J & J, 20,000	July 1, 1915
3 1/2s, M & S, 20,000	Sept. 1, 1911	4s, F & A, 25,000	Feb. 1, 1916
STREET AND SEWER BONDS—		4s, A & O, 8,000	April 1, 1916
1901....	\$68,330	4s, J & J, 5,000	July 1, 1917
1902....	61,530	4s, J & J, 5,000	July 1, 1918
1903....	60,030	4s, J & J, 5,000	Jan. 2, 1919
1904....	53,690	4s, Oct., 10,000	Oct. 15, 1909
1905....	50,890	Total debt Jan. 1, 1901.	\$272,500
1906....	47,440	Water debt (incl'd).	241,000
1907....	46,640	Water sinking fund.	36,331
Interest at 6 per cent.	\$265,570	St & sewer bds. (ad'val).	474,970
Interest at 5 per cent.	209,400	Assessed valuat'n 1900.	14,527,450
Total	474,970	True valuation (est.)	25,000,000
WATER BONDS—		City tax rate (per M) 1900.	\$12.50
5s, F & A, \$40,000	Aug. 1, 1903	Population 1900 (Census)	35,999
5s, M & N, 10,000	May 15, 1903	Population 1890	21,819

SPENCER COUNTY.— { J. G. RIMSTIDT, Auditor;
E. M. PAYNE, Treasurer.

County seat is Rockport.

FUNDING BONDS—		Total valuation 1900.	\$7,059,615
3 1/2s, J & J, \$105,000.	Jan., '03-'16	State and Co. tax (per M) '00.	\$8.00
(See V. 70, p. 246, for maturities.)		Population in 1890 was.	22,060
Bonded debt Sept., 1901.	\$105,000	Population in 1900 was.	22,407

SULLIVAN CO.—W. W. HOWARD, Treasurer.

County seat is Sullivan.

Gravel road bonds.	\$367,127	Actual valuation abt.	\$25,000,000
Ditch and levee.	63,000	State & Co. tax (per M) 1900.	8.70
Bond. debt Jan. 1, 1901.	430,127	Population in 1890 was.	21,877
Floating debt (addit'l).	30,462	Population in 1900 was.	26,005
Tax valuation 1900.	12,286,060		

TERRE HAUTE.—W. K. HAMILTON, Compt'r.

This city is the county seat of Vigo County.

LOANS—	<i>When Due.</i>	Interest payable in New York.	
FUNDING BONDS (1890-1895)—		Bonded debt Sep. 1, 1901.	\$345,000
4 1/2s, J & J, \$112,000.	1902-1909	Street impt. bds. (not incl)	98,250
(\$14,000 due yearly on July 1)		Street Ry. bds. (not incl.)	15,188
4s, M & N, \$123,000.	May 1, 1915	Tax valuation, real.	15,064,540
REFUNDING BONDS—		Tax valuation, personal	5,349,550
4s, M & N, \$40,000.	1916	Total valuation 1900.	20,414,090
(Subject to call after 1906.)		Assessment is 2/3 actual value.	
SEWER BONDS—		Tax rate (per \$1,000) 1900	\$25.20
4s, A & O, \$70,000.	1917	Population in 1890 was.	30,217
STREET IMPROVEMENT BONDS—		Population in 1900 (Census)	36,673
6s, J & J, \$98,250	16...Part yearly		
STREET RY. BONDS—			
6s, J & J, \$15,188	50...Part yearly		

TIPPECANOE CO.—G. A. JAMISON, Auditor.

County seat is Lafayette.

LOANS—	<i>When Due.</i>	Tax valuation, person'l.	\$6,477,965
COURT HOUSE REFUND. BONDS—		Total valuation 1901.	28,462,370
5s, M & N, \$175,000.	May 20, 1903	Assessment is 2/3 actual value.	
Total debt Mar. 1, 1901.	\$180,000	State & Co. tax (per M) 1901.	\$7.50
Sinking fund assets.	117,721	Population 1890 was.	35,078
Tax valuation, real.	\$21,984,405	Population 1900 was.	38,659

INTEREST on the court house bonds is payable in New York; on the gravel road bonds at the County Treasury.

TIPTON COUNTY.—E. PERRY, Auditor.

County seat is Tipton.

LOANS—	<i>When Due.</i>	Asses'd valuation 1900.	\$9,112,205
COURT HOUSE BONDS—		St. & co. tax (per M.) 1900	\$9.70
5s, J & J, \$170,000.	1904	Real valuation (est.)	12,000,000
Part due every 5 years.		Population in 1890 was.	18,157
Floating debt.	\$17,000	Population in 1900 was.	19,116
Total debt Mar. 22, 1901	\$187,000		

INTEREST is payable at the Third National Bank, New York.

UNION CO.—County seat is Liberty.

LOANS—	<i>When Due.</i>	Total valuation 1900.	\$5,642,550
REFUNDING BONDS—		Assessment is 60 p. c. actual value.	
5 1/2s,	\$50,000	State & Co. tax (per M) 1900.	\$16.00
Total debt Jan. 1, 1901.	\$50,000	Population in 1890 was.	7,006
Tax valuation, real.	3,680,485	Population in 1900 was.	6,748
Tax valuation, personal.	1,962,065		
INTEREST is payable at Liberty.			

VANDERBURGH CO.—L. H. LEGLER, Aud.

County seat is Evansville.

LOANS—	<i>When Due.</i>	Tax valuation, real.	\$23,800,000
COURT HOUSE BONDS—		Tax valuation, person'l.	9,300,000
5s, J & J, \$100,000.	Jan. 1, 1910	Total valuation, 1900.	33,100,000
5s, J & J, 220,000.	Jan. 1, 1918	Assessment about 1/2 actual value.	
FUNDING BONDS—		State tax (per \$1,000) 1900.	\$2.96
5s, J & J, \$175,000.	1907	County tax (per \$1,000) 1900.	\$6.60
REFUNDING BONDS—		Av'ge school tax (per \$1,000)	5.90
3 1/2s, M & N, \$80,000.	May 1, 1914	Population 1890 was.	59,809
Bonded debt Sept. 1, 1901.	\$575,000	Population 1900 was.	71,769
INTEREST is payable in New York.			

VIGO COUNTY.—County seat is Terre Haute.

LOANS—	<i>When Due.</i>	Tot. bond. debt Mar. 1, '01.	\$295,000
FUNDING BOND—		Total valuation 1900.	33,195,655
3 1/2s,	\$75,000	State & Co. tax (per M) 1900	\$8.00
COURT HOUSE (Ser. A, B & C)—		Population in 1890 was.	50,195
5s, M & N, \$80,000.	1894 to 1911	Population in 1900 (est.)	62,035
5s, M & S, 60,000.	1901 to 1906		
INTEREST is payable in New York.			

VINCENNES.—CHAS. LAUGEL, Clerk.

This city is in Knox County.

LOANS—	<i>When Due.</i>	Total debt Feb. 1, 1900.	\$99,480
REFUNDING BONDS—		Sinking fund assets.	5,052
5s,	\$12,000	Net debt Feb. 1, 1900.	94,428
4 1/2s, semi-an., 16,000.	Aug. 1, '13	Assessed valuat'n, real.	2,960,350
4s, J & J, 16,000.	July 1, 1913	Assessed val'ation, per'l.	1,851,000
CITY HALL BONDS—		Total valuation 1899.	4,851,350
4s,	\$8,000	Assessment about 2/3 actual value.	
SCHOOL BONDS—		City tax rate (per M.) 1899.	\$12.60
5s,	\$36,000	Population in 1900 was.	10,249
Bond. debt Feb. 1, 1900	\$84,000	Population in 1890 was.	8,853
Floating debt.	\$15,480		
INTEREST on City Hall 4s payable in Vincennes; all others in New York.			

WARRICK CO.—C. P. McCLARY, Treasurer.

County seat is Booneville.

ROCK ROAD BONDS—		State tax (per \$1,000) 1900.	\$2.96
4 1/2s,	\$48,000	County tax (per \$1,000) 1900	6.30
Float'g debt Sept 1, 1901	\$48,000	Population 1890 was.	21,161
Total valuation 1900.	6,899,120	Population 1900 was.	22,329
Assessment is at cash value.			

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

This city is in Daviess County.

LOANS—	<i>When Due.</i>	Total debt Sept. 1, 1901.	\$51,500
STREET, SHOP, ETC.—		Tax valuation, real	2,276,865
6s, M & N, \$4,000.	Nov., 1901-04	Tax valuation, pers'l.	847,500
6s, M & N, 4,000.	Nov. 1, 1905	Total valuation 1900.	3,124,365
6s, J & J, 8,500.	July 1, 1908	Total tax (per \$1,000) 1900.	\$22.50
SCHOOL BONDS—		Population 1890.	6,064
.....	\$10,000	Population in 1900 was.	8,551
5s,	20,000		
.....	Oct., 1910 & 1912		
TAX FREE—All bonds are exempt from taxation.			

WAYNE CO.—ALEX. S. REID, Auditor.

County seat is Richmond.

LOANS—	<i>When Due.</i>	Bonded debt Jan., 1901.	\$343,000
COURT HOUSE BONDS—		Sinking fund.	14,654
5s, J & J, \$125,000.	July 1, 1905-'09	Net debt Jan. 1, 1901.	328,346
5s, J & D, 100,000.	Dec. 1, 1910-'13	Tax valuation, real.	16,823,790
4 1/2s, F & A, 18,000.	Aug. 1, 1902	Tax valuation, pers'l.	10,749,280
4 1/2s, F & A, 7,000.	Aug. 1, 1903	Total valuation 1900.	27,573,070
4 1/2s, F & A, 13,000.	Aug. 1, 1904	Assessment about actual value.	
REFUNDING BONDS—		State & Co. tax (per M) 1900.	\$7.20
4 1/2s, M & N, \$80,000.	May '03-16	Population in 1890 was.	37,628
(\$10,000 in 1903 & 1904; \$20,000 in 1914, '15 & '16.)		Population in 1900 was.	38,970

WELLS CO.—WM. A. MARSH, Auditor.

County seat is Bluffton.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, 1901	\$128,000
FUNDING BONDS—		Assessed valuat'n 1900.	13,507,760
4s, J & D, \$30,000.	Dec., 1902-04	Population in 1900 was.	23,449
4s, J & D, 5,000.	Dec. 1, 1901	Population in 1890 was.	23,449
Court-house bonds.	\$93,000		

WEST INDIANAPOLIS.—Marion County.

This city has been annexed to Indianapolis and debt assumed by it.

WHITLEY CO.—W. A. BALL, Dep. Treasurer.

County seat is Columbia City.

LOANS—	<i>When Due.</i>	Tax valuation, pers'l.	\$4,597,520
FUNDING BONDS—		Total valuation 1900.	11,235,250
5s,	\$6,000	State & Co. tax (per M.) 1900.	\$6.50
5s,	16,000	Population in 1890 was.	17,768
Bonded debt Feb. 23, 1901.	\$22,000	Population in 1900 was.	17,328
Tax valuation, real.	6,637,730		

Counties—	Bonded Debt.	Floating Debt.	Gravel Road Bonds.	Valuation.	State & Co. Tax Rate.	Population 1900.
Jasper.....	\$152,500	\$1,614	\$37,500	\$8,336,520	\$7-50	14,292
Jefferson.....	.....	.....	28,798	9,250,000	5-70	22,913
Jennings.....	55,000	.....	141,356	5,553,891	7-70	15,757
Johnson.....	60,000	.....	.....	13,561,315	9-00	20,223
Kosciusko.....	30,000	.....	.....	17,253,060	5-60	29,109
Lake.....	.....	.....	228,860	27,061,260	5-50	37,892
Lawrence.....	60,000	3,727	420,975	8,772,255	7-80	25,729
Martin.....	45,000	.....	23,595	7,119,891	8-50	14,711
Miami.....	.....	.....	10,000	14,630,950	6-90	28,344
Orange.....	11,000	2,765	.....	4,467,580	8-00	16,854
Owen.....	14,000	.....	130,000	6,107,572	7-50	15,149
Parke.....	4,500	.....	188,401	11,588,470	9-20	23,000
Pike.....	30,000	3,693	.....	5,967,326	8-50	20,486
Putnam.....	.....	1,233	48,000	15,347,365	6-90	21,478
Randolph.....	51,000	.....	5,500	16,618,870	7-40	28,653
Ripley.....	14,000	12,000	.....	7,191,677	7-50	19,881
Rush.....	30,000	230,000	.....	15,801,875	7-85	20,148
Scott.....	12,500	.....	30,969	2,159,746	10-00	8,307
Shelby.....	88,000	.....	.....	18,576,365	5-96	26,491
Starke.....	102,000	11,903	.....	5,634,000	10-90	10,431
Switzerland.....	5,000	14,700	104,650	3,871,600	9-60	11,840
Vernon.....	.....	.....	19,800	8,126,570	7-96	15,252
Wabash.....	5,000	24,574	.....	16,590,936	7-70	28,235
Warren.....	.....	.....	15,500	9,288,595	6-00	11,371
Washington.....	9,000	.....	95,958	7,500,295	6-80	19,409
White.....	70,000	.....	44,860	11,399,130	8-00	19,138

Cities, Townships, Etc.	Bonded Debt.	Floating Debt.	Valuation.	Tax Rate.	Population 1900.
Bluffton (City), Wells Co.	33,000	11,551	2,012,995	32-00	4,479
Brookville (T.), Francis Co.	15,800	.....	.....	.....	2,037
Cannelton (C.) Perry Co.	10,000	8,939	.....	.....	2,188
Cicero, Hamilton Co.	23,000	.....	.....	.....	1,603
Connorsville (C.) Fayette Co.	54,000	7,000	2,800,000	21-20	6,836
Crown Point (T.) Lake Co.	33,500	4,200	850,000	31-70	2,336
Danville, Hendricks Co.	17,000	3,000	.....	.....	1,802
Dunkirk (City) Jay Co.	29,000	.....	792,580	33-00	3,187
Fairmount (T.) Grant Co.	20,000	6,100	840,000	.....	3,205
Hammond, Lake Co.	148,768	.....	5,000,000	.....	12,376
Kendallville (C.) Noble Co.	7,500	5,650	.....	.....	3,354
Lagrange, Lagrange Co.	20,000	.....	.....	.....	1,703
New Castle, Henry Co.	26,500	7,741	.....	.....	3,406
No. Manchester (T.) Wabash Co.	27,000	.....	.....	.....	3,398
N. Vernon (C.) Jennings Co.	15,000	.....	.....	.....	2,823
Perry (Twp.) Vanderburgh Co.	13,500	.....	.....	.....	2,934
Princeton (C.) Gibson Co.	46,375	3,500	.....	.....	6,041
Salem (T.) Washington Co.	14,500	.....	.....	.....	1,995
Seymour (C.) Jackson Co.	22,500	7,000	2,401,010	26-40	6,445
Shelbyville (C.) Shelby Co.	36,000	.....	4,203,415	13-40	7,169
Tipton (City) Tipton Co.	25,000	6,000	1,419,655	34-10	3,764
Union City, Randolph Co.	67,000	.....	.....	.....	2,716
Valparaiso (C.) Porter Co.	74,000	12,000	2,378,640	29-90	6,280
Warsaw (C.) Kosciusko Co.	42,000	.....	.....	.....	3,987

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.

WATER CERTIFICATES IN EXCESS OF DEBT LIMIT.—A law was passed in 1899 allowing cities bonded to their legal limit to issue (for the improvement of water-works) certificates against the earnings of the Water Department without regard to the bonded indebtedness. Several municipalities are understood to have taken advantage of this law. In the case of the City of Joliet, however, which attempted to issue bonds under this law, the matter was taken into the courts in a test suit, and an injunction granted by Judge Dibell, who held that the 5 per cent limit could not be exceeded.—V. 73, p. 94.

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, locks 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 instalment.

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.

Years.	Equalized Val.	Years.	Equalized Val.	Years.	Equalized Val.
1900.....	\$309,733,405	1892.....	\$831,310,306	1884.....	\$809,169,803
1899.....	953,099,574	1891.....	822,109,429	1883.....	817,904,721
1898.....	778,474,910	1890.....	808,892,782	1882.....	809,995,895
1897.....	799,695,853	1889.....	792,197,542	1881.....	799,813,566
1896.....	816,679,620	1888.....	784,911,874	1880.....	786,616,394
1895.....	833,188,469	1887.....	796,752,888	1879.....	784,632,550
1894.....	824,651,628	1886.....	793,563,498	1878.....	857,235,762
1893.....	847,191,516	1885.....	798,482,823	1873.....	1,355,401,317

Under a law passed Feb. 25, 1898, there will be a general assessment of real estate but once in every four years instead of annually; personal property will be listed every year. The law also provides that property shall be appraised at full value but assessed at only one-fifth of such value.

DEBT LIMITATION.—No State has developed a greater repugnance to the creating of debt than Illinois, if we may judge from the provisions of its present Constitution. We say developed, because this antagonism has apparently been progressive. Nothing of it is to be found in the Constitution of 1818. The Constitution of 1848 contains no reference to municipalities, but has in it stringent restrictions limiting to \$50,000 the power of the Legislature to create State debt, except in case of war, invasion, etc., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the Constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basis settled.

FIRST, as to the State, the provisions are not very unlike the provisions of the Constitution of 1848, except that as to the limit for casual deficits and failures of revenue, the aggregate which can be created is very properly raised to \$250,000. But with that exception and with the further exception for the purpose of repelling invasion etc. no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment

POPULATION OF STATE.—The population of Illinois has been reported as follows in the years named.

Table with 4 columns: Year, Population, Year, Population. Rows include 1800-1830, 1830-1860, 1860-1890, 1890-1900.

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 \$1,000 railroad bonds are in litigation. LOANS—When Due. Bond. debt Sept. 30, 1901 \$55,000

ALTON.—ANTHONY W. YOUNG, Mayor. OTTO J. GOSSRAU, Comptroller. This city is in Madison County. LOANS—When Due. Total debt April 1, 1901. \$60,500

AURORA.—Aurora is in Kane County. LOANS—When Due. STREET BONDS—4s, \$19,800. 1902-1911

BEARDSTOWN.—W. G. SMITH, Clerk. This city is situated in Cass County. LOANS—When Due. 6s, J&J, \$8,000. Jan., 1910 and '11

BELLEVILLE.—G. H. BEINEKE, Comptroller. This city is in St. Clair County. LOANS—When Due. Total debt Sept. 1, 1901. \$124,000

BELLEVILLE SCHOOL DISTRICT No. 4.—A. M. Wolleson, Secretary Board of Education. LOANS—When Due. Total debt July 1, 1900. \$20,000

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.

CHICAGO.—CARTER H. HARRISON, Mayor. LAWRENCE E. MCGANN, Comptroller. E. ALLEN FROST, Dep. Compt. This city is in Cook County. Besides the issues below some new issues were in contemplation...

CHICAGO.—(Continued) LOANS—When Due. CITY BONDS, E. & K.—4s, J&J, \$60,000. Jan. 1, 1914

CHICAGO.—(Continued) LOANS—When Due. RIVER IMPROVEMENT BONDS—4s, J&J, \$250,000. Jan. 1, 1911

CHICAGO.—(Continued) LOANS—When Due. TOWN REFUNDING BONDS—Township 4 1/2s, \$56,000. 1917

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. LOANS—When Due. 4s, \$35,000. 1909-1912

BRIMFIELD.—CHAS. L. DUNGAN. This township is in Peoria County. The bonds described are registered with the State Auditor.

BRIMFIELD.—(Continued) LOANS—When Due. FUNDING BONDS—5s, J&J, \$13,000. 1902-1904

CAIRO.—J. S. REARDEN, Comptroller. This city is in Alexandria County. Bonds are tax exempt.

CAIRO.—(Continued) LOANS—When Due. REFUNDING RAILROAD BONDS—6s, J&J, \$55,700. Jan. 1, 1914

CHAMPAIGN.—C. A. DRYER, Clerk. This city is in Champaign County. LOANS—When Due. IMPROVEMENT BONDS—5s, \$15,000. 1901-1906

CHAMPAIGN.—(Continued) LOANS—When Due. WATER BONDS—5s, \$15,000. 1902

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.

CHARLESTON.—(Continued) LOANS—When Due. WATER BONDS—5s, \$16,000. 1901-1916

CHICAGO.—(Continued) LOANS—When Due. WATER BONDS—4s, J&J, \$150,000. July 1, 1908

CHICAGO.—(Continued) LOANS—When Due. WATER BONDS—4s, J&J, \$159,500. Jan. 1, 1911

CHICAGO.—(Continued) LOANS—When Due. WATER BONDS—4s, J&J, \$21,000. July 1, 1912

CHICAGO.—(Continued) LOANS—When Due. WATER BONDS—4s, J&J, \$130,000. Jan. 1, 1914

CHICAGO.—(Continued) LOANS—When Due. WATER BONDS—4s, J&J, \$446,000. July 1, 1914

CHICAGO.—(Continued) LOANS—When Due. WATER BONDS—4s, J&J, \$1,485,000. July 1, 1915

CHICAGO.—(Continued) LOANS—When Due. WATER BONDS—3 1/2s, J&J, \$32,000. July 1, 1902

EQUALIZED VALUATION AND TAX RATE.—

Table with columns: Years, Real Estate, Per. Property, Total Val., City Tax Rate. Rows from 1900 to 1888.

* Includes valuation of railroad property, which for 1899 was \$13,650,320. † Assessed valuation. ‡ Valuation on a new basis, beginning with 1899, see page 96.

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. Rows from 1900 to 1850.

* Includes both city and school tax raised.

CHICAGO SANITARY DISTRICT —

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, Total valuation, Assessment, Taxation, Population. Rows for various bond issues.

LINCOLN PARK BONDS —

Located in towns, North Chicago and Lake View. Total debt Apr. 1, 1901...\$500,000

SOUTH PARK BONDS.—

Located in towns, South Chicago, Hyde Park and Lake. Tax valuation 1900...\$172,434,917

WEST CHICAGO PARK BONDS —

Special assmt warrants...\$264,300 Warr'ts agst. '00 taxlevy. 150,000

WEST CHICAGO TOWN BONDS.—

Refunding 4s, \$438,000.. July, '10 | Town debt April 1, 1900. \$438,000

COOK CO.—

Cook County contains the City of Chicago.

Table with columns: Loans, When Due, Refunding Bonds, Assess. valuat'n, Population. Rows for various bond issues.

INTEREST.—Interest on all bonds is payable in Chicago.

CRAWFORD CO.—

County seat is Robinson. The bonds are all registered with the State Auditor.

Table with columns: Loans, When Due, Assess. valuat'n, Population. Rows for various bond issues.

DANVILLE.—

This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

Table with columns: Loans, When Due, Total debt, Total valuation, Assessment, Taxation, Population. Rows for various bond issues.

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.—

Decatur is the county seat of Macon County.

Table with columns: Loans, When Due, Sinking fund, Net debt, Total valuation, Taxation, Population. Rows for various bond issues.

INTEREST on water-works bonds is paid by J. Millikin & Co., Decatur; and on refunding bonds of 1904 by N. W. Harris & Co., Chicago.

EAST LINCOLN.—

This township is in Logan County. The bonds described are registered with the State Auditor.

Table with columns: Loans, When Due, Bonded debt, Population. Rows for various bond issues.

INTEREST is payable by the State Treasurer, Springfield.

EAST OAKLAND.—

This township is in Coles County. The bonds below have been declared illegal by the courts.

Table with columns: Loans, When Due, No legal bonded debt, Population. Rows for various bond issues.

EAST ST. LOUIS.—

This city is in St. Clair County.

Table with columns: Loans, Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g. Rows for various bond issues.

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, 1901, 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 1900 of real estate was \$3,734,750; personal property, \$648,562, and railroads, \$945,775; total, \$5,329,087; total tax (per \$1,000) \$53.00.

POPULATION.—In 1900 (Census) was 29,655; in 1890 it was 15,169; in 1880, 9,185; and in 1870, 5,644.

EAST ST. LOUIS SCHOOL DISTRICT.—

St. Clair County. Total debt Sept. 10, 1900. \$140,000 | Real valuation \$15,000,000

ELGIN.—

This city is in Cook and Kane Counties.

Table with columns: Loans, When Due, Total valuation, Assessment, Taxation, Population. Rows for various bond issues.

ELGIN SCHOOL DISTRICT.—

This district is in Kane County.

Table with columns: Loans, When Due, Tax valuation, School tax. Rows for various bond issues.

ELMWOOD.—

This township is in Peoria County. The bonds described are registered with the State Auditor.

Table with columns: Loans, When Due, Bonded debt, Equalized valuation, Taxation, Population. Rows for various bond issues.

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.—

Evanston is in Cook County.

Table with columns: Loans, When Due, JUDGMENT BONDS, PUBLIC IMPROVEMENT BONDS, Assess. valuat'n, Population. Rows for various bond issues.

EVANSTON SCHOOL DIST. No. 1—

Superintendent.

Table with columns: Loans, When Due, REFUNDING BONDS, Assess. valuat'n, Population. Rows for various bond issues.

FORD COUNTY.—

County seat is Paxton. Bonds are registered with the State Auditor.

Table with columns: Loans, When Due, Total debt, Total valuation, State & Co. tax, Population. Rows for various bond issues.

INTEREST is payable by the State Treasurer, Springfield.

FRANKLIN CO.—

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, When Due, Total debt, Floating debt, Assessed valuation, Assessment, Taxation, Population. Rows for various bond issues.

FREEPORT.—{ALBERT BAUMGARTEN, Mayor.
GEO. H. TANDY, Clerk.
Freeport is in Stephenson County.
LOANS— When Due. Total debt Apr. 1, 1901...\$100,500
CITY HALL BONDS— Tax valuation, real.....1,510,383
4s, M&S, \$34,000.....1918 Tax valuation, personal. 627,632
REFUNDING BONDS 1890— Total valuation 1900....2,138,015
4s, F&A, \$62,000....Aug. 2, 1910 Assessment is $\frac{1}{2}$ actual value.
4s,, \$4,500.....Oct. 1, 1907 Total tax (per M.) 1900...\$58.10
Int. payable at City Clerk's office. Population in 1890 was....10,189
Population in 1900 was....13,258
TAX FREE—All of the city's bonds are exempt from taxation.

GALENA.—{JOHN G. SCHMOHL, Mayor.
JOHN B. FRENCH, Clerk.
This city is in Jo Daviess County.
LOANS— When Due. Total debt May 1, 19 1 ..\$47,050
REFUNDING BONDS— Assessed valuation 1900...755,083
4s, A&O, \$34,050....Part yearly Tax rate (per M.) 1900....7.80
ELECTRIC LIGHT BONDS— Population in 1890 was... 5,635
4s, J&D, 13,000.. June, 1912 '15 Population in 1900 was.... 5,005
(\$3,000 due yearly.)

GALESBURG.—A. W. TRUEDSON, Clerk.
This city is in Knox County.
LOANS— When Due. Floating debt..... \$15,000
WATER BONDS— Total debt Mar. 1, 1901.. 148,000
4s, A&O, \$43,000....Oct. 1, 1910 Sinking fund..... 4,100
4s, M&N, 25,000....Nov. 1, 1903 Net debt Mar. 1, 1901.... 143,900
4s, M&N, 25,000....Nov. 1, 1913 Tax valuation 1901.....3,138,137
ELECTRIC LIGHT— Assessment is $\frac{1}{2}$ actual value.
4s, A&O, \$40,000....Oct. 1, 1905 Total tax (per \$1,000) 1900...\$64.20
\$10,000 each 5 years' to Oct. '20 Population in 1890 was....15,264
Bonded debt Mar. 1, '01.. \$133,000 Population in 1900 was....18,607

GALLATIN CO.—JOHN MCKELLIGOTT, Clerk.
County seat is Shawneetown. The bonds below described are registered with the State Auditor.
LOANS— When Due. Interest is payable in New York.
REFUNDING BONDS— Assessed valuation 1900...\$1,164,373
4s, J&J, \$14,000.... July 1, 1902 State & Co. tax (per M.), '99..11.70
4s, J&J, 135,000....July 1, 1903-'11 Population in 1890 was.... 14,935
4s, J&J, 40,000....July 1, 1912-'13 Population in 1900 was....15,836
Bonded debt Mar. 1, 1901..\$190,000

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.
Total debt Mar. 1, 1901....\$12,800 Assessed valuation 1901..\$319,000
Floating debt..... 5,000 Population in 1900 was....1,111
Total debt Mar. 1, 1901 .. 17,800
In addition to above debt, \$113,200 bonds were issued for sewer and street purposes, payable by special assessment on property benefited. They bear 6% interest, payable annually at the First Nat. B'k of Chicago.

JACKSONVILLE.—SAM'L B. STEWART, Clerk.
This city is in Morgan County.
LOANS— When Due. Total debt Mar. 1, 1901. \$241,500
FUNDING BONDS— Floating debt 40,000
4s, J&J, \$99,000....Apr. 27, 1905 Total valuation 1900 . 2,069,309
REFUNDING BONDS— Total tax (per \$1,000) 1900..\$59.00
4s, J&J, \$137,500....July 1, 1919 Population in 1890 was....12,935
(Part subject to call yearly.) Population in 1900 was....15,078
The \$89,000 bonds are registered with the State Treasurer.
INTEREST is payable at State Treasury in New York City and at the City Treasury.

MASPER COUNTY.—H. K. POWELL, Clerk.
County seat is Newton. The bonds described below are registered with the State Auditor.
LOANS— When Due. Bonded debt Mar. 1, 1901. \$31,500
FUNDING BONDS— Ass'd valuation 1900....1,603,572
4s, Oct. 1, \$31,500....Oct. 1, 1901 Population in 1890 was....18,188
(Part due yearly) to Oct. 1, 1907 Population in 1900 was....20,160
INTEREST is payable by the State Treasurer, Springfield.

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.
LOANS— When Due. Bonded debt Feb. 1, 1901 \$82,000
FUNDING BONDS— Assessed valuation 1900..1,817,427
4s, J&J, \$57,000.... yearly to 1907 State & co. tax (per M) 1900..12.50
....., \$25,000.....1908-1913 Population in 1890 was.. 22,590
(Part yearly.) Population in 1900 was.. 28,133
INTEREST on \$57,000 bonds is payable by State Treasurer, and on \$25,000 bonds by First National Bank, Chicago.

OLIET.—{H. O. WILLIAMS, Treasurer.
SAM C. RICKSON, Clerk.
This city is in Will County. The city proposed to issue \$240,000 water certificates under law of 1899, but were enjoined by Judge Abell. - V. 73, p. 94.
LOANS— When Due. Bond. debt Aug. 25, 1900 \$143,800
IMPROVEMENT BONDS— Tax valuation, real.....\$2,310,475
4s,, \$58,800....Oct. 10, 1904 Tax valuation, personal. 994,715
3s, ann., 15,0001911 Total valuation 1899....3,305,190
REFUNDING BONDS—1895. Assessment $\frac{1}{2}$ of actual value.
4s, June, \$15,000....June, 1905 Total tax (per \$1,000) '99...\$91.00
4s, June, 20,000....June, 1910 Population in 1890 was....23,264
BRIDGE BONDS— Population 1900 (Census)...29,353
4s, ann., \$15,000.....1911 School District Bonds (addit'l)—
4s, ann., 16,0001921 3 1/2s, J&J, \$100,000....July, '05-'14
WATER BONDS—
..... \$50,000....July 30, 1904
INTEREST on the refunding bonds is paid by the City Treasurer.

KANKAKEE CO.—J. S. GARRETT, Treasurer.
County seat is Kankakee.
LOANS— When Due. Assessment about 20% actual value.
FUNDING BONDS— State & Co. tax (per M) 1900 \$12.50
4s, July 1, \$53,000....July 1, 1904 Population in 1890 was28,732
Bonded debt Apr. 1, 1901..\$53,000 Population in 1900 was.... 37,154
Tax valuation 1900....\$6,534,022
INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.—
JOHN F. LUETH, Treasurer.
LOANS— When Due. Total debt Jan. 1, 1899. \$30,000
..... \$15,000....Part yearly. Tax valuation 1898.....1,020,000
J&J, 7,500....July 1, 1902 Real valuation (est.)...10,000,000
\$2,500 due yearly) to July 1, 1904

LINCOLN.—{J. E. MILLER, Mayor.
DONALD DANKEN, Clerk.
This city is in Logan County.
LOANS— When Due. Tax valuation, personal \$220,671
REFUNDING BONDS— Tax valuation, railroads. 42,087
4s, \$36,000.....1902-1914 Total valuation 1900.... 752,354
(\$3,000 yearly on July 1.) Tax rate (per M.) 1900....\$97.00
Bonded debt June 1, 1901 \$39,000 Population in 1890 was.....9,725
Tax valuation, real..... 489,596 Population in 1900 was.... 9,962
INTEREST is payable by the City Treasurer.

MACOMB.—{T. B. SWITZER, Mayor.
C. V. CHANDLER, Treasurer.
This city is the county seat of McDonough County.
LOAN When Due. Total debt Apr. 1, 1901.. \$33,000
6s, A&O, \$20,000.....1903 Total valuation 1900650,133
5s, F&A, 3,000.....1904 Taxation (per 1,000) 1900...\$67.10
4 1/2s,, 10,000.....1912 Population in 1890 was.....4,052
Population in 1900 was5,375

MACON CO.—J. M. DODD, County Clerk.
County seat is Decatur.
LOANS— When Due. Total debt Feb. 10, 1901. \$66,000
COURT HOUSE BONDS—1893. Assess'd valuation, real.7,939,035
5s,, \$6,000.....1902 Ass'd valuation, pers'l...1,950,356
5s,, 60,000.....1903-1912 Total valuation 1901....9,889,394
(\$6,000 due yearly.) State & Co. tax (per M.) 1901..\$12.50
Interest is payable at New York. Population in 1890 was....38,083
Population in 1900 was....44,003

MACOUPIN CO.—O. C. HARTLEY, Clerk.
County seat is Carlinville. The bonds below described are registered with the State Auditor.
REFUNDING BONDS— When Due. Assessment about $\frac{1}{2}$ actual value.
4 1/2s, J&J, \$540,000..July 1, '02 to St. & co. tax (per M.) 1900..\$13.10
(\$60,000 due yearly.) July 1, 1910 Population in 1890 was....40,380
Bonded debt Apr. 1, '01. \$660,000 Population in 1900 was....42,256
Total valuation 1900... 5,813,438

MATTOON CITY.—W. T. AVEY, Comptroller.
This city is in Coles County.
LOANS— When Due. Assessed valuation 1899..\$1,057,317
REFUNDING BONDS— Total tax (per \$1,000) '99...\$88.10
4s, Mar., \$15,000....Mar. 22, 1920 Population in 1890 was... 6,833
RAILROAD AID BONDS— Population in 1900 was.... 9,622
4 1/2s, Mar., \$21,000....Mar. 22, 1915 School District No. 1 Bonds—
4 1/2s, May, 25,000....May 1, 1910 4s, J&J, \$28,000....July 1, 1919
Total debt Mar. 1, 1901...\$61,000 (Subject to call after July 1, 1919.)
Spec. imp. bds. (additional) 25,600

MATTOON TOWNSHIP.—VAL SCHLICHER, Supervisor.
This township is in Coles County. The bonds described are registered with the State Auditor.
LOANS— When Due. Bonded debt Mar. 1, 1901..\$96,000
FUNDING BONDS— Assessed valuation 1900 1,120,828
5s, July 1, \$46,000....July 1, 1911 Population in 1890 was.... 7,790
REFUNDING BONDS— Population in 1900 was....10,583
4s, May, \$50,000....May 1, 1920
INTEREST is payable by the State Treasurer, Springfield.

MOLINE.—CHAS. G. CARLSON, Clerk.
This city is in Rock Island County.
LOANS— When Due. WATER WORKS—
BRIDGE BONDS— 4 1/2s, M&S, \$20,000....Sept. 1, 1902
5s, M&S, \$3,000....Nov. 1, 1906 (\$10,000 due yearly) to Sept. 1, 1903
STREET IMPROVEMENT— Tot. debt Sept. 12, 1901.. \$58,000
4 1/2s, M&S, \$15,000....Sept. 1, 1914 Tax valuation, real.....1,201,655
Subject to call after Sept. 1, 1909 Tax valuation, personal. 646,445
4 1/2s, J&J, \$10,000....Jan. 2, 1917 Total valuation 1901....1,848,101
WATER WORKS EXTENSION— Tot tax (per \$1,000) 1900..\$94.50
4 1/2s, F&A, \$10,000....Aug. 1, 1914 Population in 1890 was.... 12,000
Subject to call after Aug. 1, 1904 Population in 1900 was....17,248
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.

MOLINE SCH. DIST. No. 3.—F. W. GOULD, Twp. Treas.
LOANS— When Due. Bond. debt July 1, 1901. \$88,200
4s, J&J, \$30,000 July 1. '14 to '19 Assessed valuation 1901..1,900,000
5s, July, 57,000..... School tax (per M.) 1901....\$8.70
7s,, 1,200.....

MORGAN CO.—{HENRY J. RODGERS, Treasurer.
FRANK J. HEINL, Clerk.
County seat is Jacksonville. The bonds below described are registered with the State Auditor.
LOANS— When Due. Assess. valuation 1900..\$7,103,452
REFUND'G COURT HOUSE -1887. State tax (per \$1,000) 1900...\$5.00
4s, June 15, \$100,000. June 15, 1907 County tax (per \$1,000) 1900. 7.50
Subject to call aft. June 15, 1897 Population in 1890 was....32,636
Total debt Mar. 1, 1901.. \$100,000 Population in 1900 was....35,006
INTEREST on bonds is payable at New York City.

MOUNT VERNON.—FRANK E. PATTON, Treas.
This city is the county seat of Jefferson County.
LOANS— When Due. LIGHT BONDS—
REFUNDING BONDS— 6s, g., semi-an.\$25,000
4s, g., semi-an., \$8,000..1901-'04 Bonded debt May 1, 1901.. 98,000
WATER BONDS— Floating debt..... 15,000
4s, g., semi-an., \$10,000..1905-'09 Population 1890.... 3,233
6s, g., semi-an., 55,000..1901-'30 Population in 1900....5,216

MT. VERNON SCH. DIST. No. 1.—J. W. HAMILTON, Sec.
This district is known as Jefferson County School Dist. No. 1, Town Two, south, range 3 east of the 3rd P. M.
LOANS— When Due. Bonded debt July 1, 1901 \$20,000
5s, July, \$6,000.... July, 1915 '20 Assessed valuation 1900...2,341,810

OREGON.—FRANK E. THAYER, Clerk.
This township is in Ogle County.
LOANS— When Due. Tax valuation, personal.. \$91,858
REFUNDING BONDS— Total valuation 1900.... 358,658
4 1/2s, July, \$40,000....1908-1917 Tax rate (per M.) 1900....66.40
Bonded debt Mar. 1, 1901. \$40,000 Population in 1890 was....1,951
Tax valuation, real..... 266,800 Population in 1900 was....2,357
INTEREST is payable at the First National Bank, Chicago.

PANA.—(City.)—T. J. SMITH, City Clerk.

This city is in Christian County. LOANS—When Due. RFD'G WATER WORKS BONDS—4s, Mar., \$36,000...Mar., 1902-19 (\$2,000 due yearly) Total debt Mar.15, 1901. \$36,000

PANA.—(Township.)—This township is in Christian Co.

The bonds below described are registered with the State Auditor. LOANS—When Due. REFUNDING BONDS—1898—4s, July 1, \$102,000...July 1, 1918 Subject to call after July 1, 1908. 4s, July, \$36,000...Sept. 1, 1918 Subject to call after Sept. 1, 1913 INTEREST on bonds is payable by State Treasurer, Springfield.

PARIS.—Z. T. BAUM, Mayor.

This city is in Edgar County. The bonds are registered with the State Auditor. The railroad aid bonds issued by the township have been declared illegal by the United States Court.

LOANS—When Due. RR. AID (Township) BONDS—7s, Mar. 1, \$50,000...Invalid SEWER BONDS—6s, \$10,000...1901 to 1905 WATER (CITY) BONDS—5s, F&A, \$7,000...1905 5s, F&A, 10,000...1910 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.

LOANS—When Due. REFUNDING BONDS—5s, \$75,500...July 1, 1915 Subject to call after July 1, 1905 4 1/2s, \$53,000...Dec. 1, 1907 Total debt Sept. 1, 1901...\$128,500 INTEREST on registered bonds is payable at State Treasury. Assessed valua'n 1900...\$1,032,602 Tax rate (per M) 1900...64.70 Population in 1890 was...6,347 Population in 1900 was...8,420

PEORIA.—(HENRY W. LYNCH, Mayor. J. E. PITTSBURG, Comptroller.

This city is in Peoria County. LOANS—When Due. BOUNTY BONDS—4 1/2s, M&S, \$21,000...Mch. 1, 1902 4 1/2s, M&S, 21,000...Mch. 1, 1903 PEORIA & ROCK IS. RY. BONDS—4 1/2s, J&J, \$100,000...July 1, 1908 SCHOOL BONDS—4 1/2s, M&N, \$8,000...May 1, 1908 4 1/2s, J&D, 10,500...June 1, 1910 4s, M&S, 39,000...Sept. 1, 1907 REFUNDING SCHOOL BONDS—4s, June 1, \$20,000...June 1, 1918 WATERWORKS BONDS—4 1/2s, J&D, \$195,000...June 1, 1908 PARK BONDS—3 1/2s, J&J, \$50,000...July 1, 1921

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, \$195,000, were assumed by the Peoria Water Co. when the city water works were 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 Sept. 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

LOANS—When Due. ALMS HOUSE BONDS—4 1/2s, July, \$40,000...July 2, 1903 Bonded debt Sept. 1, 1901...\$40,000 Floating debt...146,500 Total debt Sept. 1, 1901...186,500 County has no sinking fund. Ass'd valuation, real \$12,970,106 Ass'd valuation, pers'l. 3,294,763 Ass'd valuation, rail'ds. 1,639,698 Total valuation 1901...17,904,567 Assessment about 1/2 actual value. State and co. tax (per M.) '01...\$15.00 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 mandamused 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 was on March 1, 1901, due on judgments about \$125,000 and the accrued interest thereon brought 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 was again voted upon May 21, 1901, and again defeated.

LOANS—When Due. RAILROAD AID BONDS (ILLEGAL)—7s, J&J, \$100,000... CHESTER & TAMAROA AID BONDS., \$100,000... Tot. debt Mar. 1, 1901, abt. \$155,000 Equalized val'tion, 1900, 2,131,717 Assessment about 1/2 actual value. Population, 1890... 17,529 Population, 1900 was... 19,830

PIKE COUNTY.—County seat is Pittsfield. County has no bonded debt.

Floating debt Mar. 1, 1901...\$57,000 Tax valuation, 1900...\$3,912,118 State & Co. tax (per M) 1900...\$12.50 Population in 1890 was... 31,000 Population in 1900 was... 31,595

PRAIRIE TOWNSHIP.—WM. FREDE, Clerk.

This township is in Shelby Co. and includes the town of Stewardsen.

LOANS—When Due. 5s, \$50,000...Sept 1, 1917 (Subject to call after Sept. 1, 1907). 6s, \$9,000...1903 (Now subject to call). Bonded debt Apr. 1, 1901...\$59,000 Assessed valuation, real...\$336,521 Assessed valuation, per'l. 43,032 Total valuation 1897... 379,553 Population in 1890 was... 2,267 Population in 1900 was... 2,096 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.

LOANS—When Due. FUNDING BONDS—4s, M&N, \$42,000...Nov. 1, 1920 Bonded debt Mar. 1, 1901...\$42,000 Ass'd valuation 1900...\$1,098,890 St. & co tax (per M.) 1900...\$12.50 Population in 1890 was... 11,355 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.

LOANS—When Due. REFUNDING BONDS—5s, Sep. 1, \$35,400...Sept. 1, 1902 4 1/2s, July 1, 150,000...July 1, 1906 4 1/2s, July 1, 184,000...July 1, 1908 4 1/2s, July 1, 115,000...July 1, 1910 4s, July 1, 1,000...July 1, 1917 4 1/2s, \$314,000...1911 to 1917 (\$50,000 yearly to 1916, inclusive, \$14,000 in 1917.) 4s, \$300,000... July 1, 1909 (Due yearly on July 1—\$40,000 in 1909, \$20,000 from 1911 to 1916, \$60,000 in 1917 and \$80,000 in 1918.)

a \$1,000 each; b \$100, \$500 and \$1,000 each. 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.

Table with columns: Total funded debt, Sinking funds, Net debt. Rows for Sept. 3, 1901, Mar. 10, 1900, Aug. 11, '99, Feb. 6, '99.

ASSESSED VALUATION.—The city's assessed valuation ("about 20 per cent of actual value") and tax rate have been as follows:

Table with columns: Years, Real Estate, Per. Property, Total Ass. Val., Tax Rate. Rows for 1900, 1899, 1892, 1897, 1895, 1894, 1893, 1890.

*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. LOANS—When Due. CITY BONDS—5s, \$13,000...Nov. 1, 1901 5s, \$12,000...Nov. 1, 1902 5s, \$10,000...Nov. 1, 1903 5s, \$20,600...June 1, 1903-4 4 1/2s, \$27,700...July 1, 1905 4 1/2s, \$36,200...June 1, 1906 4 1/2s, M&S, \$43,900...Mar. 1, 1907 4 1/2s, \$17,000...Aug. 20, 1907 4 1/2s, \$28,500...Dec. 15, 1908 REFUNDING BONDS—4s, F&A, \$5,000...Aug. 1, 1907 4s, s. an., 12,000...Sept. 15, 1910

ROCK ISLAND.—(K. T. ANDERSON, Treasurer. H. C. SCHAFFER, City Clerk.

In Rock Island County. LOANS—When Due. NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. 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

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 \$1,739,740 personal property, \$774,625; total, \$2,534,365; total tax rate (per \$1,000) 1899, \$79.00. Assessed valuation is 1/2 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. \$635.10 Floating debt... 6,000 Total valuation 1899... 2,347.12 Total debt Aug 20, 1900 71,000 School tax 1899...\$3.51 Assessed valuation, real...1,712,025

ROCK ISLAND COUNTY.—PLEASANT F. COX, Treasurer.—County seat is Rock Island.

LOANS—When Due. COURT HOUSE BONDS—5s, M&S, \$75,000 *Mar. 1, 1902-'07 Interest payable in Chicago. Bonded debt Sept. 1, 1901...\$75,000 Floating debt... 65,000 Total debt Sept 1, 1901. 140,000 Sinking fund... \$1.50 Net debt Sept. 1, 1901... 138.50 Ass'd valuation 1900... 7,346.78 Assessment 1/2 of actual value. State & co. tax (per M) 1900...\$17.5 Population in 1890 was... 41,911 Population in 1900 was... 55,241

* 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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Cairo & Vincennes RR.....	6	July	Mar. 20, 1914	\$31,000
do do	6	Jan.	Jan. 1, 1917	64,000
Louisville & Nashville R. R. '85	6	July 1	July 1, 1905*	70,000

*Subject to call.
 Belleville & Eldorado R. R. 25,000
 INTEREST is payable by State Treasurer, Springfield.
 TOTAL DEBT June 1, 1901, was \$195,000; floating debt, \$2,000; a total debt of \$197,000.
 ASSESSED VALUATION in 1901 was \$1,703,840; total tax rate (per \$1,000) 1901, \$24.70.
 POPULATION in 1890 was 19,342; in 1900 it was 21,685.

SANGAMON CO.—CHARLES E. OPEL, Clerk.
 County seat is Springfield.

LOANS—	When Due.	Total valuation 1900..
FUNDING BONDS—		\$14,386,168
5s, an., \$75,000.....	July 1, 1902	Assessment about 1/5 actual value,
(\$15,000 due yearly) to July 1, 1906		state & co. tax (per M.) '99..\$13.76
(Interest is payable in Springfield.)		Population in 1890 was.....61,195
Total debt Mar. 1, 1901. \$102,000		Population in 1900 was.....71,593

SCHUYLER CO.—ISAAC LEWIS, Clerk.
 County seat is Rushville. Bonds are registered with State Auditor.

LOANS—	When Due.	Assessed valu't'n, 1900
JAIL BONDS—		\$2,190,194
5s, A & O, \$12,000...Apr., 1904 '06		State tax (per \$1,000) 1900..\$5.00
FUNDING BONDS—		County tax (per \$1,000) 1900. 7.50
5s, J & J, \$40,000..July 1, 1903 & '08		Population in 1890 was.....16,013
Bonded debt Mar. 1, 1901..\$40,000		Population in 1900 was .. 16,129

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.

LOANS—	When Due.	Ass'd valuation, pers'al..
FUNDING BONDS—		\$319,270
6s, July 10, \$55,000..July 10, 1904		Total valuation 1900.....734,932
Total debt Oct. 1, 1900....\$55,000		Total tax (per \$1,000) 1900..\$20.00
Assessed valuation, real...415,662		Population in 1890 was.....1,456
		Population in 1900 was.....1,501

INTEREST is payable at the First National Bank Chicago, Ill.

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 \$648,500 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 was taken to the Supreme Court of the United States, a writ of certiorari having been granted by that Court.—V. 71, p. 957.

SPRINGFIELD.—{ JOHN L. PHILLIPS, Mayor.
 { R. T. HICKMAN, 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, 1905
REFUNDING—		\$128,000..Sept. 1, 1905
5s, Sept. 1, \$17,700..Sept. 1, 1902		75,000..Sept. 1, 1906
5s, Sept. 1, 155,800..Sept. 1, 1903		17,000..Sept. 1, 1907
5s, Sept. 1, 3,100..Sept. 1, 1904		207,500..Sept. 1, 1920
		294,600. Sept. 1, 1921

INTEREST on the refunding bonds is paid at the State Treasury in Springfield.

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 \$1,647,050.

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.
REFUNDING RR. BONDS—		\$194,000
5s, July, \$194,000.....	July 1, 1910	Assessed valuation 1900..6,563,850
Subject to call \$20,000 yearly after July 1, 1901.)		St. & Co tax (per M.) 1900..\$13.00
Interest payable in New York City.		Population in 1890 was ....29,556
		Population in 1900 was ....33,221

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..
RAILROAD BONDS—		\$2,399,658
5s, Mar., \$60,000.....	Mar. 1, 1902	State & Co. tax (per M) 1900..\$12.50
(\$10,000 due yearly) to Mar. 1, 1905		Population in 1890 was.....19,262
Total debt Mar. 1, 1901.. \$60,000		Population in 1900 was.....19,526

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 or both principal and overdue interest.

LOANS—	When Due.	FUNDING BONDS—
CAIRO & VINCENNES RR.—		4 1/2s, J & J, \$238,000..July, 1902-'18
5s, J & J, \$17,500.....	1892	Bonded debt July 1, 1901..\$240,000

Floating debt.....	\$7,246	Assessed valuat'n, '01. \$2,252,000
Total debt July 1, 1901..	247,246	St. & Co. tax (per M) 1900..\$12.50
Sinking fund.....	19,500	Population in 1890 was....25,005
Net debt Jan. 1, 1901 ...	256,300	Population in 1900 was ....25,386

INTEREST is payable by State Treasurer.

WHITESIDE COUNTY SCHOOL DISTRICT NO. 21.—A. R. HENDRICKS, 'Treas.
 P. O. Sterling.

LOAN—	When Due.	Bonded debt Mar. 1, 1901..
4 1/2s, \$40,000.....	1902 to 1909	\$40,000
(\$5,000 annually.)		Assessed valuation '99...2,056,914
		School tax.....\$3.50

WINDSOR.—A. A. RICKETS, Mayor.
 This township is in Shelby County.

LOANS.	When Due.	Assessed val., personal ..
REFUNDING BONDS—		\$53,011
5s,, \$47,000.....	1901-1918	Total valuation 1897..... 267,207
Bond. debt Sept. 30, 19 0		Population in 1890 was.....1,926
Assessed valuation, real...214,196		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.
Bushnell Twp., McDonough Co.	\$39,000	5 & 6	1918	2,865
Capital Twp., Sangamon Co.	66,000	4	.....	34,159
Delavan Twp., Tazewell Co.	34,000	5 & 5 1/2	1901-1910	2,312
Elwood Twp., Vermilion Co.	30,000	5 1/4	July 1, 1902	2,646
Johnson County.....	30,500	8	Past due.	15,667
Kendall County.....	45,000	10	Various.	11,467
Monroe County.....	100,000	4 1/2	1897-1913	13,847
Osceola Twp., Stark Co.	34,000	6	Var. to 1909	1,663
Robinson Twp., Crawford Co.	30,000	6	Sept. 1, 1904	3,428

INDEBTEDNESS OF OTHER PLACES.

	Bonded debt.	Float'g Debt.	Assessed valuation, per M.	Tax Rate	Population.
Amboy Township, Lee Co.	\$86,500	\$.....	\$439,416	\$73.00	2,726
Aroma Twp., Kankakee Co.	18,000	1,000	23,1268	47.50	1,142
Blue Island, Cook Co.	25,000	.....	507,000	.....	6,114
Blue Ridge Twp., Piatt Co.	25,000	.....	963,814	.....	2,023
Canton Sch. D., Fulton Co.	24,000	3,000	1,084,000	25.00	.....
Carroll County.....	69,000	1,241	3,837,178	.....	18,963
Champaign Tp., 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
Dixon, Lee Co.....	35,000	13,650	1,594,485	41.20	7,917
Drummer Twp., Ford Co.	50,000	.....	743,432	.....	3,304
Efingham City, Effling. 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
Green River S. Dr. Dist....	54,000	.....	.....	.....	.....
Hamilton County.....	255,000	.....	1,217,748	.....	20,197
Hoopeston, Vermilion Co.	17,900	2,783	.....	.....	3,823
Inlet Swamp Drain. Dist., Lee Co	\$49,500	.....	.....	.....	.....
Jerseyville (City), Jersey Co.	26,000	1,800	.....	.....	3,517
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, Montgomery County.....	31,000	2,000	469,000	21.11	5,918
Little Beaver Drain. Dist., Ir. and Kan Co's	\$33,500	.....	.....	.....	.....
Me'rose Park, Cook Co.	16,000	.....	172,700	61.70	2,592
Meredosia Lev Dist., Rock Isl. and Whiteside Co's..	\$21,600	.....	.....	.....	.....
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
Peoria Twp., Peoria Co	148,000	.....	9,353,906	58.40	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
Santa Anna Tp., Dewitt Co.	43,000	.....	368,623	.....	2,427
Shawneetown (C), Gallatin Co	37,000	.....	186,020	.....	1,698
Sterling, Whiteside Co	12,500	7,276	.....	.....	6,309
Streator Sch. Dist.....	30,000	.....	1,453,401	.....	.....
Urbana Tp., Champaign Co.	45,000	.....	856,107	90.00	6,948
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
Whiteball (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 July 1, 1901, consisted of \$418,800 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, 1901, amounted to \$6,437,607.63. 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 at 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 July 1, 1901, amounted to \$288,739.99.

LOANS.	Interest		Principal	
	P. ct.	Payable.	When Due.	Outstanding.
War loan.....	1898	3½ M & N	May 1, 1908	\$179,000
do do	1898	3 M & N	May 1, 1908	237,800
		Subject to call after May 1, 1903		
		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.
1901.....	\$1,578,100,000	\$2.431	1871.....	\$630,000,000	\$1.201
1896.....	1,105,100,000	1.871	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

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.

Albion is in Calhoun County.

LOANS—	When Due.	Total debt Mar. 1, 1901..
IMPROVEMENT BONDS—		\$81,000
....., \$12,000.....	1901 to 1906	Water debt included..... 55,000
(\$2,000 due yearly.)		Assessed valuation 1901, 2,800,000
WATER BONDS—		Assessment about ¾ actual value.
5s, J&J, \$50,000.....	July 1, 1919	Tax rate (per \$1,000) 1900, \$17.20
5s, Oct., 5,000.....	Oct. 25, 1903	Population in 1900 was..... 4,519
(Part due yearly) to 1905		Population in 1890 was..... 3,763

INTEREST on land bonds payable in Chicago; water bonds of 1919 in New York; water bonds of 1903, etc., in Albion.

TAX FREE.—All of the bonds are exempt from taxation.

ANN ARBOR.—J. E. HARKINS, Clerk.

The city is in Washtenaw County.

LOANS—	When Due.	Bonded debt Mar. 1, 1900
SEWER BONDS—		\$46,468
5s,, \$16,000.....	Dec. 1, 1901	Assessed valuation 1900, 10,016,891
(\$2,000 yearly.) to Dec. 1, 1908		Assessment about ¾ actual value.
PAVEMENT BONDS—		Tax rate (per \$1,000) 1900..... 14.25
5s, \$24,869.....	1901-1904	Population in 1890 was..... 9,431
		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.

LOANS—	When Due.	WATER WORKS BONDS—
SEWER BONDS—		5s, M&S, \$30,000.....
5s, M&N, \$10,000.....	Nov. 1, 1907	Sept. 1, 1915
5s, A&O, 10,000.....	Oct. 16, 1908	(\$10,000 due y'ly) to Sept. 1, 1917
5s, M&S, 10,000.....	Sept. 1, 1909	4½s, F&A, \$50,000.....
5s,, 10,000.....	Oct. 11, 1910	Sept. 1, 1901
4s,, 10,000.....	Sept. 1, 1911	(\$10,000 due y'ly) to Sept. 1, 1905
3½s,, 10,000.....	Sept. 1, 1913	Total debt Sept. 1, 1900.....
3½s, M&S, 10,000.....	Mar. 1, 1914	\$190,000
PAVING BONDS—		Water debt (included).....
4s, M&S, \$36,000.....	1918 to 1920	110,000
(\$10,000 annually on Sept. 1.)		Tax valuation, real.....
4s, M&S, \$10,000.....	Sept. 1, 1906	6,509,585
		Tax valuation, personal.....
		1,472,905
		Total valuation 1900.....
		11,234,490
		Assessment about ½ actual value.
		City tax (per \$1,000) 1900.....
		\$9.00
		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.—T. W. MOORE, Comptroller.

Bay City is in Bay County. The debt was principally incurred for water, but the water revenue does not fully meet the interest on the water bonds.

LOANS—	When Due.	LOANS—	When Due.
CITY HALL BONDS—		WATER WORKS BONDS (Con.)—	
5s, M&N, \$25,000.....	May 1, 1909	8s, A&O, \$20,000.....	Apr 15, 1913
4s, J&D, 25,000.....	June 1, 1907	5s, M&N, 25,000.....	May 1, 1906
4s, J&D, 25,000.....	June 1, 1912	5s, M&N, 25,000.....	May 1, 1911
4s, J&D, 25,000.....	June 1, 1922	5s, M&N, 12,500.....	May 1, 1917
4s, J&J, 25,000.....	July 1, 1925	5s, M&N, 12,500.....	May 1, 1918
4s, J&J, 25,000.....	July 1, 1930	4s, A&O, 20,000.....	Oct. 1, 1925
4s,, 35,000.....	July 1, 1928	4s, A&O, 20,000.....	Oct. 1, 1921
BRIDGE BONDS—		4s,, 20,000.....	Oct. 15, 1927
5s, M&S, \$25,000.....	Sept. 1, 1920	REFUNDING WATER BONDS—	
4s, J&J, 48,000.....	July 1, 1904 to	4s, Oct., \$18,000.....	Oct. 1, 1928
(\$12,000 every five years) 1919		4s, Mar., 20,000.....	Mar. 1, 1930
LOCAL IMPROVEMENT BONDS—		4s, Mar., 20,000.....	Mar. 1, 1931
5s,, \$20,000.....	1901 to 1902	Bond debt June 20, 1901.....	\$702,500
5s, June, 23,000.....	June 1, 1902	Water debt (included).....	352,000
(\$16,500 due y'ly) to June 1, 1903		Assessed valuation, real.....	8,291,505
4s,, \$49,500.....	July 1, 1902-'04	Assessed valuation, personal.....	1,295,553
4s,, 49,000.....	July 1, 1904-'06	Total valuation 1900.....	11,245,058
WATER WORKS BONDS—		Assessment about 70% actual value	
8s, M&S, \$40,000.....	Mar. 1, 1902	Val. of cit' prop'ty 1900, 1,464,594	
(\$20,000 due yearly to Mar. 1, 1903		Tax rate (per \$1,000) 1899.....	25.47
8s, F&A, \$19,000.....	Feb. 16, 1904	Population in 1890 was.....	27,839
8s, F&A, 80,000.....	Feb. 16, 1905 to	Population in 1900 was.....	27,628
(\$10,000 due yearly) 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.

AY CO.— { W. D. RICHARDSON, Deputy Clerk. CHAS. J. SMITH, Treasurer.

County seat is Bay City.

Table with columns: LOANS—, When Due., Total debt Sept. 1, 1901. \$410,000. Includes Bridge Bonds, County Bonds, and Traction Road Bonds.

IG RAPIDS.—The city of Big Rapids is in Mecosta Co.

Table with columns: LOANS—, When Due., GENERAL EXPENSE BONDS—, Total debt Oct. 1, 1900. \$84,000. Includes Water Bonds and Exp. & Imp. Bonds.

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.

HEBOYGAN.— { D. C. PELTON, Mayor. GEORGE N. CASE, Clerk.

This city is in Cheboygan County.

Table with columns: LOANS—, When Due., Total debt Oct. 1, 1900. \$98,000. Includes School Bonds, Water Works Bonds, and Exp. & Imp. Bonds.

INTEREST on the water-works bonds is payable in New York, Detroit and Sheboygan.

SHIPPEWA CO.—JOHN E. PARSILLE, Clerk.

County seat is Sault de Ste. Marie.

Table with columns: ROAD BONDS—, When Due., Bond. debt, Mar. 1, 1901. \$175,000. Includes Refunding Bonds and J&D bonds.

COLDWATER.—P. H. SWEENEY, Clerk.

This city is in Branch County.

Table with columns: LOANS—, When Due., Valuation, real \$2,130,470. Includes School Bonds, Water Bonds, and Bonded Debt.

DETROIT.— { WILLIAM C. MAYBURY, Mayor. FRANCIS A. BLADES, Comptroller.

Detroit is situated in Wayne County.

Table with columns: LOANS—, When Due., SCHOOL BONDS—, Valuation, real \$2,130,470. Includes Boulevard Imp. Bonds, Park and Boulevard Bonds, and Public Sewers.

INTEREST is payable in New York City at the current official bank at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, Etc.—

Table with columns: July 1, '01, July 1, '00, July 1, '99, July 1, '98. Rows include General bonded debt, Net general debt, and Total net debt.

The sinking fund consists of cash and city bonds.

Table with columns: Month and Year, Gross Debt, Sinking Fund, Net Debt. Rows from 1901, July 1 to 1870, April 1.

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:

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate per \$1,000. Rows from 1901 to 1880.

* 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.

Table with columns: LOANS—, When Due., Park 5s, Light 6s & 7s, Bond. debt, Mar. 23, 1901. Includes School Bonds and Sewer 5s.

GLADSTONE.—D. C. McINTYRE, Clerk.

This city is in Delta County.

Table with columns: LOANS—, When Due., Bonded debt Jan. 1, 1901. \$79,000. Includes Refunding Bonds and Water Bonds.

GRAND HAVEN.—WM. GLERUM, Clerk.

This city is in Ottawa County.

Table with columns: LOANS—, When Due., WATER BONDS—(Con.), Bonded debt Apr. 1, 1901. \$60,508. Includes Electric Light Bonds and Park Bonds.

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.

Table with columns: LOANS—, When Due., STREET IMPROVEMENT—, Bonded debt Aug. 1, '01. \$1,991,000. Includes City Hall Bonds, Funding Bonds, and Water Bonds.

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.

HOLLAND.— { WILLIAM BRUSSE, Mayor. WM. O. VAN EYCK, City Clerk.

This city is in Ottawa County.

Table with columns: SEWER BONDS—, When Due., WATER BONDS—(Con.), Bond. debt, Feb. 22, 1901. \$94,450. Includes Fire Dept. Bonds and Electric Light Bonds.

ISHPEMING.—This city is in Marquette County.
 Bond, debt Mar 15, 1901, \$118,500 | Population in 1890 was.....11,197
 Ass'd valuation 1900.... 8,599,632 | *School District Bonds*—(Addit'l.)
 Tax rate (per \$1,000) 1900..\$11.78 | 4s, J&J, \$30,000.... July, 1906-'11
 Population in 1900 was.....13,255 | 4s, M&S, 45,000.... Mar, 1912-'16

JACKSON.—W. J. CALDWELL, Recorder.
 This city is the capital of Jackson County.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Cl.	Payable.	When Due.	Outstand'g.
Liberty site bonds.....	3½	A & O	Oct. 1, 1917	\$15,000
Public building bonds.....	5	M & S	Nov. 15, 1907	65,000
Paving bonds.....	4½	July 15	{ July 15, 1902-'03 } \$2,600 yearly.	5,200
do do.....	4½	J & J	July 15, 1913	8,500
Water works bonds, &c.....	5	M & S	Sept. 1, 1904	75,000
Water extension, 1892.....	5	J & J	1908-1911	70,000
do do 1898.....	4½	J & J	July 15, 1914	10,000
do do 1900.....	5	J & J	July 15, 1915	25,000
Water ext'n and connect'n.	5	M & S	Sept. 1, 1912	20,000
Refunding water bonds....	5	M & S	{ 1901 to 1904 } \$10,000 on Sept. 1.	30,000
Intersection bonds.....	5	.....	Sept. 1902-3	10,000

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, \$3,082,780; 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. HAMMEL, Mayor.
 CHARLES W. GILKEY, Treasurer.
 Lansing, the capital of Michigan, is in Ingham County.

LOAN	When Due.	LOANS	When Due.
BRIDGE BONDS—		SCHOOL BONDS—	
5s, J&D, \$10,000.....	July 1, 1903	5s, A&O, \$ 0,000....	1902-1905
5s, J&D, 15,000.....	July 1, 1908	WATER WORKS BONDS—	
5s, M&S, 25,000....	1906-1914	4½s, J&J, \$25,000... May 1, 1905	
Optional after 1906.		4½s, J&J, 25,000... May 1, 1910	
4s, J&J, \$25,000....	1911-1915	4½s, J&J, 25,000... May 1, 1915	
CITY HALL—		4s, J&J, 25,000... July 1, 1920	
5s, M&S, \$75,000....	1909-1914	Bond, debt Mar. 1, 1901.. \$425,000	
Optional after 1906.		Water debt (included).... 25,000	
4s, J&J, \$50,000.....	1910-1916	Assessed valuation, real, 6,333,692	
PAVING BONDS—		Assessed valuat'n, pers'l., 1,627,110	
4½s, Jan., \$10,000... Jan. 15, 1903		Total valuation, 1900. 7,960,802	
4½s, Jan., 20,000... Jan. 15, 1905		Assessment about ¾ actual value	
ELECTRIC-LIGHT BONDS		Tax rate (per \$1,000) 1900. \$23.76	
5s, J&D, \$60,000.... July 1, 1913		Population in 1890..... 13,102	
(\$20,000 ev'ry 5 yrs.) to July 1, 1923		Population in 1900..... 16,485	

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.

LUDINGTON.—J. EDWIN SMITH, 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' ..	901-1902
4s, Oct., 10,000.....	1904-1908	Bonded debt Aug. 1, 1901.. \$158,609	
Street 4s, 23,000.....	May, '14-'25	Sinking fund.....	7,627
(\$2,000 due yearly to 1924.)		Assessed valuation 1901.. 2,736,037	
Funding 5s, \$10,000....	1905-1914	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....	\$8,000 yearly	Assessment about ½ actual value.
WATER BONDS—		Tax rate (per \$1,000) 1900.. \$17.41
4s,, \$110,000..	Oct. 1902 to '12	Population in 1890 was.... 12,812
Bonded debt Mar., 1901..	\$188,000	Population in 1900 was.... 14,260

MARQUETTE.—{ JOHN D. MANGUM, Mayor.
 FRANKLIN E. BAY, Comptroller.
 This city is in Marquette County.

LOANS—	When Due.	ELECTRIC LIGHTING—	
GENERAL CITY BONDS—		5s, M&S \$25,000....	Sept. 1, 1912
4s, J&J, \$10,000.....	Jan. 1, 1911	5s, F&A, 10,000....	Aug. 1, 1913
CITY HALL BONDS—		REFUNDING WATER BONDS—	
5s, F&A, \$50,000....	Aug. 15, 1903	4s, J&J, \$20,500....	Jan. 1, 1910
MUNICIPAL IMPR'VEM'T BONDS—		4s, A&O, 35,000....	Apr. 1, 1916
3½s, J&J, \$20,000... July 1, 1911		4s, M&S, 25,000....	Mar. 1, 1921
REFUNDING BONDS—		3½s, J&J, 25,000....	July 1, 1926
4s, J&J, \$5,000.....	July 1, 1903	Bond, debt Sept. 1, 1901.. \$ 80,500	
4s, J&J, 5,000.....	July 1, 1904	Water debt (included)....	105,500
4s, J&J, 20,000....	Jan. 1, 1910	Sinking fund.....	10,000
4s, J&J, 20,000....	July 1, 1910	Assessed valuation 1901.. 6,413,035	
3½s, J&J, 10,000.. July, 1902 & '09		Assessment nearly actual value	
REFUNDING SCHOOL BONDS—		Population in 1890 was..... 9,093	
4s, M&S, \$30,000....	Sept. 1, 1909	Population in 1900 was.... 10,058	

INTEREST is payable at Marquette.

MENOMINEE.—{ FRANK ERDLITZ, Mayor.
 W. J. BYON, City Clerk
 This city is in Menominee County.

LOANS—	When Due.	GENERAL IMPROVEMENT—	
SEWER BONDS—		6s, M&N, \$11,000....	May 1, 1902
6s, M&N, \$39,000....	May 1, 1902	(\$1,000 due yearly) to May 1, 1912	
(Part due yearly) to May 1, 1911		6s, M&N, \$10,000... May 1, '12 & '13	
REFUNDING BONDS.		Assessment is ½ actual value.	
5s, A&O, \$47,500....	Apr. 1, 1914	Total tax (per \$1,000) 1900.. \$25.24	
Bonded debt Sept. 2, 1901.. \$107,500		Population in 1890 was.... 10,630	
Sinking fund.....	5,000	Population in 1900 was.... 12,818	
Tax valuation 1900.....	6,090,648		

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
SCHOOL BONDS—		Tax valuation 1899....	2,460,777
6s, Mar. 1, \$5,000....	Mar. 1, 1902	School tax (per \$1,000) '99..	\$18.30
6s, Apr. 1, 45,000....	Apr. 1, 1903	Assessment 2½ actual value.	
(\$5,000 due yearly) to Apr. 1, 1911			

INTEREST on the school bonds is payable in Menominee.

MENOMINEE CO.—{ CHAS. C. HANSEN, Treasurer.
 FRED S. NORCROSS, Clerk.

LOANS—	When Due.	Tax valuation, real....	\$6,807,220
COUNTY BONDS, 1894 5—		Tax valuation, pers'l....	3,778,072
5s, ann., \$40,000.....	1902-1909	Total valuation 1900....	10,585,292
(\$5,000 due yearly on April 1.)		State & co. tax (per M.) 1900..	\$15.00
5s, Apr., \$10,000....	Apr. 1, 1905	Population in 1890 was....	33,639
Interest payable by County Treas.		(Part of county detached in 1891.)	
Total debt Mar. 1, 1901....	\$50,000	Population in 1900 was....	27,046

MUSKEGON.—P. P. MISNER, Recorder.
 This city is in a county of the same name.

LOANS—	Interest.	Principal.	Outstand'g.
NAME AND PURPOSE.	P. Cl. Payable.	When Due.	
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..... 1893	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	{ 1902 to 1925 } \$10,000 yearly.	240,000
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, \$2715,295; 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.
 FRED. EDWARDS, Clerk.
 This city is in Shiawassee County.

LOANS—	When Due.	BRIDGE BONDS—
REFUNDING BONDS—		4s, semi-an., \$15,000... 1909-1913
4s, J&J, \$10,000.....	Jan. 2, 1911	SEWER BONDS—
4s,, 5,000.....	..... 1921	4s, semi-an., \$1,000..... 1904
IMPROVEMENT BONDS—		GENERAL FUND BONDS—
....., 7,000... Mar. 14, 1914		4s, J&D, \$15,500..... 1905
WATER-WORKS BONDS—		Bond, debt Mar. 1, 1901.. \$186,500
....., \$15,000.....	1920	Assessed valuation, real 2,470,150
....., 20,000.....	1910	Assessed valuation, per'l., 1,275,755
....., 20,000.....	1924	Total valuation 1900 .. 3,745,905
REFUNDING WATER BONDS—		Tax rate (per \$1,000) 1900.. \$19.40
4s,, \$40,000.....	1920	Population in 1890 was.... 6,564
PAVING BONDS—		Population in 1900 was.... 8,698
4s, semi-an., \$31,000... 1901-1903		School District Bonds—(Addit'l.)
4s, May, \$12,000.... 1901 to 1904		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.
WATER BONDS—		JUDGMENT BONDS—	
5s, Oct., \$15,000.....	Oct. 1, 1912	6s, Apr., \$2,000.....	Apr. 9, 1902
(Optional after Oct. 1, 1902.)		CITY HALL BONDS—	
5s, June, \$12,000....	June 1, 1914	4s, F&A, \$20,000 Aug. 1, 1930	
(Optional after June 1, 1909.)		(Subject to call after Aug. 1, 1920.)	
4s, Mar., \$16,000....	Mar. 1, 1928	BRIDGE BONDS—	
(Optional after Mar. 1, 1918.)		5s, June, \$9,000.....	June 1, 1916
4s, J&J, \$50,000....	July, 1919-'28	(Optional after June 1, 1911.)	
IMPROVEMENT BONDS—		Bonded debt Feb. 22, '01.. \$120,000	
5s, June, \$8,000....	June 1, 1914	Sinking fund.....	1,843
(Optional after June 1, 1904.)		Net debt Feb. 22, 1901....	118,157
ELECTRIC-LIGHT BONDS—		Water debt (included)....	43,000
4s, J&D, \$16,000....	1918	Assessed valuat'n 1900.. 3,000,000	
4s, M&N, 12,000....	May 1, 1919	Assessment about ½ actual value.	
(Subject to call after 1909.)		Tax rate (per \$1,000) 1900.. \$12.90	
4s, J&D, \$10,000....	June 1, 1930	Population in 1890 was.... 2,872	
(Subject to call after June 1, 1920.)		Population in 1900 was.... 5,285	

PETOSKEY SCHOOL DISTRICT—P. B. Wachtel, Sec.
 LOANS— When Due. Bond, debt Aug. 1, 1901.. \$18,000
 5s, Aug., \$8,000.... Aug. 1, 1904 Assessed valuation 1900.. 3,549,590
 4s,, 10,000..... 1916

PONTIAC.—DR. HARRY C. GILLOT, Mayor.
 This city is in Oakland County.

LOANS—	When Due.	Total debt Mar. 1, 1900..	\$140,000
SEWER BONDS—		Total valuation 1900....	4,900,000
5s, M&S, \$25,000....	Sept. 2, 1915	Assessment about 3-5 actual value	
WATER BONDS—		Total tax (per \$1,000) 1900..	\$16.42
4½s, var. \$90,000.....	Yearly	Population in 1890 was....	6,200
\$5,000 each year until paid.		Population in 1900 was....	9,769
PAVING BONDS—		School District Bonds—(Addit'l.)	
5s,, \$25,000.....	.....	5s,, \$10,000 1902 to 1912	
Int. pay'le in N. Y. City and Pontiac.		(\$1,000 due yearly)	

PORT HURON.—{ FRED P. MOORE, Mayor.
 E. A. CADY, Comptroller.
 City of Port Huron is in St. Clair County.

LOANS—	Am't Outstand'g	Sewer bonds.....	\$8,471
Bridge bonds.....	\$48,050	Sidewalk assessment....	17,515
Contingent bonds.....	8,425	Water bonds.....	37,000
General road bonds.....	25,010	Total debt Aug 15, 1901	580,933
Park bonds.....	19,000	Total valuation, 1900....	6,875,068
Public building bonds....	20,500	Assessment about ½ actual value.	
Public improvem't bonds	60,662	Tax rate (per \$1,000) 1900..	\$24.00
Street openings.....	4,125	Population in 1890 was....	13,543
Refunding bonds.....	254,000	(Some outlying districts annexed	
Repaving bonds.....	25,175	since 1890.)	
School bonds.....	53,000	Population in 1900 was....	19,158

INTEREST MATURITY.—Bonds mature from 1902 to 1927 inclusive, and bear interest as follows: \$25,000 at 6 per cent, \$288,103 at 5 per cent, \$234,330 at 4 per cent, \$19,000 at 3½ per cent and \$14,500 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., LOANS—, When Due., WATER BONDS—EAST TAX DIS.—, WATER BONDS—WEST TAX DIS.—, REFUNDING SEWER BONDS—

INTEREST is payable at the City Treasurers' office or at the official bank in New York.

TOTAL DEBT, ETC.—The following statement shows Saginaw's total bonded debt, the sinking funds, &c.:

Table with columns: Bonded debt, Sinking funds, Net debt, Water debt (incl. above)

Assessment bonds, issued for sewers and street improvements, are included in the above-mentioned figures of bonded debt.

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 1901 the assessed valuation was \$21,680,728. Total tax rate (per \$1,000) 1901 \$15.40 for city and school purposes.

POPULATION.—In 1900 (Census) was 42,345; in 1890 it was 46,322; in 1880 it was 29,541.

ST. JOHNS.—HENRY PALMER, President. M. McDONALD, Clerk.

This village is in Clinton County.

Table with columns: LOANS—, When Due., WATER BONDS—(CON.)—, IMPROVEMENT BONDS—, BRIDGE BONDS—, WATER WORKS BONDS—

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;

SAULT STE. MARIE.—H. A. Harrison, Recorder.

This city is in Chippewa County.

Table with columns: LOANS—, When Due., WATER BONDS—(CON.)—, IMPROVEMENT BONDS—, BRIDGE BONDS—, WATER BONDS—

TAX FREE.—All the bonds of this city are exempt from taxation.

SAULT STE MARIE SCH. DIST.—J. T. Moore, Sec.

Table with columns: LOANS—, When Due., WATER BONDS—(CON.)—

TRAVERSE CITY.—CHAS. M. BEERS, Clerk.

This city is the county seat of Grand Traverse County.

Table with columns: LOANS—, When Due., WATER BONDS—(CON.)—, IMPROVEMENT BONDS—, WATER BONDS—

TRAVIS CITY SCH. DIST.—Chas. M. Beers, Clerk.

Table with columns: LOANS—, When Due., 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—, ASSESSMENT—, STATE & CO. TAX—, POPULATION—

WEST BAY CITY.—PETER LIND, Mayor. C. M. LA RUE, 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. JAS. MCGREGOR, City Clerk.

A city in Washtenaw County.

Table with columns: LOANS—, When Due., WATER WORKS BONDS—, TOTAL VALUATION—, ASSESSMENT—, AV. CITY TAX—, POPULATION—

YPSILANTI SCH. DIST. No. 4—Edgar D. Holmes, Sec.

Table with columns: LOANS—, When Due., BOND DEBT—, ASSESSED VALUATION—

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.

Table with columns: City, Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population

C.—city. V.—village.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES.

INDEX FOR THE WESTERN STATES, CITIES, ETC.

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State of Wisconsin.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1836
 Admitted as a State (Act. Aug. 6, 1846) - May 29th, 1848
 Total area of State (square miles) - - - - - 56,040
 State Capital - - - - - Madison
 Governor (term expires 1st Monday, 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. Evidences of debt. No scrip, certificate, or other evidence of State debt, whatsoever, shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article.

SECTION 10. Internal improvements—avails of grants. The State shall never contract any debt for works of internal improvement, or be a party in carrying on such works, but whenever grants of land or other property shall have been made to the State, especially dedicated by the grant to particular works of internal improvement, the State may carry on such particular works, and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

(2) *CITIES, counties, towns, villages, &c.,* were unrestricted except by legislative enactment until 1874. Since that amendment was adopted five per cent on the value of the taxable property has been the extreme amount of debt permissible for any municipality. Not only is that the case, but, as will be seen, the municipality is required before or at the time when it incurs any indebtedness, to make provision for an annual tax sufficient to pay the interest and also sufficient to pay the principal within twenty years from the time of contracting the debt. We give below the amendment referred to in full.

Limitation of Municipal Indebtedness—Adding to Section 3, Article 11, the words:

No county, city, town, village, school district, or other municipal corporation, shall be allowed to become indebted in any manner or for any purpose, to any amount, including existing indebtedness in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. Any county, city, town, village, school district, or other municipal corporation incurring any indebtedness, as aforesaid, shall before or at the time of doing so provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same.

On April 20, 1893, a new law passed by the Legislature of Wisconsin was approved by the Governor which gives general authority for the issuance of bonds to cities operating under special charters granted by the State, and containing a population of three thousand or more inhabitants, as follows. *This authority is of course subject to the foregoing provisions of the Constitution.*

For the erection and construction of a city hall and the purchase of a site for the same.

For the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the improvement and maintenance of the same.

For the erection, construction and completion of school buildings and the purchase of school sites.

For the purchase of sites for engine houses, for fire engines and other equipments of the fire department, and for the construction of engine houses.

For the purchase of sites for police stations and for the construction of buildings thereon for the use of the police department.

For the construction of viaducts, bridges, and for repairs of the same.

For the erection and construction of library and museum buildings and the purchase of sites for the same.

For the establishment of public baths and hospitals and the purchase of sites for the same.

For the purchase of lands for public parks and improvements thereof and for the payment of purchase money and interest thereon which may be or become due for park lands already acquired or contracted for.

For permanently improving 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 1880-1900.

POPULATION of Wisconsin has been as follows: Table with 4 columns: Year, 1870, 1880, 1890, 1900.

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.—A. E. HEIDEMAN, City Clerk.

The city is the county seat of Outagamie County. BRIDGE BONDS—When Due. Assessed valuat'n, real. \$7,222,705. PUBLIC BUILDINGS & ST. BOND—When Due. Assessed valuat'n, per l. 1,611,650.

ASHLAND.—THOMAS BARDON, Mayor. FINLEY WHARTON, Clerk.

County seat of Ashland County. LOANS—When Due. Assessed valuat'n, real. \$7,222,705. FUNDING BONDS—When Due. Assessed valuat'n, per l. 1,611,650.

* \$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. LOANS—Amount. Sinking fund..... \$15,667. REFUNDING BONDS—When Due. Net debt Jan. 1, 1901.... 227,443.

BARABOO.—E. L. LUCKOW, Mayor. J. S. WORTHMAN, Clerk.

This city is in Sauk County. LOANS—When Due. Sinking fund..... \$15,667. BRIDGE BONDS—When Due. Net debt Jan. 1, 1901.... 227,443.

BAYFIELD CO.—JNO. FROSITH, Co. Clerk.

Washburn is the County seat.

LOANS—When Due. Total valuation 1900. \$4,481,467. RAILROAD-AID BONDS—When Due. County tax (per M.) 1901....\$7.20.

BROWN CO.—ANDREW REIS, Treasurer.

County seat is Green Bay. LOANS—Amount. Tax valuation, real.....\$7,342,811. ASYLUM BONDS—When Due. Tax valuat'n, pers'l..... 1,773,715.

BURLINGTON UNION SCHOOL DISTRICT.—M. G. PRASCH, Treasurer. C. A. JONES, Clerk.

This district is in Racine County. LOANS—When Due. Total debt Feb. 1901... \$22,500. SCHOOL BONDS—When Due. Tax valuation 1900.... 954,048.

INTEREST is payable at the Chase National Bank, New York.

CHIPPEWA CO.—County seat is Chippewa Falls.

LOANS—When Due. Sinking fund..... \$35,000. COUNTY BONDS—When Due. Net debt Feb. 23, 1901.. 19,950.

CHIPPEWA FALLS.—R. P. WANDS, Treasurer.

This city is the county seat of Chippewa County. LOANS—When Due. Bonded debt Aug. 1, 1901. \$104,000. EXTENDED BONDS—When Due. Total valuation 1900.... 3,035,000.

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

County seat is Sturgeon Bay. LOANS—Amount. Tax valuation, personal. \$642,146. REFUNDING RAILROAD BONDS—When Due. Total valuation 1900.... 2,733,738.

EAU CLAIRE.—WILLIAM ROWE, Mayor. J. C. FENNESSEY, City Clerk.

Eau Claire is in Eau Claire County. LOANS—When Due. 4 1/2s, J&J, \$30,000.... Jan. 1, 1912. BRIDGES—When Due. Total debt Sept. 1, 1901. \$250,000.

INTEREST is payable in New York by the Central National Bank.

EAU CLAIRE SCHOOL DIST.—O. C. Gross, Supt.

LOANS—When Due. Total debt July 1, 1901.... 33,231. 4s, \$22,000.... 1902-1912.

FOND DU LAC.—FRANK B. HOSKINS, Mayor.

Fond du Lac is situated in Fond du Lac County. LOANS—When Due. STATE LOAN—When Due. 4s, Jan., \$15,000. 1902-1916.

GREEN BAY.—SIMON J. MURPHY, Mayor. W. L. KERR, City Clerk.

Green Bay is in Brown County. LOANS—When Due. BRIDGE BONDS—When Due. 5s, \$5,000.... 1902-'03.

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.

LOANS— *When Due.*

STREET BONDS—

5s, J&J, \$66,000... July 1, 1902 to (\$5,500 called y'rly) July 1, 1913

5s, J&J, \$70,000... July 1, 1902 to (\$5,000 called y'rly) July 1, 1915

5s, J&J, \$120,000... July 1, 1902 to (\$8,000 called y'rly) July 1, 1916

5s, J&J, \$64,000... July 1, 1902 to (\$4,000 called y'rly) July 1, 1917

3½s, J&J, \$14,000... July 1, 1902 to (\$8,000 called y'rly) July 1, 1919

3s, J&J, \$152,000... Jan. 1, 1902 to (\$8,000 called y'rly) Jan. 1, 1920

3½s, J&J, \$160,000... Jan. 1, 1902 to (\$8,000 called y'rly) Jan. 1, 1921

WATER BONDS—

7s, J&J, \$173,000... July 1, 1902

5s, J&J, 75,000... July 1, 1902 to (\$6,250 due yearly) July 1, 1913

WATER BONDS—(Con.)—

5s, J&J, \$27,500... July 1, 1902 to (\$2,500 called y'rly) July 1, 1912

5s, J&J, \$65,000... July 1, 1902 to (\$5,000 called y'rly) July 1, 1914

5s, J&J, \$75,000... July 1, 1902 to (\$5,000 called y'rly) July 1, 1916

4s, J&J, \$16,500... July 1, 1902 to (\$7,500 called y'rly) July 1, 1903

4s, J&J, \$62,500... Jan. 1, 1902 to (\$12,500 called y'rly) Jan. 1, 1906

4s, J&J, \$75,500... 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, \$15,500... July 1, 1902 to (\$7,500 called y'rly) July 1, 1903

4s, J&J, \$22,500... July 1, 1901 to (\$7,500 called y'rly) July 1, 1904

PORTAGE CO.—CHAS. A. LANE, Co. Clerk.

County seat is Stevens Point.

LOANS— *When Due.*

BUILDING RAILROAD—

5s, Jan., \$100,000... Jan. 1, 1912

CERTIFICATES OF IND'TNESS.—

3½s, Jan., \$80,000... Jan. 1, 1911

\$8,000 due yearly.

Interest payable by the County

Treasurer.

Total debt Oct. 1, 1900... \$195,000

Tax valuation, real... 5,403,811

Tax valuation, person'l... 1,365,507

Total valuation 1900... 6,769,318

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.— { MICHAEL HIGGINS, Mayor.
HENRY J. SCHROFF, City Clerk.

Racine is situated in Racine County.

LOANS— *When Due.*

ADJUSTMENT BONDS—

5s, Apr., \$98,000... Apr. 1, 1912

GENERAL IMPROVEMENT

5s, M&N, \$25,000... May 1, 1914

5s, ... 40,000... 1916

Optional after 10 years from date.

SCHOOL HOUSE—

5s, ... \$21,000... 1902 to 1917 (\$1,000 yearly on Sept. 1).

5s, J&J, \$7,000... Jan. 1, 1914

5s, ... 17,000... 1916

Optional after 10 years from date.

4s, F&A, 15,000... Aug. 1, 1910

4s, J&D, 50,000... June 1, 1913

4s, July 1, 31,000... Mch. 1, 1919

\$1,000 yearly. 1902 to 1909; \$2,000 yearly, 1910 to 1918; \$5,000 Mch. 1, 1919.

3½s, July 1, \$17,000... July 1, 1919

3½s, ... 50,000... 1902 to 1921

\$2,000 due yearly on June 12, 1902 to 1911; \$3,000 y'rly 1912 to '21.

LOANS— *When Due.*

PAVING 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 July 17, 1901... \$476,000

Sinking fund... 43,350

Net debt July 17, 1901... 432,650

Total valuation 1900... 10,766,570

Assessm't abt. 65 p.c., actual value.

City tax (per \$1,000), 1901... \$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

The bonded debt on Aug. 14, 1901, was \$6,239,500.

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, 1901, was \$21,092,031.

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 per \$1,000
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	19,381,035	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

HOSPITAL BONDS—

3½s, F&A, \$25,000... Aug. 1, 1906

3½s, F&A, 25,000... Aug. 1, 1911

3½s, F&A, 25,000... Aug. 1, 1916

Bond. debt Aug. 26, 1901... \$300,000

Sinking fund... 8,000

Net debt Aug. 26, 1901... 292,000

County has no floating debt.

Tax valuation 1900... \$171,659,635

Total tax (per \$1,000) '00... \$5.878

Population in 1890 was... 236,101

Population in 1900 was... 330,017

INTEREST is payable at the office of the County Treasurer.

NEENAH.— { M. L. CAMPBELL, Mayor.
J. P. KEATING, City Clerk.

This city is in Winnebago County.

LOANS— *When Due.*

WATER WORKS BONDS—

5s, J&J, \$60,000... 1903-'08 '13

Total debt Sept. 25, 1901... 60,000

Tax valuation, real... \$2,576,183

Tax valuation, personal... 776,746

Tot. equalz'd val'u't'n '01... \$3,352,929

Assessm't is about ½ actual value.

Total tax (per \$1,000), '01... \$18.00

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. 63, p. 1238.)

ELECTRIC LIGHT BONDS—

4s, Feb. 1, \$32,000... Feb. 1902-17

Bonded debt Feb. 1, 1901... \$74,000

Assessed valuat'n, real... \$1,100,965

Ass'd valuation, per'l... 445,925

Total valuation 1900... 1,546,860

Assessment about ½ actual value.

Tax rate (per \$1,000) 1900... \$20.77

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. \$50,000 high school and \$75,000 refunding bonds were authorized by the Common Council on July 30, 1901.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		LIBRARY BONDS—	
4s, June, \$50,000... 1902-11 (\$5,000 due yearly.)		4s, ... \$50,000... 1918	
CITY HALL BONDS—		PARK BONDS—	
5s, Feb. 15, \$12,000... 1902 to 1907 (\$2,000 due yearly in Feb.)		... \$42,000 ...	
FUNDING BONDS—		SCHOOL BONDS—	
4s, A&O, \$91,000... Aug. 1, 1918		4½s, Sept., \$8,000... 1918	
IMPROVEMENT BONDS—		4s, A&O, 15,000... Aug. 1, 1918	
... \$7,754... 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 Sept. 1, 1901... \$60,000

Tax valuation, real... 9,686,747

Tax valuation, person'l... \$1,650,075

Total valuation 1900... 11,336,822

Assessment about ¼ actual value.

State & Co. tax (per \$1,000) 1900... \$9.78

Population in 1890 was... 38,390

Population in 1900 was... 46,247

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.— { W. A. WYSE, Mayor.
A. H. CLARK, Clerk.

This city is in Sauk County.

LOANS— *When due.*

WATER AND ELECTRIC LIGHT—

5s, J&J, \$26,000... Jan. 1, 1902-10

\$2,000 due yearly, 1902-04, and \$3,000 yearly, 1905 to 1910.

Total debt Jan. 1, 1901... \$26,000

Tax valuation 1901... \$799,638

Assessment about ½ 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.

SHEBOYGAN.— This city is in Sheboygan County.

LOANS— *When Due.*

IMPROVEMENT BONDS—

6s, ... \$3,000... Jan. 2, 1904

Subject to call after 1902.

6s, ... \$1,700... July 2, 1904

Subject to call after 1902.

6s, J&D, 20,600... Dec. 2, 1902

RAILROAD AID BONDS—

5s, M&S, \$50,000... Mar. 1, 1902

REFUNDING BONDS—

4½s, M&N, \$120,000... May 1, 1909

4½s, M&N, 28,000... May 1, 1911

Bonded debt Apr. 10, '01... \$238,000

Floating debt... 7,900

Total debt... \$245,000

Sinking fund and cash... 13,685

Net debt Apr. 1, 1901... 231,315

Tax valuation, real... 9,233,692

Tax valuation, personal... 2,656,947

Total valuation 1900... 11,890,639

Assessment is abt. ½ actual value.

Total tax (per \$1,000) 1900... \$19.75

Population in 1890 was... 16,359

Population in 1900 was... 22,962

School District Bonds— Add'l

4s, M&S, \$40,000... Mar. 1, 1918

Subject to call after 1908.

INTEREST on the railroad aid bonds is payable by the Mutual Life Insurance Company, Milwaukee; on the refunding bonds at the Fourth National Bank, N. Y. City; on the improvement bonds due in 1902 at the City Treasury; on others at the Bank of Sheboygan or at the German Bank, Sheboygan, Wis.

SOUTH MILWAUKEE.— This place is in Milwaukee County.

LOANS— *Amt. Outstand'g.*

School bonds... \$15,000

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.—A. REEDFORS, Comptroller.

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.

LOANS— *When Due.*

BRIDGE BONDS—

6s, F&A, \$50,000... Aug. 1, 1910

VILLAGE HALL BONDS—

6s, A&O, \$7,000... Apr. 21, 1908

Subject to call since Apr. 21, 1898

FIRE PROTECTION BONDS—

6s, F&A, \$20,000... Aug. 1, 1910

SCHOOL BONDS—

5s, J&J, \$166,000... Jan. 2, 1912

5s, J&J, 45,000... July 2, 1912

..... 2,500.....

SEWER BONDS—

6s, F&A, \$200,000... Aug. 1, 1910

6s, F&A, 150,000... Aug. 1, 1911

6s, M&N, 50,000... Nov. 1, 1911

LOANS— <i>Special Assessment Loans—</i>	<i>When Due.</i>	HARBOR IMPROVEMENTS—(Con.)
HARBOR IMPROVEMENTS—		6s, J&D, \$390.....1900-1905
6s, J&D, \$54,119.....1900-1902		(Part due yearly on June 1.)
(Part due yearly.)		6s, J&D, \$8,224.....1899-1907
6s, J&D, \$8,311.....1900-1903		(Part due yearly.)
(Part due yearly June 1.)		SEWER & ST. IMP'MENT BONDS—
6s, J&D, \$37,720.....1899-1904		6s, 5s,, \$880,645.....1908
(Part due yearly on Dec. 1.)		

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 July 1, 1901, was \$1,557,492. sinking funds, \$274,948; net debt, \$1,282,544.

ASSESSED VALUATION.—The city's assessed valuation (about 1/3 of actual value) and tax rate have been as follows in the years named:

	<i>Real.</i>	<i>Personal.</i>	<i>Total.</i>	<i>Tax rate, per \$1,000</i>
1900.....	\$10,721,743	\$1,165,576	\$11,887,319	\$41.80
1899.....	9,496,214	1,107,936	10,604,150	40.50
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—	<i>When Due.</i>	Bond. debt Jan. 1, 1900.	\$87,650
SEWER BONDS—		Sinking fund.....	1,000
5s, Feb., \$30,000.....	1910	Net debt Jan. 1, 1900.....	86,650
PUBLIC BUILDING BONDS—		Assessed valuation, real.....	2,569,260
5s, J&J, \$10,000.....	1902 to 1911	Assessed valuation, pers'l.....	683,288
SCHOOL BONDS—		Total valuation 1900.....	3,252,548
5s, Feb., \$10,150.....	1900 to 1904	Assessment about 1/2 actual value.	
4s, J&J, 31,500.....	1901 to 1918	Tax rate (per \$1,000) 1900.....	\$23.00
STREET IMP. BONDS—		Population in 1900 was.....	7,419
6s, M&S, \$8,613 96.....	March '99-'08	Population 1890 (Census)....	6,321

INTEREST payable at office City Treasurer.

WAUSAU.—V. A. ALDERSON, Mayor.

This city is situated in Marathon County.

LOANS—	<i>When Due.</i>	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 yrly) to Sept. 18, 1910		Tax valuation, real.....	2,436,035
SCHOOL HOUSE BONDS—		Tax valuation, personal.....	1,094,758
5s, M&S, \$20,000.....	Sept. 18, 1902	Total equal. val. 1900.....	3,530,793
(\$5,000 due yrly) to Sept. 18, 1905		Assessment is 2/3 actual value.	
SEWER BONDS—		Total tax (per \$1,000) 1900.....	\$36.06
5s, A&O, \$2,500.....	Oct. 15, 1902	Population in 1890 was.....	9,253
WATER WORKS BONDS—		Population in 1900 was....	12,354
5s, A&O, \$90,000.....	Apr. 1, 1905		

WINNEBAGO CO.—M. J. ROUNDS, Treas.

Oshkosh is the county seat.

LOANS—	<i>When Due.</i>	Sinking fund.....	\$5,000
ASYLUM BONDS—		Net debt Aug. 1, 1901....	77,000
4 1/2s, Mar. 15, \$62,000.....	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 Aug. 1, 1901.....	\$62,000	Assessment abt. 3-5 actual value.	
Floating debt (incl. notes).....	20,000	Population in 1890 was.....	50,097
Total debt.....	82,000	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.

<i>Counties—</i>	<i>Bonded debt.</i>	<i>Total debt.</i>	<i>Assessed valuation.</i>	<i>Population.</i>
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.....	5,000	57,000	3,610,268	28,103
Oneida.....	.....	22,000	3,872,435	8,875
Polk.....	25,000	25,000	2,487,599	17,801
Price.....	53,000	53,000	1,305,187	9,106
Richland.....	.....	30,000	3,637,977	19,483
Rock.....	90,000	90,000	20,160,036	51,203
St. Croix.....	.....	75,000	6,019,929	26,830
Sawyer.....	50,000	50,000	1,031,623	3,593
Trempealeau.....	.....	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
<i>Cities, Towns, &c.—</i>				
De Pere, Brown County..	33,500	33,500	840,534	4,038
Oconto (City), Oconto Co.	26,750	48,697	2,187,115	5,646

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:

NAME AND PURPOSE.	Interest.		Principal.	
	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	100,000
do do.....	3	J & J	July 1, 1908	200,000
do do.....	3	J & J	July 1, 1909	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.

	Taxable Valuation.			*Total Taxes State Tax.	
	<i>Real.</i>	<i>Personal.</i>	<i>Total.</i>	<i>Levied.</i>	<i>p. \$1,000.</i>
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	13,595,943	1.80
1895....	556,135,887	85,114,394	641,250,281	14,770,864	1.80
1893....	543,956,153	98,947,498	642,903,651	14,645,741	2.20
1892....	546,496,309	91,043,649	642,539,958	14,214,938	2.60
1889....	463,943,397	95,418,115	559,361,512	12,243,956	1.90
1887....	391,823,360	94,846,604	486,669,964	10,796,483	1.90
1885....	546,496,309	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	87,133,673	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:

Table with 4 columns: Year, Population, Year, Population. Rows: 1900-1,751,394; 1880-780,773; 1860-172,023; 1890-1,301,826; 1870-439,706; 1850-6,077

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF MINNESOTA.

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

ALBERT LEA.—

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: Item, Value. Rows: Bonded debt Sept. 1, 1900. \$95,000; Tax valuation, real. 755,928; Tax valuation, personal. 318,620; Total valuation 1899. 1,076,548; Assessment is 1/3 actual value; Total tax (per M.) '99. \$35.40; Population in 1900 was. 4,500; Population in 1890 was. 3,305

AUSTIN.—T. M. FOSTER, Recorder.

This city is the county seat of Mower County

Table with 2 columns: Item, Value. Rows: Bonded debt Mar. 1, 1901. \$69,000; Tax valuation, real. 832,785; Tax valuation, personal. 233,678; Total valuation 1900. 1,066,463; Assessment is about 1/3 actual val.; Total tax (per M.) 1900. \$47.80; Population in 1890 was. 3,901; Population in 1900 was. 5,474

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: Item, Value. Rows: Bonded debt Mar. 1, 1901. \$69,000; Tax valuation, real. 2,185,692; Tax valuation, personal. 477,890; Total valuation 1900. 2,665,582; Assessment about 1/4 actual value; State tax (per \$1,000) 1900. \$2.83; County tax (per \$1,000) 1900. 11.20; Average tax in County '99. \$35.06; Population in 1890 was. 9,401; Population in 1900 was. 14,375

INTEREST on the 7 per cent bonds is payable by the Corbin Bank ing 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: Item, Value. Rows: Floating debt. \$22,000; Total debt Oct. 1, 1900. 129,000; Sinking fund. 3,924; Net debt Oct. 1, 1900. 125,076; Tax valuation, real. 1,297,042; Tax valuation, personal. 276,134; Total valuation 1898. 1,573,134; Assessment about 5/8 actual value; Total tax (per \$1,000) 1898. \$47.50; Population in 1890 was. 5,703; Population in 1900 was. 7,524

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: Item, Value. Rows: Total debt Aug. 1, 1900. \$100,000; Assessment about 2/3 actual value; School tax (per \$1,000) '97. \$16.51

CLAY COUNTY.—JOHN EID, Auditor.

County seat is Moorhead.

Table with 2 columns: Item, Value. Rows: Net debt Mar. 1, 1901. \$70,000; Tax valuation, real. 4,294,076; Tax valuation, personal. 811,719; Total valuation 1900. 5,105,795; Ass't about 1/2 to 1/2 actual value; St. & Co. tax (per M.) 1900. \$8.10; Aver. tax in county 1899. \$30.53; Population in 1900 was. 17,942; Population in 1890 was. 11,517

INTEREST on the 6 per cent bonds is payable in New York City and on the 5s at the County Treasurer's Office.

CROOKSTON.—WILLIAM A. LANCTOT, Clerk.

This city is the county seat of Polk County.

Table with 2 columns: Item, Value. Rows: Sinking fund assets. \$10,000; Net debt Feb. 23, 1901. 93,000; Assessed valuation, real. 726,995; Assessed valuation, per l. 389,992; Total valuation 1900. 1,116,987; Assessment abt. 1/3 of actual value; Tax rate (per \$1,000) 1900. \$45.00; Population in 1890 was. 3,457; Population in 1900 was. 5,359

INTEREST is payable at the Hanover Nat. Bank, N. Y. City.

DULUTH.—{ T. W. HUGO, Mayor. H. W. CHEADLE, Clerk.

This city is in St. Louis County.

Table with 3 columns: Item, Value, Date. Rows: LOANS - GENERAL FUND BONDS - 5s, J&J, \$100,000... July 1, 1907; 5s, M&N, 100,000... Nov. 1, 1912; 5s, M&S, 185,000... Sept. 1, 1918; 5s, M&N, 200,000... Nov. 1, 1923; 4 1/2s, J&J, 100,000... Jan. 1, 1920; 4 1/2s, M&N, 100,000... Nov. 1, 1922; 4 1/2s, g. J&J, 250,000... July 1, 1926; PERMANENT IMPROVEMENT - 5s, J&J, \$100,000... July 1, 1907; 4s, J&J, 99,000... Jan. 1, 1931; PARK BONDS - 4s, J&J, \$70,000... July 1, 1920; 4s, J&J, 242,000... Jan. 1, 1921; REFUNDING BONDS - 6s, J&J, \$138,250... Jan. 1, 1908; 4 1/2s, M&N, 500,000... May 1, 1914; 4 1/2s, J&J, 113,000... Jan. 1, 1927; REFUNDING BONDS - (Con.) - 4s, A&O, \$70,000... Apr. 1, 1928; 4s, M&N, 50,000... May 1, 1931; VILLAGE SEWER BONDS - 5s, J&J, \$25,000... July 1, 1902 (\$5,000 due yearly) to July 1, 1906; Fond du Lac Bonds - 7s, A&O, \$10,000... Oct. 1, 1903; New Duluth Bonds - 6s, M&S, \$47,000... Mar. 1, 1914; West Duluth Bonds - 6s, F&A, \$30,000... Feb. 1, 1910; 6s, J&J, 115,000... July 15, 1911; 6s, J&D, 20,000... June 13, 1913; WATER AND LIGHT BONDS - 5g, J&J, \$1,106,000g... July 1, 1926; 4s, A&O, 955,000... Apr. 1, 1928; Dul. Gas & Water Co. (assumed.) - 6s, M&N, \$295,000... May 1, 1906

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, Total bonded debt, Floating debt, Total bonded debt, Floating debt. Rows: Jan. 1, 1901. \$2,699,248; Feb. 17, '00. \$2,600,250; Aug. 1, '99. \$2,100,250; Apr. 1, '98. \$2,055,250

* 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, Tax Rate. Rows: 1900. \$20,407,724; 1899. 22,716,258; 1898. 22,779,274; 1897. 26,112,865; 1896. 26,037,311; 1895. 36,157,713; 1894. 35,848,886; 1890. 19,385,553

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: Item, Value. Rows: Bonded debt Sept. 1, 1901. \$75,000; Sinking fund. 23,519; Net debt Feb. 1, 1901. 51,481; BUILD'G & PURCH. SITES - (Con.) - 4 1/2s, J&J, \$150,000... Jan. 1, 1921; OTHER BONDS - 5s, J&J, \$20,000... Jan. 15, 1904; Total debt Aug. 1, 1901. \$977,000; Sinking fund. 51,408; Net debt Aug. 1, 1901. 925,592; Tax valuation, real. 20,407,724; Tax valuation, personal. 4,192,609; Total valuation 1900. 24,600,333; School tax rate (per M.) 1900. \$5.70

INTEREST on bonds is payable at Amer. Exch. Nat'l Bank, N. Y.

FERGUS FALLS.—G. A. ERICSON, City Clk.

Fergus Falls is in Otter Tail County.

Table with 2 columns: Item, Value. Rows: Bonded debt Sept. 1, 1901. \$84,000; The city has no floating debt; Tax valuation, real. \$643,374; Tax valuation, personal. 190,927; Total valuation 1900. 834,301; Total tax (per \$1,000), '00. \$26.50; Population in 1890 was. 3,705; Population in 1900 was. 3,811; School Bonds - 4s, J&J, \$30,000... July 1, 1909-'19 \$1,000 due yearly 1909-1918. \$20,000 due 1919.

INTEREST on the refunding bonds of 1914 is payable in Hastings; on all other bonds in New York City.

HASTINGS.—{ E. E. TUTTLE, Mayor. N. B. GERGEN, Treasurer.

Hastings is in Dakota County. Arrangements are in progress for refunding the \$16,000 railroad 6s due March 1, 1902.

Table with 2 columns: Item, Value. Rows: Bonded debt Sept. 1, 1901. \$84,000; The city has no floating debt; Tax valuation, real. \$643,374; Tax valuation, personal. 190,927; Total valuation 1900. 834,301; Total tax (per \$1,000), '00. \$26.50; Population in 1890 was. 3,705; Population in 1900 was. 3,811; School Bonds - 4s, J&J, \$30,000... July 1, 1909-'19 \$1,000 due yearly 1909-1918. \$20,000 due 1919.

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: Item, Value. Rows: Bond. debt July 15, '01. \$1,875,000; Sinking fund. 388,250; Net debt July 15, 1901. 1,486,750; Tax valuation, real. 88,194,217; Tax valuation, pers'l. 22,015,162; Total valuation 1900. 110,209,379; Assessment about 3/5 actual value; St. & co. tax (per M.) 1900. \$7.00; Average tax in county 1899. \$28.91; Population 1890 was. 185,294; Population in 1900 was. 228,340

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. LOANS— When Due. Total debt Jan. 1, 1901... \$41,500 Sinking fund... 9,384 Net debt Jan. 1, 1901... 32,116 Tax valuation, real... 2,703,830 Tax valuation, personal... 178,551 Total valuation 1900... 2,882,381 Assessment less than 1/3 actual value State & Co. tax (per M.) 1900 \$4.60 Population in 1890 was... 1,299 Population in 1900 was... 4,654 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.

MANKATO SCHOOL DISTRICT.—G. E. Brewster, Sec. LOANS— When Due. HIGH SCHOOL BONDS— 5s, Ann., \$30,000... Sept. 3, 1905 Total debt Aug. 1, 1901... \$30,000 Tax valuation, real... \$2,391,235 Tax valuation, personal... 769,386 Total valuation 1900... 3,160,621 School tax (per \$1,000) 1900... \$7.20

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 4s, semi-an., 186,000... 1903 to '14 \$10,000 Jan 1, 1905; \$20,000 yearly, 1908 to 1913, and \$16,000 1914. 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

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 4 columns: Bonded debt, Sinking funds, Net debt, Water debt (incl.). Rows for Jan. 1, '01, Jan. 1, 1900, Jan. 1, '99, Jan. 1, '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.

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 4 columns: Years, Tax Valuation, Tax Rate per \$1,000, Total Bonded Debt. Rows for 1900, 1899, 1898, 1897, 1896, 1890, 1885, 1879.

In 1900 the valuation of real estate was \$78,668,250, and of personal property \$20,823,801. 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.—F. STALLEY, City Auditor.

County seat of Clay County. Bonded debt Sept. 2, '01... \$108,000 Floating debt... 32,500 Total debt... 140,500 Cash on hand... 1,500 Net debt Sept. 2, 1901... 139,000 Tax valuation 1901... \$850,000 Total tax (per \$1,000) 1901... 49.00 Population in 1890 was... 2,088 Population in 1900 was... 3,730

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 Tax valuation, real... \$5,845,668 Tax valuation, personal... 1,210,758 Total valuation 1900... 7,056,426 State & eo. tax (per M.) 1900... \$9.07 Av'ge tax in county 1899... \$31.59 Population in 1890 was... 34,232 Population in 1900 was... 45,375

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 March 1, 1901, all interest had 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, 1903 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

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 1/2 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 LOANS— When Due. JAIL BONDS— 3 1/2s, J&D, \$100,000... Dec. 1, 1920 3 1/2s, J&D, 50,000... Dec. 15, 1920 3 1/2s, M&N, 60,000... May 6, 1921 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, 1902 5s, A&O... \$1,000... Apr. 1, 1903 STREET BONDS— ..s, ..s, \$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 1900 was: State tax, \$2.83; county tax, \$3.77. 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.— { JOHN H. RICH, 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 R. W. & IOWA RY. BONDS— 4s, Jan. 1, \$18,000... Jan. 1, 1909 REFUNDING BONDS— 4s, J&J, \$5,000... July 1, 1918 ..s, ..s, 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 July 1, 1901... \$168,000 Tax valuation, real... 1,599,995 Tax valuation, personal... 521,847 Total valuation 1901... 2,120,942 Assessment about 1/2 actual value. City tax (per \$1,000) 1901... \$18.55 Total tax (per \$1,000) 1901... \$40.65 Population in 1900 was... 7,525 Population in 1890 was... 6,294

The city's assets on July 1, 1901, amounted to \$176,211, including the water-works and stock in the Red Wing & Trenton Transit Co.

REDWOOD CO.—W. P. TENNEY, Treasurer.

County seat is Redwood Falls. * 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—

JAIL BONDS—

5s, J&J, \$7,000.....1902 to 1908

REFUNDING RAILROAD BONDS—

4s, J&J, \$23,000.....1902-1908
(\$3,000 yearly to 1904 inc., \$4,000 to 1907 inc. and \$5,000 1908.)
Int. is payable at St. Paul ann.

Total debt Jan. 1, 1901.. \$34,000
Assessed valuation, real 5,456,889
Assessed valuat'n, 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

ROCK COUNTY.—C. S. BRUCE, Auditor.

County seat is Luverne.

LOANS—

COURT HOUSE AND JAIL BONDS—

4 1/2s, Aug., \$5,000....Aug. 5, 1907
4 1/2s, Aug., 5,000....Aug. 5, 1909
4 1/2s, Aug., 5,000....Aug. 5, 1911
5s, Apr., 15,000....1913-15-17
(\$5,000 due each year on Apr. 20.)

REFUNDING BONDS—

5s, ... \$20,000.....July 1, 1908
Total debt Aug. 20, 1901..\$60,000
Sinking fund.....1,000

Net debt Aug. 20, 1901...\$59,000
Assessed valuation, real 3,118,227
Assessed valuat'n, pers'l 651,484
Total valuation 1900....3,769,711
Assessment is 1/2 actual value.
State tax (per \$1,000) 1900...\$2.83
County tax (per \$1,000) 1900...7.07
Aver tax in County, 1899...\$23.02
Population in 1890 was.....6,817
Population in 1900 was.....9,668

INTEREST on the 4% 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.—{ JAS. R. BOYD, Mayor.
J M. ROSENBERGER, Treasurer

This city is located in Benton, Stearns and Sherburne counties.

LOANS—

BRIDGE BONDS—

5s, J&J, \$80,000.....1912-1919
(\$10,000 due yearly.)

FUNDING BONDS—

5 1/2s, J&J, \$10,000.....1916
(Subject to call 1906.)

5s, F&A, \$15,000..... 1924
(Subject to call 1904.)

WATER POWER BONDS—

6s, A&O, \$100,000.....1910

FREE OF TAX.—Bonds of this city are tax exempt.

RIGHT OF WAY BONDS—

6s, July, \$15,000.....1903-1912
(\$3,000 due yearly.)
Bond. debt Sept. 1, 1901. \$220,000

Assessed valuation \$2,175,528
Assessment abt. 40% actual value.
Tax rate (per \$1,000) 1900 \$36.50
Population in 1890 was.... 7,6*6
Population in 1900 was.....8,663

ST. JAMES.—{ W. P. REMPEL, Mayor.
M. J. ARMSTRONG, Treasurer.

This village is in Watonwan County.

Bonded debt Feb. 23, 1901. \$30,000
The village has no floating debt.
Total valuation 1900....\$481,274
Assessment about 1/2 actual value.

Total tax (per \$1,000) 1900. \$39.40
Population in 1890 was.....939
Population in 1900 was.....2,607

ST. LOUIS CO.—L. H. WHIPPLE, Treasurer.

County seat is Duluth.

LOANS—

RAILROAD AID BONDS—

5s, Oct., \$250,000.....1923

REFUNDING—

6s, J&J, \$91,150.....1907

County bonds outstanding. \$1,000

ROAD AND BRIDGE BONDS—

5s, J&J, \$40,000.....1908
4 1/2s, J&J, 30,000.....1909
4 1/2s, J&J, 50,000.....1910
4 1/2s, J&J, 30,000.....July 1, 1911
4s, J&J, 150,000.....1916

Bonded debt Aug. 26, 1901 \$641,150
Floating debt..... 44,000
Total debt..... 685,150
Sinking fund..... 141,536
Net debt Aug. 26, 1901... 543,614
Tax valuation, real.....39,006,763
Tax valuat'n, person'l. 5,383,721
Total valuation 1900...44,390,484
Assessment fr. 40 to 60% act. value
State and co. tax (per M.) '00...\$5.43
Aver. tax in County, 1899...\$22.57
Population in 1890 was....44,862
Population in 1900 was.....82,932

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.

LOANS—

ABUTMENTS—R.R. CROSSINGS—

4 1/2s, J&J, \$50,000....Jan. 1, 1916

ALMS AND WORK HOUSE—

5s, A&O, \$25,000....Apr. 2, 1913
5s, M&S, 25,000....Mar. 1, 1914
4s, F&A, 30,000....Aug. 1, 1906

BOARD OF EDUCATION—

5s, A&O, \$50,000..Apr. 2, 1903
5s, M&N, 50,000....May 2, 1915
4 1/2s, J&J, 50,000....July 1, 1902
4 1/2s, F&A, 50,000....Feb. 1, 1916
4 1/2s, M&N, 150,000....May 2, 1917
4 1/2s, J&J, 144,000....Jan. 2, 1918
4 1/2s, M&N, 100,000....May 1, 1919
4s, J&J, 100,000....Jan. 15, 1920

COUNCIL APPROPRIATIONS—

4 1/2s, M&N, \$100,000..May 2, 1917

FIRE DEPARTMENT—

4 1/2s, J&J, \$50,000..Jan. 1, 1916
4 1/2s, M&N, 100,000..May 2, 1917

HOSPITAL—

4 1/2s, M&N, \$50,000..May 2, 1917
4 1/2s, F&A, 50,000....Aug. 1, 1921
4s, F&A, 50,000....Aug. 1, 1919

LEVEE—

5s, A&O, \$20,000....Apr. 2, 1903

LAKE COMO BONDS—

4 1/2s, M&S, \$25,000..Sept. 1, 1921

PARK—

7s, J&J, \$100,000..July 1, 1903
5s, A&O, 25,000....Apr. 2, 1913
4 1/2s, J&J, 25,000....Jan. 1, 1916
4 1/2s, M&S, 225,000....Sept. 1, 1917
4s, M&N, 45,000....May 1, 1920

RAILROAD AID—

6s, A&O, \$75,000..Apr. 1, 1904
5s, F&A, 45,000....Aug. 1, 1904

REFUNDING BONDS—

4s, M&N, \$50,000....May 15, 1920
4s, M&S, 100,000....Mar. 1, 1907
4s, M&S, 50,000....Sept. 1, 1907
3 1/2s, M&N, 260,000....Nov. 1, 1908

STREETS—

5s, A&O, \$5,000....Apr. 1, 1909
5s, A&O, 40,000....Apr. 2, 1913
5s, F&A, 35,000....Aug. 1, 1913
4s, J&J, 25,000....Jan. 1, 1920

LOANS—

COURT HOUSE AND CITY HALL—

5s, J&J, \$50,000..Jan. 1, 1915
4 1/2s, J&J, 100,000..Jan. 1, 1916
4 1/2s, M&N, 200,000..May 2, 1917
4 1/2s, J&J, 150,000..July 2, 1918

BRIDGE BONDS—

5s, A&O, \$5,000....Apr. 2, 1908
5s, M&N, 200,000..May 1, 1915
4 1/2s, J&J, 100,000..July 1, 1916
4 1/2s, M&N, 214,000..May 2, 1917
4 1/2s, M&N, 50,000....Nov. 15, 1917
4 1/2s, J&J, 300,000..July 2, 1918
4 1/2s, F&A, 16,000....Aug. 1, 1918
4s, F&A, 5,000....Aug. 1, 1906
4s, J&D, 26,000....June 1, 1907
4s, J&J, 34,000....July 1, 1919
4s, J&J, 250,000..Jan. 1, 1920
4s, M&N, 55,000..May 1, 1920

SEWERAGE—

7s, M&N, \$27,000..May 1, 1903
7s, M&S, 500..Sept. 1, 1903
7s, J&J, 4,000..Jan. 1, 1904
6s, M&N, 3,000..Nov. 1, 1904
5s, M&N, 9,600..May 1, 1905
5s, M&S, 95,000..Mar. 1, 1909
5s, A&O, 100,000..Apr. 2, 1908
5s, A&O, 200,000..Apr. 1, 1915
4 1/2s, J&J, 100,000..July 1, 1916
4 1/2s, M&N, 200,000..May 2, 1917
4 1/2s, J&D, 200,000..Dec. 1, 1918
4s, F&A, 20,000..Aug. 1, 1906
4s, F&A, 250,000..Aug. 1, 1919
4s, M&N, 150,000..May 1, 1920

WATER—

5s, A&O, \$498,000..Apr. 1, 1909
5s, F&A, 148,000..Aug. 1, 1913
5s, A&O, 100,000..Apr. 1, 1914
5s, A&O, 400,000..Apr. 1, 1915
4 1/2s, M&N, 200,000..May 2, 1917
4 1/2s, M&S, 300,000..Mar. 1, 1918
4 1/2s, J&J, 99,000..Jan. 1, 1919
4 1/2s, J&J, 151,000..Jan. 1, 1919
4 1/2s, M&N, 100,000..May 1, 1919
4s, J&D, 350,000..June 1, 1912
4s, M&N, 100,000..May 1, 1920

WEST ST. PAUL—

4s, M&N, \$45,000..May 1, 1920

REDEMPTION—

5s, A&O, \$22,000..Apr. 1, 1906

TAX LEVY CERTIFICATES (See CHRONICLE, V. 65, p. 847).

LOANS—

NAME AND PURPOSE. Interest. Principal.

Rate. Payable. When Due. Outstandg.

Department funds..... 3 June 15, 1902 \$937,000

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.—

	Jan. 1, 1901.	Jan. 1, 1900.
Total bonded debt (including water bonds),...	\$8,001,100	\$8,121,100
Tax levy certificates of indebtedness.....	1,080,000	1,095,000
Total city debt	\$9,081,100	\$9,216,100
Less sinking funds.....	644,111	631,387
Net debt.....	\$8,436,989	\$8,584,713
Water debt included in the above total...	\$2,446,000	\$2,460,000

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:

Years.	Assessed Valuation.			Tax Rate per \$1,000.	Total City Bonds. Dec. 31.
	Real.	Personal.	Total.		
1900...	\$70,877,728	\$15,759,918	\$86,637,646	\$22.40	\$8,001,100
1899...	78,918,440	14,977,140	93,895,580	22.20	8,121,100
1898...	78,523,015	14,509,467	93,032,482	21.00	8,211,100
1897...	79,265,736	14,631,830	93,897,566	21.40	8,324,600
1896...	79,065,041	14,042,700	93,107,741	21.40	8,332,100
1895...	109,494,303	13,149,400	122,643,703	20.30	8,332,100
1893...	109,710,896	16,904,398	126,615,294	20.00	8,442,100
1890...	106,204,133	16,895,335	122,000,000	20.00	7,579,965
1885...	50,512,212	14,291,946	64,804,158	19.50	3,815,640
1882...	30,000,000	10,026,777	40,026,777	21.00	1,959,910
1880...	.....	.....	27,955,387	18.00	.....

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.—{ W. H. MUELLER, Mayor.
HENRY N. BENSON, City Clerk.

A city in Nicollet County.

LOANS—

REFUNDING BONDS—

5 1/2s, M&S, \$5,000....Sept. 1, 1906
5 1/2s, M&S, 5,000....Sept. 1, 1911
5s, M&S, 2,000....Sept. 1, 1900
5s, M&S, 7,000....Sept. 15, 1907
5s, M&S, 5,000....Sept. 1, 1909

IMPROVEMENT BONDS—

6s, Sept., \$9,000.....Sept. 1, 1903
6s, Sept., 9,000.....Sept. 1, 1908

Bond. debt Aug. 26, 1901. \$47,000
City has no floating debt.
Tax valuation, real..... 493,358
Tax valuation, personal.....331,224
Total valuation 1900.....824,582
Total tax (per \$1,000) 1900. 30.00
Population in 1890 was.....3,671
Population in 1900 was.....4,302

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 and refunded.

LOANS—

REFUNDING BRIDGE BONDS—

4 1/2s, M&N, \$86,520...May 1, 1911

CITY HALL BONDS:

6s, J&D, \$10,000....June 1, 1914
6s, J&D, 5,000....Dec. 1, 1920

EDUCATIONAL BONDS.

6s, J&D, \$20,000....June 1, 1914
6s, J&D, 1,000....Dec. 2, 1907
6s, M&S, 1,000....Sept. 15, 1914
6s, J&D, 3,000....Dec. 2, 1919

GENERAL BONDS—

6s, J&D, \$5,000....Dec. 2, 1907

IMPROVEMENT BONDS:

6s, J&D, \$50,000....June 1, 1919
6s, M&S, 11,000....Sept. 15, 1922

FIRE DEPARTMENT BONDS:

6s, J&D, \$5,000....June 1, 1914
6s, M&S, 3,000....Sept. 15, 1917
6s, J&D, 3,000....June 1, 1920
6s, J&J, 3,000....Dec. 1, 1920

Bond. debt Sept. 6, 1901. \$206,500
Assessed valuation 1901. 1,128,645
Tax (per M.) 1901.....\$30.00
Population in 1890 was.....2,242
Population in 1900 was.....2,322

INTEREST is payable by the Amer. Exchange Nat. Bank, N. Y. City.

STEVENS CO.—N. R. SPURR, Auditor.

County seat is Morris.

LOANS—

L. F. & D. Ry. bonds..... \$50,000
Court-house bonds..... 30,000
Seed-grain bonds..... 2,237
Warrant-, etc..... 111

Total debt Aug. 20, 1901. \$82,348
Tax valuation, real2,336,098
Tax valuation, personal. 569,894
Total valuation 1900....2,905,992
Aver. tax in County, 1899 *\$25.52
Population in 1890 was.....5,251
Population in 1900 was.....8,721

STILLWATER.—J. H. WARD, Clerk.

This city is situated in Washington County.

LOANS—

CURRENT FUND BONDS, 1882—

5s, F&A, \$20,000...Feb. 15, 1912

REFUNDING BONDS, 1891—

5s, J&J, \$25,000...Jan. 1, 1921

PERMANENT IMPROVEMENT—

5s, M&S, \$50,000....Sept. 1, 1906
5s, M&S, 100,000....Sept. 1, 1911
5s, M&S, 50,000....Sept. 1, 1912
5s, A&O, 60,000....Oct. 1, 1917
5s, J&J, 60,000....July 1, 1921

City has no floating debt.

Bonded debt Mar. 1, 1901. \$365,000
Sinking fund 16.48
Net debt Mar. 1, 1901.... 348,352
Tax valuation, real..... 2,937,691
Tax valuation, personal 1,091,387
Total valuation 1900... 4,029,078
Assessment is 3-5 actual value.
Tot. tax (per \$1,000) 1900...\$33.00
Population in 1890 was.....11,260
Population in 1900 was.....12,318

INTEREST is payable at Fifth Avenue Bank, New York.

TODD COUNTY.—County seat is Long Prairie.

LOANS—

COURT HOUSE—

7s, J&J, \$25,000....May 13, 1913
Total debt Feb. 23, 1901. \$25,000
Tax valuation, real..... 2,38,701
Tax valuation, personal...741,734

Total valuation 1900.. \$3,257,924
Assessment about 2/3 actual value.
State & Co. tax (per M.) '00. \$7.87
Aver tax in County, 1900. \$27.78
Population in 1890 was.....12,930
Population in 1900 was.....22,214

INTEREST on the bonds is payable at National Park Bank, N. Y.

*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.

TRACY.—W. O. MUSSER, City Treasurer.

Table with 2 columns: Bonded debt Feb. 1, 1901; Assessment about % actual value. Includes sinking fund, net debt, and tax valuation.

WADENA.—A. MURRAY, Treasurer.

Table with 2 columns: Loans—When Due; Total debt Feb. 1, 1901. Includes water-works bonds and electric-light bonds.

WINNEBAGO CITY.—E. C. MOULTON, Township Clerk. This township is in Faribault county.

Table with 2 columns: Loans—When Due; Assessed valuation, real. Includes refunding RR. aid bonds.

WINONA.—{ E. K. TARBELL, Mayor. PAUL KEMP, City Recorder.

Table with 2 columns: Loans—When Due; WATER-WORKS BONDS—When Due. Includes ferry road & bridge bonds and sewer bonds.

INTEREST is payable at the Park National Bank, New York City.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor divisions in the State which are not represented among the foregoing detailed reports:

Table with 6 columns: Location, Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population 1900. Lists various counties and their statistics.

(C) City. (V) Village.

State of Iowa.

ITS DEBT, RESOURCES, &c.

Table with 2 columns: Event and Date. Includes organized as a Territory, admitted as a State, total area, state capital, governor, secretary, and treasurer.

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.

EQUALIZED VALUATION.—The equalized assessed valuation has been as follows in the years named:—

Table with 6 columns: Lands, Personal Property, Railroads, Telephone & Telh. Cos., Total. Shows equalized assessed valuation from 1870 to 1900.

TAX RATE.—The State tax (per \$1,000) for 1901 was \$2.90; this includes general State tax, \$2.70, 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 1 1/4 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:

Table with 3 columns: Year, Population, Year, Population, Year, Population. Shows population from 1870 to 1900.

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.

BURLINGTON.—H. C. MARQUART, Mayor.

Table with columns: LOANS—, REFUNDING BONDS—, BURL. WATER CO. 1ST MORTGAGE BONDS, INTEREST ASSUMED—, Bonded debt Apr. 1, '01, Floating debt, Total debt Apr. 1, 1901, Sinking fund, Assessed valuation 1900, Tax rate (per \$1,000) 1900, Population in 1900, Population in 1890.

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.

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

BURLINGTON INDEPENDENT SCHOOL DISTRICT.—W. W. TURPIN, Secretary.

Table with columns: SCHOOL BONDS—, Bonded debt Feb. 15, '01, Tax valuation, real, Tax valuation, personal, Total valuation 1899, School tax (per \$1,000) '99.

CASS COUNTY.—T. W. BROWN, Treasurer.

Table with columns: LOANS—, REFORMATORY BONDS—, REFUNDING BONDS—, Tax valuation, real, Tax valuation, personal, Total valuation 1901, State and Co. tax (p. M.) '00, Assessment about 1/4 actual value, Population in 1890, Population in 1900.

CEDAR RAPIDS.—J. M. REDMOND, Mayor. T. DEVENDORF, Treasurer.

Cedar Rapids is in Linn County. \$100,000 5 per cent sewer bonds were authorized Feb. 1, 1901, but their issuance has been enjoined by the Court.

Table with columns: LOANS—, REFUNDING BONDS—, FUNDING BONDS—, Bonded debt July 1, '01, Floating debt, Total debt, Sinking fund, Net debt July 1, 1901, Tax valuation 1901, Assesment abt. 1/4 appraised value, Population in 1890, Population 1900 (Census).

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.

Table with columns: LOANS—, REFUNDING BONDS—, 3 1/2s, J&D, \$45,000, 3 1/2s, J&D, \$63,000, Bond. debt Mar. 1, 1901, Tax valuation 1900, Assessment about 1/4 actual value, School tax (per \$1,000) '00.

INTEREST is payable at the Treasurer's office.

CERRO GORDO CO.—S. B. DUFFIELD, Aud'r.

Table with columns: LOANS—, COURT HOUSE BONDS—, Tax valuation, personal, Total valuation 1901, County tax (per M.) 1900, Population in 1890, Population in 1900.

INTEREST is payable at the office of the County Treasurer.

CHARLES CITY.—W. S. PROUTY, Mayor. J. A. CASE, Treasurer.

Table with columns: LOANS—, REFUNDING WATER BONDS—, WATER BONDS—, Tax valuation, real & RR, Tax valuation, personal, Total valuation 1900, Assessment about 1/4 actual value, Total tax (per \$1,000) 1900, Population in 1890, Population in 1900, School District Bonds—(add'l).

INTEREST payable at Treasurer's office or at Hanover Nat. Bank, New York City.

CLAY COUNTY.—WM. BARNES, Auditor.

Table with columns: LOANS—, COURT-HOUSE LOAN—, Bond. debt Dec. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1901, Assessment abt. 25% actual value, Population 1890 (Census), Population in 1900 (est.).

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.

Table with columns: Regular Bonded Debt, INTERSECT'N IMP., 10-20s (Con.), INTERSECTION IMPROV.—(5-20s.), INTERSECTION IMP., 10 20s—, INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

Table with columns: TOTAL DEBT, ETC.—, Apr. 1, '01, Apr. 1, '00, Mch. 1, '99, Total bonded debt under 5 p. c. limit, Special bonds, Special assessment bonds, Bonded debt.

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 total amount of cash in the various funds on April 1, 1901, was \$49,689.

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.

Table with columns: Years, Real Estate, Personal Property, Railroads, Total, 1901, 1899, 1898, 1897, 1896, 1894, 1890, 1881.

TAX LEVY.—The total tax for 1901 (per \$1,000) was \$85.25. In 1901 the city tax rate per \$1,000 was \$37.75.

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.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING BONDS—, SCHOOL BUILDING BONDS—, 4s, J&J, \$67,000, Total debt Mar. 1, 1901, Tax valuation 1900, Real valuation (est.), School tax (per M.) 1901.

DAVENPORT.—FRED. HEINZ, Mayor. A. J. SMITH, Clerk.

This city is in Scott County.

Table with columns: LOANS—, REFUNDING BONDS—, IMPROV'T PAVING BONDS—, Assessed val'tion, real, Ass'd valuation, pers'l, Total valuation 1901, City tax (per \$1,000) 1901, Population in 1890, Population 1900 (Census).

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.

DAVENPORT SCHOOL DISTRICT.—J. D. McCollister.

Table with columns: 4s, M&S, \$50,000, Subject to call 1905, Interest is payable at Davenport, Total debt Aug. 1, 1901.

DES MOINES.—H. F. GROSS, Treasurer.

Des Moines is situated in Polk County.

Table with columns: LOANS—, FUNDING BONDS—, 4s, J&J, \$323,000, 4s, M&N, 300,000, 3 1/2s, J&D, 60,000, 4s, M&N, 35,000, REFUNDING BONDS—, 4s, F&A, \$39,000, Bonded debt Sept. 1, '01, Floating debt, Total debt Sept. 1, 1901, Cash in various funds, Assessed valuation 1901, Total tax (per \$1,000) 1901, Population in 1900, Population in 1890.

DUBUQUE.—C. H. BERG, Mayor. F. B. HOFFMAN, Auditor.

Dubuque is situated in Dubuque County.

Table with columns: LOANS—, REFUNDING BONDS—, Interest is payable by the City Treasurer and in New York, Bond. debt Mar. 1, '01, Improvem't bonds (add'l), Floating debt (net), Total debt Mar. 1, 1901, Appraised value 1901, Tax valuation, real, Tax valuation, person'l, Total tax valuation 1901, Tax rate (per M) 1901, City tax rate on tax value, Do on appraised val., Population in 1890, Population, 1900 (Census).

DUBUQUE CO.—F. N. SCHROEDER, Treasurer.

Table with columns: LOANS—, COURT HOUSE BONDS—, Total valuation 1900, Assessment about 1/4 actual value, State & Co. tax (per M) 1900, Population in 1890, Population in 1900.

FORT DODGE.—S. J. BENNETT, Mayor.

This city is in Webster County.

LOANS—		When Due.	Tax valuation, real....\$1,575,012
FUNDING & REFUNDING BONDS—			Tax valua'n, personal.... 748,684
4 1/2s,	\$58,000	May 1, 1917	Total valuation, 1900....2,323,696
Subject to call after 1902 '07 '12.			Assess't is about 1/4 actual value.
Interest at Nat. Park Bank, N. Y. C.			Tot. tax (p. \$1,000), 1900....\$41.75
Bonded debt Feb. 25, 1901 \$58,000			Population in 1900 was 6,674
Floating debt..... 8,000			Population in 1890 was.... 12,580
Total debt Feb. 25, 1901 66,000			

WEBSTER CITY.—This city is the county seat of Hamilton County.

LOANS—		When Due.	Bonded debt Mar. 1, 1901.\$35,000
ELECTRIC LIGHT BONDS—			Tax valuation 1900.....840,000
4s, J&J, \$7,000.....		Jan. 1, 1921	Assessment about 1/4 actual value
(Optional 1911)			Tax rate (per \$1,000) 1900. \$13.80
CONSOL. AND FUNDING BONDS—			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.			
LOANS.		When due.	Total valuation 1901...\$7,271,645
COURT HOUSE BONDS—			Assessment is 1/4 actual value.
3 1/2s, ann., \$100,000.....		1910	State & Co. tax (per M), 1901.\$15.00
REFUNDING BONDS—			Population in 1890 was....21,582
4s,	\$40,000	1902-1907	Population in 1900 was....31,757
Bond. debt Sept. 1, 1901..\$140,000			

WOODBURY CO.—J. A. MAGOUN JR., Treas.

County seat is Sioux City.			
LOANS—		When Due.	Bonded debt Sept. 1, 1901.\$627,000
FUNDING BONDS—			Tax valuation, real.....8,540,264
4 1/2s, J & D,\$238,000....		June 15, '05	Tax valuat'n, personal..2,023,878
4 1/2s,	65,000	July 1, 1906	Total valuation 1901..10,564,142
REFUNDING BONDS—			Assessment is 1/4 actual value.
3 1/2s,	\$150,000	May 1, 1914	State & Co. tax (per M), 1900.\$18.00
JUDGMENT BONDS			Population 1890 was.....55,632
4s, M&N, \$44,000		May 1, 1905	Population 1900 was.....54,610
(Optional after May 1, 1901.)			
4s, M&N, \$125,000....		May 1, 1920	
(Optional after May 1, 1910)			

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.
Boone Sch. Dist ...	\$43,000	.....	\$1,089,446	.....	.....
Cedar Falls Ind. S. D.	35,000	.....	800,000	.....	.....
Clinton, Clinton Co...	73,575	.....	1,900,000	\$65.00	22,698
Clinton Sch. Dist.....	98,500	.....	.....	.....	.....
Creston, Union Co ...	38,000	\$5,000	9,800,000	88.00	7,752
Emmet Co.....	20,000	22,000	2,377,231	15.30	9,936
Estherville.....	15,500	.....	365,162	.....	3,237
Hamburg, Fremont Co	18,466	.....	218,963	50.00	2,079
Hampton Sch. Dist...	18,000	.....	371,102	75.75	.....
Jefferson County.	30,000	.....	3,804,927	.....	17,437
Knoxville Sch. Dist...	26,000	.....	820,625	21.00	.....
Marion Sch. Dist.....	26,500	.....	656,471	.....	.....
Mason City, Cerro					
Gordo Co	24,733	.....	1,141,687	.....	6,746
Mitchell County.....	21,000	8,254	3,987,436	12.50	14,916
Monroe County	36,000	15,218	2,798,746	16.60	17,985
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 are as follows:

LOANS—		When Due.	SEMINARY FUND:
3 1/2s, J&J, \$1,587,000.		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
Cer't's of indebt. to State fund—			Total.....\$1,235,839
SCHOOL FUND:			
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' Laclède 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 1901 to \$112,673,986, 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.
1901.....	\$1,004,469,071	\$1.90	1891....	\$826,141,721	\$3.00
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	.....

CONSTITUTIONAL AMENDMENTS.—The Legislature of 1901 passed various resolutions involving amendments to the State Constitution. Several of the amendments relate to taxation; one permits the city of St. Louis to frame a new charter, while another amends Article 10, Section 12, by exempting water debt of St. Louis and Kansas City in computing the indebtedness of those cities. The amendments will be submitted to a vote at the November (1902) election.

DEBT LIMITATION.—Missouri has made provision in its Constitution restricting the creation of debt both on behalf of the State and of its municipalities. That part relating to the State is found in Article 4, Sections 44, 45 and 46. These sections provide that the General Assembly cannot contract debts except (1) to renew existing bonds, (2) to meet an unforeseen emergency or casual deficiency. The State is prohibited from lending its credit to any person, association or corporation or to pledge its credit for the payment of liabilities of any individual, association or corporation.

The sections relating to the indebtedness of cities and other municipalities are found in Article 4, Section 47; Article 9, Section 6, and Article 10, Section 12. These sections 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. The sections above referred to will be found in the STATE AND CITY SUPPLEMENT for April, 1901, on pages 117 and 118.

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, 5.75 per cent in 1890, and 5.2 per cent in 1900. In number blacks were 90,040 in 1850; 118,503 in 1860; 118,071 in 1870; 145,350 in 1880, 154,131 in 1890, and 161,234 in 1900.

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' Laclède National Bank has been appointed the State's fiscal agents in St. Louis.

ADAIR CO.—W. R. HOLLOWAY, Co. Clerk.

County seat is Kirksville.			
LOANS—		When Due.	Net debt Jan. 1, 1901.... \$26,000
COURT HOUSE & JAIL BONDS—			Tax valuation 1901.....5,065,071
5s,	\$50,000	1902	Assessment is 1/2 actual value.
Interest payable by St. L. Nat. Bk.			State & Co. tax (per M.) 1900.\$9.50
Total debt Jan. 1, 1901. ..\$50,000			Population in 1890 was....17,417
Sinking fund..... 24,000			Population in 1900 was....21,728
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.

LOANS—		When Due.	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.

LOANS—		When Due.	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.

LOANS—		When Due.	Total debt Sept. 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.

Table with columns: LOANS, REFUNDING BONDS, Net debt Aug. 1, 1900, Assessed val'n, real, Assessed val'n, pers'l., Assessed val'n, RR., etc., Ass'd val., mer. and man., Total valuation 1900, Assessment is 1/2 actual value, State & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

TAX FREE.—Bonds issued by this county are exempt from taxation.

BUTLER COUNTY.—G. C. ORCHARD, Clerk.

County seat is Poplar Bluff.

Table with columns: LOANS, REFUNDING BONDS, DRAINAGE BONDS, Net debt July 1, 1901, Drainage debt, Floating debt (warrants), Total debt July 1, 1901, Tax valuation 1901, Assessment about 2/3 actual value, State & Co. tax (per M) 1901, Population in 1890 was, Population in 1900 was.

CALLAWAY CO.—W. P. ROBISON, Dep. Co. Clerk.—The county seat is Fulton.

Table with columns: LOANS, REFUNDING RR. BONDS, Ass. valua., pers'l & RR., Total valuation 1900, Assesment abt. 50 p. c. actual val., State & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

INTEREST on the 4s is payable at the Union Trust Co., St. Louis, Mo.

CALUMET.—This is a township in Pike County.

Table with columns: LOANS, REFUNDING BONDS, REFUNDING BONDS, 5s, Feb. 8, \$8,500, 5s & 4s, \$30,000, Total debt July 1, 1901, Ass. valua., pers'l & RR., Total valuation 1900, Assessed valua'n 1900, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS, REFUNDING BONDS, Tax valuation 1900, Tax rate (per \$1,000), 1899, Population in 1890 was, Population in 1900 was.

CAPE GIRARDEAU—GEO. E. CHAPPELL, Clk.

This city is in Cape Girardeau County.

Table with columns: LOANS, FUNDING, NORMAL SCHOOL, Sink'g fund July 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1900, Assessment is 1/2 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS, COMPROMISE RR. BONDS, REFUNDING BONDS, Bonded debt July 1, 1901, Tax valuation 1900, Assessment about 2-5 actual value, Total tax per \$1,000 1901, Population in 1890 was, Population in 1900 was.

Interest on the compromise bonds is payable in St. Louis.

CARROLLTON.—W. A. KINSEY, Clerk.

This city is the county seat of Carroll County.

Table with columns: LOANS, SEWER AND PAVING BONDS, Asses'd val., 1899 (abt.), Total tax (per M.), 1899, Population 1890 was, Population 1900 was.

CARTHAGE.—{ J. S. ROSS, Mayor. R. LUNDY, City Clerk.

This city is in Jasper County.

Table with columns: LOANS, REFUNDING BONDS, COURT HOUSE BONDS, WATER & LIGHT BONDS, Floating debt, Total debt Mar. 1, 1901, Assessed valuation 1897, Population in 1890 was, Population in 1900 was.

CASS COUNTY.—GEO. A. DUNN, Clerk.

The county seat is Harrisonville.

Table with columns: LOANS, REFUNDING BONDS, Total valuation 1901, Assessment is 1/2 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS, REDEMPTION BONDS, REFUNDING BONDS, Bonded debt Aug. 1, 1901, Tax valuation 1900, Assessment about 1/2 actual value, Total tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

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.—E. C. ORR, City Clerk.

This city is in Livingston County.

Table with columns: LOANS, REFUNDING BONDS, Net debt July 1, 1901, Tax valuation 1901, Assessment is 1/2 actual value, Total tax rate (per M) 1901, Population in 1890 was, Population in 1900 was, School District Bonds—(Addit'l.)

CLARK CO.—GEO. E. McHUGH, Treasurer.

The county seat is Kahoka.

Table with columns: LOANS, COMPROMISE RR. BONDS, Tax valuation, personal, Tax val'tion, RR., etc., Total valuation 1900, Total valuation 1901, Net debt July 1, 1901, State & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

CLINTON COUNTY.—E. McWILLIAMS, Clerk.

County seat is Plattsburg.

Table with columns: LOANS, RAILROAD AID BONDS, REFUNDING BONDS, Total debt Mar. 1, 1901, Tax valuation 1901, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS, FUNDING BONDS, COURT HOUSE BONDS, REFUNDING BONDS, Interest payable at Jefferson City, Bonded debt May 1, 1901, Sinking fund, Net debt May 1, 1901, Assessed valuation 1900, Assessment about 1/2 actual value, State & Co. tax (per M.) '01, Population in 1890 was, Population in 1880 was, Population in 1900 was.

DADE CO.—C. W. MONTGOMERY, Clerk.

The county seat is Greenfield.

Table with columns: LOANS, COMPROMISE RR. BONDS, Sinking fund, Net debt Sept. 1, 1901, Tax valuation 1901, State & Co. tax (per M.) '01, Population in 1890 was, Population in 1900 was.

INTEREST is payable in St. Louis, Mo. On the 5s at the Merchants Laclede 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.

Table with columns: LOANS, RAILROAD AID BONDS, Total valuation 1901, St., Co. & sch. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

GALLATIN.—City in Daviess County.

Table with columns: LOANS, WATER & LIGHT BONDS, Floating debt, Total debt Mar. 1, 1901, Assessed valuation 1897, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the Boatmen's or Merchants' Laclede National Bank, St. Louis.

GRAND RIVER.—GEO. A. DUNN, Co. Clerk.

This township (including Harrisonville city) is in Cass County.

Table with columns: LOANS, COMPROMISE BONDS, Tax valuation 1900, Assessment about 1/2 actual value, Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

GREENE COUNTY.—H. INGRAM, Treasurer.

County seat is Springfield.

Table with columns: LOANS, FUNDING BONDS, Tax valuation, real, Tax val., pers., RR., &c., Total valuation 1900, Assessment about 1/2 actual value, State & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

INTEREST is payable at the Merchants' Laclede Nat. Bk, St. Louis.

HANNIBAL.—C. F. SHEPHERD, Clerk.

Hannibal is situated in Marion County. \$2,100 compromise bonds called for payment in 1893 and \$3,000 electric light 5s called July 31, 1901, have not been presented for payment, and are still included in total debt.

Table with columns: LOANS—, When Due., Total debt Aug. 1, 1901., Sinking fund., Net debt Aug. 1, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment about 1/3 actual value., Total tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

HENRY CO.—J. C. DAVIS, County Clerk.

The county seat is Clinton.

Table with columns: LOANS—, When Due., Total debt Mar. 1, 1901., Sinking fund., Net debt Mar. 1, 1901., Tax valuation, 1901., Assessment is 1/3 actual value., State & Co. tax (per M.) 1900., Population in 1890 was., Population in 1900 was.

INTEREST on the 4 1/2 per cent refunding bonds at the Merchants' Laclede National Bank, St. Louis; on others in New York at National Bank of Commerce.

HIGGINSVILLE.—This city is in Lafayette County.

Table with columns: LOANS—, When Due., Assessed valuation, real., Assessed valuation, per l., Assessed valuation 1900., Assessment about 2/5 actual value., Total tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

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.

Table with columns: LOANS—, When Due., Total debt Mar. 1, 1901., Sinking fund., Net debt Mar. 1, 1901., Assessed valuation 1900., Assessment about 2/5 actual value., School tax (per \$1,000) 1900.

JACKSON CO.—T. T. CRITTENDEN, Jr., Clerk.

County seat is Independence.

Table with columns: LOANS—, When Due., Total valuation 1901., Assessment about 2/5 actual value., State & Co. tax (per M.) 1901., Population in 1890 was., Population in 1880 was., Population 1900 was.

JEFFERSON CITY.—F. P. DALLMEYER, City Clerk.

Jefferson City is situated in Cole County.

Table with columns: LOANS—, When Due., Sinking fund., Net debt July 1, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1901., Assessment is 1/3 of actual value., City tax (per M) 1901., Population in 1890 was., Population in 1900 was.

JEFFERSON CITY SCHOOL DIST.—S. Mosby, Sec'y.

Table with columns: LOANS—, When Due., Total debt July 1, 1901., Sinking fund., Net debt July 1, 1901., Tax valuation 1900., Tax rate per \$1,000.

INTEREST is payable in St. Louis at the National Bank of Commerce and in Jefferson City at the Exchange Bank.

JOPLIN.—{ JOHN C. TRIGG, 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.

Table with columns: LOANS—, When Due., Floating debt (water), Total debt Sept. 1, 1901., Sinking fund., Net debt Sept 1, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1900., City tax rate (per M.) 1900., Total tax (per M.) 1900., Population in 1900 was.

JOPLIN SCHOOL DISTRICT.—J. C. Faulkender, Sec'y.

Table with columns: LOANS—, When Due., 4s, J&J, \$10,000..1920, opt. 1910; 4s, M&N, 45,000 1921, opt. 1911; Total debt June 1, 1901.; Sinking fund.; Net debt June 1, 1901.; Tax valuation 1899.; School tax (per M) 1900.

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.

Table with columns: LOANS—, When Due., CITY HALL AND SEWER—, 4s, A&O, \$150,000..Apr. 1, 1910; 4s, J&D, 150,000..June 1, 1910; SEWER BONDS—, 4s,, \$100,000..Apr. 1, 1910; 4s,, 100,000..July 1, 1910; WATER-WORKS—, 4 1/2s, g., J&J, \$2,999,000g. July 1, '15; WESTPORT BONDS—, WATER-WORKS BONDS—, 5s,, \$75,000..July 1, 1916; BUILDING BONDS—, 5s,, \$20,000..July 1, 1916; FUNDING BONDS—, 5s,, \$11,900..Oct. 1, 1917

INTEREST on the Kansas City water-works bonds is payable at the National Bank of the Republic, New York City; on all other Kansas City bonds at the Ninth National Bank, New York; on the Westport water and building bonds by N. W. Harris & Co., N. Y., and on the Westport funding bonds by the New York Security & Trust Co., N. Y. C.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, Sept. 1, 1901., Aug. 1, '00., Aug. 1, '99., Aug. 15, '98; Total bonded debt.; Sinking funds.; Net debt.

The figures of total debt include the water debt, amounting Sept. 1, 1901, to \$2,999,000.

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 water 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.

CONSTITUTIONAL AMENDMENT—An amendment to the State Constitution will be voted upon at the November (1902) election, which will in effect exempt the water debt mentioned above from figuring in the limit of indebtedness.

ASSESSED VALUATION AND TAX RATE.—

Table with columns: Year., Real Estate., Personal Property., Merchants, Banks, etc., Total, * City Tax per \$1,000; 1901.. \$59,001,060; 1900.. 57,926,215; 1899.. 52,709,790; 1898.. 50,454,365; 1897.. ..; 1896.. 44,150,790; 1895.. 44,312,230; 1890.. 61,010,327; 1885.. 24,027,440; 1880.. 9,389,560

* 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 PARK DISTRICTS.—Geo. E. Kessler, Secretary.

Park fund certificates are not a debt of the city and the city is not liable for their payment. The certificates are issued by the City Treasurer under the provisions of Article X of the city charter. They are to pay for land taken for park purposes and are payable in annual instalments by means of special assessments on lands in the various park districts. An election to vote an issue of certificates is not necessary.

Table with columns: LOANS—, When Due., SOUTH PARK DIST. FUND CTRS.—, NORTH PARK DIST. FUND CTRS.—, WEST PARK DIST. FUND CTRS.—

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.

Table with columns: LOANS—, When Due., BUILDING BONDS—, WESTPORT SCHOOL DISTRICT—, BUILDING BONDS—, RENEWAL BONDS—, LIBRARY BONDS—

INTEREST on the Kansas City District bonds is payable at the Western National Bank and Kountze Bros., New York; on the District No. 3 bonds at the Western National Bank, New York, and on the Westport District bonds at the First National Bank, Kansas City.

DISTRICT PROPERTY.—The value of property owned by the district (unencumbered) is \$2,750,000.

KAW TOWNSHIP.—T. T. CRITTENDEN, JR., County Clerk.—Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

Table with columns: LOANS—, When Due., RAILROAD AID BONDS: 7s J&J, \$150,000..May 20, 1903; Interest is payable in New York; Total debt Sept. 1, 1901.; Tax valuation, real.

LACLEDE CO.—J. A. SHIELDS, Clerk.

County seat is Lebanon.

Table with columns: LOANS—, When Due., REDEMPTION BONDS—, 5s, ann., \$1,000..June 30, 1908; Subject to call.; Ass'd valuation, real.; Ass'd val't'n, pers'l & R.R.; Total valuation 1900.; Assessment about 1/3 actual value.; State & Co. tax (per M) 1900.; Population in 1890 was.; Population 1900 was.

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 Sept. 1, 1901...\$540,000
REFUNDING BONDS— Tax valuation, 1901... 9,299,850
 3½s. J&J, \$540,000...Jan. 1, 1921 State & Co. tax (per M.) '00 \$13,30
 (\$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 National Bank of Commerce.

LEXINGTON.—F. THORNTON, Co. Clerk.
 This township, including city of same name, is in Lafayette County

LOANS— REFUNDING BONDS— 3½s. F&A, \$37,500...Aug. 1, 1919 Optional \$9,000 in 1904; \$9,000 in 1909; \$9,000 in 1914. 5s, F&A, \$8,000...Aug. 1, 1910 Optional after Aug. 1, 1900. 3½s. F&A, \$52,000...Aug. 1, 1920 \$13,000 in 1905, \$13,000 in 1910 and \$13,000 in 1915. FUNDING BONDS— 6s, J&J, \$66,200...July 1, 1910	LOANS— <i>When Due.</i> Bond. debt Sept. 1, 1901. \$163,700 Tax valuation 1900...2,536,286 Total tax (per M.) 1900...\$18.50 Population in 1890 was...7,968 Population in 1900 was...7,561 School District Bonds— 4s, ... \$10,000...1921 (Subject to call 1906.) 4s, ... \$12,000...1931 (Subject to call 1916.)
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INTEREST on the 3½s 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— <i>When Due.</i> REFUNDING BONDS (1888)— 5s, Feb., \$34,000...May 15, 1908 (Subject to call at any time.) 5s, Feb., \$100,000...May 15, 1908 (Subject to call May 15, 1903.) 4s, ... \$75,000...1919 (Subject to call after 1914.) 4s, ... \$25,000...1919 (Subject to call after 1909.)	Total debt Mar. 1, 1901. \$234,000 Sinking fund... 22,448 Net debt Mar. 1, 1901... 211,552 Tax valuation, real...3,773,220 Tax val'n, pers'l, RR. & Co. 1,111,380 Total valuation 1900...4,884,600 St. & Co. tax (per M) 1900...\$12.50 Population in 1890 was...18,346 Population in 1900 was...18,352
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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— <i>When Due.</i> REFUNDING BONDS OF 1889— 4s, ... \$75,000...Apr. 1, 1919 \$25,000, optional 1909; \$25,000, optional 1914; \$25,000, due 1919. 5s, Jan., 50,000...Mar. 1, 1909 Bonded debt July 1, 1900...\$125,000 Tax valuation, real... 781,195 Tax valuat n, per. & RR. 404,374	Total valuation 1900...\$1,185,571 Assessment is 2/3 actual value. State & co. tax (per M.) '99...\$15.00 City tax (per \$1,000)... 15.00 Population in 1890 was...5,090 Population in 1900 was...5,131 School Dist. Bonds—(additional.) 4s, ... \$5,500... 1919 Subject to call after 1909.
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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— <i>When Due.</i> CITY BONDS— 7s, Jan., \$7,000...Optional 5s, M&N, 25,000...May 1, 1906 5s, M&N, 6,500...May 8, 1911 4s, M&N, 20,000...May 1, 1919	Bond. debt July 1, 1900. \$58,500 Assessed valuation...\$1,100,000 Real valuation (est.)...3,400,000 Population in 1890 was...3,371 Population in 1900 was...4,068
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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. (Vol. 71, p. 823), but no agreement has yet been reached.

LOANS— <i>When Due.</i> M. & M. R. AID— 10s, J&J, \$57,000...Jan. 1, 1882 8s, M&N, 175,000...May 2, 1882 7s, Feb., 14,000... 1879-'80 6s, ... 29,550... 1873 6s, Nov., 17,000...Nov. 1, '72	6s, Sept., \$19,350...Sept. 16, '72 Total bonds Aug. 1, 1901. \$311,900 Tax valuation, 1900...1,333,178 State, Co., tax (p. M.) 1900 \$5.00 Population in 1890 was...30,575 Population in 1900 was...33,018
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MARION.—S. A. STUCKEY, Co. Clerk.

This township (containing Carthage City) is in Jasper County.

LOANS— <i>When Due.</i> FUNDING BONDS 1891— 5s, M&N, \$33,000...Nov. 2, 1911 \$16,500 subject to call after Nov. 2, '01. \$16,500 after Nov. 2, '06. Bonded debt Mar. 1, 1901 \$33,000	Sinking fund... \$25,035 Net debt Mar. 1, 1901... 7,965 Tax valuation 1900...3,120,000 Total tax (per \$1,000) '99...\$2.00 Population in 1890 was...9,323 Population in 1900 was...11,056
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INTEREST is payable at the Nat. Bank of Commerce, New York.

MASON.—Wm. B. DRESCHER, Presiding Judge of Marion County.—This township is in Marion County.

LOANS— <i>When Due.</i> REFUNDING BONDS 1898— 4s, Apr., \$125,000...Jan., 1918 (\$40,000 optional 1903, and \$85, 000 optional 1908.)	Total debt Apr. 1, 1901...\$133,000 Total valuation 1900...3,373,370 Total tax (per M.) 1900...\$17.5 Population in 1890 was...13,720 Population in 1900 was...13,851
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All bonds are payable at the Boatmen's Bank, St. Louis.

MOBERLY.—L. L. WAYLAND, Clerk.

Moberly is in Randolph County.

LOANS. <i>When due.</i> REFUNDING BONDS— 5s, J&J, \$75,000...July 1, 1905 Floating debt... \$3,047 Total debt July 1, 1901... 78,037 Sinking fund... 5,022 Net debt July 1, 1901... 73,065	Tax valuation, real...\$1,233,022 Tax valuation, personal. 377,530 Total valuation 1899...1,610,552 Tax value is 2/3 of the actual value. Tax rate (per \$1,000) 1900...\$23.50 Population in 1890 was...8,215 Population in 1900 was...8,012
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INTEREST is payable in St. Louis at Third Nat. Bank.

MORGAN CO.—JOHN T. BEALE, Co. Clerk.

County seat is Versailles.

LOANS. <i>When due.</i> RAILROAD BONDS— 5s, M&N, \$116,500...May 1, 1924 Subject to call. REFUNDING BONDS— 4s, A&O, \$4,000...Oct. 15, 1919 Subject to call 1904. Total debt Jan. 1, 1901...\$124,500	Tax valuation, real...\$1,704,686 Tax val., per. and RRs... 930,756 Total valuation 1900... 2,685,442 Assessment is 3/4 actual value. Total tax (per \$1,000) 1900...\$11.50 Population in 1890 was...12,311 Population in 1900 was...12,175
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MT. PLEASANT.—W. T. JOHNSON, Co. Treas.
 This township is in Bates County.

LOANS— <i>When Due.</i> REFUNDING BONDS, 1897— 4½s, June 1, \$140,000...1917 Bonded debt July 1, 1901...140,000	Tax valuation 1900...\$1,624,817 Population in 1890 was...3,831 Population in 1900 was...3,951
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INTEREST is payable at State Bank, St. Louis.

PETTIS CO.—R. H. GRAY, County Clerk.

County seat is Sedalia.

LOANS— <i>When Due.</i> REFUNDING, 1898— 4s, ... \$260,000...May 1, 1918 Optional 35,000 1903, \$100,000 1908 and \$125,000 1913. Total debt July 1, 1901...\$260,000 Sinking fund... 60,000 Net debt July 1, 1901... 180,000	Tax valuation, real...\$8,182,900 Tax valuation, personal 3,250,000 Total valuation 1901...11,783,124 Assessment is 2/3 actual value. St. & Co tax (per M) 1901 \$10.00 Population 1890 was...31,151 Population 1900 was...32,438
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INTEREST is payable in St. Louis.

PIERCE CITY.—This city is in Lawrence County.

LOANS— <i>When Due.</i> REFUNDING BONDS— 5s, M&S, \$15,000...Sept. 15, 1917 (Subject to call after 1907.) Bonded debt Jan. 1, 1901...\$15,000	Total valuation 1900...\$421,640 Assessment about 2/5 actual value. Tax rate (per \$1,000) 1900...\$27.50 Population in 1890 was...2,511 Population in 1900 (est.)...2,151
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INTEREST is payable at the National Bank of Commerce St. Louis.

PLEASANT HILL.—GEO. A. DUNN, Co. Clk.

This township, containing city of same name, is in Cass County.

LOANS— <i>When Due.</i> RAILROAD AID BONDS— 5s, Jan., \$64,000...Jan. 1, 1913 Subject to call before maturity. REFUNDING BONDS— 4s, ... \$10,000...Mar. 1, 1921 Subject to call 1911.	Bonded debt Sept. 1, 1901...\$74,000 Total valuation 1900... 609,525 Total tax (per M.) 1900... 25.00 Population in 1890 was...2,780 Population in 1900 was...2,505
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POLK.—GEO. A. DUNN, County Clerk.

Polk Township is in Cass County.

LOANS— <i>When Due.</i> RAILROAD AID BONDS— 5s, Jan., \$9,000...Jan. 1, 1913 Subject to call before maturity. REFUNDING BONDS - ... \$9,000	Total debt Sept. 1, 1901...\$48,000 Assessed valuation 1901. 455,000 Assessment is 2/3 actual value. Tax rate (per \$1,000) 1900...\$25.00 Population in 1890 was...1,267 Population in 1900 was...1,333
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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.

LOANS— <i>When Due.</i> BRIDGE AND SEWER BONDS— 6s, F&A, \$2,500...Feb. 1, 1911 Subject to call. 6s, A&O, \$1,400...1904 Subject to call 1898. CITY HALL AND JAIL BONDS— 4s, ... \$8,000... July 1, 1921 Subject to call July 1, 1911. WATER BONDS 6s, A&O, \$20,000...Apr. 2, 1914 Optional after Apr. 2, 1904	Total debt July 1, 1900... \$23,900 Total valuation 1897... 783,804 Assessment is 1/2 actual value. City tax (per \$1,000) '97...\$9.20 Population in 1890 was...2,187 Population in 1900 was...4,321 School Dist. Bonds (additional) 5s, ... \$20,000... 1918 Subject to call after 1908 and 1913 4s, ... \$12,000...1921 Subject to call after 1911.
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INTEREST on the City Hall and jail and on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff. On the 4 p. c. school bonds at St. Louis.

PUTNAM CO.—J. D. JOHNSON, Co. Clerk.

County seat is Unionville.

LOANS— <i>When Due.</i> RAILROAD BONDS— 4½s, Oct., \$40,000...Oct., 1917 \$20,000 optional, 1907, and \$20, 000, 1917. Bond. debt June 1, 1901 \$40,000 Sinking fund and cash... 18,272	Net debt June 1, 1901... \$21,728 Total valuation 1901...3,898,768 Assessment about 2-5 actual value. State & Co. tax (per M.) '99...\$9.30 Population in 1890 was...15,365 Population in 1900 was...16,688
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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.

LOANS— <i>When Due.</i> REFUNDING BONDS— 5s, Feb., \$16,000...Feb. 1, 1909 Subject to call at any time. 4s, Feb., \$300,000...Feb. 1, 1918 (\$75,000 opt. after 1903, \$125,000 opt. after 1908 and \$100,000 opt. after 1913.) Total debt Aug. 1, 1901... \$316,000	Tax valuation, real...\$2,943,850 Tax valuation, person'l...1,015,513 Tax val'n, RR. & merch. 572,764 Total valuation 1900...4,532,127 Assessment about 40% actual val. Total tax, (per \$1,000), 1901...\$12.50 Population in 1890 was...12,294 Population in 1900 was...12,287
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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. L. HOUSLEY, Treasurer.

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid.

TENO & NEOSHO R.R. AID BONDS— 10s, ... \$231,000...July 1, 1872 Bonds are for \$1,000 each.	Tax valuation 1900...\$4,002,270 Population in 1890 was...16,747 Population in 1900 was...17,907
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ST. JOSEPH.—{ JOHN COMBE, Mayor
{ J. F. JOHNSON, Comptroller.

St. Joseph is the county seat of Buchanan County. The city has no water debt but pays an annual rental for water purposes of \$24,000.

LOANS— <i>When Due.</i> FUNDING— 6s, F&A, \$660,000...Aug. 1, 1903 3½s, A&O, 73,000...Oct. 1, 1921 REFUNDING BONDS— 3½s, F&A, \$390,000...Feb. 1, 1921 Past-due bonds not pre- sented... \$5,600 Bonded debt Sep. 1, 1901...1,056,200 Floating debt... 6,633	Tot. debt Sept. 1, 1901...\$1,062,833 Sinking fund... 61,099 Net debt Sept. 1, 1901... 1,001,734 Tax valuation, real...15,986,750 Tax valuation, person'l 7,601,620 Total valuation 1901...23,588,380 Assessment about 1/2 actual value. Tax rate (per \$1,000) 1901...\$29.50 Population 1890 (Census)...52,324 Population 1900 (Census)...102,979
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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 August, 1901, was \$750,000.

LOANS—	
BUILDING BONDS—	
4s, A&O, \$187,000....	Apr. 2, 1914
4s, J&J, 50,000....	July 1, 1919
Optional after 1909.	
4s, J&D, 200,000....	June 1, 1920
Optional after June 1, 1910	
3½s, J&D, \$75,000....	June 1, 1921
RENEWAL REFUNDING BONDS—	
4s, M&S, \$96,500....	Mar. 1, 1918
Subject to call, \$21,500 after	
Mar. 1, 1903; \$25,000, 1908,	
and \$25,000, 1913.	

FUNDING BONDS—	
4s,	\$45,000. Feb. 1, 1920
Bond. debt Aug. 20, 1901	\$653,500
Sinking fund.	16,794
Net debt Aug. 20, 1901.	636,705
Tax valuation, real....	14,765.-00
Tax valuation, personal	6,434,700
Total valuation 1900....	21,200,000
School tax (per \$1,000) 1901.	\$8.00

INTEREST on all bonds is payable at the National Bank of Commerce, New York.

ST. LOUIS.—{ ROLLA WELLS, Mayor elect. } JAMES Y. PLAYER, Comptroller. 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 3¼ per cent 30-year gold bonds.

LOANS—	
GAS CO. JUDGMENT—	
4s, g, J&D, \$950,000g.	June 1, 1905
PURCHASE BLOCK 121—	
6s, A&O, \$245,000....	Apr. 10, 1906
RENEWALS—	
4s, g, A&O, \$1,559,000g.	Ap. 10, 1908
4s, g, M&N, \$513,200g....	Nov. 2, 1911
4s, g, M&N, \$1,155,000g.	Nov. 1, 1912
4s, g, A&O, \$257,000g.	Oct. 1, 1913
4s, g, J&D, \$2,000,000g.	June 1, 1914
4s, g, J&J, 1,935,000g.	July 1, 1918

RENEWALS—(Con.)—	
3-65s, g, J&D, \$2,844,100g.	J'ne 25, '07
3-65s, g, M&N, 975,000g.	May 1, 1915
3-50s, g, J&D, 593,000g.	June 1, 1918
3-50s, g, F&A, 275,000g.	A'g. 1, 1919
3-50s, g, J&D, 12,000g.	J'ne 2, 1920
3-50s, J&D, 675,000.	Dec. 1, 1909

ST. LOUIS COUNTY BONDS ASSUMED. PARK PURPOSES— 6s, g, A&O, \$1,900,000g. 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 3½s 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.

Total bonded debt.....	\$18,916,278	Apr. 8, 1901.	Apr. 9, 1900.	Apr. 10, 1899.
Water, debt included.....	5,808,000			
			\$18,916,278	\$19,392,278
			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.

CONSTITUTIONAL AMENDMENT—This city figures in several Constitutional amendments to be voted upon at the November (1902) election. One of these authorizes a new city charter, while another exempts water debt in figuring the limit of indebtedness.

CITY PROPERTY.—The city owns its water works, the revenue from which for water rates, permits, etc., for the fiscal year 1900-1901 was \$1,620,860 and net operating expenses and cost of collecting water rates were \$661,169. 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, including real estate, personal property and railroad, bridge, telegraph, express and street railway property (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.	Old Limits.	Increased.	
1901	\$394,722,704	*\$12 10	*\$12 10	*\$12 10	\$18,916,278
1900	380,542,073	9 00	12 80	12 80	18,916,278
1899	374,508,993	9 00	12 80	12 80	19,392,278
1898	367,450,998	10 00	13 80	13 80	19,732,278
1897	344,684,168	10 00	13 80	13 80	20,352,278
1896	345,810,542	10 00	13 80	13 80	20,647,711
1895	350,402,263	10 00	13 80	13 80	21,024,711
1893	287,834,46	10 00	13 80	13 80	21,376,021
1890	248,820,455	9 00	15 00	15 00	21,873,100
1886	218,260,493	5 00	10 00	17 50	22,942,000
1884	210,817,755	5 00	.....	17 50	22,507,000
1879	165,035,398	5 00	.....	17 50	22,604,000

*In 1901 an additional levy of 40 cents (per \$1,000) for public library was made, and is not included in above.

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.

LOANS—	
REFUNDING RR.—	
5s, M&S, \$136,500....	1902-1912
(\$4,125 due every 5 years.)	
Total debt Mar. 1, 1901....	\$136,500
Tax valuation, real.....	1,691,805

Tax valuation, personal.	\$844,581
Total valuation 1901....	*2,536,386
Assessment is ½ actual value.	
State & Co. tax (per M) 1901....	\$8.00
Population in 1890 was....	11,249
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—	
REFUNDING BONDS—	
4½, J&D, \$347,000....	1902 to 1917
Bonded debt, July 1, 1900	\$347,000
Tax valuation 1901.....	3,877,490
Assessment about ¼ actual value.	

State tax (per \$1,000) 1900	\$2.50
County tax (per \$1,000) 1900	6.00
Average school tax.....	4.10
Population in 1890 was....	12,674
Population in 1900 was....	13,252

SEDALIA.—{ J. L. BARCOCK, Mayor. } C. E. BAKER, City Clerk. Sedalia is in Pettis County.

LOANS—	
PARK BONDS—	
4s, A&O, \$21,500....	April 1, 1918
REFUNDING—	
4½, J&J, \$178,500....	July 1, 1927
Subject to call, \$25,000 after	
1902 and balance after 1907.	

REVENUE BONDS—	
6s, F&A, \$8,000.....	Past due
6s,	10,000.....Past due
SEWER BONDS—	
7s, A&O, \$9,000.....	Past due
Bonded debt Mar. 1, 1901	\$252,000
Floating debt.....	34,489

Total debt Mar. 1, 1901.	\$286,489
Sinking fund	23,358
Net debt Mar. 1, 1901....	263,131
Assessed valuation, real.	3,514,966
Assessed valuat'n, per'l.	820,479

Total valuation 1900....	\$4,335,445
Assessm't about 35% actual value.	
Tax rate (per \$1,000) 1900.	\$19.50
Population in 1900 was....	15,231
Population in 1890 was....	14,068

GOLD.—All the bonds are payable in gold. TAX FREE.—All bonds issued are exempt from taxation. INTEREST is payable in New York.

SEDALIA SCHOOL DISTRICT.—B. W. Zimmerman, Treasurer.—School property is valued (1900) at \$225,000.

LOANS—	
BUILDING BONDS—	
6s,	\$25,000.....1905
(subject to call.)	
4s,	\$8,000.....1917
4s,	15,000. ....1918
(subject to call.)	

REFUNDING BONDS—(Cont.)—	
4s,	\$17,000....July 1, 1919
(Optional \$3,000 yrly. 1901, 1903	
and 1905 and \$4,000 in 1902 &	
1904.)	
Bond. debt Feb. 1, 1901.	\$143,000
Floating debt.....	10,000
Total debt Feb. 1, 1901..	153,000
Cash and sinking fund .	3 000
Assessed val. 1900 (abt.)	5,000,000
Assessment abt. 50% actual value.	
School tax (per M) 1900....	\$10.00

FUNDING BONDS—	
4s, J&J, \$25,000....	June 20, 1920
REFUNDING BONDS—	
4½s,	\$23,000....Jan. 1, 1919
4s,	30,000....July 1, 1919

SNI-A-BAR.—F. THORNTON, County Clerk. This township, including Odessa City, is in Lafayette Co.

LOANS—	
REFUNDING BONDS—	
5s, J&J, \$4,000....	Aug. 1, 1910
Subject to call at any time.	
3½s, F&A, \$29,000....	Aug. 1, 1919
(Optional, \$7,000 in 1904, \$7,000	
in 1909, \$7,000 in 1914.)	

Bonded debt Sept 1, 1901.	\$33,000
Tax valuation 1900.....	802,300
Total tax (per \$1,000) 1900.	\$18.50
Population in 1890 was....	2,698
Population in 1900 was....	2,996

SPRINGFIELD.—G. W. HACKNEY, Clerk. Springfield is in Greene County.

LOANS—	
SEWER BONDS—	
4½s, J&J, \$35,000....	July 1, 1911
Subject to call July 1, 1901	
4½s, A&O, \$31,000....	Oct. 1, 1911
Subject to call Oct. 1, 1901	

Interest is payable in New York.	
Bonded debt Feb. 1, 1901.	\$156,000
Floating debt.....	18,230
Total debt.....	174,230
Sinking fund.....	49,692
Net debt Feb. 1, 1901....	124,537
Tax valuation, real.....	6,179,490
Tax valuation, personal.	1,700,026
Total valuation 1900....	7,879,516
Total tax (per \$1,000) 1900.	\$24.00
Population in 1890 was....	21,850
Population in 1900 was....	23,267

STREET IMPROVEMENT BONDS—	
4s, J&D, \$35,000....	June 1, 1921
Subject to call after 1906.	

REFUNDING BONDS—	
3½s, J&J, \$65,000....	July 1, 1921
Optional \$10,000 1906.	

FUNDING—	
4½s,	\$25,000....June 15, 1905

SULLIVAN CO.—C. B. PFEIFFER, Clerk. County seat is Milan.

LOANS—	
RR. REFUNDING BONDS—	
5s, Feb., \$5,000.....	July 1, 1908
Subject to call at any time.	
4s, Feb., \$150,000....	Feb. 1, 1918
Subject to call, \$50,000 1903,	
\$50,000 1908, \$50,000 1913.	
Total debt Feb. 1, 1901..	\$155,000
Sinking funds.....	85,000

Net debt Feb. 1, 1901....	\$70,000
Tax valuation, real.....	2,831,455
Tax valuation, personal.	1,869,863
Total valuation 1900....	4,701,318
Assessment is ½ actual value.	
State & Co. tax (per M) 1900.	\$6.50
Population in 1890 was....	19,000
Population in 1900 was....	20,282

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. Water is furnished by private corporation at annual rental of \$2,540.

LOANS.	
RAILROAD AND IMPR. BONDS—	
4½s, F&A, \$37,000....	Aug. 1, 1913
4½s, A&O, \$14,000....	Jan. 1, 1918
Total debt Aug. 1, 1901.	\$52,000
Sinking fund.....	1,004
Net debt Aug. 1, 1901....	50,996

Tax valuation real.....	\$925,200
Tax valuation personal..	311,052
Total valuation, 1901....	1,236,252
Assessment ½ actual value.	
City tax (per \$1,000) 1901....	\$9.50
Population in 1890 was....	5,039
Population in 1900 was....	5,396

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—	
REFUNDING BONDS—	
4½s, M&S, \$140,000....	1908-1918
(\$40,000 due Sept., 1908, and	
\$100,000 in Sept., 1918.)	
Interest is payable in New York.	
Bonded debt Feb. 1, 1901.	\$140,000
Floating debt.....	50,000

Total debt.....	\$190,000
Sinking fund.....	22,000
Net debt Feb. 1, 1901....	168,000
Assessed valuat'n 1900.	10,382,127
Assessment about ½ actual value.	
State & co. tax (per M.) 1900.	\$7.50
Population in 1890 was ..	31,505
Population in 1900 was....	31,619

WARRENSBURG SCHOOL DIST.— This district is situated in Johnson County.

LOANS—	
When Due	
4½s,	\$27,500.....1918
(Subject to call 1908.)	
Bonded debt Sept. 12, '01.	\$7,500

Assessed valuation '01.	\$1,715,673
Assessment about ¾ actual value.	
School tax (per \$1,000) '01.	\$7.20

WASHINGTON.—F. THORNTON, Co. Clerk. This township is in Lafayette County.

LOANS—	
FUNDING BONDS—	
6s, J&J, \$30,000.....	July 1, 1910
REFUNDING BONDS—	
5s, F&A, \$8,000.....	Aug. 1, 1910
Subject to call after Aug. 1, 1900	
3½s, F&A, \$14,000....	Aug. 1, 1919
(Optional, \$3,500 in 1904, \$3,500 in	
1909, \$3,500 in 1914.)	

REFUNDING BONDS—(Con.)	
3½s, F&A, \$20,000....	Aug. 1, 1920
(Optional, \$5,000 in 1905, \$5,000	
in 1910 and \$5,000 in 1915.	
Bonded debt Sept 1, 1901	\$72,000
Tax valuation, 1900....	1,256,310
Total tax (per M) 1900....	\$18.60
Population in 1890 was....	3,048
Population in 1900 was....	3,625

WORTH CO.—W. P. SPILLMAN, Clerk. Grant City is the county seat.

LOANS—	
COURT-HOUSE & JAIL BONDS—	
5s, J&J, \$25,000....	Dec. 1, 1917
(Subject to call after 1902.)	
Bonded debt May. 1, 1901.	\$25,000
Floating debt.....	20,000
Total debt.....	45,000

Sinking fund	\$5,000
Net debt Mar. 1, 1901....	40,000
Tax valuation 1' 01	2,997,451
Assessment about 40% actual val.	
State & Co. tax (per M.) 1901.	\$9.00
Population in 1890 was....	8,738
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 Int. %	Population 1890.
Albany (City), Gentry Co	19,000	\$650,617	6	2,025
Aurora (City), Lawrence Co	14,500	441,033	5&6	6,191
Austin Township, Cass Co	68,000	329,911	5	1,436
Bethany (City), Harrison Co	33,000	.....	5,68	2,093
Bolivar (City), Polk Co	16,000	475,000	5	1,869
Brookfield (City), Linn Co	38,000	1,000,000	6	5,484
Brunswick (City), Chariton Co	10,000	676,640	6	1,403
Cameron (City), Clinton Co	17,000	650,000	5&6	2,979
Christian County	25,000	2,851,527	5	16,939
Clarksville (City), Pike Co	31,500	237,574	5	843
Clinton (City), Henry Co	18,000	1,360,000	5	5,061
Coldwater Township, Cass Co	21,000	358,928	5	1,098
Columbia (City), Boone Co	40,500	2,000,000	4&5	5,651
Dent County	15,000	2,080,761	6	12,986
De Soto (City), Jefferson Co	24,100	1,495,000	4 1/2 & 6	5,611
Dexter (City), Stoddard Co	10,000	325,000	6	1,862
Dolan Township, Cass Co	10,000	909,312	5	1,055
Everett Township, Cass Co	21,000	279,809	5	910
Fayette (City), Howard Co	11,000	.....	4	2,717
Fulton (City), Callaway Co	16,000	1,199,040	5	4,883
Harrisonville (City), Cass Co	12,000	526,538	5	1,844
Holden (City), Johnson Co	12,000	597,858	5	2,126
Independence (City), Jackson County	72,000	2,337,382	4	6,974
Jeddo Township, Knox Co	10,000	384,750	5	502
Kirkville (City), Adair Co	55,000	1,380,000	5	5,966
Kirkwood (City), St. Louis Co	15,000	.....	4&4 1/2	2,825
LaBelle Township, Lewis Co	30,000	707,275	4 1/2 & 6	2,638
Lamar (City), Barton Co	13,500	800,000	5	2,737
Lawrence County	50,000	6,035,716	4	31,662
Madison County	10,000	1,827,870	6	9,975
Malden (City), Dunklin Co	10,000	257,975	6	1,462
Memphis (City), Scotland Co	13,000	565,000	5	2,195
Milan (City), Sullivan Co	18,000	410,526	4 1/2	1,757
Mineral Township, Jasper Co	26,000	3,400,000	6	4,646
Mississippi County	25,000	2,770,128	5	11,837
Monett (City), Barry Co	18,300	.....	5&7	3,115
Mound City, Holt Co	14,000	350,500	6	1,681
Mount Vernon (City), Lawrence Co	19,000	261,818	5 1/2 & 6	1,206
Neosho (City), Newton Co	25,000	.....	5	2,725
Nevada (City), Vernon Co	31,000	1,593,985	5	7,461
Newton County	30,000	5,216,718	4	27,001
Oregon (City), Holt Co	28,000	474,960	5	1,032
Peno Township, Pike Co	18,000	671,570	5	1,990
Pierce Township, Lawrence Co	47,000	674,915	4	3,789
Plattsburg (City), Clinton Co	18,000	536,880	5	1,878
Princeton (City), Mercer Co	16,500	444,669	5	1,575
Richmond (City), Ray Co	45,000	1,044,090	5	24,805
Ripley County	20,000	2,036,227	4	13,186
Salt Pond Township, Saline Co	29,000	1,264,500	4 1/2	2,585
Sarco Township, Jasper Co	31,000	890,000	6	3,335
Slater (City), Saline County	20,000	466,590	5&6	2,502
Stanberry (City), Gentry Co	20,000	456,773	5&6	2,654
Unionville (City), Putnam County	18,000	.....	5	2,050
Van Buren Township, Jackson Co	37,000	552,553	4	2,032
Vernon Township, Clark Co	11,300	181,413	6	865
Warrensburg (City), Johnson County	47,500	1,675,000	4 1/2 & 5	4,724
Warrensburg Township, Johnson Co	90,000	2,182,440	4	6,251
Washington (Township), Franklin Co	14,000	700,000	4	3,015
Wright County	10,000	2,707,397	6	17,519

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	.....
1897.....	63,778,231	29,693,262*	93,471,493	4.30
1896.....	64,722,092	28,676,886*	93,398,978	4.30
1895.....	69,006,738	25,785,584	94,792,322	4.50
1894.....	.....	.....	83,630,553	4.50
1893.....	.....	.....	82,351,987	4.50

*The assessed valuation of personal property for 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, 14,181; 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—	Total valuation 1900..	\$4,845,622	
4 1/2s,	\$20,000.....1920	Assessment about 1/2 actual value.	
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.....	3,328,961	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	\$45,000
REFUNDING BONDS—		Total debt	83,000
4 1/2s, M&S, \$60,000.....	1911-'16-'21	Sinking fund.....	8,000
(\$20,000 on Sept. 1 yrs. mentioned)		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.....	\$170,352
REFUNDING BONDS—		Assessed val'n, real.....	2,175,581
4s,	\$71,000.....	Assessed val'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.....	6,081

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	\$6,414
REFUNDING BONDS—		Assessed val'n, real.....	\$10,462,265
5s,	\$15,000.....	Asses. valua., per. & RR.	4,553,744
DRAINAGE REF'D'G BONDS—		Total valuation, 1901..	15,016,009
6s, F&A, \$24,000.....	Feb. 1, 1905	Assessment about 1/3 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 Aug. 1, 1901.	\$54,000	Population 1880 was.....	8,998
Floating debt	1,000	Population 1900 was.....	28,625

EMMONS CO.—EDWARD BRADDOCK, Auditor.

County seat is Williamsport.

LOANS—	When Due.	Sinking fund.....	\$9,200
REFUNDING BONDS—		Tax valuation, real.....	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.,		Total valuation 1900.....	1,308,851
and Chase National Bank, N. Y.		Assessment about 1/2 actual value.	
Bonded debt July 1, 1900.	\$45,000	St. & Co. tax (per M.) 1900.	\$20.00
Floating debt.....	7,000	Population 1890 was.....	1,971
Total debt July 1, 1900....	52,000	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.	Total debt Mar. 1, 1901..	\$273,000	
BRIDGE BONDS—		Sinking fund.....	60,000	
Bridges,	\$20,000.....	1903		
Bridges, &c.,	9,000.....	1904	Net debt Mar. 1, 1901 ...	213,000
Refunding	25,000.....	1913	Tax valuation real.....	2,026,000
Sewers,	19,000.....	1903	Tax valuation, personal.	711,000
do	8,000.....	1902	Total valuation 1900.....	2,737,000
Water,	10,000.....	1906	Assessment about 1/2 actual value.	
do	60,000.....	1911	Total tax (per \$1,000) 1900.	\$55.90
Water & sewer	30,000.....	1915	Population in 1890 was.....	5,664
Bonded debt Mar., 1901.	\$233,000		Population in 1900 was.....	9,589
Floating debt	40,000			

GRAND FORKS—{ JOHN DINNIE, Mayor.
F. A. BROWN, Auditor.

This city is situated in Grand Forks County.

LOANS—	When Due.	WATER WORKS—	
BRIDGE BONDS—		7s, June, \$15,000.....	June 1, 1905
7s, Mar., \$50,000.....	Mar. 1, 1909	7s, Nov., 18,000.....	Nov. 5, 1905
FILTRATION BONDS—		Bonded debt Mar. 1, 1901.	\$241,000
6s, M&S, \$40,000.....	Sept. 1, 1914	Sinking fund.....	21,000
FUNDING BONDS—		Net debt Mar. 1, 1901....	220,000
6s, A&O, \$51,000.....	Oct. 1, 1910	Water debt (included)...	88,000
REFUNDING BONDS—		Assessed valuation 1900.	2,155,205
6s,	\$30,000.....	1917	Assessment 1/2 actual value.
SEWER BONDS—		Tax rate (per \$1,000) 1900.	\$38.30
6s, J&J, \$30,000.....	July 1, 1902	Population 1890 was.....	4,979
(\$3,000 due yearly) to 1911.		Population 1900 was.....	7,552

The sewer bonds in the above table are payable by special assessment on property benefited, and are subject to call.

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—		
AGRICULTURAL COLLEGE Bds.—		4s, J&J, \$38,600.....	July 1, 1915	
4 1/2s,	\$42,000.....	4s, J&J, 113,000.....	May 15, 1920	
4s,	8,000.....	4s, F&A, 20,000.....	Aug. 1, 1911	
CAPITOL BUILDING BONDS—		4s, J&J, 30,000.....	July 1, 1914	
4s,	\$50,000.....	4s, J&J, 112,000.....	May 1, 1927	
FUNDING BONDS—		4s, M&N, 22,700.....	May 1, 1919	
4s, M&N, \$106,000.....	Mar. 20, 1921	Debt of State Institutions—		
HOSPITAL BONDS—		INSANE HOSPITAL, JAMESTOWN—		
4 1/2s, M&N, \$153,000.....	May 1, 1902	4s,	\$50,000.....	1919
4s, J&J, 50,000.....	July 1, 1914	INDUSTRIAL SCHOOL, ELLENDALE.		
REVENUE BONDS—		\$15,000.....	
4 1/2s, A&O, \$150,000.....	Apr. 25, 1905	SOLDIERS HOME, LISBON—		
		\$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 1/2 actual value) has been as follows:

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.

GRIGGS CO.—IVER UDGARD, Treasurer.

County seat is Cooperstown.

LOANS—	<i>When Due.</i>	Floating debt.....	\$267
REFD. COURT HOUSE & JAIL—		Cash in county funds.....	40,404
6s, M. & S, \$30,000.....	Mar. 1, 1904	Total valuation 1900.....	2,360,137
REFUNDING WARRANTS—		Assessment about $\frac{1}{2}$ actual value.	
6s, F&A, \$20,000.....	Feb. 10, 1903	Population 1890 was.....	2,817
Bonded debt Sept. 1, 1900.....	\$50,000	Population 1900 was.....	4,744

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.

JAMESTOWN.—GEO. C. EAGER, Auditor.

This city is situated in Stutsman County.

LOANS—	<i>When Due.</i>	Interest payable at Jamestown.	
CITY BONDS—		Total debt Mar. 1, 1901.....	\$27,427
4s,, \$4,000.....	1919	School debt (additional) ..	47,000
REFUNDING BONDS—		Tax valuation 1901.....	823,269
4 $\frac{1}{2}$ s, A&O, \$4,000.....	Oct. 1, 1921	Assessment is $\frac{2}{5}$ actual value.	
SEWER BONDS (1894)—		Total tax rate (per M.) '99.....	\$39.20
7s, Semi-an., \$3,750.....	1904-1914	Population in 1890 was.....	2,296
		Population in 1900 was.....	2,853
		Population in 1900 was.....	2,853
ARTESIAN WELL BONDS—			
5s, Semi annual, \$7,500.....	1914		

JAMESTOWN SCHOOL DISTRICT—

7s, July 1, \$47,000...May 25, 1907 | Bonded debt July 1, 1901. \$47,000

KIDDER COUNTY.—County seat is Steele.

LOANS—	<i>When Due.</i>	Assessed valuation, real \$717,140	
FUNDING BONDS—		Asses. valua., per. & RR. 379,400	
6s,, \$6,000.....		Total valuation 1900.....	1,096,540
6s, J&J, 9,000.....	July 1, 1911	Assessment is $\frac{1}{3}$ actual value.	
6s, g., M&N, 8,000.....	Dec. 15, 1914	St. & Co' tax (per M.) 1900.....	\$11.00
Bonded debt Sept. 1, 1900.....	\$35,000	Population in 1890 was.....	1,211
Cash in county funds.....	8,397	Population in 1900 was.....	1,754

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.

MANDAN.—This city is the county seat of Morton county.

LOANS—	<i>When Due.</i>	Total debt Mar 1, 1901.....	\$44,159
REFUNDING BONDS—		Sinking funds.....	891
5s, g.,, \$15,000.....	1913	Net debt Mar 1, 1901.....	43,268
6s, J&J, 20,000.....	May 1, 1914	Tax valuation 1900.....	484,219
Water-wks, 10,000.....	Feb. 1, 1910	Assessment about $\frac{5}{8}$ actual value.	
do 5,000.....	Dec. 30, 1913	Tax rate (per M) 1900.....	\$15.60
Bonded debt Mar 1, 1901.....	\$38,000	Population in 1890 was.....	1,328
Floating debt.....	6,159	Population in 1900 was.....	1,658

MORTON COUNTY.—P. B. WICKHAM, Treas.

County seat is Mandan.

LOANS—	<i>When due.</i>	Floating debt.....	\$40,817
REFUNDING BONDS—		Total debt July 1, 1900..	100,817
5s, June, \$25,000.....	June 1, 1913	Cash in county funds.....	10,398
COURT HOUSE BONDS—		Assessed valuation 1900.....	3,686,106
7s, J&J, \$35,000.....	July 1, 1905	Assessment about $\frac{3}{5}$ actual value.	
Interest payable in New York.		Average tax (per M.) '97.....	\$33.30
All issues exempt from taxation.		Population 1890 was.....	4,728
Bonded debt July 1, 1900.....	\$60,000	Population in 1900 was.....	8,069

NELSON CO.—L. S. HELGELAND, Treasurer.

County seat is Lakota.

LOANS—	<i>When Due.</i>	Assessed valuation, real \$1,151,331	
COUNTY BONDS—		Asses'd val., pers. & RR. 630,390	
7s, A&O, \$10,000.....	Apr. 1, 1904	Total valuation 1901.....	2,445,721
6s, J&J, 16,000.....	July 1, 1914	Assessment is $\frac{3}{4}$ actual value.	
REFUNDING BONDS—		State & Co. tax (per M) 1900.....	\$13.70
6s, J&D, \$20,000.....	June 1, 1915	Population in 1890 was.....	4,293
Bonded debt Sept. 20, 1900.....	\$46,000	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—	<i>When Due.</i>	Assessed valuation, real \$1,783,341	
FUNDING BONDS—		Assessed valuation, pers. 711,871	
6 $\frac{1}{2}$ s, M&S, \$18,000.....	Sept. 1, 1902	Assessed val'n railroads. 321,516	
6s, M&S, 5,000.....	Mar. 20, 1910	Total valuation 1900.....	2,816,728
.... M&N, 18,000.....	May 1, 1915	Assessment about $\frac{3}{5}$ actual value.	
4 $\frac{1}{2}$ s, M&S, 5,000.....	Mar. 19, 1919	State & Co. tax (per M) '99 \$17.60	
REFUNDING BONDS—		Population 1890 was.....	4,418
4 $\frac{1}{2}$ s, M&S, \$30,000.....	Mar. 19, 1919	Population 1880 was.....	281
Bonded debt July 1, 1900.....	\$76,000	Population 1900 was.....	9,198
Cash in county funds.....	12,601		

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—	<i>When Due.</i>	Assessed valuation, real \$1,264,502	
FUNDING—		Ass. valuat'n, pers. & RR. 1,388,981	
6s, J&D, \$38,000.....	Dec. 1, 1915	Total valuation 1901.....	2,653,483
Int. paid at Chase Nat'l B'k, N. Y.		Assessment about $\frac{1}{2}$ actual value.	
Total debt July 1, 1901..	\$38,000	State & Co. tax (per M) 1901.....	\$18.20
Sinking fund.....	2,769	Population 1890 was.....	5,076
Net debt July 1, 1901.....	35,241	Population 1900 was.....	6,039

STUTSMAN CO.—H. C. FLINT, Treasurer.

County seat is Jamestown.

LOANS—	<i>When due.</i>	Assessed valuation, real \$3,084,979	
ROAD AND BRIDGE BONDS—		Asses'd val., pers. & RR. 1,570,292	
6s, g. J&J, \$36,500 g. July 1, 1903		Total valuation 1900.....	4,655,271
COURT HOUSE AND JAIL BONDS—		Assessment about $\frac{1}{2}$ actual value.	
6s, g. J&J, \$27,000 g. July 1, 1909		State & Co. tax (per M) 1900.....	\$15.80
Subject to call July 1, 1899.		Population in 1890 was.....	5,266
Interest payable in New York.		Population in 1880 was.....	1,007
Bonded debt July 1, 1901.....	\$63,500	Population in 1900 was.....	9,143

TOWNER CO.—D. K. BRIGHTBILL, County Auditor.—Cando is the county seat. Bonds are all tax exempt.

LOANS—	<i>When due.</i>	Assessed valuation, real ..	\$896,862
7s, g., Apr.....	\$4,300.....1902	Assessed val'n, per'l & RR	701,804
6s, g., Apr.....	10,000.....1912	Total valuation 1900.....	\$1,598,666
6s, g., July.....	21,000.....1914	Assessment abt. 50% actual value.	
5s, g., Dec.....	8,000.....1918	State & Co. tax (per M) 1900.....	\$20.00
Total debt Jan. 1, 1901.....	\$43,300	Population in 1890 was.....	1,450
Sinking fund.....	6,668	Population in 1900 was.....	6,491
Net debt Jan. 1, 1901.....	36,632		

WAHPETON.—R. J. HUGHES JR, Auditor.

A city in Richland County.

LOANS—	<i>When Due.</i>	Bond. debt June 17, 1901.....	\$68,550
FUNDING BONDS—		Floating d'bt (since f'nded)	23,000
4 $\frac{1}{2}$ s,, \$23,000.....	1921	Total debt.....	91,550
SEWER BONDS—		Sinking fund	5,200
5 $\frac{1}{2}$ s,, \$53,500 ..	Part yearly	Net debt June 17, 1901.....	86,350
WATER WORKS BONDS—		Tax valuation 1900.....	496,669
8s,, \$15,000		Assessment about $\frac{1}{4}$ actual value.	
		Population in 1900.....	\$2,228

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.

Location.	Cash in Treasury.	Total Debt.	Assessed Valuation.	Average Tax Rate.	Population.
	\$	\$	1900.	1899.	1900.
Benson County.....	32,435	40,990	2,404,713	.....	8,320
Bottineau County.....	11,994	38,418	1,405,188	31.00	7,532
Cavalier County.....	19,421	51,798	2,585,479	35.00	12,580
Devil's Lake, Ramsey Co..	8,723	20,000	502,449	156.40	1,729
Eddy County.....	11,423	22,307	1,337,022	.....	3,330
Foster County.....	5,343	19,012	1,768,610	.....	3,770
Grafton, Walsh Co.....	.....	35,000	605,953	43.90	2,378
Lisbon, Ransom Co.....	1,112	18,238	262,198	57.10	1,046
Logan County.....	4,377	21,500	696,050	23.90	1,625
McHenry County.....	14,847	34,777	1,569,162	.....	5,253
McIntosh County.....	7,647	34,046	1,076,021	.....	4,818
McLean County.....	5,814	32,337	813,444	33.70	4,791
Mercer County.....	714	32,691	359,926	.....	1,778
Pembina County.....	42,954	20,755	5,161,730	33.50	17,869
Pierce County.....	8,086	18,210	925,545	35.50	4,765
Ransom County.....	30,066	40,404	2,667,148	25.30	6,919
Richland County.....	64,857	40,927	9,330,657	.....	17,387
Rolette County.....	5,695	48,480	1,125,217	30.90	7,995
Stärke County.....	6,580	24,308	1,854,331	25.70	7,621
Steele County.....	23,914	20,049	2,896,746	19.00	5,888
Valley City, Barnes Co....	530	28,000	1399,097	15.00	2,446
Ward County.....	15,960	31,118	1,965,890	34.50	7,961
Wells County.....	28,372	53,940	2,666,513	27.90	8,310
Williams County.....	5,733	31,286	1,111,265	37.10	1,530

* 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 Shamber
 Legislature meets biennially in odd years on the Tuesday after the 1st Monday in January, and sessions are limited to 60 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 120.

LOANS—	<i>When Due.</i>	REFUNDING BONDS—
SETTLEMENT BONDS—		4s, J&J, \$107,500.....
4 $\frac{1}{2}$ s, J&J, \$35,800.....	May 1, 1902	4s,, 15,000.....
4 $\frac{1}{2}$ s, J&J, 84,500.....	May 1, 1907	3 $\frac{1}{2}$ s,, 135,000.....
DEFICIENCY BONDS—		3 $\frac{1}{2}$ s, J&J, 92,500.....
4 $\frac{1}{2}$ s.....	\$98,000.....Apr. 1, 1905	SOLDIERS' HOME BONDS—
		4s, J&J, \$45,000.....

INTEREST on the Settlement bonds is payable at the Seaboard Nat. Bank in N. Y.; on the 3 $\frac{1}{2}$ per cent refunding bonds at the Chase National Bank in New York; and on all other bonds at the Chemical National Bank in New York.

TOTAL DEBT (all bonded) Jan. 1, 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.

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

Year.	Valuation.	Year.	Valuation.
1900	\$172,255,085	1895.....	\$121,751,151
1899.....	158,330,111	1894.....	128,046,765
1898.....	118,580,496	1893.....	136,032,840
1897.....	120,175,431	1892.....	127,389,992
1896.....	119,391,156		

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. (See note below.)

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.

NOTE.—An amendment to section four of the Constitution to be voted upon at the next general election, provides for additional indebtedness not exceeding 10 per cent "for the purpose of providing water and sewerage for irrigation, domestic uses, sewerage and other purposes." Also that cities of 8,000 or more may incur indebtedness not exceeding 8% of the assessed valuation "for the purpose of constructing street railways, electric lights or other lighting plants."

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.

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.

LOANS—	<i>When Due.</i>	Bond. debt Mar. 1, 1901.	\$76,000
CITY HALL BONDS—		Floating debt.....	23,193
5s, J&J, \$15,000.....	July 1, 1919	Total debt.....	99,093
FUNDING BONDS—		Cash on hand, &c.....	5,997
7s, J&J, \$10,000.....	Jan. 1 1909	Net debt Mar. 1, 1901..	93,096
REFUNDING BONDS—		Tax valuation, real & RR.	780,900
6s, J&J, \$20,000.....	Jan. 1, 1915	Tax valuation, pers'l....	331,800
SEWER BONDS—		Total valuation 1899....	1,112,700
5s, A&O, \$21,000. One bond yearly		Assessment about 3/5 actual value.	
4 1/2s,, 10,000.....	1905 to 1920	Total tax (per \$1,000) '99..	\$14.25
(\$1,000 due yearly 1905 to 1920.)		Population 1890 was.....	3,182
		Population in 1900 was.....	4,087

INTEREST is payable at the Chemical National Bank, New York.

BEADLE CO.—F. A. MUNSON, Auditor.

Huron is the county seat.

Bonded debt Jan. 1, 1901	\$41,000	Assessed valuat'n, pers'l	\$898,126
Floating debt.....	1,497	Total valuation, 1900....	4,357,361
Total debt.....	42,497	Assessment about actual value.	
Sinking fund.....	977	State & co. tax (per M.) 1900.	\$8.50
Net debt Jan. 1, 1901....	41,520	Population in 1890 was.....	9,586
Assessed valuation, real.	2,876,104	Population in 1900 was.....	8,081
Assessed valuation, RR..	583,131		

BONHOMME CO.—JOSEPH ZITKA, Treasurer.

Tyndall is the county seat.

LOANS—	<i>When Due.</i>	Asses. val'n, pers'l & RR.	\$1,186,132
6s, A&O, \$52,400.....	1911	Total valuation 1900..	5,382,828
Subject to call 1901		Assessment abt. 40% actual value.	
Bond. debt July 1, 1900.	\$52,400	Tax rate (State and county)	
Floating debt.....	26,235	(per \$1,000).....	\$9.00
Total debt July 1, 1900.	78,635	Average tax rate in County.	25.00
Cash in treasury.....	25,202	Population in 1890 was.....	9,057
Assessed valuation, real.	4,196,696	Population in 1900 was.....	10,379

INTEREST is payable at the Portland National Bank.

CHAMBERLAIN.—GEO. F. PILGER, Auditor.

Chamberlain is in Brule County.

LOANS—	<i>When Due.</i>	Tax valuation, real.....	\$120,000
ARTESIAN WELL AND BRIDGE—		Tax valuation, personal..	40,195
6s, J&J, \$8,500.....	J. & J. 15, 1911	Total valuation 1899....	160,199
FUNDING BONDS—		Assessment on real estate about	
6s, J&J, \$19,500.....	Jan. 15, 1911	actual value; on personal prop-	
REFUNDING WATER BONDS—		erty from 50% to 85%.	
6s, M&S, \$15,000....	Sept. 1, 1913	Total tax (per \$1,000) '99..	\$56.80
5s,, 6,000.....	Sept., 1919	Population in 1890 was.....	939
Total debt Jan. 1, 1900....	\$49,000	Population in 1900 was.....	874
Water debt (included)....	21,000		

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.

LOANS—	<i>When Due.</i>	Floating debt.....	\$95,000
FUNDING BONDS—		Total debt.....	166,000
6s, M&N, \$20,000....	May 10, 1906	Sinking fund.....	2,000
REFUNDING BONDS—		Net debt Aug. 1, 1900....	164,000
6s,, \$26,569.....	1920	Tax valuation 1901.....	1,227,555
Subject to call after 1910.		Assessment about 1/2 actual value.	
...., \$20,000....	May 10, 1921	State & co. tax (per M.) 1901.	\$20.20
Subject to call 1911.		Population in 1890 was.....	4,891
Interest payable at Custer.		Population in 1900 was.....	2,728
Bonded debt Aug. 1, 1900..	\$71,000		

DAVISON CO.—H. B. ANDERSON, Auditor.
County seat is Mitchell.

LOANS—	<i>When Due.</i>	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. 1901.	\$48,000	Population 1890 was.....	5,449
Tax valuation, real....	1,569,611	Population 1900 was.....	7,483

INTEREST 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.

DEADWOOD.—NEIL McDONOUGH, Auditor.

County seat of Lawrence County. The city owns property valued in 1901 at \$165,000.

LOANS—	<i>When Due.</i>	Bond. debt Mar. 22, 1901.	\$92,500
REFUNDING BONDS—		Floating debt.....	21,758
5s, J&J, \$22,500.....	July 1, 1921	Total debt Mar. 22, 1901.	114,258
Subject to call after July 1, 1911		Tax valuation, real....	923,648
SEWER BONDS—		Tax valuation, per. & RR.	405,614
6s,, \$38,000 ..	June 1, 1912	Total valuation 1900..	1,329,262
Subject to call after June 1, 1912		Assessment about 1/3 actual value.	
WATER BONDS—		Population in 1896 was....	2,366
6s,, \$32,000.....	Sept., 1919	Population in 1900 was.....	3,498
Subject to call after Sept., 1909			

GRANT COUNTY.—J. E. TRURAN, Auditor.

County seat is Millbank.

LOANS—	<i>When Due.</i>	Net debt Jan. 1, 1901....	\$91,000
FUNDING 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—	<i>When Due.</i>	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—	<i>When Due.</i>	Sinking fund.....	\$10,804
REFUNDING BONDS—		Net debt July 1, 1901....	44,534
6s,, \$9,000.....	July 1, 1907	Total valuation 1901....	1,951,465
5s,, 35,000 ..	1920	Real valuation.....	5,000,000
Bond. debt July 1, 1901.	\$54,000	State & co. tax (per M.) 1901.	\$11.10
Floating debt.....	1,334	Population in 1890 was.....	4,544
Total debt July 1, 1901..	55,334	Population in 1900 was.....	5,942

MEADE COUNTY.—W. A. McMICHAEL, A'd'r.

County seat is Sturgis.

LOANS—	<i>When Due.</i>	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		State & Co. tax (per M.) '00.	\$29.40
at Fourth National Bank, N. Y.		Population 1900 was.....	4,907
Bonded debt Mar. 1, 1901.	\$132,000	Population 1890 was.....	4,640
Judgment debt.....	44,315		

MILLBANK.—J. E. TRURAN, City Auditor.

This city is in Grant County.

LOANS—	<i>When Due.</i>	Floating debt.....	\$1,300
REFUNDING BONDS—		Total debt Sept. 1, 1901..	24,300
5s,, \$10,000.....	1909	Assessed valuation 1901.	284,845
(Subject to call after 1904.)		Asses-ment about 1/5 actual value.	
5s,, \$13,000.....	1914	Total tax (per \$1,000) 1901.	\$43.60
(Subject to call after 1909.)		Population in 1890 was.....	1,207
Bonded debt Sept. 1, 1901.	\$23,000	Population in 1900 was.....	1,426

MINNEHAHA CO.—C. A. GRINDE, Auditor.

County seat is Sioux Falls.

LOANS—	<i>When Due.</i>	Tax valuation, real....	\$7,211,465
COURT HOUSE BONDS—		Tax valuation, person'l.	1,620,085
4 1/2s, A&O, \$40,000....	Apr. 1, 1904	Tax val'tion, RRa., etc.	682,690
4 1/2s, A&O, 40,000....	Apr. 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—	<i>When Due.</i>	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
Subj'ct 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		Population in 1890 was.....	2,217
yearly thereafter.		Population in 1900 was.....	4,055

PENNINGTON CO.—H. CROCKETT, Auditor.

County seat is Rapid City.

LOANS—	<i>When Due.</i>	Sinking fund.....	1,769
FUNDING 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
REFUNDING BONDS—		Total valuation in 1900	2,666,532
5s,, \$18,500.....	July 5, 1909	Assessment is 3/5 actual value.	
Bonded debt Jan. 1, 1901.	\$57,900	State and Co. tax (per M) '00.	\$27.40
Floating debt.....	133,712	Population in 1890 was.....	6,540
Total debt Jan. 1, 1901....	191,612	Population in 1900 was.....	5,610

INTEREST on the funding bonds due in 1903 is payable at the Co. Treasurer's office; on other bonds by Kountze Bros., N. Y.

RAPID CITY.—A. K. THOMAS, Auditor.

Rapid City is situated in Pennington County. The city owns property valued at \$130,000; City Hall, waterworks, etc.

Table with columns: LOANS—, When Due., Total debt Mar. 1, 1901., \$144,048. Includes Refunding Water Bonds, J&J, M&N, etc.

INTEREST on the 6 per cent bonds is payable at the Hanover Bank, New York City; on others at Rapid City, S. D.

RAPID CITY SCHOOL DISTRICT—O. L. Cooper, Sec'y.

Table with columns: LOANS—, When Due., Total debt Aug. 1, 1901., \$35,500. Includes \$10,500, Bonded debt, etc.

ROBERTS CO.—H. A. METCALF, Auditor.

Sisseton is the county seat.

Table with columns: LOANS—, Amount., Tax valuation, real., \$1,524,802. Includes 7% funding bonds, 6% refunding bonds, etc.

SIOUX FALLS.—E. G. LEDYARD, Auditor.

Sioux Falls is situated in Minnehaha County.

Table with columns: LOANS—, When Due., Bonded debt Mar. 1, '01., \$321,000. Includes Bridge Bonds, Funding Bonds, etc.

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 Codrington County.

Table with columns: LOANS—, When Due., Bonded debt Jan. 1, 1901., \$101,000. Includes High School Bonds, City Hall Bonds, etc.

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.

Table with columns: LOANS—, When Due., Bonded debt Mar. 1, 1901., \$142,000. Includes Refunding Bonds, Park Bonds, Water Bonds, School Bonds, etc.

YANKTON CO.—EINER JOHNSON, Treasurer.

County seat is Yankton.

Table with columns: LOANS—, When Due., Net debt Jan. 1, 1901., \$268,156. Includes Railroad Bonds, etc.

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., Bonded Debt., Borrowed from school fund., Warrants Outstand'g., Cash in Treas'y., Assessed Val'n., Population. 1900.

Table with columns: Counties—(Con.), Bonded Debt., Borrowed from school fund., Warrants Outstand'g., Cash in Treas'y., Assessed Val'n., Population. 1900.

*Assessed valuation 1901.

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:

Table with columns: Years., Total Assessed Valuation., Tax rate per \$1,000. 1901-1870.

* Approximately.

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:

Table with columns: Year., Population. 1900-1880.

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.

Table with columns: LOANS—, When Due., Net debt Feb. 23, 1901., \$73,000. Includes Railroad Bonds, etc.

BEATRICE.—T. H. BURKE, City Clerk.

Beatrice is the county seat of Gage County. The K. C. & B. R.R. bonds are in litigation.

LOANS— *When Due.*
FUNDING BONDS—
 6s, M&S, \$8,000.....Sept. 7, 1905
 Subject to call at any time.
K. C. & B. RR. BONDS—
 6s, M&N, \$50,000.....Nov. 1, 1909
 Subject to call at any time.
SEWER BONDS—
 6s, Jan., \$8,500.....Jan. 1, 1910
 Subject to call at any time.
 6s, Jan., \$16,000.....Jan. 2, 1911
 Subject to call at any time.
PAVING BONDS—
 6s, 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.

PAVING BONDS (Con.)—
 6s, J&J, \$19,000.....July 1, 1910
 Subject to call at any time.
 6s, F&A, \$5,000.....Aug. 1, 1910
 Subject to call at any time.
 6s, M&N, \$4,000.....Nov. 1, 1911
 Subject to call at any time.
 6s, F&A, \$3,000.....Aug. 1, 1912
 Subject to call at any time.
 6s, ann., \$7,200.....Dec. 1, 1901
WATER WORKS BONDS—
 6s, Mar., \$80,000.....Mar. 9, 1906
 Subject to call at any time.
 6s, July, \$10,000.....July 1, 1910
 Subject to call at any time.
 5s, M&N, \$35,000.....Nov. 2, 1911
 Subject to call at any time.

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.
 POPULATION in 1890 was 13,836; in 1900 was 7,875.

BEATRICE SCHOOL DISTRICT—
 6s, J&D, \$17,000.....Dec. 1, 1901
 (\$1,000 due yearly) to Dec. 1, 1917
 6s,\$5,000.....Oct. 1, 1902
 (\$500 due yearly) to 1911
 6s,\$18,000.....Aug. 1, 1902
 (\$1,000 due yrly) to Aug. 1, 1919
 6s, M&S, \$14,000.....Sep. 1, 1902
 (\$1,000 due yearly) to Sep. 1, 1915
 Bonded debt July 9, 1900, \$61,000
 Floating debt 29,610
 Total debt July 9, 1900, 90,610

BLAIR.— { J. H. FLOCK, Mayor.
 { H. SAPPENFIELD, City Clerk.
 County seat of Washington County. [\$25,000 4 p. c. bonds have been issued to refund those mentioned below.]

LOANS— *When due.*
COURT HOUSE BONDS—
 6s, J&J, \$5,000.....July 1, 1909
 Subject to call at any time.
WATER WORKS BONDS—
 7s, Aug., \$20,000.....Aug. 10, 1905
 Subject to call at any time.
 Total debt Feb. 1, 1900, \$25,000
 Tax valuation, real.....\$153,830
 Tax valuation, personal.. 75,274
 Total valuation 1899..... 229,104
 Assessment $\frac{1}{5}$ actual value.
 State, Co. & city tax (per M)'99, \$42.87
 Population 1890 was.....2,069
 Population 1880 was.....1,317
 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.*
 \$9,500.....1903
 32,000.....1919-1920
 Subject to call 1909-1910.
 Bonded debt Aug. 1, '01, \$41,500
 Sinking fund..... 5,000
 Tax valuation 1901.....448,000

BOONE COUNTY.—County seat is Albion.
LOANS— *When Due.*
COURT HOUSE BONDS—
 5s, May, \$25,000.....May 1, 1916
 Subject to call after 1906.
 Total debt Jan. 1, 1901, \$25,000
 Total valuation 1901, \$1,694,505
 Total tax (per \$1,000) 1900, \$23.00
 Population in 1890 was, 8,683
 Population in 1900 was, 11,689
 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.*
REFUNDING BONDS—
 3 $\frac{1}{2}$ s, J&J, \$54,000.....July 1, 1919
 Subject to call after 1909.
 3 $\frac{1}{2}$ s, J&J, \$45,000.....July 1, 1920
 (Optional after 1905.)
 Bond. debt Feb. 25, 1901, \$99,000
 Tax valuation 1901, 2,707,725
 Assessment about $\frac{1}{3}$ actual value.
 State & Co. tax (per M) 1900, \$24.55
 Population in 1890 was, 22,160
 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.*
REFUNDING BONDS—
 3 $\frac{1}{2}$ s, J&J, \$80,000.....July 1, 1921
 Subject to call 1911.
 Bonded debt July 1, 1901, \$80,000
 Floating debt 10,000
 Tax valuation, real.....1,988,937
 Tax valuation, personal, \$795,267
 Total valuation 1901, 2,784,204
 Assessment is $\frac{1}{3}$ actual value.
 State & Co. tax (per M) 1901, \$19.55
 Population 1890 was, 11,069
 Population 1900 was, 13,040
 INTEREST is payable by Kountze Bros., New York City.

BUTLER CO.—J. J. GRAHAM, County Clerk
 County seat is David City.
LOANS— *When Due.*
COURT HOUSE BONDS—
 5s, J&J, \$25,000..... July 1, 1909
REFUNDING BONDS—
 5s, J&J, \$89,000.....Jan. 1, 1912
 Total debt Sept. 25, 1901, \$114,000
 Total valuation 1901, \$2,223,644
 Assessment abt. 15 p. c. actual val.
 State & co. tax (per M) 1901, \$24.70
 Population 1890 was, 15,454
 Population 1900 was, 15,703
 TAX FREE.—All bonds of this county are exempt from taxation.

CASS COUNTY.—J. L. BARTON, Treasurer.
 County seat is Plattsburgh.
LOANS— *When Due.*
COURT HOUSE BONDS,
 4s, Jan., \$51,000.....Jan. 1, 1910
 Subject to call.
 Bonded debt Aug. 1, 1901, \$51,000
 Total valuation 1901, \$4,675,505
 Assessment about $\frac{1}{5}$ actual value.
 State & co. tax (per M.) '99, \$24.50
 Population in 1890 was, 24,080
 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.*
BRIDGE BONDS—
 6s, May 1, \$3,000.....May 1, 1909
 6s, Dec. 1, 30,000.....Dec. 1, 1917
REFUNDING BONDS—
 4 $\frac{1}{2}$ s, M&S, \$37,500.....Mch. 1, 1919
 Subject to call after Mch. 1, 1909
 Total debt Feb. 25, 1901, \$75,500
 Beh. dis debt (add'l) July, '00 25,000
 Tax valuation 1900, 380,150
 Assessment about $\frac{1}{3}$ actual value.
 Total tax (per \$1,000) '99, \$53.00
 Population 1890 was, 3,134
 Population in 1900 was, 3,522

CUMING CO.—H. KOCH, Treasurer.
 West Point is the county seat.
LOANS— *When Due.*
REFUNDING BONDS—
\$55,000.....
WEST PT. PRECINCT BONDS, (ref.)
 6s, J&J, \$30,000.....July 1, 1915
 Subject to call after July 1, 1905
 Bond. debt Jan. 1, 1901, \$59,000
 Precinct bonds (add'l) \$30,000
 Total valuation 1901, 2,247,576
 Assesment abt. $\frac{1}{5}$ to $\frac{7}{8}$ act'l value.
 State & co. tax (per M) 1900, \$21.75
 Population 1900 was, 14,584
 Population 1890 was, 12,265

DAKOTA CO.—GEO. C. BILLE, County Clerk.
 County seat is Dakota.
 Bonded debt Jan. 1, 1901, \$125,000
 Floating debt..... 5,000
 Total debt Jan. 1, 1901, 130,000
 Tax valuation 1901, 1,608,259
 Assessment about $\frac{1}{4}$ actual value.
 State & Co. tax (p. M.) 1900, \$24.75
 Population in 1890 was, 5,386
 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.*
REFUNDING COURT HOUSE—
 4s, M&S, \$26,000.....Sept 1, 1919
 Subject to call Sept. 1, 1909.
REFUNDING—
 4 $\frac{1}{2}$ s, J&D, \$55,000.....Dec. 15, 1910
 3 $\frac{1}{2}$ s, M&S, 70,000.....Sept. 1, 1920
 (Subject to call Sept. 1, 1910.)
 Bond. debt Feb. 25, 1901, \$151,060
 Total valuation 1901, 3,152,704
 Ass'tment real $\frac{3}{8}$ pers'al $\frac{1}{4}$ act. val.
 State & Co. tax (per M)'99, \$28.62 $\frac{1}{2}$
 Population 1890 was, 19,260
 Population 1900 was, 22,298
 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.*
EXPOSITION BONDS—
 4 $\frac{1}{2}$ s, J&J, \$100,000.....Jan. 1, 1918
FUNDING BONDS—
 4 $\frac{1}{2}$ s, J&J, \$180,000.....Jan. 1, 1918
ROAD IMPROVEMENTS—
 4 $\frac{1}{2}$ s, J&J, \$150,000.....July 1, 1912
REFUNDING BONDS—
 5s, J&J, \$268,000.....July 1, 1907
 5s, J&J, 158,000.....July 1, 1911
 4 $\frac{1}{2}$ s J&J, \$119,000.....July 1, 1915
 Subject to call after July 1, 1905
 Interest payable in New York City.
 Bond. debt Jan. 1, 1901, \$975,000
 Tax valuation, real, 17,292,730
 Tax valuation, personal, 4,453,243
 Total valuation, 1900, 22,459,973
 Total valuation 1901, 22,381,792
 Assessment about $\frac{1}{3}$ 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.*
RAILROAD BONDS—
 6s, July, \$10,000.....July 1, 1907
REFUNDING BONDS—
 4s,\$10,000.....July 1, 1920
 Total city debt Mar. 1, 1901, \$20,000
 Tax valuation, real, 187,608
 Tax valuation, personal, 73,738
 Total valuation 1899, 261,346
 Assessment about $\frac{1}{4}$ actual value.
 Population of city 1890 was, 2,630
 Population of city 1900 was, 3,140
 Fairbury Precinct (additional)—
REFUNDING RAILROAD AID—
 4s, J&J, \$16,000.....J ly 1, 1920
 Optional, \$1,000 yearly 1901 to 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.
LOANS— *When Due.*
ELECTRIC LIGHT—
 5s, Jan., \$5,000.....July 1, 1910
 Subject to call at any time.
REFUNDING WATER BONDS—
 4s, M&N, \$30,000.....May 1, 1921
 Subject to call, \$5,000, each 1906, 1909, 1912, 1915, 1918 and 1921.
 Total debt May 1, 1901, \$35,000
 Tax valuation 1900, 377,551
 Assessment about $\frac{1}{5}$ actual value.
 Tax rate (per \$1,000), \$59.25
 Population 1890 was, 2,102
 Population 1900 was, 3,022

INTEREST on school bonds is payable by the Treasurer of Richardson County; on city bonds at Kountze Bros., New York.
FALLS CITY SCHOOL DISTRICT—
 5s, J&J, \$25,000.....July 1, 1907
 Subject to call.
 Total debt July 9, 1900, \$25,000

FREMONT.— { WALLACE WILSON, Mayor.
 { F. HOLLEBECK, Treasurer.
 This is the county seat of Dodge County.
LOANS— *When Due.*
REFUNDING BONDS—
 4 $\frac{1}{2}$, ann., \$209,000.....Mch. 1, 1919
 Subject to call after Mch 1, 1904
 Bond. debt Aug 1, 1901, \$209,000
 Water debt (included) ... 89,000
 Assessed valuation, 1901, 892,263
 4s,\$44,000.....Sept. 1, 1919
 Subject to call Sept. 1, 1909.
 The Precinct 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.
 Tax rate (per M.) 1899, \$82.62 $\frac{1}{2}$
 Population in 1890 was, 6,747
 Population in 1900 was, 7,241
 Fremont Precinct—
REFUNDING BONDS—

FREMONT SCHOOL DIST. No 1.—M. E Reynolds, Sec.
 5s,\$30,000.....Aug. 1, 1909
 5s, 18,000.....June 1, 1912
 Bonded debt Aug. 9, 1900, \$48,000
 Tax valuation 1901, 876,657

GRAND ISLAND.— { W. H. PLATT, Mayor.
 { W. R. KING, Treasurer.
 County seat of Hall County.
LOANS— *When Due.*
REFUNDING BONDS—
 5s, J&J, \$151,000.....1918
 Subject to call after 1903.
 Bond. debt Feb. 23, 1901, \$151,000
 Floating debt..... 7,055
 Total debt Feb. 23, 1901, 158,055
 Sinking fund 6,342
 Net debt Feb. 23, 1901, 151,713
 Water debt (included).... \$70,000
 Assessed valuation, real, 578,423
 Assessed valuation, per'l, 185,650
 Assessed valuation railrd 40,000
 Total valuation 1900, 804,073
 Assessment abt. 15% actual value.
 Tax rate (per M) 1900, \$80.20
 Population in 1890 was, 7,536
 Population in 1900 was, 7,554
 INTEREST is payable by Kountze Bros., New York City.

GRAND ISLAND SCHOOL DISTRICT—
REFUNDING BONDS—
 5s, J&J, \$23,500.....July 1, 1918
 (Subject to call after July 1, 1903.)
 4s, J&J, \$23,000.....July 1, 1919
 Bonded debt July 9, 1900, \$46,500
 Floating debt..... 3,191
 Total debt July 9, 1900, 49,691

HASTINGS.— { JACOB FISHER, Mayor.
 { E. A. FRANCIS, Clerk.
 Hastings is the county seat of Adams County.
LOANS— *When Due.*
WATER BONDS—
 5s, M&N, \$10,000.....May 21, 1914
 Subject to call.
ELECTRIC LIGHT BONDS—
 4s, J&D, \$20,000.....Dec. 1, 1919
 Subject to call 1909.
RAILROAD AID—
 5s, M&N, \$20,000.....May 1, 1908
REFUNDING BONDS—
 4 $\frac{1}{2}$ s, J&J, \$225,000.....Jan. 1, 1919
 Subject to call Jan. 1, 1909.
PAVING BONDS—
 5s, M&N, \$5,000.....
 Bond. debt Jan. 1, 1901, \$280,000
 Sinking fund..... 20,763
 Net debt Jan. 1, 1901, 259,237
 Water debt (included).... 110,000
 Water revenue \$11,000 yearly.
 Assessed valuation, real, 468,295
 Ass'd valuation, personal 163,765
 Assessed valuat'n, railrd 62,815
 Total valuation 1900, 694,875
 Real estate assessed $\frac{1}{2}$ value.
 Personal estate assessed $\frac{1}{12}$ value.
 City tax (per M) 1900, \$55.00
 Population in 1890 was, 13,584
 Population in 1900 was, 7,183
 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. Total tax (per \$1,000) 1900. \$77.20
WATER WORKS— Population (precinct) 1900. 2,435
 5s, A&O, \$24,000. Oct. 1, 1910 Population (precinct), 1890. 2,266
 Subject to call at any time. Population (city), 1890. 1,502
 Town debt Mar. 1, 1901. \$24,000 Population (city), 1900 was. 1,511
 Precinct debt. 11,000 Hebron Precinct (additional)—
 Tax val'n (city only) 1900 142,252 REFUNDING BONDS—
 Assessment about 1/5 actual value. 4s, \$9,000. 1902 to 1911

HEBRON SCHOOL DIST.—W. M. Hill, Secretary.
LOANS— When Due. Tax valuation 1901. \$217,018
 3 1/2s, \$8,000. 1909 Scho'l tax (per \$1,000) 1900. \$8.00
 Subject to call. Population (district) 1900. 1,800
 Total debt July 1, 1901. \$8,000

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 1901. 1,365,493
RAILROAD BONDS— Assessment about 1/5 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
 3 1/2s, J&J, \$56,000. Population in 1900 was. 10,343
 Subject to call after 1906

INTEREST is payable in New York, except on bridge 6s.
JEFFERSON CO.—W. S. DILLER, Co. Clerk.
 The county seat of this county is Fairbury.

LOANS— When Due. Tax val'n pers. & RR. \$1,003,413
REFUNDING BONDS— Total valuation 1901. 2,554,081
 3 1/2s, J&J, \$50,000. 1901 to 1920 Assessment about 1/5 actual value.
 Optional \$5,000 yearly on July 1. State & co. tax (per M.) 1900. \$25.00
 Total debt July 1, 1901. \$50,000 Population in 1890 was. 14,850
 Tax valuation, real. 1,510,385 Population in 1900 was. 15,196

KEARNEY.— { B. O. HOSTETLER, Mayor.
 { THOS. HULL, City Clerk.
 This city is in Buffalo County.
LOANS— When Due. Bonded debt Jan. 1, '98. \$287,400
CANAL AND WATER— Floating debt. 10,500
 7s, J&J, \$30,000. July 1, 1902 Total debt. 297,900
 5s, M&N, 60,000. May 1, 1914 Sinking fund. 2,300
CITY HALL— Net debt Jan. 1, 1898. 295,600
 5s, Sept., \$25,000. Sept. 1, 1908 Tax valuation, real. 530,032
SEWER BONDS— Tax valuation, personal 163,192
 6s, Jan., \$70,000. Jan. 1, 1910 Total valuation, 1897. 693,224
KEARNEY SCHOOL DISTRICT— Assessment is 1/7 actual value.
 6s, J&J, 18,000. July 1, 1905 Total tax (per \$1,000) \$98.37
 6s, A&O, 10,000. Oct. 1, 1908 Population in 1890 was. 8,074
 Subject to call at any time. Population in 1900 was. 5,634
 5s, F&A, \$60,000. Feb. 12, 1912
 (Subject to call.)

INTEREST on the school bonds is payable at the office of the County Treasurer or by Kountze Bros., New York; on all other bonds at the City Treasurer's office.

LANCASTER CO.—W. M. McLAUGHLIN, Treas.
 The county seat is Lincoln.
LOANS— When Due. Total valuation 1901. \$9,267,723
FUNDING BONDS— Assessment 1/5 of actual value.
 5s, J&J, \$350,000. Mar. 1, 1914 State tax (per \$1,000) 1900. \$7.50
 (\$35,000 opt. y'ly after 1904). Co. tax (per \$1,000) 1900. 17.40
 M. P. 2d Issue. Population 1890 was. 76,395
 5 1/2s Jan., \$100,000. Jan. 1, 1903 Population in 1900 was. 64,835
 Total debt Apr. 1, 1901. \$457,000

INTEREST is payable at County Treasury.

LINCOLN.— { H. J. WINNETT, Mayor.
 { BEMAN C. FOX, Treasurer.
 Lincoln is the capital of the State and the county seat of Lancaster County.
LOANS— When Due. REFUNDING BONDS—
DISTRICT PAVING BONDS— 5s, \$26,000. 1917
 6s and 5s, \$279,962. Various (Subject to call after 1907.)
 FR. ELK. & MO. VAL. RR.— 4 1/2s, \$139,500. Aug. 1, 1918
 5s, J&J, \$50,000. July 1, 1906 Optional after 1908.
 Subject to call at any time. 4s, M&S, \$402,000. Mar. 1, 1910, to
 (\$40,200 due yearly) Mar. 1, 1919
FUNDING BONDS— All subject to call after Mar. 1, '09.
 6s, Sept., \$118,000. Sept. 1, 1912 4s, F&A, \$126,000. Aug. 1, 1920
 Optional after Sept. 1, 1902 (Due \$12,600 yearly 1910 to 1920.)
 6s, ann., \$90,000. Jan. 1, 1914 Optional after 1910.)
 Subject to call after Jan. 1, 1904 4s, A&O, \$50,000. Oct. 1, 1920
INTERSECTION PAVING— (Due \$5,000 yearly 1910 to 1920.)
 5s, J&J, \$50,000. July 1, 1912 Optional after 1910.)
 Optional after July 1, 1902 4s, A&O, \$50,000. Oct. 1, 1920
 5s, Mar. 1, \$42,600. 1902 to 1911 (Due \$5,000 yearly 1910 to 1920.)
 (Part due yearly on March 1.) WATER BONDS—
 MISSOURI PACIFIC RR.— 5s, A&O, 47,000. Oct. 1, 1912
 5s, J&J, \$50,000. Nov. 1, 1905 Optional after Oct. 1, 1902
 5s, J&J, 20,000. Jan. 1, 1906

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 Sept. 1, 1901, was \$1,169,100, including \$303,600 water bonds. The floating debts and warrants on that date (not included) was \$81,662, and the district paving bonds, not considered part of the city debt, \$279,962. Sinking fund applicable only to paving bonds, \$20,526.

ASSESSED VALUATION.—Under an Act of the Legislature of 1901 all city property is now assessed by a Tax Commissioner for city taxation at its actual value. County assessors fix the valuation for State, county and school taxes. The city valuation for 1901 was \$70,139,854 and the city tax rate (per \$1,000) was \$10.00. The valuation for State, county and school purposes for 1901 was only \$4,664,929, and the tax rate (per \$1,000) was, State tax, \$7.50; county tax, \$17.60, and school tax, \$20.00. The assessed valuation in 1900 was \$5,124,724. Total tax rate (per \$1,000) 1900, \$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.

LINCOLN SCHOOL DISTRICT—
 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]
 4s, M&N, \$60,000. 1911, '16, '21
 \$20,000 due each date, \$40,000
 optional 1911.
 Bonded debt July 9, 1900. \$75,000
 Floating debt. 78,791
 Total debt July 9, 1900. 153,791

NEBRASKA CITY.— { JOHN MATTES JR., Mayor.
 { I. N. PHILIPER, 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— Population in 1890 was. 11,491
 5s, \$237,000. 1919 Population in 1900 was. 7,380
 5s, 44,000. Jan. 1, 1920 NEBRASKA CITY PRECINCT—
 Bonded d't Sept. 1, 1901. \$281,000 4 1/2s, \$50,000. 1903 to 1921
 Tax valuation 1897. 750,765 (See V. 72, p. 894, for maturity.)
 Assessment 1/7 to 1/10 actual value.

INTEREST is payable in New York at Kountze Brothers.
NEBRASKA CITY SCHOOL DIST.—Geo. W. Hawke, Sec.
REFUNDING BONDS— Bonded debt Aug. 9, 1900. \$20,000
 4s, \$20,000. 1905 to 1919
 (\$1,000 due yearly 1905 to 1914
 and \$2,000 yearly 1915 to 1919.)

NORFOLK.—S. R. McFARLAND, City Clerk.
 This city is in Madison County.
LOANS— When Due. Bonded debt May 1, 1901. \$68,000
FIRE DEPARTMENT— Floating debt. 1,390
 6s, J&J, \$7,000. Sept. 15, 1902 Total debt. 69,390
 6s, F&A, 7,500. Aug. 24, 1911 Sinking fund. 6,890
FUNDING BONDS— Net debt May 1, 1901. 62,500
 6s, F&A, \$7,500. Aug. 24, 1911 Sch dis.debt (add.) July, '00. 52,703
SEWER BONDS— Total valuation 1900. 359,954
 6s, J&J, \$8,000. Sept. 15, 1907 Assessment about 7 actual value.
REFUND'G WATER BONDS— City tax (per \$1,000) 1900. \$16.50
 4 1/2s, M&S, \$38,000. Mar. 1, 1919 Population in 1890 was. 3,038
 Subject to call after 1909. Population in 1900 was. 3,883
 Int. is payable at New York City.

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. June, 1905
 5s, A&O, 100,000. Oct., 1909 4s, M&S, 300,000. Mar. 1, 1918
 5s, J&D, 100,000. June, 1911 ***PARK BONDS—**
 5s, F&A, 175,000. Feb., 1912 5s, J&D, \$400,000. June, 1912
 4 1/2s, J&J, 100,000. July, 1910 **RENEWAL—**
***FIRE ENGINE—** 5s, A&O, \$100,000. Apr., 1909
 4 1/2s, J&J, 50,000. July 1, 1910 4s, M&S, 100,000. Sept. 1, 1921
PAVING BONDS— **SEWER BONDS—**
 5s, M&N, \$100,000. May, 1903 6s, J&D, \$100,000. June, 1903
 5s, J&J, 100,000. July, 1904 5s, J&J, 70,000. July, 1904
 5s, F&A, 50,000. Aug., 1905 5s, M&S, 100,000. Sept., 1907
 5s, A&O, 50,000. Oct., 1906 5s, M&N, 100,000. May, 1908
 5s, J&J, 50,000. July, 1906 5s, A&O, 100,000. Apr., 1909
 5s, M&S, 75,000. Sept., 1907 5s, M&N, 50,000. May, 1912
 5s, M&N, 100,000. May, 1908 5s, F&A, 100,000. Aug., 1913
 5s, A&O, 75,000. Apr., 1909 4 1/2s, J&J, 50,000. July, 1910
 5s, M&N, 50,000. May, 1912 4 1/2s, F&A, 100,000. Aug., 1906
 5s, F&A, 100,000. Aug., 1913 4s, J&J, 25,000. July 1, 1919
 4 1/2s, J&J, 75,000. July, 1910 4s, J&D, 25,000. Dec. 1, 1919
 4 1/2s, A&O, 25,000. Oct. 1, 1917 4s, M&N, 25,000. May, 1920
 4s, A&O, 25,000. April 1, 1918 4s, F&A, 50,000. Aug., 1920
 4s, J&J, 25,000. July 1, 1919 4s, M&N, 74,000. May 1, 1921
 4s, J&J, 25,000. July 1, 1920 **SPECIAL ASSESSMENT BONDS—**
 4s, M&N, 74,000. May 1, 1921 street improv'm't, etc. \$1,222,700
***LIBRARY BONDS—**
 5s, M&N, \$100,000. May, 1912

INTEREST is payable in New York by Kountze Bros.
TOTAL DEBT, ETC.—

Aug. 1, 1901. Jan. 1, 1901. Jan. 1, 1900. Jan. 1, '99.
 Total bonded debt. \$3,618,000 \$3,470,000 \$3,436,100 \$3,361,100
 In addition to the above the assessment bonds maturing part yearly (payable by special assessment) on Aug. 1, 1901, amounted to \$1,222,700

***DEBT LIMITATION.**—The city debt is limited by law to \$2,500,000. The city hall bonds, fire engine bonds, library bonds, park bonds, the \$300,000 of 4 p. c. funding bonds and special assessment bonds are excluded from this limitation.

ASSESSED VALUATION.—The assessed valuation (for city purposes) and tax rate have been as follows:

Years.	Real.	Personal.	Total.	Tax Rate per \$1,000.
1901	\$29,248,165	\$7,163,551	\$36,411,716	\$34.00
1900	29,066,985	6,625,222	35,692,207	28.00
1899	28,788,815	6,118,584	34,907,399	25.00
1898	27,423,970	5,625,533	33,049,503	24.00
1897	14,440,142	2,975,806	17,415,948	54.00
1892	16,740,898	3,690,861	20,431,759	41.00
1890	16,303,131	3,697,045	20,000,176	41.50
1889	16,642,831	4,083,848	20,726,679	48.00
1887	12,798,119	3,716,625	16,514,744	23.25

Valuation of railroads, banks, etc., for 1901 (included in personal property) amounted to \$1,131,780.

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.
 The district includes all of the city of Omaha.
LOANS— When Due. Sinking fund. \$38,100
 5s, J&J, \$200,000. 1908 Net debt Aug. 1, 1901. 836,900
 5s, J&J, 385,000. 1912 Value of school property. 1,629,165
 4s, J&J, 250,000. Jan. 1, 1919 School tax (per \$1,000) 1901. \$6.50
 4s, J&J, 40,000. Jan. 1, 1921 For assessed valuation and population see statement City of Omaha.
 Int. pay. at fiscal agency, N.Y. City.
 Bonded debt Aug. 1, 1901 \$875,000
 A sinking fund is provided for payment of bonds at maturity. On Aug. 1, 1901, the District had a floating debt of \$59,666 and cash to offset same \$43,106.

OTOE COUNTY.—H. R. YOUNG, Co. Clerk.
 County seat is Nebraska City. See note concerning Nebraska Precinct bonds in Nebraska City statement above.
LOANS— When Due. REFUNDING BONDS—(Con.)—
FUNDING BONDS— 4 1/2s, \$55,000. 1918
 5s, A&O, \$28,000. Apr. 1, 1909 Subject to call after 1913.
 Subject to call at any time. **SINKING FUND BONDS—**
REFUNDING BONDS— 4 1/2s, \$40,000. Dec. 1, 1915
 6s, M&N, \$85,000. May 1, 1906 Subject to call after Dec. 1, 1905
 Subject to call at any time. Bond. debt Feb. 22, 1901 \$455,000
 5s, J&J, \$78,000. July 1, 1909 Total valuation 1901. 4,841,035
 4s, J&J, \$77,000. July 1, 1914 Assessment is 1/5 actual value.
 Subject to call after July 1, 1904 St. & Co. tax (per M.) 1900. \$28.25
 4s, \$100,000. 1918 Population in 1890 was. 25,403
 Population in 1900 was. 22,288

INTEREST is payable at the office of the County Treasurer.
TAX FREE—All the county's bonds are exempt from taxation.

PAWNEE CITY.—C. E. PIERCE, City Clerk.

This village is in Pawnee County.

LOANS—	<i>When Due.</i>	Total debt Mar. 1, 1901....	\$32,500
ELECTRIC LIGHT BONDS—		Sch. D debt (add.) July, '00.	14,625
7s, Aug., \$4,000....	Due in 20 years	Total valuation 1899.....	242,500
REFUNDING WATER WORKS—		Assessment about 1-5 actual value.	
4s, J&J, \$3,000.....	July 1, 1904	Tax rate (per \$1,000) 1898.	\$67'37
(Subject to call one bond yearly.)		<i>Pawnee City Precinct—(add'n'l.)</i>	
4s, J&J, \$23,000.....	July 1, 1919	Railroad loan—	
(\$3,000 subject to call after 1904		1898,	\$9,000
and \$15,000 after 1909)		Population of village 1890....	1,550
		Population in 1900 was.....	1,969

PLATTE COUNTY.—G. W. PHILLIPS, Clerk.

County seat is Columbus.

LOANS—	<i>When Due.</i>	Net debt Jan. 1, 1901....	\$82,113
REFUNDING—		Tax valuation 1901.....	2,446,009
4 1/2s, J&J, \$86,000....	July 1, 1910	St. & Co. tax (per M.) 1900 ..	\$20 50
Subject to call after July 1, 1900		Population 1890 was.....	15,437
Total debt Jan. 1, 1901..		Population in 1900 was.....	17,747
Sinking fund.....			3,887

INTEREST payable at County Treasury.

PLATTSMOUTH.— { T. E. PARMELE, Mayor.
W. K. FOX, Clerk.

This city is the county seat of Cass County.

LOANS—	<i>When Due.</i>	Optional \$2,000 yearly 1901 to	
REFUNDING BONDS—		1918 and \$67,000 on June 1, 1919.	
5s, J&D, \$103,000....	1900 to 1918	5s, J&J, \$96,000.....	Jan 1, 1921
BONDED DEBT Aug. 25, 1901, was		\$199,000; floating debt,	
\$12,000; total debt, \$211,000;		sinking fund assets, \$2,000. School	
District debt (additional) on July 9, 1900,		was \$10,000.	

ASSESSED VALUATION in 1901 of real estate was \$440,370; of personal property, \$103,667; total, \$544,037; total tax rate (per \$1,000), in 1900 was \$103'00.

POPULATION.—In 1890 was 8,392; in 1900 was 4,964.

SAUNDERS CO.—J. L. COLEMAN, Treasurer.

County seat is Wahoo.

LOANS—	<i>When Due.</i>	Net debt Jan. 1, 1901....	\$50,000
RAILROAD BONDS—		Total valuation 1901....	3,418,278
4 1/2s, J&J, \$100,000....	Jan. 1, 1907	Assessm't about 1-10 actual value.	
Subject to call about Jan. 1, 1902		St. & co. tax (per M.) 1900..	\$24'00
Interest is payable at Lincoln.		Population 1890 was.....	21,577
Total debt Jan. 1, 1901..		Population 1900 was.....	22,085
Sinking fund.....			50,000

SEWARD.—JOHN E. HARVEY, Mayor.

This city is the county seat of Seward County.

LOANS—	<i>When Due.</i>	Tax valuation, real.....	\$129,785
RAILROAD BONDS—		Tax valuat'n, pers'l & RR.	61,572
6s, July, \$15,000.....	July 1, 1907	Total valuation 1900.....	191,357
WATER WORKS—		Assessm't less than 1/2 actual value.	
6s, Sept., \$30,000....	Sept. 16, 1909	Total tax (per M) 1900.....	\$67'75
Subject to call at any time.		Population in 1890 was.....	2,108
Total debt Jan. 1, 1901....		Population in 1900 was.....	1,970
			\$45,000

SHERMAN CO.—JOHN MINSHULL, Clerk.

County seat is Loup City.

LOANS—	<i>When Due.</i>	Sinking fund.	\$5,900
RAILROAD BONDS—		Net debt Jan. 1, 1901....	132,900
6s,, \$28,000....	Sept. 1, 1906	Total valuation 1901.....	879,748
REFUNDING BONDS—		Assessment about 1-5 actual value.	
5s,, \$20,000....	Sept. 27, 1908	State & co. tax (per M.) 1900.	\$30'25
4s,, \$9,000....	Sept. 1, 1912	Population 1890 was.....	6,399
Total debt Jan. 1, 1901..		Population 1900 was.....	6,550
			\$137,900

SOUTH OMAHA.— { A. R. KELLY, Mayor.
FRANK KOUTSKY, Treasurer.

This city is in Douglas County.

LOANS—	<i>When Due.</i>	FUNDING BONDS—	
REFUNDING BONDS—		6s,, \$70,000	Nov. 1, 1910
6s,, \$47,000	1903-1908	Subject to call Nov. 1, 1905.	
STREET IMPROVEMENT BONDS—		4 1/2s, J&D, \$50,000	June 1, 1911
Curbing 6s.....	\$14,773	SEWER REFUNDING BONDS—	
Grading 6s.....	57,604	5s, J&D., \$62,000.....	June 1, 1915
Paving 6s.....	14,766	VIADUCT BONDS—(Ref.)	
Sewer 6s.....	17,000	5s, J&D, \$78,000. . .	June 1, 1915

INTEREST is payable by Kountze Bros., New York.

TOTAL BONDED DEBT on September 1, 1901, was \$307,000 Street improvement bonds (additional) \$252,250. The street improvements will be redeemed by special assessment and are not considered as part of the city debt. The South Omaha School District on July 9, 1900, had a floating debt of \$40,439.

ASSESSED VALUATION in 1901 was \$2,432,036. Tax rate (per \$1,000) in 1901 was \$16.

POPULATION—In 1900 (Census) was 26,001; in 1890 it was 8,062.

SUPERIOR.—This city is in Nuckolls County.

RAILROAD AID—		Tax valuation, real.....	\$113,010
7s,, \$7,000....	July 1, 1907	Tax valuation, personal.	47,617
6s,, 5,400....	Sept. 1, 1908	Tax valuation, railroad.	50,110
WATER WORKS—		Total valuation 1900....	210,737
5s, M&N, \$25,000....	Nov. 1, 1908	Tax rate (per \$1,000) 1900.	\$105'45
Subject to call at any time.		Population 1890 was.....	1,614
Total debt Feb. 22, 1901.		Population in 1900 was . . .	1,577
			\$37,400

SUPERIOR SCHOOL DISTRICT.—M L PEIRCE Secy.

LOANS—	<i>When Due.</i>	Tax valuation 1901	\$244,253
6s, F&A, \$12,000	Aug. 1, 1909	School tax (per M) 1901. . .	\$30 00
Total debt Aug. 1, 1901..			\$12,000

TECUMSEH.— { W. ROBB, Mayor.
REV. T. D. DAVIS, Clerk.

This city is the county seat of Johnson Co. All bonds are tax exempt.

LOANS—	<i>When Due.</i>	Total debt Aug. 1, 1901..	\$37,900
REFUNDING WATER WORKS—		Floating debt	3,000
4 1/2s, May 1, \$21,000....	May 1, 1919	Total debt Aug 1, 1901..	40,900
Subject to call May 1, 1909.		Tax valuation 1901.....	186,896
MISCELLANEOUS BONDS—		Total tax rate (per M.) 1901.	71 00
6s, Apr., \$7,500....	1-15, opt 1905	Population in 1890 was.....	1,654
4 1/2s, July, 9,400....	1921, opt. 1911	Population in 1900 was.....	2,005

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 Bloux City & Pacific RR. The mat-

ter is still (Sept. 18, 1901) in the courts.—(V. 69, p. 661, and V. 71, p. 1231.)

LOANS—	<i>When due.</i>	Bonded debt Sept. 1, 1901.	\$260,000
COURT HOUSE—		Total valuation 1901....	2,358,623
6s, J&J, \$35,000....	July 1, '07 & '09	Assessment abt. 1-6 actual value.	
RAILROAD BONDS—		State & co. tax (per M) 1900.	\$32'75
8s, July, \$75,000.....		Population 1890 was....	11,869
REFUNDING BONDS—		Population 1900 was....	13,036
5s, A&O, \$150,000....	Apr. 1, 1910		

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.— { C. A. McCLOUD, Mayor.
GEO. S. NEUMAN, Clerk.

This is the county seat of York County.

LOANS—	<i>When Due.</i>	Net debt Aug. 17, 1901....	\$26,000
CITY HALL BONDS—		Sch. D. d'bt (add.) July, '00.	17,116
6s, J&J, \$7,000....	Jan. 1, 1909	Tax valuation, real.....	225,000
RAILROAD AID—		Tax valuation, personal..	100,000
6s, July, \$10,000	July 1, 1907	Total valuation, 1901.....	325,000
6s, Oct., 13,000.....	Oct. 1, 1907	Total tax (per \$1,000) 1901.	\$95'12
Total debt Aug. 17, 1901..		Population 1890 was.....	3,405
Sinking fund.....		Population in 1900 was.....	5,132
			\$30,000
			\$4,000

INTEREST on all bonds is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

YORK COUNTY.—H. BEHLING, Treasurer.

County seat is York.

LOANS—	<i>When Due.</i>	Tax valuation 1901.....	\$2,299,621
REFUNDING BONDS—		Assessment about 1/2 actual value.	
6s, F&A, \$26,000....	Aug. 1, 1905	State & Co. tax (per M.) 1900.	\$23'00
Subject to call at any time.		Population in 1890 was.....	17,279
Total debt Jan. 1, 1901..		Population in 1900 was.....	18,203
			\$26,000

INTEREST is payable in New York City.

ADDITIONAL STATEMENTS.

In the table below we present statistics regarding certain minor divisions of the State which are not given in detail among the foregoing statements.

	Bonded debt.	Floating Debt.	Assessed valuation.	Tax rate.	Population 1900
Aurora (C) Hamil'n Co.	\$29,000		\$192,595	\$29'71	1,921
Boyd County	20,000	\$50,000	690,951	24 80	7,332
Central Cy., Merriek Co.	27,500		178,000	82'00	1,571
Seward County	38,000		2,608,8-1	22'75	15,690
Thayer County	55,000		2,258,636		14,325
Wayne, Wayne Co	20,000		194,000		2,119
Wayne County	25,000		1,901,730	19'75	9,862
Wymore, Gage Co.	50,000		300,000	9'00	2,626
C. City.					

SCHOOL DISTRICT INDEBTEDNESS.

	Bonded debt.	Floating debt.	Assessed valuation.	Tax rate.	Population 1900
Alliance, Boxbutte Co.	12,0 0	2,000			
Auburn, Nemaha Co.	23,000				
Beaver City, Furnas Co.	10,000	1,917			
Broken Bow, Custer Co.	18,000	8,623			
Cladron, Dawes Co	18,000				
Crawford, Dawes Co....	10,000	401			
Crete, Saline Co	19,000	547			
David City, Butler Co..	18,000				
Dorchester, Saline Co..	10,000				
Florence, Douglas Co..	15,000				
Gothenb'rg, Dawson Co.	10,000	2,800			
Hartington, Cedar Co.	12,000				
Harvard, Clay Co	10,000	1,168			
Holdredge, Phelps Co..	20,000	3,500			
Indianola, Redwill'w Co	12,000				
Kearney, Buffalo Co ...		102,400			
Loxington, Dawson Co.	17,000	9,957			
McCook, Redwillow Co.	12,000	713			
Minden, Kearney Co ...	15,000	878			
Nelson, Nuckolls Co....	14,000	1,416			
NorthPlatte, Lincoln Co.	25,000				
Oakland, Burt Co.....	10,000				
Ord, Valley Co.....	12,000	1,149			
Papillion, Sarpy Co	12,500				
Pender, Thurston Co....	10,000				
Ponca, Dixon Co.....	15,000	420			
Red Cloud, Webster Co.	11,000	3,691			
Schuyler, Colfax Co....	21,000				
Syracuse, Otoe Co.....	10,000				
Tekamah, Burt Co.	19,000	6,000			
Valentine, Cherry Co....	10,000	800			
Wakefield, Dixon Co....	11,000	1,235			
Wymore, Gage Co.....	17,500	6,000			

State of Kansas.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 30, 1854) - May 30, 1854
Admitted as a State (Act Jan. 29, 1861) - Jan. 29, 1861
Total area of State (square miles) - - - - 82,080
State Capital - - - - - Topeka
Governor (term exp. 2d Mon. Jan. 1903) - - W. E. Stanley
Secretary of State (term ends 2d Mon. Jan. 1903) - G. A. Clark
Treasurer (term ends 2d Monday Jan. 1903) - - F. E. Grimes
Legislature meets biennially in odd years on the 2d Tuesday in January. There is no limit to length of sessions, but members can receive pay for only 50 days services in the aggregate.

INCIDENTS IN STATE ORGANIZATION, Etc.—See STATE AND CITY SUPPLEMENT of April, 1893, page 124, for the facts and statements heretofore given under this head.

HISTORY OF DEBT.—When Kansas was admitted into the Union as a State (in 1861) it had a bonded debt of \$150,000. The Constitution of 1859 limited the debt-making power to one million dollars (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was \$630,775, of which the State owned \$28,650. In 1878 the total bonded debt was \$1,181,975, of which the State owned \$713,600. The bonded debt March 10, 1901, was \$667,000, all held by State funds. At present the debt is:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
LOANS—				
Funding, 1888	4	J & D	Dec. 1, 1908	\$18,000
Do 1889	4	J & J	July 1, 1909	85,000
Refunding, 1897	4	J & J	July 1, 1902	150,000
Do 1898	4	J & J	July 1, 1903	220,000
Do 1899	4	.....	Jan. 1, 1904	159,000
Binding twine bonds	4	Semi-an.	Mar., 1902	35,000

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:

Years.	Total Assessed Valuation.	State Tax p. \$1,000	Years.	Valuation.	State Tax.
1901	\$363,156,045	.....	1895	\$329,939,031	\$4.25
1900	340,611,098	\$5.50	1893	356,621,818	3.80
1899	327,175,107	5.50	1890	348,459,943	4.25
1898	325,889,747	4.10	1885	248,846,811	4.15
1897	325,370,432	4.10	1880	160,570,761	5.50
			1876	133,832,216	5.50

DEBT LIMITATION.—Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extraordinary expenses and making public improvements in an amount not to exceed \$1,000,000. This limit, however, has two exceptions. First, the next section provides that it may be exceeded if the proposed law for creating such debt shall be submitted to a vote of the electors, and if the proposed law be ratified by a majority of the votes cast. Second, the section following provides that the State may borrow money to repel invasion, &c. We give these sections in full and also the subsequent one which forbids the State being a party to internal improvements.

Debts, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal thereof when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.

Other debts. No debt shall be contracted by the State except as hereinafter 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.

1900	1,470,495	1870	364,399
1890	1,427,096	1860	107,206
1880	996,096		

The proportion of the colored population was 4.33 per cent in 1880, 3.59 per cent in 1890 and 3.7 per cent in 1900. In number blacks were 627 in 1860; 17,108 in 1870; 43,107 in 1880, 51,251 in 1890 and 52,003 in 1900.

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.—M. H. MALOTT, Treasurer.

Abilene is in Dickinson County. Bonds all optional.

LOANS—	When Due.	Bonded debt
REFUNDING BONDS—		July 2, 1901. \$48,000
5s,	\$12,000.....Jan. 1, 1918	Total tax valuation 1898. 460,000
5s,	1,000.....1902	Assessment is about 1/4 actual val.
	(\$1,000 yearly July 1.)	Tax rate (per \$1,000) 1897. \$22.50
5s,	35,000.....Jan. 1, 1918	Population in 1890 was.....3,547
		Population in 1900 was.....3,507

INTEREST on all bonds is payable at the State treasury. All bonds are owned by the State school fund.

ALLEN COUNTY.—C. A. FRANK, Clerk.

County seat is Iola.

LOANS—	When Due.	Assessment about
REFUNDING RR. AID BONDS—		1/2 actual value.
5s,	\$112,000.....Oct. 1, 1928	State & Co. tax (p.M.) 1901. \$12.50
Bond. debt July 1, 1901.	\$119,000	Population, 1890.....13,509
Total valuation, 1901.....	5,597,081	Population, 1900.....19,507

INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—J. W. SHIELDS, Treas.

County seat is Garnett.

LOANS—	When Due.	Net debt Aug. 1, 1901...
L. L. & G. RR. (refunding):		\$250,255
6s	\$69,000.....July 1, 1905	Tax valuation, real.....2,164,550
5s	150,000.....Jan. 1, 1931	Tax valuation, personal. 606,095
		Tax valuation, railroad.. 726,946
REFUNDING BONDS.—		Total valuation 1901....3,497,591
4 1/2s,	\$50,000.....1914-19-29	Assessment is 33 p.c. actual value.
(Due \$10,000 in 1914, \$20,000 in 1919 and \$20,000 in 1929.)		Total tax (per \$1,000) 1901.\$20.00
Total debt Aug. 1, 1901..	\$269,000	Population in 1900 was.....13,938
Sinking fund.....	18,745	Population in 1890 was.....14,203

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.

LOANS—	When Due.	Bonded debt July 1, 1900..
GEN. IMP. BONDS—		\$98,000
6s, J&J, \$4,000.....	July 1, 1902	Floating debt (net).....4,607
RAILROAD BONDS—		Total debt, July 1, 1900...102,607
6s, J&J, \$35,000.....	July 1, 1908	Assessed valuation 1900...131,083
6s, M&N, 20,000.....	May 1, 1920	Assessment about 2/3 actual value.
REFUNDING BONDS—		Total tax (per \$1,000) 1900.\$95.00
6s, A&O, \$39,000.....	Oct. 1, 1918	Population in 1900 was.....1,179
		Population in 1890 was.....1,806

TAX FREE.—All above bonds are exempt from taxation in Kansas

ARGENTINE.—{ C. W. GREEN, Mayor.
J. M. BAILEY, Clerk.
Argentine is in Wyandotte County.

LOANS—	When Due.	SPECIAL IMPROVEMENT BONDS—
BOARD OF EDUCATION BONDS—		6s, var., \$118,613.....1900 to 1905
6s,	\$15,000.....June 2, 1910	Total debt Mar. 1, 1901..\$238,000
6s,	15,000.....July 1, 1911	Sinking funds.....54,000
5s,	9,900.....July 1, 1918	Net debt Mar. 1, 1901.....184,000
CITY HALL AND VIADUCT—		Total valuation 1900.....760,367
6s, J&J, \$13,000.....	July 1, 1910	Assessment is 1/4 actual value.
FUNDING BONDS—		Total tax (per \$1,000) 1900.\$65.00
6s, J&J, \$29,300.....	July 2, 1914	Population in 1890 was.....4,732
REFUNDING BONDS—		Population in 1900 was.....5,878
6s, F&A, \$4,000.....	Aug. 1, 1902	
6s, F&A, \$4,500.....	Aug. 1, 1903	
6s,	17,000.....July 1, 1919	

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.

LOANS—	When Due.	RAILROAD AID—(Con.)—
FUNDING BONDS—		6s, F&A, \$7,500.....Aug. 1, 1916
6s,	\$12,000.....May 1, 1906	Subject to call at any time.
INTERNAL IMPROVEMENT—		REFUNDING BONDS—
7s,	\$12,000.....part y'rly.	6s, M&N, \$24,000.....Nov. 1, 1921
RAILROAD AID—		WATER BONDS—
6s, M&N, \$11,000.....	Nov. 6, 1915	5s, M&N, \$87,500.....
		(Part due every 6 months.)

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 \$17.0. In 1893 the total valuation was \$1,131,086. Real estate is assessed at about 1/5 and personal property at about 1/3 of actual value.

POPULATION in 1890 was 8,347; in 1880 was 1012; in 1900, was 6,140.

ATCHISON.—{ W. T. F. DONALD, Mayor. A. C. TRUEBLOOD, City Clerk.

Atchison is in Atchison County.

LOANS—	When Due.	BOARD OF EDUCATION BONDS—
REFUNDING BONDS—		Building Loans—
5s, J&J, \$40,000.....	1906 to 1921	6s, M&S, \$10,000.....Sept. 1, 1909
		6s, A&O, 5,000.....April 1, 1910
\$10,000 payable every 5 years.		6s, J&J, 45,000.....July 1, 1913
4s, J&J, \$266,950.....	July 1, 1913	6s, J&J, 5,000.....July 1, 1916
4s, J&J, 135,400.....	July 1, 1915	REFUNDING BONDS—
4s, J&J, 49,150.....	July 1, 1919	4s, J&J, \$40,000.....July 1, 1923
4s, J&J, 191,300.....	July 1, 1928	
		Subject to call after 1918.

INTEREST is payable in New York City and Atchison. TOTAL DEBT, ETC.—The total bonded debt in Aug., 1901, was \$683,950, not including the Board of Education debt of \$74,000.

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, \$6.40; 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.

County seat is Atchison.

LOANS—	When Due.	Tax valuation, real.....
REFUNDING BONDS—		\$3,414,739
4s, J&J, \$231,000.....	July 1, 1929	Tax valuation RRs..... 810,687
		Total valuation 1901....4,991,381
Subject to call July 1, 1914		Assessment about 1/4 actual value.
5s, J&J, \$68,000.....	July 1, 1916	State & Co tax (per M.) 1901 \$21.10
Total debt Aug. 1, 1901..	\$299,000	Population 1890 was.....26,758
Tax valuation, personal.	765,955	Population 1900 was.....28,606

INTEREST is payable at the Kansas State Fiscal Agency, N.Y. City.

BARBER COUNTY.—County seat is Medicine Lodge.

LOANS—	When Due.	Interest is payable in New York.
COURT HOUSE AND JAIL—		Bonded d't July 1, 1900. \$339,800
6s, J&D, \$25,000.....	June 24, 1916	Sinking fund..... 28,292
FUNDING BONDS—		Total valuation 1901....1,838,905
8s,	\$136,900.....Jan. 1, 1914	Assessment is 1/2 actual value.
REFUNDING—		Population 1890 was.....7,973
6s, J&J, \$177,900.....	July 1, 1910	Population in 1900 was..... 6,594

BOURBON CO.—H. B. HART, Treasurer.

County seat is Fort Scott.

LOANS— When Due
REFUNDING RR. BONDS:
 6s, J&J, \$176,700.....July 1, 1909
 6s, 40,000.....July 1, 1913
 Total debt Aug. 26, 1901. \$216,700
 Sinking fund..... 75,286
 Net debt Aug. 26, 1901.. 141,414
 INTEREST is payable in New York at the Kan. State Fiscal Agency

BROWN COUNTY.—J. D. WELTMER, Clerk.
 County seat is Hiawatha.

LOANS— When Due.
REFUNDING RAILROAD BONDS—
 4s, J&J, \$45,000.....1902 to 1910
 \$5,000 due yearly on Jan. 1.
 Total debt Oct. 1, 1901. \$45,000

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.

LOANS— When Due.
REFUNDING—
 5s, J&J, \$7,000.....Apr. 1, 1905
 5s, J&J, 7,000.....Apr. 1, 1910
WATER WORKS BONDS—
 6s, F&A, \$35,000.....June 1, 1905
 6s, F&A, 4,000.....Aug. 1, 1914
 Total debt July 1, 1900... \$53,000

INTEREST is payable at the Kansas Fiscal Agency, New York City.

CHAUTAQUA CO.—C. C. ROBINSON, Cl'k.
 County seat is Sedan.

LOANS— When Due.
RAILROAD BONDS—
 6s, Jan., \$88,000.....Jan. 1, 1917
REFUNDING BONDS—
 5s, \$40,000.....July 1, 1903 '16
 5s, 12,000.....July 1, 1916
 Bonded debt Mar. 1, 1901 \$140,000
 Floating debt..... 10,638
 Total debt..... 150,638
 Sinking fund..... 23,614

CHETOPA.—N. B. BELL, Clerk.
 This city is in Labette County.

LOANS— When Due.
REFUNDING BONDS—
 5s, \$52,500.....Jan. 1, 1917
 Total debt June 1, 1901... \$52,500

INTEREST payable at the Kansas Fiscal Agency in New York City.

CLARK COUNTY.—J. W. ROBISON, Treasurer.
 County seat is Ashland. The \$121,300 railroad aid bonds have been refunded.

LOANS— When Due.
COURT HOUSE:
 6s, M&S, \$9,000.....Mar. 1, 1908
JAIL BONDS:
 6s, \$2,000.....Feb. 21, 1910
RAILROAD AID:
 6s, A&O, \$121,300...Apr. 10, 1919
REFUNDING:
 6s, F&A, \$25,000...Feb. 21, 1907
 (\$5,000 every 2y'rs) to Feb. 21, '15

CLAY CENTRE.— { P. M. CONRAD, Mayor.
 { WALTER PUCKEY, Clerk.

This place is in Clay County.
LOANS— When due.
REFUNDING RAILWAY BONDS—
 5s, \$14,000.....Oct. 20, 1929
 (Subject to call \$1,000 yearly.)
WATER BONDS—
 6s, M&S, \$35,000...Mar. 20, 1913
 Total debt Aug. 1, 1901... \$49,000
 Sinking fund..... 1,668

CLAY COUNTY.—J. H. KERBY, Co. Clerk.
 County seat is Clay Centre.

LOANS— When Due.
BRIDGE BONDS:
 7s, J&J, \$10,000.....Aug. 4, 1905
 6s, J&J, 15,000.....Jan. 1, 1906
 5s, J&J, 9,000.....Dec. 1, 1907
FUNDING BONDS—
 6s, J&J, \$34,000.....July 6, 1911
RAILROAD AID BONDS—
 7s, J&J, \$13,000...Jan. 16, 1902
REFUNDING RR. BONDS—
 5s, ... , \$65,000.....July 1, 1917
 5s, ... , 30,000.....Jan. 2, 1929

INTEREST is payable in New York City.

CLOUD COUNTY.—A. R. MOORE, Clerk.
 County seat is Concordia.

LOANS— When Due.
COURT HOUSE—
 5s, J&J, \$26,500.....Jan. 1, 1908
 Subject to call.
FUNDING—
 6s, J&J, \$2,500.....July 1, 1903
 6s, J&J, 5,000.....July 1, 1906
RR. AID—
 8s, Jan., \$70,000.....Jan. 1, 1908

INTEREST on the court house bonds is payable at Topeka; on the funding bonds at New York and Topeka; on others at New York.

COFFEY CO.— { C. WILSON, Treasurer
 { W. M. PALEN, County Clerk.

County seat is Burlington.
LOANS— When due.
BRIDGE BONDS:
 6s, Aug., \$10,000...Aug. 15, 1901
RR. AID BONDS:
 7s, Mar., \$86,000...Mar. 31, 1907
 Total debt Mar. 1, 1901. \$96,000
 Sinking fund..... 11,000

COFFEYVILLE.— { Dr. T. C. FRAZIER, Mayor.
 { Miss ROSA BELL, Clerk.

This city is in Montgomery County.

LOANS— When Due.
 Floating debt.....\$35,745
 Road bonds.....\$2,382
 Improvement bonds..... 1,038
 Refunding bonds..... 6,500
 Railroad aid bonds..... 1,500
 Water-works bonds.....49,000
 Sewer bonds.....14,500
 Bonded debt July 15, 1901.\$76,000

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.

LOANS— When Due.
FUNDING BONDS -
 6s, J&J, \$30,000.....Jan. 1, 1912
JAIL BONDS—
 6s, J&J, \$3,000.....Sept. 1, 1919
REFUNDING BONDS—
 6s, J&J, \$133,500...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.
 Water bonds, 5s, 1907... \$45,000
 Funding bonds, 6s, 1918. 10,000
 Total debt Apr. 1, 1901.. 55,000
 Total valuation 1900 474,070

COWLEY CO.— { GEO. W. SLOAN, County Clerk.
 { A. F. SMITH, Treasurer.

County seat is Winfield.

LOANS— When Due.
 K. C. L. & So. K. RR.—
 7s, \$29,500.....Jan. 1, 1910
REFUNDING BONDS—
 4 1/2s, \$65,000.....Feb. 2, 1928
 Subject to call after Feb. 2, 1913.
 4s, ... \$100,000...Aug. 1, 1929
 Subject to call Aug. 1, 1909.
 4s, \$97,000.....Sept. 1, 1929
 Subject to call Sept. 1, 1909.

DICKINSON CO.—R. B. JACOBS, Co. Clerk.

County seat is Abilene.

LOANS— When Due.
REFUNDING BONDS—
 5s, J&J, \$276,000.....Jan., 1928
 Interest payable in New York.
 Bonded debt Sept. 1, 1901. \$276,000
 County has no floating debt.
 Tax valuation, real.....\$2,888,529

Real estate is assessed at one-fourth of its actual value; personal property one-third.

DONIPHAN CO.—MARGARET SCHLETZBAUM, Clerk.— County seat is Troy.

LOANS— When Due.
RAILROAD BONDS—
 6s, J&J, \$17,000.....July 1, 1909
 5s, J&J, 473,000.....July 1, 1922
 Subject to call.
 Bonded debt July 1, 1901 \$490,500

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 W. GAMES, Treasurer.

County seat is Lawrence.

LOANS— When Due.
REFUNDING BONDS—
 5s, \$322,600. Jan. & July 1, 1902-12
 Interest is payable in New York.
 Total debt July 1, 1901.. \$322,600
 Sinking fund..... 23,658

EDWARDS CO.—A. F. ADERHOLD, Clerk.

County seat is Kinsley.

LOANS— When Due.
BRIDGE BONDS—
 7s, \$5,000.....Jan. 1, 1902
 (\$1,000 due yearly) to Jan. 1, 1906
REFUNDING BONDS—
 6s, \$15,000.....July 1, 1908
 6s, 7,000.....July 1, 1918
 4s, 15,000.....July 1, 1930

ELLSWORTH.— { H. Z. HISSEM, 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— When due.
 G. A. R. GROUNDS:
 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

EMPORIA.—H. B. THOMAS, City Clerk.

County seat of Lyon County.

LOANS— When Due.
FUNDING—
 5s, Mar., \$5,800.....March, 1904
 5s, July, 15,000.....July 1, 1910
REFUNDING—
 5s, Feb., \$43,000.....Feb. 1, 1928
WATER WORKS—
 4 1/4s, \$50,000...Dec. 30, 1929
 Subject to call Dec. 30, 1919.
 4 1/4s, ... \$162,000.....1929
 Subject to call 1919.
 Bonded debt Feb. 1, 1901. \$275,800

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—	When Due.	REFUNDING—(Con.)
BRIDGE BONDS—		4½s, J&J, \$93,000....July 1, 1919
7s, J&J, \$5,000.....Jan. 1, 1906		Subject to call July 1, 1909.
6s, J&J, 8,900.....Jan. 1, 1908		Int. payable at Fiscal Agency, N. Y.
FUNDING BONDS—		Bond'd debt Mar. 1, 1901..\$209,900
4½s, J&J, \$50,000....July 1, 1919		Total valuation 1901....2,141,302
Subject to call July 1, 1904		Assessment about ¼ actual value.
REFUNDING—		St. & Co. tax (per M) 1900..\$23'00
6s, J&J, \$4,000.....July 1, 1911		Population in 1890 was.....5,308
6s, J&J, 29,000.....July 1, 1918		Population in 1900 was.....5,497

FORT SCOTT.—{ C. W. GOODLANDER, Mayor.
J. O. BROWN, City Clerk.

Fort Scott is the county seat of Bourbon County.

LOANS—	When Due.	REFUNDING (MCADAM)—
IMPROVEMENT BONDS—		6s, J&J, \$3,000....Jan. 1, 1914
6s, \$15,000.....Jan. 1, 1904		6s, J&J, 6,000....Jan. 1, 1915
6s, 11,000.....July 1, 1907		Bond. debt July 1, 1900. \$234,800
REFUNDING (RR.)—		Sinking fund..... 27,280
5s, J&J, \$114,300....July 1, 1909		Net debt July 1, 1900 .. 207,520
5s, J&J, 30,000....July 1, 1920		Assessed valuat'n 1896.1,930,353
RAILROAD AID—		Tax rate (per \$1,000) ....34'28½
5s, J&J, \$40,000....July 1, 1916		Population in 1900 was.....10,322
TERMINAL FACILITY—		Population in 1890 was.....11,946
6s, J&J, \$20,000....Jan. 1, 1927		

FORT SCOTT SCHOOL DIST.—T. W. Twitchell, Clerk.

BOARD OF EDUCATION BONDS—	When Due.	Total debt July 1, 1901..
6s, J&J, \$20,000....July 15, 1904		\$88,100
6s, J&J, 13,000....July 1, 1907		Sinking fund..... 870
6s, J&J, 33,800....July 1, 1909		Net debt July 1, 1901.... 87,230
6s, J&J, 800....July 1, 1910-11		Tax valuation 1901.....2,178,000
5½s, J&J, 10,000....July 1, 1920		School tax (per\$1,000)1901.\$13'00
4s, A&O, 10,500....Oct. 1, 1920		

INTEREST on city bonds is payable in New York.

FRANKLIN CO.—J. A. DAVENPORT, Co. Clerk.

County seat is Ottawa.

LOANS—	When Due.	Tax valuation 1901.....
K. C. & S. FE RY.—		\$5,144,202
6s, J&J, \$56,900.....Jan. 1, 1910		Assessment about ¼ actual value.
REFUNDING RR. AID BONDS—		St. & co. tax (per M) 1901..\$14'00
6s, J&J, \$177,700....Jan. 1, 1910		Population in 1890 was.....20,279
Bonded debt Sept. 1, 1901..\$234,600		Population in 1900 was.....21,354

GARDEN CITY.—{ W. O. CARTER, 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. Judgment has been rendered against the city for \$38,000 to pay for shade trees. Judgment has also been obtained upon some of the bonds.

LOANS—	When Due.	Assessment about ½ actual value
Refunding 6s, \$6,000....Mar. 1, '20		Total tax (per \$1,000) '98..\$40'20
Sewer ext. 6s, \$4,100....Dec. 1, 1902		Population 1890 was.....1,490
Water, 6s, 45,000....Mar. & Dec.'02		Population in 1900 was.....1,590
Bonded debt July 1, 1901..\$55,100		School District Bonds—(add'l.)
Floating debt, about..... 9,242		6s,, \$6,000.....July 1, 1903
Total debt July 1, 1901.... 64,342		5s,, 12,000.....July 25, 1907
Tax valuation 1901.....171,660		...., 10,000..... 1916

GEARY CO.—W. B. SPURLOCK, County Clerk.

County seat is Junction City.

LOANS—	When Due.	Tax valuation, personal. \$403,035
COURT HOUSE AND JAIL BONDS—		Total valuation 1900....2,339,012
4s,, \$35,000.....1919		Tax valuation 1901.....2,301,862
RAILROAD AID BONDS—		Assessment about ¼ actual value.
7s, J&D, \$17,000....Dec. 7, 1902		State & Co. tax (per M.) '00..\$16'00
4s, J&J, 58,000.....		Population in 1890 was.....10,423
Total debt July 1, 1901.. \$110,500		Population in 1900 was.....10,744
Tax val'tion, real & RR.1,935,977		

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

GRAHAM COUNTY.—R. B. GARNETT, Clerk.

County seat is Hill City.

LOANS—	When Due.	Tax valuation, real....
REFUNDING BONDS—		\$1,254,875
6s,, \$9,000....July 1, 1915		Tax valuation, personal 127,119
6s,, 10,000....July 1, 1918		Tax valuation, RR.....136,375
6s,, 32,000....July 1, 1919		Total valuation 1901....1,518,369
6s,, 6,000....July 1, 1920		Assessment about ½ actual value.
Total debt Mar. 1, 1901.. \$52,000		State & Co. tax (p.M.)1901.\$15'00
Sinking fund..... 3,000		Population in 1890 was.....5,029
Net debt Mar. 1, 1901.... 49,000		Population in 1900 was.....5,173

GRANT COUNTY.—C. D. HICKOK, Clerk.

County seat is Ulysses.

LOANS—	When Due.	Floating debt.....
FUNDING—		\$35,800
6s,, \$9,200....Feb. 1, 1906		Total debt Aug. 24, 1901..130,500
6s, J&J, 10,400..... 1906		Tax valuation 1901..... 301,015
6s, J&J, 40,000....July 1, 1919		Assessment is ¾ actual value.
6s, J&J, 20,000....Jan. 1, 1920		State & Co. tax (per M.)1901.\$14'00
6s, J&J, 7,600....Sept. 1, 1920		Population in 1890 was.....1,308
6s, J&J, 11,000....May 1, 1921		(Several townships detached since 1890).
Bonded debt Aug. 24, '01..\$94,700		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—	When Due.	Sinking fund.....
REFUNDING—		\$4,160
6s,, \$22,500....Dec. 1, 1908		Net debt July 1, 1901.... 120,763
6s, J&J, 14,500....Nov. 1, 1909		Tax valuation 1901..... 722,800
6s, J&J, 1,000....Jan. 1, 1910		Assessment is ¼ actual value.
6s, J&J, 23,500....June 1, 1920		State tax (per \$1,000) 1900..\$5'50
6s, J&J, 20,000....June 1, 1921		County tax (per \$1,000) 1900.26'50
Bonded debt July 1, 1901. 79,500		Population in 1890 was.....2,415
Floating debt..... 45,243		(Richland township detached since 1890)
Total debt 124,943		Population in 1900 was.....1,264

GREENWOOD CO.—C. D. PRITCHARD, Clerk.

County seat is Eureka.

LOANS—	When Due.	Tax valuation 1901.....
REFUNDING BONDS—		\$4,097,366
5s, J&J, \$232,000....Jan. 1, 1916		Assessment about ¼ actual value.
Interest payable at State Treasury.		State & co. tax p. M., 1900..\$13'30
Total debt Sept. 1, 1901. \$232,000		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. Efforts are being made to compromise the debt by issuing \$65,000 5 per cent 30-year bonds.

LOANS—	When due.	6s,, \$1,200.....Jan. 1, 1927
FUNDING AND REFUNDING—		Bonded debt July 1, 1901..\$130,000
6s,, \$11,400.....1906		Total valuation 1901....1,003,886
6s,, 3,500.....1916		Assessment about ¼ actual value.
6s, J&J, 47,200.....1917		State & Co. tax (per M) 1900.\$18'00
6s, M&S, 9,500....Mar. 15, 1918		Population in 1890 was.....2,027
6s, J&J, 5,000....July 1, 1920		Population in 1900 was.....1,426
6s,, 14,800.....1926		

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—	When Due.	Bonded debt Sept. 1, 1901..
REFUNDING BONDS—		\$50,000
6s, F&A, \$30,000....Aug. 1, 1906		Tax valuation 1899..... 98,733
O. H. & S. W. RR. BONDS		Assessment about ¼ actual value.
6s, M&N, 20,000....May 1, 1920		Total tax (per \$1,000).....\$85'50
		Population in 1900 was.....1,151

HASKELL COUNTY.—S. E. CAVE, Co. Cl'k.

County seat is Santa Fe.

LOANS—	When Due.	Floating debt.....
COURT HOUSE BONDS—		\$12,286
6s,, \$5,000....July 1, 1913		Total debt July 1, 1901.... 91,286
REFUNDING BONDS—		Tax valuation 1901.....389,632
6s, J&J, \$51,000....July, 1918		Tax valuation is ¾ of actual value.
6s, J&J, 11,000....Jan. 1, 1920		State & Co. tax (per M.) '00..\$14'00
6s, J&J, 12,000....July 1, 1920		Population in 1890 was.....1,077
Bonded debt July 1, 1901..\$79,000		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—	When Due.	REFUNDING.—(Con.)
COURT HOUSE—		6s, J&J, \$6,000 ..July 1, 1918
6s, A&O, \$8,000....Apr. 1, 1906		6s, J&J, 4,000....July 1, 1919
POOR FARM—		4½s,, 50,000.....
6s,, \$3,000.....July 1, 1919		Total debt July 1, 1901..\$121,000
REFUNDING—		Sinking fund..... 2,320
6s,, \$12,000....July 1, 1912		Net debt July 1, 1901.... 118,680
6s,, 19,000....Feb. 26, 1917		Tax valuation 1901..... 979,088
6s,, 9,000....Jan. 1, 1917		State & Co. tax (per M.) '01..\$20'10
6s,, 6,000....Aug. 1, 1917		Population 1890 was.....2,395
6s,, 4,000....Nov. 1, 1917		Population 1900 was.....2,032

HUTCHINSON.—GEO. L. BROWNE, City Clerk.

County seat of Reno County. A contract has been made with L. A. Bigger of Hutchinson to refund the entire city debt before Nov., 1902.

LOANS—	When Due.	REFUNDING BONDS—(Con.)
7s, J&J, \$32,000.....1906		5s, A&O, \$15,000.....1931
6s, J&J, 12,000.....1917		Bond. debt Aug. 1, 1901..\$188,000
6s, F&A, 15,000.....1903		Floating debt..... 21,600
6s, J&D, 20,000.....1919		Sinking fund..... 8,000
5s, J&D, 9,000.....1913		Total valuation 1901....1,525,991
6s, F&A, 23,000.....1917		Assessment is ½ actual value.
REFUNDING BONDS—		Total tax (per \$1,000) 1901..\$63'00
4½s, A&O, \$62,000 ....1931		Population in 1890 was.....8,682
(Subject to call after 1911.)		Population in 1900 was.....9,376

INDEPENDENCE.—Miss ALICE RAY, Clerk.

This city is the county seat of Montgomery County.

CITY LOANS —	When Due.	Total debt.....
SEWER BONDS—		\$56,670
5s,, \$1,810.....1902 to 1919		Sinking fund..... 3,319
\$190 due yearly.		Net debt Mar. 1, 1901.... 53,351
S. K. RR. BONDS—		Tax valuation, real.....308,056
7s,, \$12,400....Jan. 1, 1902		Tax valuat'n, pers'l & RR.112,271
V. V. I. & W. RR.		Total valuation 1900.....420,327
7s,, \$35,000....Aug. 26, 1916		Assessment about ¼ actual value.
Bonded debt Mar. 1, 1901..\$49,110		Total tax (per \$1,000)1900.\$79'00
Floating debt..... 7,560		Population 1890 was.....3,127
		Population 1900 was.....4,851

INDEPENDENCE TOWNSHIP BONDS—

When Due.	Sinking fund.....
V. V. I. & W. RR.—	\$10,905
7s,, \$20,000 ....Oct. 7, 1916	Total valuation 1901.... 374,904
Tot. t'np. debt July 1, 1901..\$20,000	Assessment about ¼ actual value.
	Population 1900 was.....1,697

JACKSON CO.—W. A. THOMPSON, Treasurer.

Holton is the county seat.

LOANS—	When Due.	Sinking fund.....
REFUNDING RR.—		\$3,000
5s, A&O, \$100,000.. Apr. 15, 1918		Tax valuation 1901....\$4,309,792
4½s,, 27,000....July 1, 1909		Assessment about ½ actual value.
Total debt July 1, 1901.. \$127,000		State & Co. tax (per M.) '01..\$15'50
		Population 1900 was.....17,117

INTEREST on all bonds is payable in New York City.

JOHNSON COUNTY.—J. G. RUDY, Clerk.

County seat is Olathe.

LOANS—	When due.	Tax valuation, real....
REFUNDING BONDS—		\$2,751,237
4½s, M&S, \$100,000.....1928		Tax val'tion, per. & RR..1,618,142
(\$10,000 optional y'rly from 1918)		Total valuation 1900....4,369,379
4½s, J&J, \$100,000.....1930		Total valuation 1901.... 4,568,287
(\$5,000 optional yearly.)		Assessment is ½ to ¾ actual value.
Total debt Sept. 1, 1900..\$200,000		Sta. & Co. tax (per M.) 1900.\$17'10
		Population 1900 was.....18,104

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.

LOANS—	When Due.	Total debt Aug. 1, 1901..
FUNDING BONDS—		\$96,000
6s, M&N, \$7,000.....May 1, 1909		Water debt (included).... 50,000
5s,, 4,000.....1913		Tax valuation 1901..... 782,031
FUNDING TERMINAL BOND—		Assessment ¼ to ½ actual value.
6s, M&S, \$30,000....Mar. 1, 1920		Total tax (per \$1,000) 1900.\$49'50
6s, M&S, 5,00		

KANSAS CITY.—R. L. MARSHMAN, Mayor. W. B. TREMBLEY, City Clerk.

Table with columns: LOANS—When Due, K. C. W. & N. W. Ry—1887—, INTERNAL IMPROVEMENT—, REFUNDING BONDS—

KINGMAN CO.—C. R. FURROW, Clerk.

Table with columns: LOANS—When Due, REFUNDING BONDS—, FUNDING BONDS—

KIOWA CO.—MARGARET KANE, Treasurer.

Table with columns: LOANS—When due, K. P. & W. RR—, C. K. & N. RR—, COURT HOUSE—, FUNDING—

LANE COUNTY.—T. O. FREEMAN, Co. Clerk.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Bonded debt Jan. 1, 1901, Floating debt

LAWRENCE.—A. L. SELIG, 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.

Table with columns: LOANS—When Due, REFUNDING RAILROAD—, Bond. debt Mar. 20, 1901, Assess'd valuation, real, Assess'd valuation, pers., Assessed valuation RR, Total valuation 1901, Assess'm't act. 1/4 to 1/2 actual value, Tax rate (per M.) 1901, Population 1890, Population 1900

LAWRENCE SCHOOL DISTRICT—

Table with columns: LOANS—When Due, BOARD OF EDUCATION—, 4s, g., \$25,000, \$3,000 due yearly, 1913 to 1915, and \$4,000 yearly, 1916 to 1919, School debt Mar. 20, 1901

LEAVENWORTH.—J. O. RYAN, Mayor. O. C. BEELER, Treasurer.

Table with columns: LOANS—When Due, RIVERSIDE COAL CO. BONDS—, BRIDGE BONDS—, GAS WELL BONDS—, LEAV. NOR. & SO. RR.—, LEAV. & OLATHE RR.—, PARK BONDS—(ref.), 30-YEAR FUNDING BONDS—, REFUNDING BONDS—, INTERNAL IMP'T. BONDS (guar.)—

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.)

Total city debt. 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, Real, Personal, Total, Tax Rate per \$1,000

*Including railroads. The tax rate for 1901 as above includes State tax \$C.50; county tax \$16.00; city tax \$17.00; school tax \$10.75; total \$49.25.

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.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Tax valuation, RRs, Total valuation 1901, Valuation about 1/3 actual value, State & co tax (per M.) 1900, Population 1890 was, Population 1900 was

LINCOLN CO.—J. S. STOVER, Co. Clerk.

Table with columns: LOANS—When due, REFUNDING BONDS—, Sinking fund, Net debt Aug. 19, 1901, Tax valuation in 1901, Total tax (per \$1,000) 1901, Population 1890 was, Population 1900 was

LINCOLN TOWNSHIP.—W. E. HIBNER, Treas.

The township is in Cloud County. The bonds mentioned below are being refunded into 4 1/2s; \$30,000 of the new bonds have already been issued.

Table with columns: LOANS—When Due, RAILROAD BONDS—, REFUNDING BONDS—, Total debt Jan. 1, 1901, 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.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Tax valuation, real, Tax valuation, personal, Tax valuation RR, Total valuation 1900, Total valuation 1901, Assessment about 1/2 actual value, State & Co. tax pr. \$1,000, 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.

INTEREST on 4s and 4 1/2s is payable at State fiscal agency, New York.

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—When Due, MIDLAND RR. BONDS—, REFUNDING BONDS—, WATER WORKS & FUND. BONDS—, Bonded debt Aug 19, 1901, Tax valuation 1901, Tax rate (per \$1,000) 1901, Population in 1890 was, Population in 1900 was

MANHATTAN TWP.—S. F. GOHEEN, Trustee. W. A. WHITNEY, Treas.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Tax valuation 1900, Assessment is 1/3 actual value, Population in 1890 was, Population in 1895 was, Population in 1900 was, INTEREST on the bonds is payable in Kansas and in New York City.

MARION CO.—I. S. STIRLING, County Clerk.

Table with columns: LOANS—When Due, FUNDING BONDS—, KANSAS & NEBRASKA RR.—, REFUNDING BONDS—, Tax valuation, real, Tax valuation, personal, Tax valuation RRs, Total valuation 1900, Total valuation 1901, 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.

Table with columns: LOANS—When due, REFUNDING RR. AID BONDS—, Tax valuation 1901, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was, Bonded debt Feb. 25, 1901

MEADE COUNTY.—FRANK WEIRLE, Clerk.

Table with columns: LOANS—When Due, RAILROAD BONDS—, REFUNDING—, Bonded debt Jan. 1, 1901, Tax valuation 1901, Assessment about 1/3 actual value, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was

MONTGOMERY CO.—E. B. SKINNER, Treas.

Table with columns: LOANS—When Due, L. L. & G. RR.—, REFUNDING BONDS—, Tax valuation, personal, Tax valuation RRs, Total valuation 1901, Assessment is 1/4 actual value, Tax rate (per \$1,000) 1901, Population in 1890 was, Population in 1900 was, INTEREST is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—A. W. LOOMIS, Co. Clerk.

Table with columns: LOANS—When Due, REFUNDING BONDS—, State & Co. tax (per M.), '01, Assessment bet. 1/4 & 1/3 act'l value, Population in 1890 was, Population in 1900 was

MORTON COUNTY.—E. C. WILSON, Clerk.

County seat is Richfield.

LOANS—	When Due.	Floating debt	Total
COURT HOUSE BONDS—			
6s, J&J, \$25,000	July 1, 1903	\$3,000	61,000
REFUNDING BONDS—			
6s, J&J, \$28,000	July 1, 1918	4,869	474,147
6s, J&J, 5,000	July 1, 1919	13,500	724
Bonded debt Mar. 1, 1901			\$58,000
INTEREST is payable at the Kansas Fiscal Agency, New York.			

NEODESHA.—A. L. HILL, Clerk.

This city is in Wilson County.

LOANS—	When Due.	Bonded debt July 1, 1901	Floating debt	Total
GAS BONDS—				
6s, F&A, \$12,300	March, 1908	\$27,300	4,869	170,000
(Now subject to call.)				
WATER BONDS—				
6s, J&J, \$15,000	June, 1913	170,000	1,528	1,772
(Subject to call after June, 1903)				
INTEREST is payable at the Kansas Fiscal Agency, New York.				

NESS COUNTY.—LORIN FERRELL, Clerk.

County seat is Ness City.

LOANS—	When due.	Sinking fund	Tax valuation 1901	Assessment	State & Co. tax (per M)	Population 1890	Population 1900
FUNDING BONDS—							
6s, \$9,000	July 1, 1913	\$1,647	1,351,594	1/2 actual value.	\$10.00	4,944	4,535
6s, \$30,000	July 15, 1918						
REFUNDING CH. KAN. & W. RR—							
5s, \$75,000	July 1, 1924						
Total debt Sept. 1, 1901							\$114,000
INTEREST payable in New York City.							

NEWTON.—This city is in Harvey County.

LOANS—	Amt. Outstanding	Floating debt	Total debt July 1, 1901	Tax valuation 1901	Tot. tax (per \$1,000) 1901	Population 1890	Population 1900
County bonds, 5s, 1902-8	\$27,000	\$41,580	238,580	996,261	\$55.75	5,605	6,208
Mining bonds, 6s, 1902	5,000						
Railroad bonds, 6s, 1915	40,000						
Water bonds, 6s, 1905-07	125,000						
Bonded debt July 1, 1901	197,000						

OSAGE COUNTY.—C. F. HOBBS, Co. Clerk.

County seat is Lyndon.

LOANS—	When Due.	Tax valua'n, pers. & RR	Total valuation 1901	Assessment is abt.	State & co. tax (per M)	Population 1890	Population 1900
LAUR. & CARB. RR—							
7s, J&J, \$50,000	July 1, 1902	\$1,807,020	4,167,644	1/4 actual value.	\$15.60	25,062	23,659
Total debt July 1, 1901		\$50,000					
Sinking fund		33,000					
Net debt July 1, 1901		17,000					
Tax valuation, real		2,360,624					
INTEREST is payable at Fiscal Agency in New York.							

OSBORNE CO.—W. H. MIZE, County Clerk.

County seat is Osborne.

LOANS—	When Due.	Sinking fund	Tax valuation, 1901	Assessm't about	State & Co. tax (per \$1,000)	Population 1890	Population 1900
COUNTY BONDS—							
6s, J&J, \$2,000	July 1, 1915	\$1,515	2,641,885	2-5 actual value.	\$16.00	12,083	11,844
6s, J&J, 3,500	Apr. 1, 1905						
Interest payable at National City Bank, N. Y.							
Total debt July 1, 1901							\$53,500

OSWEGO.—W. H. CONDON, 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.

LOANS—	When Due.	Township debt Sept. 1, 1901	Interest is paid in New York.	Tax valuation, city, 1901	Tax valuation, twp., 1901	Total valuation city & twp.	Assessment about	State, co. & city tax (per M)	Joi't twp. & city tax (per M)	Popula. (C. & Tw'p) 1890	Popula. (C. & Tw'p) 1900
M. & W. RR. BONDS—											
6s, J&J, \$15,100	July 1, 1902	\$76,000		\$211,327	177,206	388,533	1/3 actual value.	\$58.50	\$142.00	4,162	3,162
TOWNSHIP FUNDING BONDS—											
6s, Jan. 1, \$26,500	Jan. 1, 1905										
6s, J&J, 27,000	Aug. 1, 1907										
6s, J&J, 20,000	Jan. 1, 1908										
6s, J&J, 3,000	Aug. 1, 1910										
City debt Sept 1, 1901		15,100									

OTTAWA.—{ F. O. HETRICK, Mayor.

County seat of Franklin County. [\$40,000 4 1/2 p. c. 30-year refunding bonds have been sold.]

LOANS—	When Due.	BRIDGE BONDS—	Total debt July 1, 1901	Sinking fund	Net debt July 1, 1901	Tax valuation 1901	Assessment about	Tot. tax rate (per M.) 1901	Population 1890	Population 1900
REFUNDING BONDS—										
6s, J&J, \$15,500	Jan. 1, 1902	6s, J&D, \$11,000	\$166,000	7,843	158,157	2,684,529	1/4 actual value.	\$5.00	6,248	6,924
6s, A&O, 1,334	Oct. 1, 1902									
6s, M&N, 5,000	May 1, 1906									
SEWER BONDS—										
6s, J&J, \$18,000	July 1, 1902									
(\$3,000 due yearly) to July 1, 1907										
INTEREST is payable in New York at the State fiscal agency.										

OTTAWA CO.—F. B. PARTRIDGE, Clerk.

County seat is Minneapolis.

LOANS—	When Due.	Total debt July 1, 1901	Sinking fund	Net debt July 1, 1901	Tax valuation 1901	State & Co. tax (per M.) '01	Population 1890	Population 1900
REFUNDING CHIC. KAN. & W. RR.								
4s, J&J, \$67,000	July 1, 1911	\$166,000	7,843	158,157	2,684,529	\$20.00	12,581	11,182
(Subject to call part yearly.)								
SOLOMON RR.—								
8s, F&A, \$50,000	July 1, 1908							
8s, F&A, 49,000	Oct. 1, 1909							

PAOLA CITY.—E. D. McLAUGHLIN, Clerk.

This city is in Miami County.

LOANS—	When Due.	SPECIAL ASSESSMENT BONDS—	Bonded debt Sept. 24, '01	Special as'n't debt (add'l)	Assessed valuation 1901	Total tax (per \$1,000) 1901	Population 1890	Population 1900
RAILROAD-AID BONDS—								
6s, \$20,000	Feb. 10, 1917	5s, \$469 85	\$50,000	7,117	657,595	\$47.50	2,948	3,144
REFUNDING BONDS—								
4s, J&J, \$15,000	July 1, 1929	5s, \$6,540 30						
Optional after 1909.								
GAS WELL BONDS REFUNDING—								
6s, \$15,000	July 1, 1907							
INTEREST is payable at the State Fiscal Agency in New York.								

PARKER TWP.—O. T. ROENIG, Treasurer.

This township is in Montgomery County.

LOANS—	When Due.	Tax valuat'n, pers'l (abt.)	Total valuation '98 (abt.)	Assessment about	Total tax (per \$1,000) '98	Population in 1890	Population in 1900
RAILROAD BONDS—							
6s, \$26,000	Oct. 1, 1916	\$100,000	450,000	1/4 actual value.	\$76.50	857	1,175
6s, \$25,000	Feb. 1, 1917						
Bonded debt July 1, 1900		\$100,000					
Tax valuation, real (abt.)		350,000					

PARSONS.—{ WM. BUSBY, Mayor.

This city is in Labette County.

LOANS—	When Due.	Total debt Jan. 1, 1901	Tax valuation, real	Tax valuation, personal	Total valuation 1901	Assessment is	Total tax (per \$1,000) 1900	Population in 1890	Population in 1900
RAILROAD BONDS—									
6s, F&A, \$32,000	Aug. 1, 1916	\$125,000	965,000	235,000	1,200,000	1/4 actual value.	\$52.00	6,736	7,682
REFUNDING BONDS—									
4 1/2s, \$20,000									
PARK BONDS—									
5s, \$10,000	Mar. 1, 1908								
Bonded debt Jan. 1, 1901		\$62,000							
Floating debt (incl. water)		63,000							
INTEREST is payable by the Kansas Fiscal Agency.									

PAWNEE CO.—G. W. LAWRENCE, Treasurer.

County seat is Larned.

LOANS—	When Due.	Total debt Aug. 28, 1901	Sinking fund	Net debt Aug. 28, 1901	Tax valuation 1901	Assessment is	State & Co. tax (per M) 1901	Population 1890	Population 1900
BRIDGE BONDS—									
7s, J&J, \$1,000	July, 1903	\$39,000	200	38,800	2,137,813	1/2 actual value.	\$15.00	5,204	5,084
COURT HOUSE—									
6s, J&J, \$2,000	July, 1902 to '03								
REFUNDING RR. BONDS—									
4 1/2s, \$2,000	July 1, 1914								
(\$30,000 subject to call part yearly after 1914.)									

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.

LOANS—	When Due.	Tot. bond. dbt. J'y 1, '00	Sinking fund	Tax valuation, real & RR.	Tax valuation, personal	Total valuation 1896	Assessment about	City tax rate (per \$1,000)	School tax (per \$1,000)	Total tax (per \$1,000) 1896	Population 1890	Population 1900
CITY HALL BONDS—												
5s, \$35,000	Sept. 1, 1919	\$112,030	31,400	967,884	174,925	1,142,809	1/2 actual value.	\$24.10	20.00	56.60	6,697	10,112
RAILWAY-AID BONDS—'88 & '93												
6s, Apr., \$6,000	Apr. 1, 1908											
5s, Sept., 20,000	Sept. 13, 1913											
5s, Dec., 20,000	Dec. 1, 1913											
PAV., SEWER & IMPT BONDS—												
6s, \$1,900	July 1, 1904											
5s, 15,000	Nov 1, 1901											
5s, 5,000	July 1, 1902											
5s, 5,300	July 1, 1908											
5s, 3,830	May 15, 1910											
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.

LOANS—	When Due.	6s, \$12,000 <th>6s, A&O, 5,000 <th>6s, \$46,500 <th>6s, \$8,000 <th>6s, \$15,000 <th>Bond. debt Jan. 1, 1901</th> <th>Tax valuation 1901</th> <th>State & co. tax (per M.) 1900</th> <th>Population 1890</th> <th>Population 1900</th> </th></th></th></th>	6s, A&O, 5,000 <th>6s, \$46,500 <th>6s, \$8,000 <th>6s, \$15,000 <th>Bond. debt Jan. 1, 1901</th> <th>Tax valuation 1901</th> <th>State & co. tax (per M.) 1900</th> <th>Population 1890</th> <th>Population 1900</th> </th></th></th>	6s, \$46,500 <th>6s, \$8,000 <th>6s, \$15,000 <th>Bond. debt Jan. 1, 1901</th> <th>Tax valuation 1901</th> <th>State & co. tax (per M.) 1900</th> <th>Population 1890</th> <th>Population 1900</th> </th></th>	6s, \$8,000 <th>6s, \$15,000 <th>Bond. debt Jan. 1, 1901</th> <th>Tax valuation 1901</th> <th>State & co. tax (per M.) 1900</th> <th>Population 1890</th> <th>Population 1900</th> </th>	6s, \$15,000 <th>Bond. debt Jan. 1, 1901</th> <th>Tax valuation 1901</th> <th>State & co. tax (per M.) 1900</th> <th>Population 1890</th> <th>Population 1900</th>	Bond. debt Jan. 1, 1901	Tax valuation 1901	State & co. tax (per M.) 1900	Population 1890	Population 1900
KING. PRATT. & W. RR—											
6s, \$96,000	Dec. 15, 1916						\$261,500	1,393,169	\$15.25	8,118	7,085

LOANS—	<i>When Due.</i>	Tax valuation, railroads \$319,326
FUNDING BONDS—		Total valuation 1901... 1,663,246
6s, J&J, \$26,700....	1908 to 1911	Assessment is $\frac{1}{3}$ actual value.
Bonded debt Sept. 1, 1901		Total tax (per \$1,000) 1900...\$39.57
County has no floating debt.		Population in 1890 was.....5,204
Tax valuation, real ...		Population in 1900 was.....6,134
Tax valuation, personal		

ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.

LOANS—	<i>When Due.</i>	Assessed valuation, real \$215,000
REFUNDING BONDS—		Assessed valuation, per'l. 165,000
6s,	Feb. 1, 1906	Total valuation in 1898... 380,000
4 ² s,	Dec. 1, 1919	Valuation about $\frac{1}{4}$ actual value.
Bonded debt July 1, 1900..		Population in 1890 was.....2,163
Sinking fund.....		Population in 1900 was.....2,155

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.

LOANS—	<i>When Due.</i>	Total tax (per M.) 1900.... \$72.00
FUNDING BONDS—		CITY WATER BONDS—
6s, J&J, 166,300....	Jan. 1, 1916	6s,
Subject to call.		Sept. 1, 1917
Bond. debt Jan. 1, 1901. \$166,300		Population 1890 (city) was 2,160
Tax valuation, real.....		Population 1890 (township) was 992
Tax valuation, per. & RR. \$156,066		Population 1900 (city) was 2,310
Total valuation 1900 ...		Population in 1900 (township) was 1,231
Assessment is $\frac{1}{4}$ actual value.		

INTEREST is payable at the Fiscal Agency, New York.

SALINA.—{ T. ANDERSON, Mayor.
A. W. GODFREY, City Clerk.

This city is the county seat of Saline County.

LOANS	<i>When Due.</i>	SEWER BONDS—
GENERAL IMPROVEMENT—		5s,
6s, J&J, \$16,000....	Jan. 1, 1906	\$11,000.... 1902 to 1911
FUNDING BONDS—		\$1,100 due yearly on Feb. 1.
6s, M&S, \$7,000....	Mar. 1, 1908	Interest payable at New York.
6s, J&J, 16,000....	July 1, 1908	City debt Sept. 1, 1901 .. \$153,000
6s, J&D, 20,000....	Nov. 29, 1909	Tax valuation, real..... 821,166
REFUNDING BONDS—		Tax valuation, personal. 294,074
5s, M&S, \$27,000....	Jan. 1, 1913	Tax valuation, railroads 107,156
5s,	July 1, 1914	Total valuation 1901.... 1,222,396
4s,	July 1, 1909	Assessment is $\frac{1}{3}$ actual value.
5s,	Feb. 1, 1921	City tax (per \$1,000) 1901 \$25.00
		Population in 1890 was.....6,149
		Population in 1900 was.....6,074

SALINE COUNTY.—H. H. EBERHARDT, Treas.

County seat is Salina.

LOANS—	<i>When Due.</i>	Total debt Sept. 1, 1901.. \$239,000
K. & C. RR.—		Tax valuation 1901.....4,255,370
6s, M&S, \$55,000....	Sept. 1, 1916	Total tax (per \$1,000) 1901 \$18.25
MO. PACIFIC RY—		Assessment about $\frac{1}{2}$ actual value.
6s, J&J, \$84,000....	Jan. 1, 1916	Population 1890 was.....17,442
REFUNDING RAILROAD BONDS—		Population in 1900 was.....17,076
4 ² s,	1907 to 1915	

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.

LOANS—	<i>When Due.</i>	Sinking fund..... \$6,203
RAILROAD AID—		Tax valuation 1901.....575,811
6s,	Jan. 1, 1922	State & Co. tax (per M.) 1900 \$36.50
REFUNDING BONDS—		Population 1890 was.....1,262
6s,	May 1, 1919	Population 1900 was.....1,098
Bonded debt July 1, 1900		

SEDGWICK CO.—JOHN M. CHAIN, Clerk.

County seat is Wichita.

LOANS—	<i>When due.</i>	Total debt Sept. 1, 1901 \$440,000
COURT HOUSE, ETC. BONDS—		Tax valuation, real.... 7,556,110
5s, J&J, \$200,000....	June 1, 1908	Tax valuation, personal 1,433,859
5s, J&D, 50,000....	June 1, 1909	Tax valuation RR.s.... 1,348,027
FUNDING BONDS 1895—		Total valuation 1901... 10,337,996
5s,	July 1, 1925	Assessment is $\frac{3}{10}$ actual value.
REFUNDING BONDS—		State & Co. tax (per M.) '01. \$12.75
5 ³ / ₈ s,	Feb. 1, 1910	Population 1890 was.....43,626
		Population 1900 was.....44,037

INTEREST is payable in New York City.

SEWARD COUNTY.—County seat is Liberal.

LOANS—	<i>When Due.</i>	Floating debt.....\$13,278
FUNDING BONDS—		Tot. debt July 1, 1901... 154,018
6s, J&J, \$38,000....	July 1, 1917	Tax valuation 1901.....561,058
6s, J&D, 31,000....	June 1, 1919	Assessment is $\frac{1}{2}$ actual value.
6s, J&J, 37,000....	Jan. 1, 1919	State & Co. tax (per M.) 1900 \$15.50
6s, J&J, 34,800....	June 1, 1923	Population in 1890 was.....1,503
Bonded debt July 1, 1901.		Population in 1900 was..... 822

INTEREST is payable in New York City.

SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.

County seat is Topeka.

LOANS	<i>When Due.</i>	REFUNDING RR. BONDS—
ATCH. TOP. & SANTA FE RR.—		5 ¹ / ₂ s, June, \$125,000..
7s, June, \$68,000....	June 1, 1902	June 1, 1907
COURT HOUSE BONDS—		Bond debt July 1, 1901. \$616,000
4s, M&N, \$149,000....	May 1, 1924	Bridge scrip (add'n'l) abt. 70,000
FUNDING BONDS—		Tax valuation, real ... 12,536,670
4s, J&J, \$50,000....	July 1, 1909	Tax valuation, per'l... 2,790,710
KAN. AVE. BRIDGE BONDS—		Tax valuation, RRs.... 1,303,045
5s, Jan., \$149,000....	Jan. 1, 1916	Total valuation 1901... 16,630,425
K. N. & D. RR.—		Assess. real. $\frac{1}{2}$; pers'l. $\frac{1}{3}$ act'l val.
6s, July, \$75,000....	July 1, 1906	State & Co. tax (p. M.) 1901. \$15.50
		Population in 1890 was.....49,172
		Population in 1900 was.....53,727

INTEREST on the courthouse and bridge 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.

County seat is Saint John.

LOANS—	<i>When Due.</i>	Bond. debt July 1, 1901.. \$157,000
RAILROAD AID BONDS—		Tax valuation 1901..... 2,028,741
6s, July, \$128,000....	July 1, 1916	Assessment is 2-5 actual value.
REFUNDING BONDS—		State & Co. tax (per M) '01.. \$16.75
4s, F&A, \$29,000....	Feb. 1, 1933	Population in 1890 was.....8,520
Subject to call after 1903.		Population in 1900 was.....9,829

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

STANTON CO.—A. F. ZINK, Clerk.

County seat is Johnson.

LOANS—	<i>When Due.</i>	Tax valuation 1901.....\$333,971
REFUNDING BONDS—		Assessment at about actual value.
6s, J&J, \$61,000....	1918, '19, '20	State & Co. tax (per M) '01.. \$12.00
Bonded debt July 1, 1901..		Population in 1890 was.....1,031
Floating debt.....		Population in 1900 was..... 327

INTEREST is payable by the Kansas Fiscal Agency.

STEVENS CO.—J. S. STOUT, County Clerk.

County seat is Hugoton.

LOANS—	<i>When Due.</i>	Total valuation 1901.....\$411,230
JAIL AND REFUNDING BONDS—		Assessment is $\frac{1}{2}$ actual value.
6s, J&J, \$52,000....	1918, '19, '20	State & Co. tax (per M.) '98. \$12.50
6s, J&J, 31,388....	July 1, 1913	Average school tax..... 16.50
Interest is payable in New York.		Population in 1890 was.....1,418
Bonded debt July 1, 1900..		(Several twps. detached since '90.)
		Population in 1900 was..... 620

SUMNER COUNTY.—W. H. MADDY, Treas.

County seat is Wellington.

LOANS—	<i>When Due.</i>	Sinking fund about..... \$22,960
C.S. & Ft. S. RR.—		Net debt 262,040
6s, J&J, \$74,000....	Sept. 30, 1909	Tax valuation 1901..... 6,876,294
6s, A&O, 66,600....	Aug. 3, 1910	Assessment is $\frac{1}{2}$ actual value.
REFUNDING RR. BONDS—		State & Co. tax (per M.) 1900. \$16.00
5 ¹ / ₂ s, J&J, \$145,000..	Jan. 1, 1920	Population 1890 was.....30,271
Total debt Mar. 1, 1901..		Population 1900 was..... 25,631

THOMAS COUNTY.—H. M. THIEL, Clerk.

County seat is Colby.

LOANS—	<i>When Due.</i>	Total debt Sept. 1, 1901. \$64,000
JAIL BONDS—		Sinking fund..... 2,955
6s, M&N, \$4,000....	Nov. 10, 1918	Net debt Sept 1, 1901 .. 61,045
REFUNDING RR. AID BONDS—		Total valuation, 1901... 1,557,585
5s, J&D, \$43,000..	June 1, 1902-'14	Assessment is $\frac{1}{2}$ actual value.
(\$3,000 subject to call yearly to 1905 and \$1,000 optional in '06.)		State & Co. tax (per M) 1901. \$15.00
REFUNDING BONDS—		Population in 1890 was.....5,538
6s, J&J, \$17,000....	Jan. 1, 1909	Population in 1900 (est.).... 4,112

TOPEKA.—J. H. SQUIRES, City Clerk.

This city is in Shawnee County.

CITY LOANS—	<i>When Due.</i>	INTERNAL IMPROVEM. BONDS—
CITY HALL BONDS—		(payable by special assessment.)
5s,	1929	PAYING AND SEWERS—
COAL PROSPECTING—		6s,
5s, J&J, \$12,000....	Apr. 20, 1906	\$143,512.. Part due yearly
REFUNDING BONDS—		5s,
5s, J&J, \$14,000....	July 20, 1905	150,000.... 1900 to 1909
5s, J&J, 14,000....	July 2, 1906	5s,
5s, J&J, 79,000....	July 15, 1910	31,82..... 1910
5s, J&J, 100,000....	Aug. 10, 1912	5s,
5s, J&J, 74,000....	Nov. 8, 1913	16,433.... Jan. 1, 1911
5s, J&J, 3,500....	Sept. 1, 1915	5s,
3 ³ / ₈ s, J&J, 13,000, g..	Jan. 15, 1919	60,000.... 1902 to 1911
		5s,
		100,000.... 1902 to 1911
		BOARD OF EDUCATION BONDS—
		Various.... \$304,688..... Various

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. Board of Education Bonds, amounted to \$304,688.

ASSESSED VALUATION of real estate in 1901 was \$7,917,530; personal property, \$1,882,405; railroad property, \$374,230; total \$10,174,165. Real estate is assessed at "about 50 per cent of its actual value." The total tax rate (per \$1,000) in 1900 was \$46.00, including State tax \$4.90; county tax \$8.10; city tax \$17.00; school tax \$16.00.

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.

LOANS—	<i>When Due.</i>	Tax valuation, personal. \$588,584
RAILROAD AID BONDS—		Tax valuation, RRs.... 534,795
7s, July 1, \$138,000..	July 1, 1910	Total valuation 1901... 2,925,889
Bond. debt Aug. 19, 1901.		State & Co. tax (per M) 1901. \$21.00
Sinking fund.....		Population 1890 was.....11,720
Net debt Aug. 19, 1901..		Population 1900 was.....12,813
Tax valuation, real.....		

ASSESSMENT.—Real estate is assessed on a basis of $\frac{1}{5}$ actual value and personal property on $\frac{1}{3}$.

WASHINGTON CO.—S. T. YODER, Co. Clerk.

County seat is Washington.

LOANS—	<i>When Due.</i>	Total valuation 1901...\$4,154,336
REFUNDING BONDS—		Assessment about 1-5 actual value.
5 ¹ / ₂ s, J&J, \$5,000....	July 1, 1903	State & Co. tax (per M) 1901. \$14.50
5s, J&J, 35,000....	July 1, 1920	Population in 1890 was.....22,894
Total debt Sept. 1, 1901..		Population in 1900 was.....21,963

INTEREST is payable at the Kansas Fiscal Agency, New York.

WELLINGTON.—{ GEO. H. HUNTER, Mayor.
A. B. CHEEVER, Clerk.

This city is the county seat of Sumner County.

CITY LOANS—	<i>When Due.</i>	WATER BONDS—
ELECTRIC LIGHT BONDS—		5s, M&N, \$50,000....
7s, J&J, \$10,000....	July 1, 1910	May 1, 1920
REFUNDING BONDS—		Optional after 1910.
5s, J&J, \$3,000....	July 1, 1919	Total city debt Aug. 1, '01. \$91,000
Optional after July 1, 1904.		Tax valuation real..... 419,689
4 ¹ / ₂ s, J&J, \$5,000....	July 1, 1919	Tax valuation, personal... 385,347
Optional after July 1, 1909.		Total valuation 1901..... 805,036
4s, J&J, \$23,000....	July 1, 1919	Assessment is $\frac{1}{2}$ actual value.
Optional at any time.		Total tax (per \$1,000) 1901. \$53.50
		Population in 1900 was.....4,245

WELLINGTON SCHOOL DISTRICT—

LOANS—	<i>When Due.</i>	BOARD OF ED. LONNS—(Con.)
BOARD OF EDUCATION LOANS.		5s, July, \$14,000....
6s, July, \$2,000....	July 1, 1902	July 1, 1907
6s, J&J, 8,000....	July 1, 1903	5s, Jan., 30,000....
Subject to call.		July 1, 1910
		School debt Aug. 1, 1901.. \$54,000

WICHITA.—J. L. LELAND, City Clerk.

County seat of Sedgwick County.

CITY LOANS—		When Due.	
RAILROAD BONDS—			
CHIC. KAN. & NEB. RR.—			
6s, F&A, \$3,000	.....	Aug. 1, 1907	
St. Louis Ft. S. & Wich. RR.—			
6s, J&J, \$40,000	.....	July 1, 1903	
WICHITA & COLORADO RR.—			
6s, J&J, \$40,000	.....	Feb. 1, 1906	
REFUNDING BONDS—			
6s,	\$122,000	.....	1915
6s,	74,000	.....	June 1, 1921
5s, J&J,	50,000	.....	Jan. 1, 1921
5s,	25,287	.....	July 1, 1917
5s,	25,000	.....	1918
5s,	50,000	.....	Jan., 1929

Subject to call after 1919.

CITY LOANS—(Con.)—		REFUNDING BONDS—(Con.)—	
4s,	\$13,000	.....	Jan. 1, 1902
(\$1,000 due yearly to 1914.)			
CITY HALL SITE BONDS—			
5s, J&J, \$100,000	.....	Jan. 1, 1910	
SPECIAL ASSESSMENT BONDS—			
6s, Var, \$63,537	.....	1901 to 1903	
(Part due each year)			
Gen'l debt	Sept. 1, 1901.	\$585,497	
Assessed valuat'n	1901.	5,560,935	
Assessment about	1/3 actual value.		
City tax (per \$1,000)	1901.	\$30.00	
Population in 1900	was	24,671	
Population in 1890	was	23,853	

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.

WICHITA SCH. DIST.—C. S. Caldwell, Secretary.

LOANS—		When Due.	
BUILDING BONDS—			
5s, J&J, \$25,000	.....	July 1, 1905	
5s,	10,000	.....	1906
5s, J&J, 95,000	.....	July 1, 1909	
5s, J&J, 15,000	.....	July 1, 1917	
5s,	25,000	.....	1921

All subject to call 10 years before maturity.

Bond, debt July 1, 1901.	\$170,000
Floating debt	15,000
Total debt	185,000
Sinking fund	15,000
Net debt July 1, 1901.	170,000
Tax valuation 1901	4,766,356
School tax rate (per M) '01.	\$15.00

INTEREST payable at State fiscal agency in New York and at office of State Treasurer.

WILSON COUNTY.—County seat is Fredonia.

LOANS—		When Due.	
St. L. & W. RR.—			
7s,	\$93,000	.....	Nov. 26, 1909
COURT HOUSE BONDS—			
5s,	\$8,000	.....	Jan. 1, 1905
Bond, debt July 1, 1900.	\$103,000		
Sinking fund	34,729		

Net debt July 1, 1900.	\$68,271
Tax valuation 1901	2,896,112
Assessment is	1/2 actual value.
State & Co. tax (per M) 1900.	\$19.00
Population 1890 was	15,286
Population 1900 was	15,621

WINFIELD.—J. C. BRADSHAW, City Clerk.

County seat of Cowley County.

LOANS—		When Due.	
PARK BONDS—			
6s, M&N, \$11,000	.....	Sept. 15, 1911	
RAILROAD BONDS—			
6s, M&S, \$8,000	.....	Sept. 1, 1916	
5s,	52,000	.....	Jan. 1, 1918
Subject to call 1908.			
5s,	\$14,000	.....	Dec. 1, 1905

Real estate assessed at 1/2 actual value and pers'l property at 1/3 actual.

BRIDGE BONDS—	
6s, F&A, \$7,000	.....
Interest payable in New York.	
Bonded debt July 1, 1901.	\$92,000
City has no floating debt.	
Total valuation 1901	833,564
Population in 1890 was	5,184
Population in 1900 was	5,584

WYANDOTTE CO.—FRANK M. HOLCOMB, Ck.

County seat is Kansas City.

LOANS—		When due.	
BRIDGE—			
6s,	\$13,000	.....	Sept. 1, 1903
6s,	23,000	.....	Aug. 1, 1905
5 1/2s,	45,000	.....	July '02-'07
5s,	60,000	.....	July 1, 1919
FUNDING BONDS—			
5 1/2s,	\$50,000	.....	July 1, 1903
5 1/2s,	44,000	.....	July 1, 1918
5 1/2s,	75,000	.....	Jan. 1, 1919

JAIL BONDS—	
5s,	\$40,000
Bond, debt Aug. 1, '01.	\$350,000
Floating debt	90,000
Total debt Aug. 1, 1901	440,000
Tax valuation 1901	16,736,580
Assessment about	1/5 actual value.
State & Co. tax (per M.) '01.	\$14.80
Population 1890 was	54,407
Population in 1900 was	73,227

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.

Location.	Bonded Debt.	Rate of Interest.	Date of Maturity.	Population (1900.)
Agency Township, Osage Co.	26,000	6	July 1, 1916	1,337
Alma Township, Wabaunsee Co.	29,000	5	1929	1,529
Anthony Township, Harper Co.	45,576	6-7	1905, 08, 20	736
Barton Co.	30,500	6	Feb. 1, 1918	13,784
Belle Plaine Twp., Sumner Co.	28,000	6	Oct. 1, 1916	1,300
Beloit (City), Mitchell Co.	26,600	6	1916	2,359
Beloit Board of Ed., Mitchell Co.	26,250	6	1904-1914	.....
Blue Mound Township, Linn Co.	42,000	6-7	1912-1916	1,691
Burrton Township, Harvey Co.	26,000	5	1929	509
Caldwell Township, Sumner Co.	29,000	5 1/2	1929	656
Center Township, Ness Co.	30,000	6	1917-1919	637
Center Township, Norton Co.	28,000	6-5 1/2	1906-1919	667
Center Township, Pratt Co.	28,000	6	Mar. 20, 1907	260
Center Township, Jewell Co.	56,500	6-7	1910-1916	2,415
Centre Township, Jewell Co.	36,000	5-8	1910-1918	1,508
Chase Co.	80,000	6	1922	8,246
Cherry Township and Cherryvale, Montgomery Co.	41,500	5-6-7	1901-4-9-19	4,561
Clyde (City), Cloud Co.	41,000	6	1907-16-17	1,157
Coldwater T'p., Comanche Co.	25,000	6	Sept 1, 1907	356
Conway Township, Sumner Co.	28,000	6-7	1905-1916	1,267
Council Grove, Morris Co. (Township and City)	79,500	6	Various.	2,710
Crawford Towns'p, Crawford Co.	25,000	6	1912	1,650
Decatur Co.	39,500	5-6	1905-1929	9,234
Delaware Twp., Jefferson Co.	80,000	7	1902-1925	1,757
Dodge City, Ford Co.	43,000	6-7	1905-1907	1,942
El Dorado (City), Butler Co.	52,000	6-7	1901-3-5-7	3,466
El Dorado Township, Butler Co.	45,000	6	1913-1915	672
Elk Township, Cloud Co.	41,950	5-6-8	1907-08-18	1,769
Ellis County	44,000	5-6-7	1906 to 1913	8,626
Erie Township, Neosho Co.	30,000	6	1919	2,221
Finney County	40,000	6	1917-1919	3,469
Franklin Twp., Jackson Co.	28,000	6	Mar. 1, 1916	1,476
Garnett (City), Anderson Co.	30,000	6	1910	2,078
Girard (City), Crawford Co.	33,000	6	1909-1910	2,473
Grant Township, Reno Co.	34,000	6	1917	584
Great Bend City, Barton Co.	28,000	6	1918	2,470
Great Bend Township, Barton Co.	41,463	6	1904-16-17	463
Greeley County	62,500	6	1919-1921	493
Greenleaf (City), Washington Co.	25,000	6	1907	854
Greensburg (City), Kiowa Co.	45,500	6-7	1907-08-11	343
Gullford Township, Wilson Co.	32,000	7	Aug. 2, 1916	728
Haven Township, Reno Co.	25,000	7	July 1, 1906	1,369
Herington (City), Dickinson Co.	52,000	5-6-6 1/2	1908-18-21	1,607
Hiawatha (City), Brown Co.	52,000	6	1917	2,829

Location.	Bonded Debt.	Rate of Interest.	Date of Maturity.	Population (1900.)
Horton (City), Brown Co.	32,000	6	1919	3,398
Humboldt (City), Allen Co.	33,200	6	yearly & 1920	1,402
Ingalls Township, Gray Co.	25,000	6	1920	134
Iola City, Allen Co.	26,500	6	.....	5,791
Iola Township, Allen Co.	63,250	6-7	1901-1907	1,495
Jefferson Township, Jefferson Co.	25,000	7	1902	1,862
Kearny County	30,400	6	1911-1925	1,107
Kingman, Kingman Co.	35,500	4-5	1909-1919	1,785
Kinsley (City), Edwards Co.	49,000	4-6	1917-1918	780
Kiowa Township, Barber Co.	25,000	5 1/2	1930	965
Le Roy Township, Coffey Co.	44,900	6-7	1910-16-17	1,139
Liberty Township, Linn Co.	25,000	5	1905 & yearly	1,615
Lindsborg (City), McPherson Co.	27,000	6	1907	1,279
Logan County	30,000	5-6	1904-1921	1,962
Longton Township, Elk Co.	30,000	6-7	1909-1917	1,116
Louisburg T'p, Montgomery Co.	45,000	7	1909-1916	1,993
McPherson (City), McPherson Co.	85,000	5-6-7	1907 to 1916	2,996
McPherson Twp., McPherson Co.	36,000	5-6	1916-1920	708
Manhattan (City), Riley Co.	78,000	6	1907-09-17	3,438
Maple Hill Twp., Wabaunsee Co.	27,000	5	1929	1,123
Marmaton Township, Allen Co.	40,000	4-7	1901-1919	1,027
Marysville (City), Marshall Co.	30,000	5	1906	2,008
Meade (City), Meade Co.	36,000	6-7	1903- 8-18	326
Medicine Lodge, Barber Co.	50,000	6	1908-1909	917
Medicine Lodge T'p, Barber Co.	25,000	6-7	1915-1916	1,598
Mission Township, Neosho Co.	80,000	8-10	1902-1908	1,944
Mitchell County	50,000	8	1908	14,647
Monroe Township, Anderson Co.	39,000	6	1916	859
Mound City Township, Linn Co.	39,500	5	1919-1930	1,677
Mound Valley Twp., Labette Co.	35,000	6-7	1909-1916	1,840
Neodesha Township, Wilson Co.	35,000	7	1916	2,667
Neosho Falls Twp., Woodson Co.	30,000	5	1916	1,532
Ness City, Ness Co.	27,500	6	1917-1919	505
Newbury Twp., Wabaunsee Co.	27,000	5	1929	1,507
Norton County	46,000	6	1909-1925	11,325
Norton (City), Norton Co.	47,200	5 1/2-6	1908-1919	1,202
Oberlin (City), Decatur Co.	25,000	6	1908	937
Olathe (City), Johnson Co.	35,000	4 1/2	1903	3,451
Osage (City), Osage Co.	37,500	6	1905-1917	2,792
Osawatomie City & T'p, Miami Co.	35,000	6	1910-1918	5,121
Oskaloosa T'p, Jefferson Co.	49,000	6	1911-1917	1,290
Ozark Township, Anderson Co.	25,000	7-6	1916-1922	1,068
Phillipsburg (City), Phillips Co.	40,700	6	1908-10-18	1,008
Pratt (City), Pratt Co.	40,450	4-5-6	1904 to 1919	1,213
Quindaro Twp., Wyandotte Co.	33,000	6	July, 1916	2,810
Rock Creek Township, Coffey Co.	29,000	4 1/2	Oct. 6, 1916	1,716
Rock Cr'k T'p, Pottawatomie Co.	31,500	5	1929	1,098
Rosedale (City), Wyandotte Co.	43,562	5-6-7	1904 to 1913	3,270
Scott Township, Scott Co.	27,000	6	1922	362
Seneca (City), Nemaha Co.	50,000	6	1916-1925	1,846
Sherman County	26,000	6	Jan. 1, 1919	3,341
Smith Centre (City), Smith Co.	43,000	6	1907-1909	1,142
Smoky Hill Twp., McPherson Co.	29,740	5	1909-1929	1,952
South Haven Twp., Sumner Co.	28,000	5-7	1910-1915	1,430
Sterling (City), Rice Co.	35,000	6	Mar. 1, 1907	2,002
Stockton (City), Rooks Co.	46,000	5-7	1907-1909	1,030
Superior Township, Osage Co.	33,100	6	Jan. 1, 1917	1,103
Syracuse (City), Hamilton Co.	27,000	6	1908	460
Ulysses (City), Grant Co.	37,000	6	1918-19-21	40
Union Township, Jefferson Co.	30,000	5	1911-1929	952
Union Twp., McPherson Co.	20,000	5	1919	626
Union Township, Rice Co.	30,000	6-7	1910-1916	1,454
Wallace County	33,000	4-6	1920-1929	1,178
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, Wabaunsee Co.	20,000	4 1/2	1902 to 1930	336
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. P. C.	When Due.	Principal. Outstand'g.
Agricultural College	6	July 1, 1920	\$100,000

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 1900 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.

BEAVERHEAD CO.—W. M. STAUDAHER, County Clerk.—County seat is Dillon.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, Bonded debt, Tax valuation, State & Co. tax, Population in 1890, Population in 1900.

BOZEMAN.—{ GEORGE D. PEASE, Clerk. { JOHN MAXEY, Treasurer. Bozeman is in Gallatin County.

Table with columns: LOANS—When Due, CITY HALL FUNDING BONDS—When Due, REFUNDING BONDS—When Due, DUMP GROUND BONDS—When Due, WATER-WORKS BONDS—When Due, Bonded debt, Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Assessment, City tax rate, Total tax, Population in 1890, Population in 1900.

INTEREST is payable 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.

Table with columns: LOANS—When Due, BUILDING BONDS—When Due, PUBLIC LIBRARY BONDS—When Due, SEWER—When Due, Interest is payable in New York, Bond. debt, Floating debt, Total debt, Sinking fund and cash, Net debt, Tax valuation, Assessment, Total tax, Population in 1890, Population in 1900.

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.

Table with columns: LOANS—When Due, Bonded debt, Sinking funds, Net debt, Tax valuation, senool tax.

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.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, Tax valuation, Personal tax valuation, RR tax valuation, Total valuation, Assessment, State & co. tax, Population in 1890, Population in 1900.

CHOTEAU CO.—E. FRANK SAYRE, Co. Clerk.

Table with columns: LOANS—When Due, COUNTY BONDS—When Due, Tax valuation, Personal tax valuation, RR tax valuation, Total valuation, Assessment, St & Co. tax, Population in 1890, Population in 1900.

CUSTER CO.—A. H. SWERDFIGER, Clerk.

Table with columns: LOANS—When Due, REDEMPTION BONDS—When Due, Bonded debt, Floating debt, Total debt, Resources, Net debt, Total valuation, Assessment, St. & Co. tax, Population in 1890, Population in 1900.

INTEREST is payable at the office of Kountze Bros., New York City.

DAWSON CO.—H. S. DAVIS, Treasurer.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, Bonded debt, Floating debt, Total debt, Sinking fund, Net debt, Total valuation, Assessment, St. & Co. tax, Population in 1890, Population in 1900.

DEER LODGE CO.—P. D. TWOHY, Treasurer.

Table with columns: LOANS—When Due, COURT HOUSE & JAIL BONDS—When Due, REFUNDING BONDS—When Due, Bonded debt, Tax valuation, Total valuation, Assessment, Total tax, Population in 1890, Population in 1900.

FLATHEAD CO.—AUGUST LAGONI, Clerk.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, Bonded debt, Cash in County funds, Net debt, Tax valuation, State & Co. tax, Population in 1900.

GALLATIN CO.—W. H. DAVIS, Treasurer.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, FUNDING BONDS—When Due, Bonded debt, Total debt, County funds, Net debt, Tax valuation, St. & Co. tax, Population in 1890, Population in 1900.

GREAT FALLS.—JOHN ROBERTS, Treasurer.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, PARK AND SEWER PURPOSES—When Due, SEWER BONDS—When Due, WATER BONDS—When Due, Bonded debt, Floating debt, Total debt, Cash in county funds, Total valuation, City tax rate, Special water tax, Assessment, Population in 1890, Population in 1900.

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.

Table with columns: LOANS—When Due, BUILDING AND FURNISHING—When Due, REFUNDING BONDS—When Due, Bonded debt, Floating debt, Total debt, Tax valuation, INTEREST payable by County Treasurer and in New York.

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.

Table with columns: LOANS—When Due, SEWER BONDS—When Due, FUNDING BONDS—When Due, REFUNDING BONDS—When Due, Bond. debt, Floating debt, Total debt, Tax valuation, Assessment, Tax rate, Population in 1890, Population in 1900.

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.

Table with columns: LOANS—When Due, SCHOOL BONDS—When Due, Par value of bonds, Total debt, Tax valuation, Assessment, Total tax, Value of school property.

JEFFERSON CO.—CHAS. SCHARF, Clerk.

County seat is Boulder. Broadwater County was partly formed from a portion of this (Jefferson) County.

Table with columns: LOANS—, COUNTY BONDS—, REFUNDING BONDS—, When Due., Tax valuation, person'l, Tax valuation railroads, Total valuation 1900, Assessment about 1/2 actual value, St. & co. tax (per M.) 1900, Population 1890 was, Population in 1900 was.

LEWIS & CLARK CO.—DR. W. L. STEELE, Tr.

County seat is Helena.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Tax valuation, real, Tax valuation, person'l, Tax valuation railroads, Total valuation 1901, Assessment about 3/5 actual value, St. & co. tax (per M.) 1900, Population 1890 was, Population 1900 was.

INTEREST payable at Hanover National Bank, New York City.

MADISON CO.—HENRY E. STEFFENS, Co. Clerk.

County seat is Virginia City.

Table with columns: REFUNDING BONDS—, When Due., Tax valuation, real, Tax valuation, person'l, Total valuation 1901, Total tax (per \$1,000) 1900, Population 1890 was, Population 1900 was.

MEAGHER CO.—

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

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING BONDS—, When Due., Floating debt, Sinking fund, Net debt Dec. 1, 1900, Total valuation 1900, Assessment same as actual value, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS—, BRIDGE BONDS—, SEWER BONDS—, When Due., Floating debt, Total debt May 1, 1900, Tax valuation 1899, Assessment about 1/2 actual value, Total tax (per \$1,000) '99, Population 1890 was, Population 1900 was.

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.

Table with columns: LOANS—, JAIL BONDS—, COUNTY BONDS—, FUNDING BONDS—, REFUNDING BONDS—, When Due., Floating debt, Total debt, Cash in various funds, Net debt Dec. 1, 1900, Tax valuation, real, Tax valuation, personal, Tax valuation RR's, Total valuation 1900, Assessment about 1/2 actual value, St. & Co. tax (per M.) 1900, Population 1890 was, Population in 1900 was.

INTEREST on jail bonds and warrants due 1912 is payable at New York; all other warrants at Missoula.

TAX FREE.—Bonds issued by this county are exempt from taxation.

PARK CO.—CHAS. ANGUS, County Clerk.

County seat is Livingston. By act of the Legislature of 1896 this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; the old debt is corrected to the date given below:

Table with columns: LOANS—, FUNDING BONDS—, When Due., Total debt Jan. 1, 1901, Cash in county funds, Tax valuation 1900, Assessment abt. 65% actual value, State & co. tax (per M.) 1900, Population in 1890 was, Population 1900 was.

INTEREST is payable at New York and at Livingston Mont.

SILVER BOW CO.—J. G. HOLLAND, Treas.

County seat is Butte.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Net debt Feb. 1, 1901, Tax valuation 1900, Assessment is 3/4 actual value, State & Co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

YELLOWSTONE CO.—E. S. HOLMES, Treas.

County seat is Billings. As we go to press, \$45,000 4 p. o. 10-20-year refunding bonds are being offered for sale,

Table with columns: LOANS—, REFUNDING BONDS—, When Due., FUNDING BONDS—, 6s, g, \$59,000, Subject to call after Oct. 1, 1901, Bond. debt Sept. 1, 1901, \$150,500

Table with columns: Floating debt, Total debt, Sinking fund, Net debt Sept. 1, 1901, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1901, Assessment about 3/4 actual value, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

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.

State of Wyoming.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act of July 25 1868) - July 25, 1868
Admitted as a State (Act of July 10 1890) - July 10, 1890
Total area of State (square miles) - 97,890
State Capital - Cheyenne
Governor (term expires 1st Mon. Jan. '03) De Forest Richards
Secretary of State (term ends 1st Mon. Jan. 1903) F. Chatterton
Treasurer (term expires 1st Monday Jan. 1903) Geo. E. Abbott
Legislature meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement.

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

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.

Table with columns: Years, Valuation.

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.

County seat is Laramie. As we go to press \$15,000 10-20 year refunding bonds are being offered for sale on Oct. 2.

Table with columns: LOANS—, FUNDING BONDS—, When Due., School debt (additional), Tax valuation 1901, Assessment about 1/2 actual value, Total tax (per \$1,000) 1901, Population in 1890 was, Population in 1900 was.

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

BUFFALO.—T. B. HILL, City Treasurer.

Buffalo is in Johnson County.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING BONDS—, Net debt Jan. 1, 1901, Tax valuation, real, personal, Total valuation 1899, Assessment about 1/3 actual value, Total tax (per \$1,000) 1899, Population in 1890, Population in 1900.

TAX FREE.—All of the above-mentioned bonds are tax exempt.

CARBON COUNTY.—J. PRATLEY, Treas.

County seat is Rawlins.

Table with columns: LOANS—, FUNDING BONDS—, REFUNDING BONDS—, Total debt Oct. 8, 1900, Total valuation 1899, Total valuation 1900, Assessment about 1/2 actual value, State & co. tax (per M) 1900, Population in 1890, Population in 1900.

INTEREST on the 6s and on the 4 1/2s due 1919 is payable at the National Park Bank, New York; on the 4 1/2s due 1921 at the Chase National Bank, N. Y., and at the office of the County Treasurer.

CHEYENNE.—{ J. L. MURRAY, Mayor. D. S. SWAN, Treasurer.

Cheyenne is situated in Laramie County.

Table with columns: LOANS—, REFUNDING BONDS 1898—, VIADUCT BONDS 1891—, WATER EXTENSION BONDS 1891—, Total debt Jan. 1, 1901, Water debt included, Tax valuation 1900, Assessment is 1/2 actual value, State, county and school tax (per \$1,000), 1900, City tax (per \$1,000) 1899, Population in 1890, Population in 1900.

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.

County seat is Douglas.

Table with columns: LOANS—, FUNDING BONDS—, Tax valuation 1900, Assessment about 1/2 actual value, State & co. tax (per M) 1900, Population in 1890, Population in 1900.

CROOK CO.—E. A. CREWSDON, Treasurer.

County seat is Sundance.

Table with columns: LOANS—, COURT HOUSE AND JAIL BONDS—, FUNDING BONDS—, Floating debt & j'dgem'ts, Total debt Sept. 1, 1901, Sinking fund, Net debt Sept. 1, 1901, Total valuation 1901, State & co. tax (per M) 1901, Assessment about 1/2 actual value, Population in 1890, Population in 1900.

EVANSTON.—Evanston is situated in Uinta County.

Table with columns: LOANS—, WATER BONDS—, FUNDING BONDS—, Total debt May 1, 1900, Total valuation 1898, Assessment is 3-5 actual value, City tax (per \$1,000), Population in 1890, Population in 1900.

INTEREST is payable in Chicago or Evanston.

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

JOHNSON CO.—HILDA E. ANDERSON, Clerk.

County seat is Buffalo. A portion of this county was detached in 1897 to form the new county of Big Horn.

Table with columns: LOANS—, FUNDING BONDS—, Tax valuation, personal, Bonded debt Feb. 1, 1901, Tax valuation 1900, Assessment is 1/2 actual value, State & Co. tax (per M) 1900, Population in 1890, Population in 1900.

INTEREST is payable in New York.

LARAMIE.—The city of Laramie is situated in Albany Co.

Table with columns: LOANS—, FUNDING BONDS—, SEWER BONDS—, Bonded debt Feb. 1, 1901, Tax valuation 1900, Total tax (per \$1,000) 1900, Population in 1890, Population in 1900.

LARAMIE CO.—D. R. COWHICK, Co. Clerk.

County seat is Cheyenne.

Table with columns: REFUNDING BONDS—, Total valuation 1901, Assessment is 2/3 actual value, State & Co. tax (per M) 1901, Population in 1890, Population in 1900.

SHERIDAN.—W. M. MILLER, Treasurer.

This town is in Sheridan County.

Table with columns: LOANS—, WATER WORKS BONDS—, Total debt Mar. 1, 1901, Tax valuation 1900, Assessment is 60% actual value, Tax rate (per \$1,000) 1899, Population in 1890, Population in 1900.

INTEREST is payable at the Chemical National Bank, New York.

SWEETWATER CO.—D. L. McNAMARA, Tr.

County seat is Green River.

Table with columns: LOANS—, FUNDING BONDS—, Sinking fund, Net S. D. debt Mar. 1, '98, Tax valuation, real, Tax valuation, pers'l., Railroads and telegr'ph, Total valuation 1900, Assessment about 7/10 actual value, State & Co. tax (per M.) '00, Population in 1890, Population in 1900.

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. C. GOODMAN, Treasurer.

County seat is Evanston.

Table with columns: LOANS—, REFUNDING BONDS—, Assessed val'tion, real, Assessed val'tion, pers'l., Total valuation 1901, Assessment is 1/2 actual value, State & Co. tax (per M) 1901, Population in 1890, Population in 1900.

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.

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

INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the refunding bonds at the office of the State Treasurer.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1901, was \$443,500. The State holds \$73,000 of the above bonds. The warrants outstanding on the same date amounted to \$95,499.

ASSESSED VALUATION.—In 1901 the total assessed valuation was \$51,425,093; in 1898 was \$30,423,671; in 1893, \$33,431,841, property being assessed at about 1/3 of its estimated true value. The tax rate per \$1,000 in 1899 was \$15.00; in 1893 it was \$8.50. The equalized valuation for 1900 was \$47,545,905.

DEBT LIMITATION.—Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalities. Though the provisions have a conservative tendency, they are not quite so strict as the Constitutional limitations of most of the other new States. For a digest of the laws respecting debt limitation in Idaho, see STATE AND CITY SUPPLEMENT of April, 1895, pages 138 and 139.

POPULATION OF STATE.—The population of Idaho has been as follows in the years named:

Table with columns: Year, Population.

In 1870-80 increase was 17,611, or 117.41 per cent, and in 1880-90 51,775, or 158.77 per cent. In 1890-1900 the increase was 77,387, or 91.7 per cent, a part of which is due to the fact that the 1900 aggregate embraces Indians and whites on Indian reservations not heretofore included. Such persons numbered 4,163 in 1890 and 3,420 in 1880, which amounts should be added to the totals for those years in making comparisons.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF IDAHO.

ADA COUNTY.—J. H. WICKERSHAM, Audt'r.

County seat is Boise City. Canyon County, created from part of Ada Co., is liable for 35/8 per cent of the court-house bonded debt.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., BRIDGE BONDS—, COURT HOUSE BONDS—, Total debt Jan. 1, 1901., Tax valuation 1901., Assessment about 40% actual val., State & Co. tax (per M.) 1901., Population in 1890 was., Population in 1900 was.

ALTURAS COUNTY.—County not now in existence. For latest statement of debt see STATE AND CITY SUPPLEMENT for April, 1901, page 139.

BANNOCK COUNTY.—

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., COURT HOUSE & JAIL BONDS—, Total debt Jan. 1, 1901., Tax valuation, real., Tax valuation, personal., Tax valuation 1900., Assessment about 2/5 actual value., State & Co. tax (per M.) 1900., Population in 1900 was., Floating debt.

BINGHAM CO.—Geo. F. GAGON, Co'y Auditor.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., Total debt Jan. 1, 1901., Sinking funds., Net. debt Jan. 1, 1901., Tax valuation 1900., State & co. tax (per M.) 1900., Population in 1890 was., Population in 1900 was., Floating debt.

BLAINE CO.—W. E. HEARD, Auditor.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., REFINING BONDS—When Due., Bond. debt Jan. 1, 1901., Floating debt (about) . . . , Tot. debt Jan. 1, '01, abt. . . , Assessed valuat'n 1900., Tax rate (per \$1,000) 1899., Population 1900 was

BOISE CITY.—{ J. H. RICHARDS, Mayor.
C. C. CAVANAH, City Atty.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., SEWERAGE BONDS—When Due., CITY HALL BONDS—, Subject to call after July 1, 1901, Total debt Jan. 1, 1901., Tax valuation 1900., Real valuation, Tax rate (per \$1,000) 1900., Population in 1890 was, Population in 1900 was

CANYON COUNTY.—

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., Total debt Jan. 1, 1901., Tax valuation 1900., Actual valuation about, Total tax (per \$1,000) 1900., Population in 1900 was, Floating debt.

CUSTER COUNTY.—ALICE FILKNER, Treas.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., Total debt, Sinking fund, Net debt Jan. 1, 1901, Tax valuation 1900, Assessment is nearly actual value., Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was

FREMONT CO.—A. M. CARTER, County Clerk.

Table with columns: Bond. debt Feb. 25, 1901, Floating debt, Total debt Feb. 25, 1901, Tax valuat'n real, Tax valuation, personal, Tax valuat'n RR. & tel., Total valuation 1900, Assessment about 1/2 actual value., State & Co. tax (per M.) 1900, Population in 1900 was

IDAHO COUNTY.—County seat is Mount Idaho.

Table with columns: Floating debt Feb. 1, 1900, County has no bonded debt., Tax valuation, 1899 (abt.) 2,000,000, Tax rate (per \$1,000) 1899, Population in 1890 was, Population in 1900 was

KOOTENAI CO.—W. J. McCLURE, Treas.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., ROAD BONDS—When Due., Bond. debt Jan. 14, 1901, Floating debt, Total debt, Sinking fund and cash, Net debt Jan. 14, 1901, Tax valuation, real, Tax valuation, personal, Total valuation, 1900, State & Co tax (per M.) 1900, Population in 1890 was, Population in 1900 was

INTEREST on funding 7s and road bonds is payable at Chemical National Bank, New York; on funding 6s at Kountze Bros., New York.

LATAH COUNTY.—OSCAR LARSON, Auditor.

Table with columns: County seat is Moscow., Bonded debt Jan. 15, '01, Floating debt, Total debt, Tax valuation 1900, State & co. tax (per M.) '00, Population in 1890 was, Population in 1900 was

LEMHI COUNTY.—J. P. CLOUGH, Auditor.

Table with columns: LOANS—When Due., REFUNDING BONDS—When Due., FUNDING BONDS—When Due., Floating debt, Total debt, Sinking fund, Net debt Jan. 11, 1901, Tax valuation 1900, Assessment about 2/3 actual value., State & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was

MOSCOW.—H. H. ROBINSON, Clerk.

Table with columns: LOANS—When Due., CITY BONDS—When Due., FUNDING BONDS—When Due., WATER BONDS—When Due., Bonded debt May 1, 1900, Floating debt, Total debt May 1, 1900, Assessed valuation 1900, Tax rate (per \$1,000) 1900, Population in 1900 was

NEZ PERCES CO.—P. E. STOOKEY, Clerk.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., COURT HOUSE BONDS—When Due., Tax valuation, real, Tax valuat'n, personal, Total valuation 1898, Total valuation 1899, Assessment about 1/2 actual value., State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was

ONEIDA COUNTY.—County seat is Malad City.

Table with columns: Bonded debt Jan. 1, 1901, Tax valuation 1900, Assessm't about 65% actual value., State & Co tax (per M) 1900, Population in 1890 was, Population in 1900 was

OWYHEE CO.—E. L. BALLARD, Auditor.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., Net debt Apr. 1, 1901, Tax valuation 1900, Assessment about 1/2 actual value., State & Co. tax (per M) '01, Population in 1890 was, Population in 1900 was

SHOSHONE CO.—H. M. DAVENPORT, Audi'r.

Table with columns: LOANS—When Due., COUNTY BONDS—When Due., Total debt, Tax valuation real, Tax valuation personal, Total valuation 1900, State & co. tax (per M) 1900, Population in 1890 was, Population in 1900 was

WASHINGTON CO.—County seat is Welser.

Table with columns: Bonded debt Jan. 1, 1901, Floating debt, Total debt, Cash on hand, Total valuation 1900, State & Co. tax per M) 1900, Population in 1890 was, Population in 1900 was

State of Colorado.

ITS
DEBT, RESOURCES, ETC.

Table with columns: 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: LOANS—NAME AND PURPOSE., Interest. P. Ct. Payable., Principal. When Due., Outstanding. Capital bonds, do, Casual defic'ncy bonds 1893-4, Insurrection, Cripp'e Cr'k, bds., Do. Leadville.

INTEREST is payable at the Treasurer's office, Denver.

TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named.

Table with 3 columns: Date (Dec. 1, 1900, Dec. 1, 1898, Dec. 1, 1897) and rows for Outstanding warrants, Certs. of indebtedness, Capitol building bonds, Casual deficiency bonds, Insurrection bonds, Other indebtedness, Total, Net assets, Net debt.

DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per \$1,000, and the total State debt for the years named:

Table with 3 columns: Year (1900-1877), Total Assessed Valuation, State Tax (per \$1,000), Total Debt (Nov. 30).

In addition to the tax rate as above there is a poll tax of \$1.00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

DEBT LIMITATION.—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism.

POPULATION OF STATE.—The population of Colorado has been as follows in the year named:

Table with 3 columns: Year (1900, 1890, 1880, 1870) and Population.

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. LOANS—When Due. REFUNDING BONDS—1897. 4 1/2s, M&N, \$163,000 Jan. 1, 1917 Subject to call after 1907. 4 1/4s, F&A, \$75,000 Aug., 1920 (Subject to call after Aug., 1910.)

BOULDER—E. K. STAFFORD, City Clerk.

This is the county seat of Boulder County. LOANS—When Due. PARK BONDS—6s, A&O, \$20,000 Apr. 20, 1913 Optional after 1908. WATER BONDS—6s, J&D, \$30,000, g... Dec. 1, 1908 6s, J&D, 20,000, g... June 1, 1906 5s, J&D, 80,000, g... 1901 to 1905 (\$16,000 due yearly on June 2.) 4s, J&J, \$30,000, g... July 2, 1915

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. LOANS—When Due. FUNDING BONDS—6s, J&J, \$40,000 July 1, 1903 REFUNDING WATER BONDS—6s, M&S, \$60,000 Mar. 16, 1926 (Subject to call 15 years after date of issue.) WATER WORKS BONDS—6s, J&J, \$10,000 Oct. 15, 1909 (Subject to call after 1904.)

TAX FREE.—All bonds of this city are exempt from taxation. INTEREST is payable at Canon City and New York.

CHAFFEE CO.—C. F. JOHNSON, Treasurer.

County seat is Buena Vista. LOANS—When Due. FUNDING BONDS—6s, A&O, \$224,500 Dec. 2, 1923 Optional after Oct. 1, 1903. JUDGMENT BONDS—5s, \$43,000 Dec. 1, 1919 Subject to call Dec. 1, 1909

SCHOOL DISTRICT, No. 7.—

6s, \$24,000 Mar. 1, 1918 Subject to call after Mar. 1, 1908. Total debt Feb. 1, 1901...\$24,000

COLORADO SPRINGS.—I. S. HARRIS, City Clerk.

This city is situated in El Paso County. LOANS—When Due. BRIDGE & VIADUCT BONDS—6s, J&J, \$9,000 July 1, 1905 6s, F&A, 30,000 Aug. 1, 1906 CITY HALL BONDS—4s, g., M&S, \$118,000 Sept. 3, 1916 Subject to call after 1911. SEWER BONDS—6s, J&J, \$30,000 July 1, 1903 6s, J&J, 23,000 July 1, 1905 5s, A&O, 20,000 Oct. 1, 1909 5s, J&J, 15,000 July 1, 1910 WATER WORKS—5s, A&O, \$70,000 Oct. 1, 1906 5s, M&S, 60,000 Mar. 1, 1909 5s, A&O, 75,000 Oct. 1, 1909 5s, M&S, 170,000 Mar. 2, 1911 4 1/2s, 40,000 Nov. 1, 1912 4 1/2s, 35,000 Nov. 1, 1912 4s, M&S, 50,000 Mar. 1, 1914 (Subject to call March 1, 1909.) 4s, g., J&J, \$60,000 Jan. 2, 1915 Subject to call Jan. 2, 1910

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.

LOANS—When Due. 5s, M&N, \$20,000 May 1, 1911 Subject to call after May 1, 1901 4 1/2s, A&O, \$51,000 Apr. 1, 1913 Subject to call after Mar. 31, 1903 4s, g., \$32,000 1915 (Subject to call after 1905) 4s, g., \$22,000 1915 (Subject to call after 1905.) REFUNDING BONDS—5s, M&S, \$38,000 Subject to call after Sept. 1, 1914 4 1/2s, M&N, \$90,000 Nov. 1, 1917 Subject to call after Nov. 1, 1907 4s, \$20,000 1921 Subject to call after 1911. Bonded debt Mch. 1, '01 \$278,000 Assessed valuation 1900 12,057,000 Assessment about 1/3 actual value. School tax (per \$1,000) '90 \$10 00

DENVER.—R. R. WRIGHT JR., Mayor. 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, was declared invalid by the District Court on Feb. 5, 1900.

LOANS—When Due. PUBLIC IMPROVEMENT—5s, J&J, \$320,000 Ser. B, 1906 Subject to call July 1, 1901 4s, M&N, \$400,000 Ser. C, 1908 Optional after Nov. 1, 1903 4s, M&S, \$152,000 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, \$8,000 July 1, 1904 6s, J&J, 5,000 July 1, 1905 6s, J&J, 9,000 July 1, 1906 6s, J&J, 13,000 July 1, 1907 SOUTH DENVER WATER BONDS—6s, J&J, \$157,000 Jan. 1, 1904 6s, F&A, 3,000 Feb. 4, 1906 6s, M&N, 100,000 May 1, 1906

INTEREST is payable at the Mercantile Trust Co., New York. SPECIAL BONDS.—Bonds and warrants amounting on Jan. 1, 1901, to \$3,063,431, 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.)

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

INTEREST is payable at the County Treasury and in New York. TAX FREE.—Bonds of this county are exempt from taxation.

FORT COLLINS.—VERNER WOLF, 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. Bond. debt Sept. 1, 1901 \$105,000 Interest is payable at Fort Collins

GARFIELD CO.—W. M. 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

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.

Table with columns: LOANS—, WATER WORKS BONDS—, SEWER BONDS—, When Due., Bonded debt, Floating debt, Total debt, Tax valuation, Real valuation, Tax rate, Special water tax, Population in 1890, Population in 1900.

GREELEY.—M. P. HENDERSON, Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, SEWER BONDS—, When Due., Bonded debt, Total debt, Tax valuation, Tax rate, Population in 1890, Population in 1900.

GUNNISON CO.—J. E. BROTHERS, Co. Clerk.

Gunnison is the county seat. In Nov., 1899, \$400,000 refunding bonds were authorized to take up warrants and bonds declared legal. (See Vol. 69, page 1116) Up to Jan. 1, 1901, \$360,100 had been issued.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Bonded debt, Floating debt, Total debt, Assessed valuation, Assessment about 1/4 actual value, St. & Co. tax, Population in 1890, Population in 1900.

HIGHLANDS.—Arapahoe County. See Denver.

HINSDALE CO.—I. P. HIX, County Clerk.

County seat is Lake City. This county had outstanding in 1899 \$43,000 8 per cent and \$65,000 5 per cent funding bonds, which are to be exchanged for \$108,000 4 per cent bonds, the holders of the old bonds to waive all claims for overdue interest, amounting to about \$60,000.

Table with columns: LOANS—, JUDGMENT BONDS—, REFUNDING BONDS—, When Due., Bonded debt, Floating debt, Tot. debt, Tax valuation, Assessment about 1/2 actual value, Population in 1890, Population in 1900.

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.

Table with columns: BONDS OUTSTANDING—, Warrants, Interest due, Total debt, Tax valuation, Assessment about 1/3 actual value, State & Co. tax, Population in 1890, Population in 1900.

LA PLATA CO.—GEO. WEAVER, Co. Clerk.

County seat is Durango. The payment of \$30,491 of bonds originally issued by La Plata County has been assumed by Montezuma County, which was organized in 1889.

Table with columns: LOANS—, JUDGMENT BONDS—, SEWER BONDS—, REFUNDING BONDS—, When Due., Bonded debt, Tax valuation, State & co. tax, Assessment about 1/3 actual value, Population in 1890, Population in 1900, Senool District Bonds.

INTEREST on the judgment bonds is payable at the Chemical National Bank, New York, and in Durango; on the refunding bonds, in Durango and at Kountze Bros., New York.

LAS ANIMAS CO.—J. U. VIGIL, Co. Clerk.

Table with columns: LOANS—, COUNTY BONDS—, When Due., Tax valuation, Assessment about 1/2 to 1/3 actual value, State & Co. tax, Population in 1890, Population in 1900.

OPTIONAL.—Bonds are all subject to call. INTEREST on the 6 per cent bonds is payable at the Chemical National Bank, New York; on the 5 per cent bonds at the First National Bank, New York.

LEADVILLE.—{ J. F. McDONALD, Mayor. H. D. CURTIS, Treasurer.

Table with columns: LOANS—, When Due., Total tax, Population in 1890, Population in 1900, LEADVILLE SC. DIS. NO. 2, Population in 1900.

INTEREST is payable by Kountze Bros., New York City, and at City Treasury.

LONGMONT.—{ J. A. DONOVAN, Mayor. G. H. STONEX, Clerk.

This town is in Boulder County. [\$110,000 4 p. c. water bonds were offered for sale on Sept. 28.

Table with columns: LOANS—, REFUNDING WATER BONDS—, When Due., Sinking fund, Tax valuation, Assessment about 3/5 actual value, Total tax, Population in 1890, Population in 1900.

LOVELAND.—This town is in Larimer County.

Table with columns: LOANS—, WATER WORKS BONDS—, When Due., Tax valuation, Assessment about 1/3 actual value, Total tax, Population in 1890, Population in 1900.

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.

Table with columns: REFUNDING BONDS—, When Due., Total debt, Tax valuation, Assessment about 1/2 actual value, Total tax, Population in 1890, Population in 1900.

MESA COUNTY.—H. NICHOLS, County Clerk. County seat is Grand Junction.

Table with columns: LOANS—, BRIDGE BONDS—, FUNDING BONDS—, When Due., Tax valuation, personal, Total valuation, Assessment is 1/4 actual value, State & Co. tax, Population in 1890, Population in 1900.

INTEREST is payable at Grand Junction and New York.

MONTROSE CO.—H. W. CHRISTOPHER, Treas.

County seat is Montrose. [An issue of \$122,000 5 p. c. bonds has been sold.]

Table with columns: LOANS—, FUNDING BONDS—, When Due., Sinking fund, County has no floating debt, Tax valuation, Assessment about 1/3 actual value, State & co. tax, Population in 1890, Population in 1900.

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 Apr. 2, 1901, been sold.

Table with columns: LOANS—, JUDGMENT BONDS—, REFUNDING BONDS—, When Due., Total debt, Total valuation, Assessment about 1-5 actual value, St. & co. tax, Population in 1890, Population in 1900.

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.

PUEBLO.—Wm. D. LATSHAW, Auditor.

Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894.

Table with columns: LOANS—, BUILDING BONDS—, BRIDGE BONDS—, DEFICIENCY BONDS—, PARK BONDS—, SEWER BONDS—, WATER WORKS BONDS—, REFUNDING WATER BONDS—, When Due., Total debt, Tax valuation, Assessment about 1/3 actual value, Tax rate, Northside, Southside, Bessemer, Population in 1890, Population in 1900.

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: LOANS—, REFUNDING BONDS—, When Due., Floating debt, Total debt, Assessed valuation, Real valuation.

INTEREST on bonds is payable at County Treasurer's office, or at First National Bank, New York City.

PUEBLO COUNTY.—W. T. FAIRFAX, Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Total debt, Tax valuation, Real valuation, State & Co. tax, Population in 1890, Population in 1900.

PUEBLO COUNTY SCHOOL DISTRICT No. 20.—Chas. E. Saxton, District Treasurer.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Floating debt, Total debt, Assessed valuation, Assessment 1/3 actual value, School tax.

RIO BLANCO CO.—County seat is Meeke.

LOANS— When Due. Bonded debt Jan. 1, 1901...\$41,600
REFUNDING BONDS— Tax valuation 1900...877,141
5s, J&J, \$33,000...Jan. 2, 1920 Assessment is 3/4 actual value.
Subject to call Jan. 2, 1910. State & Co. tax (per M) '00.\$29.10
COUNTY WARRANTS— Population in 1890 was...1,200
8s, var., \$8,600...1912 Population in 1900 was...1,690
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.
LOANS— When Due. Bonded debt Sept. 1, 1900.\$224,300
FLOATING DEBT BONDS— Assessed valuation, real.1,190,732
7s, J&J, \$15,000...Jan. 1, 1912 Assessed valuation, per'l. 345,745
Subject to call after Jan. 1, 1902. Total valuation 1899...1,536,477
FUNDING & REFUND. BONDS— Assessment about 1/2 actual value.
5s, F&A, \$180,000...Aug. 1, 1919 State & Co. tax (per M) '99.\$25.80
Subject to call after Aug. 1, 1909. Population in 1890 was...3,451
4s, F&A, \$29,300...Aug. 1, 1919 Population in 1900 was...4,080
Subject to call after Aug. 1, 1909.

SALIDA.—{GEO. A. MONTGOMERY, Mayor.
{E. W. HIVELY, Treasurer.

Salida is in Chaffee County.
LOANS— When due. Floating debt...\$20,133
WATER BONDS— Total debt Mar. 1, 1901... 89,133
5s, M&S, \$24,000...Mar. 1, 1916 Assessed valuation 1900. 595,964
Subject to call Mar. 1, 1911. Population in 1890 was...2,586
Bonded debt Mar. 1, 1901.\$69,000 Population in 1900 was...3,722

SAN JUAN CO.—B. W. LOCKHART, Co. Clerk.

County seat is Silverton.
LOANS— When due. Total debt Jan. 1, 1901...\$160,567
FUNDING BONDS— Cash in treasury... 45,227
8s, ... \$41,800...Feb. 1, 1912 Net debt Jan. 1, 1901... 115,340
8s, ... 17,700...May 1, 1913 Tax valuation 1900...1,345,790
REFUNDING BONDS— Total tax rate (per M), '00.\$30.00
6s, J&J, \$97,000...Jan., 1919 Population in 1890 was...1,572
Subject to call after Jan., 1909. Population in 1900 was...2,342

SAN MIGUEL CO.—H. L. SERVIS, Clerk.

County seat is Telluride. All bonds are exempt from taxation.
LOANS— When Due. Tax valuation 1899...\$1,369,201
FUNDING BONDS— State & Co. tax (per M) '99.\$42.30
7s, J&J, \$57,000...1906 Population in 1890 was...2,909
Subject to call. Population in 1900 was... 5,379
JUDGMENT BONDS— School District Bonds (add'l)—
8s, Var., \$54,400...1912 No 1, 7s, \$24,000...1912
Bonded debt July 1, 1900.\$111,400 No. 3, 7s, 3,500...1912
School dist. bonds (add.) 31,100 No. 6, 7s, 1,600...Sept. 24, 1914
Floating debt... 581 No. 8, 7s, 2,000...1912
INTEREST on the bonds of this county is paid in New York or at the
County Treasurer's office in Telluride, Col.

SOUTH DENVER —Annexed to Denver February 7,
1894. See Denver.

TRINIDAD.—V. B. HUMPHREYS, Clerk.

Trinidad is situated in Las Animas County.
LOANS— When Due. Total debt Jan. 1, 1901...\$403,000
REFUNDING BONDS— Water debt (included)... 323,000
5s, A&O, \$80,000...Oct. 2, 1914 Tax valuation 1901 about.2,000,000
Subject to call Oct. 2, 1904. Assessment is 1/2 actual value.
WATER WORKS BONDS— City tax (per \$1,000) 1900 \$15.00
5s, A&O, \$323,000...Apr. 1, 1912 Population in 1890 was...5,523
Subject to call after 1907. Population in 1900 was...5,345
INTEREST on the above bonds is payable at the First Nat. Bank,
New York City, and at the City Treasurer's office.

VICTOR.—DENNIS KELLY, Treasurer.

This city is in Teller County.
Total debt Sept. 23, 1901 \$300,000 Tax rate (per \$1,000) 1899.\$40.00
Tax valuation 1901...1,500,000 Population in 1900 was...4,986
Real value, about...2,000,000

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. Rows include Arap. Co. Sch. Dist. No. 21, Bent County, Boulder County, Conejos County, Delta Co., Florence, Fremont Co., Goldfield, Teller Co., Jefferson Co., Saguache County.

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 Mon-
day in January, and sessions are limited to 60 days.

Table with columns: NAME AND PURPOSE, Interest (P. Ct., Payable), Principal (When Due, Outstanding). Rows include Refunding bonds, 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 at the Deseret National
Bank, 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 instru-
ment, entitled "Public Debt":

"To meet casual deficits or failures in revenue, and for necessary ex-
penditures for public purposes, including the erection of public build-
ings, 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 Oct. 1, 1901, was \$900,000.

TAX VALUATION.—In 1901 the total assessed valuation was
\$112,360,593; in 1900 it 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
1901 was \$5.00. School tax (additional) \$3.00.

POPULATION.—The population of Utah has been as follows in the
years named.

Table with columns: Year, Population. Rows: 1900 (276,749), 1880 (143,963), 1860 (40,273), 1890 (207,905), 1870 (86,786), 1850 (11,380)

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF UTAH.

CACHE COUNTY.—

County seat is Logan.

LOANS— When Due. Tax valuation, real\$2,889,235
FUNDING & IMPROVEM'T (gold)— Tax valuation, personal 2,422 194
5s, F&A, \$60,000...Aug. 1, 1912 Equalized valuation 1900 5,311,429
Subject to call Aug. 1, 1902 Total valuation 1901... 5,644,106
Interest payable in New York. Assessment about 3/4 actual value.
Bonded debt Feb. 1, 1901 \$60,000 State & co. tax (per M) 1900.\$13.00
County has no floating debt. Population in 1890 was...15,509
Sinking fund... \$10,133 Population in 1900 was...18,139
Net debt Feb. 1, 1901... 49,867

LOGAN.—M. S. ORMSBY, Auditor.

This city is in Cache County.

LOANS— When Due. Floating debt... \$5,931
LIQUIDATION BONDS— Tax valuation 1900...1,647,497
5s, Jan. 31, \$40,000...Jan. 31, 1907 Assessment is 2/3 of actual value.
WATER WORKS— Total tax rate (per M) 1900...\$25.50
5s, J&D, \$40,000...Dec. 31, 1912 Population in 1900 was... 5,451
Bonded debt Sept. 1, 1900.\$85,000 Population in 1890 was...4,565

LOGAN SCHOOL DISTRICT—

Bonded debt July 1, 1900...\$40,000 Total debt July 1, 1900...\$40,252
Floating debt... 252

OGDEN.—{M. S. BROWNING, Mayor.
{JOHN V. BLUTH, Recorder.

This city is in Weber County.

LOANS— When Due. REFUNDING BONDS—(Con.)—
GENERAL IMPROVEMENT— 4s, J&D, \$30,000 ...June 1, 1921
6s, ... \$70,000... June 1, 1911 Optional after 1911.
(Subject to call after 1901.) Bonded debt Mar. 1, 1901.\$500,000
6s, ... 50,000...Feb. 1, 1912 Floating debt... 34,211
5s, ... 50,000...April 1, 1912 Total debt... 534,211
5s, ... 50,000...Dec. 1, 1912 Sinking funds... 34,485
5s, semi-an., 100,000...May 1, 1913 Net debt Mar. 1, 1901... 499,726
REFUNDING BONDS— Tax valuation 1900...7,628,389
4 1/2s, F&A, \$100,000.Aug. 15, 1918 City tax rate (per \$1,000)...\$10.50
Optional after 1908. Total tax (per \$1,000), 1900.\$32.50
4s, g., M&N, \$50,000...May 1, 1920 Population in 1890 was...14,889
Optional after May 1, 1910. Population in 1900 was...16,313

OGDEN SCHOOL DISTRICT—

Bond. debt July 1, 1900...\$135,000 Total debt July 1, 1900...\$147,000
Floating debt... 12,000 School tax rate (per M) 1900.\$7.50

PROVO.—{THOS. N. TAYLOR, Mayor.
{J. U. BUCHI, Recorder.

This city is the county seat of Utah County. [\$100,000 refunding
bonds were offered Oct. 11.]

LOANS— When Due. Total tax (per M.) 1900...\$28.00
WATER BONDS— Population in 1890 was...5,159
6s, M&N, \$112,000,g., Oct. 1, 1911 A portion of the city detached in
Subject to call Oct. 1, 1901 1900.
Total debt Sept. 1, 1901...\$112,000 Population in 1900 was...6,185
Tax valuation 1901...2,081,010
Assessment same as cash value.

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. S. REISER, Auditor.

This city is situated in Salt Lake County

LOANS—	<i>When Due.</i>	REFUNDING BONDS—
GENERAL FUND—		4s, M&S, \$500,000...Sept. 1, 1918
5g., M&N, \$800,000...May 1, 1914		4s, J&J, 500,000...Jan. 1, 1921
PUBLIC IMPROVEMENT, 1892—		4s, J&J, 200,000...July 1, 1921
5s, J&J, \$548,000...July 1, 1912		Bond. debt Apr. 22, '01...\$2,798,000
Subject to call after July 1, 1902		Water debt (included)... 250,000
WATER BONDS—		
4s, A&O, \$250,000...Oct. 1, 1920		
Subject to call Oct. 1, 1910.		

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 \$1,500,000; water works at \$4,239,851. The annual income from the water works is about \$75,000.

TAX VALUATION in 1901 was \$33,692,318; in 1900 it 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 1889 it was \$16,611,752. 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 CITY SCHOOL DIST.—Frank B. Cooper, Superintendent.

Bond. debt July 1, 1900..\$706,000	Total debt July 1, 1900..\$710,500
Floating debt..... 4,500	School tax rate (per M) 1901..\$8.50

SALT LAKE CO.—W. H. DALE, Co. Treas'r.

Salt Lake City is the county seat.

LOANS—	<i>When Due.</i>	Floating debt	\$95,098
COUNTY BONDS—		Total debt July 1, 1901	565,098
5s,, \$350,000...1906 to 1916		Cash on hand.....	15,437
FUNDING BONDS—		Total valuation 1901...41,043,064	
5s, J&J, \$120,000...July 1, 1917		St. & Co. tax (per M.) 1901..15 20	
Subject to call after 1907.		Population in 1890 was.....58,457	
Total debt July 1, 1901...\$470,000		Population in 1900 was ....77,725	

WEBER CO.—A. D. CHAMBERS, Treasurer.

County seat is Ogden.

LOANS—	<i>When Due.</i>	Total debt.....	\$187,000
IMPROVEMENT AND FUNDING—		Cash on hand.....	60,000
5s, J&J, \$150,000...June 14, 1912		Net debt Jan. 1, 1901....	127,000
Subject to call after June 14, 1902		Total valuation 1901...11,589,887	
REFUNDING BONDS—		Assessment $\frac{1}{2}$ to $\frac{3}{5}$ actual value.	
5s, A&O, \$40,000 ....Apr. 1, 1921		St. & Co. tax (per M.) 1900..\$14.00	
Optional after 1911.		Population 1890 was.....22,723	
Bonded debt Jan. 1, 1901..\$150,000		Population 1900 was.....25,239	
Floating debt..... 37,000			

INTEREST is payable at the County Treasury or at the Chemical National Bank, 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 $\frac{1}{3}$ 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, Probate Clerk. County seat is Albuquerque.

LOANS—	<i>Amt. Out'd.</i>	REFUNDING BONDS—(Con.)
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
REFUNDING BONDS—		Population in 1890 was.....20,913
5s,, \$184,200.....1931		Population in 1900 was.....28,630
Optional 1921.		

CHAVES CO.—Roswell is the county seat. The county was formed from part of Lincoln Co. in 1891.

LOANS—	<i>When Due.</i>	REFUNDING BONDS—
CURRENT EXPENSE BONDS—		5s, g. M&S, \$30,000...Mar. 1, 1931
6s, J&J, \$7,000 ....Aug. 1, 1921		Optional Mar. 1, 1921.
(Subject to call Aug. 1, 1911.)		5s, M&S, \$11,000.....1931
FUNDING LINCOLN CO. BONDS—		Optional 1921.
6s, J&J, \$5,000 ....Jan. 1, 1921		Bonded debt July 1, 1901..\$53,000
(Subject to call Jan. 1, 1911.)		Assessed valuat'n, 1901..2,675,900
		Assessment about $\frac{1}{3}$ 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—	<i>When Due.</i>	Tax valuation 1900....\$2,276,386
COUNTY BONDS—		Tax rate (per \$1,000) 1898..\$25.40
5s,, \$73,400.....		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

This city is in San Miguel County

LOANS—	<i>When Due.</i>	SCHOOL BONDS—
FUNDING BONDS—		7s, g., J&J, \$15,000...July 1, 1905
6s, J&J, \$24,946....Aug. 2, 1917		Subject to call.
Subject to call Aug. 2, 1907.		5s, M&S, \$35,000...Sept. 1, 1930
TOWN HALL BONDS—		Bonded debt Feb. 1, 1901 \$91,946
6s, J&J, \$10,000....July 1, 1921		Tax valuation 1900.....1,072,361
Subject to call July 1, 1902.		Total tax (per \$1,000) 1900 \$52.70
6s, J&J, \$7,000....July 1, 1923		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—	<i>When Due.</i>	REFUNDING BONDS—
CURRENT EXPENSES—		6s, J&J, \$33,000.....July 1, 1919
6s, J&J, \$27,000 .....July 1, 1919		Subject to call after July 1, 1899
Subject to call after July 1, 1899		Bonded debt Jan. 1, 1900..\$218,000
6s, J&J, \$82,500.....July 1, 1919		Floating debt (about).... 30,000
Subject to call after July 1, 1899		Total debt Jan., 1900(abt.) 248,000
RAILROAD BONDS—		Tax valuation 1900.... 3,547,220
7s, J&J, \$17,000.....July 1, 1903		Assessment about $\frac{1}{3}$ actual value.
7s, J&J, 20,000.....July 1, 1904		State & Co. tax (per M.) '98..\$29.00
7s, J&J, 20,000.....July 1, 1905		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—	<i>When Due.</i>	CITY HALL BONDS.
FUNDING BONDS—		6s, J&J, \$7,000 .....July 1, 1921
6s, J&J, \$24,946....Aug. 2, 1917		Subject to call after 10 years.
Subject to call after 10 years.		..s,, \$10,000 ... July 1, 1922
REFUNDING BONDS—		Total debt Feb. 1, 1900.. \$56,946
4s,, \$15,000.....1930		Tax valuation in 1899...1,564,812
Subject to call after 1920.		City tax (per \$1,000) 1899..\$10.00
INTEREST is payable in New York City.		School tax (per \$1,000) 1899 5.00
		Population in 1890 was.....2,385
		Population in 1900 was.....3,552

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—	<i>When Due.</i>	Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.
COURT HOUSE BONDS.—		Total debt Mar. 1, 1901. \$78,500
6s, J&J, \$70,000.....July 1, 1919		Tax valuation 1900. 951,530
Subject to call after 10 years.		Total tax (per \$1,000) 1900..\$34.70
FUNDING BONDS—		Population in 1890 was.....10,618
6s,, \$7,000....Aug. 1, 1917		Population in 1900 was....10,304
Floating debt..... \$1,500		

SAN MIGUEL CO.—EUGENIO ROMERO, Treas.

County seat is Las Vegas. New 5 p. c. gold bonds are now being offered in exchange for the past-due funding bonds of 1884 and 1889. Suit has been brought against the county for the amount of interest in default to Dec. 31, 1898. The interest due in 1899, 1900 and 1901 has all been paid on presentation of coupons, and enough funds are in reserve now to meet all interest due in 1901.

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	-	Miguel A. Otero
Secretary	-	J. W. Reynolds
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—	<i>Interest.</i>	<i>Principal.</i>
NAME AND PURPOSE.	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
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.

LOANS—			Judgments (about)...	
1884	10s	\$24,500	...	\$100,000
1885	10s	700	Floating debt	5,124
1889	6s	213,300	Total debt	526,004
1892	6s	17,500	B'nds of '84 incl. judgment	23,500
1895	5 3/4s	96,400	Net debt Aug. 20, 1901	\$2,504
1896	5 3/4s	16,900	Tax valuation 1901	3,805,772
1897	6s	4,000	Ter. & Co. tax (per M) 1901	\$38,300
1897	6s	9,279	Population in 1890 was	24,204
1900	4s	37,700	(Part of county detached since '90.)	
Bond. debt Aug. 20, 1901			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.		Total valuation 1900...	
Santa Fe Co. bonds	\$681,039 00	...	\$1,720,170
Unpaid coupons	188,156 42	Tax valuation, real	996,940
Floating debt	11,385 90	Tax valuation, personal	890,100
Interest on same	4,278 72	Total valuation 1899	1,886,940
School Dist's—Cerrillos and city of Santa Fe	29,333 70	Ter. & co. tax (p. \$1,000) '99	\$33,025
Interest	700 00	Population in 1890 was	13,562
		Population in 1900 was	14,658
Total	\$914,893 74		

SOCORRO CO.—

County seat is Socorro. A portion of this county has been taken to help form Otero County. Refunding 5 p. c. 10-20 year (optional) bonds to the amount of \$144,000 have been sold.

LOANS—		When Due.		FUNDING BONDS—(Continued.)	
6s, ...	\$20,500	...	1917	6s, J&J, \$48,700	July 1, 1919
4s, ...	3,000	...	1920-30	Subject to call after July 1, 1899	
CURRENT EXPENSE BONDS:				Total debt 1901	\$181,700
6s, J&J, \$6,000	...	July 1, 1919	...	Tax valuation 1900	2,347,134
Subject to call after July 1, 1899				Population in 1890 was	9,595
FUNDING BONDS:				Population in 1900 was	12,195
6s, Jan. \$103,500	...	Jan. 1, 1904	...		
Subject to call at any time.					
INTEREST is payable in New York City					

VALENCIA COUNTY.—County seat is Las Lunas.

Bonded debt Jan. 1, '98.	\$97,300	Assessment about 35 p. c. actual.	
County has no floating debt.		Total tax (per \$1,000) '98	\$45.00
Sinking fund	5,000	Population in 1890 was	13,876
Net debt Jan. 1, 1898	92,300	Population in 1880 was	13,095
Tax valuation 1900	1,668,9.6	Population in 1900 was	13,895

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	-	N. O. Murphy.
Secretary	-	Isaac T. Stoddard
Treasurer	-	T. W. Pemberton

Legislature meets biennially in odd years the third Monday in January, and sessions are limited to 60 days.

In 1891 arrangements were perfected through an act of Congress to fund all the Territorial, county and municipal indebtedness of this Territory at five per cent, and as fast as any portion of the debt matures it is to be replaced by a five per cent loan.

NAME AND PURPOSE.	Interest.		Principal.	
	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	50,000
Subject to call July 1, 1895.				
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, 1901, was \$2,787,347 99, including a floating debt of \$167,347 99; deduct amount of county, city and school district funded indebtedness, \$1,634,027 57; net Territorial debt, \$1,153,320 42; cash in general fund Apr. 1, 1901, \$75,031 50.

TAX FREE.—The bonds issued by Arizona are exempt from taxation.

ASSESSED VALUATION.—The Territory's assessed valuation in 1901 was \$38,853,331; in 1899 was \$32,509,520; in 1897 it was \$30,613,702. Actual value 1896 (official estimate), exclusive of mines, was \$64,000,000. Territorial tax rate (per \$1,000) 1901, \$11.70. In 1900 the equalized valuation was \$33,762,465.

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 28,623 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.

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—		When Due.		Navajo Co. debt		
FUNDING BONDS—				Net debt Jan. 1, 1900	53,439	
7g, Jan. 15, \$40,000 g.	...	1902-1905	...	Tax valuation 1901	939,368	
(\$10,000 due yearly on July 15.)				Assessment is 1/2 actual value.		
TERRITORIAL BONDS (funding)—				State & co. tax (per M) 1900	\$31,500	
5g, J&J, \$43,439g.	...	Jan. 1, 1913	...	Population in 1900 was	8,452	
Bonded debt Jan. 1, 1900				\$103,439	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.

COCHISE CO.—M. D. SCRIBNER, Treasurer.

County seat is Tombstone.

LOANS—		When Due.		Bonded debt Sept. 7, 1901	
COUNTY BONDS—				\$118,000	All bonds are exempt from taxa'n.
7s, Jan. 15, \$68,930	...	Jan. 15, 1902	...	Tax valuation 1901	\$7,498,407
(\$7,070 yearly to Jan. 15, 1906.)				Assessm't is about 2/5 actual value.	
7s, Jan. 15, \$51,480	...	1902 to 1908	...	State & Co. tax (per M.) 1901	\$32,000
(\$4,760 yearly.)				Population in 1890 was	6,938
Interest payable in Tombstone.				Population in 1900 was	9,451

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—		When Due.		Total debt Aug. 1, 1901	
TERRITORIAL BONDS (refunding)				\$174,000	Total valuation 1901
5s, J&J, \$159,000	...	Jan. 15, 1943	...	\$2,063,010	Assessment about 1/2 actual value.
Subject to call Jan. 15, 1914.				State & Co. tax (per M) '00	\$39,700
COURT HOUSE BONDS—				Population in 1900 was	5,344
5s, J&J, \$15,000	...	July 28, 1904	...		
Interest payable in N. Y. City.					

TAX FREE.—All of the county's bonds are exempt from taxation.

GRAHAM CO.—B. B. ADAMS, Treasurer.

County seat is Solomonsville.

Bonded debt Jan. 1, 1901	\$192,364	Tax valuation 1901	\$2,946,736
Floating debt	17,418	State & co. tax (per M.) 1901	\$40,000
Total debt	204,782	Population in 1890 was	5,670
Cash on hand	50,690	Population in 1900 was	14,162
Net debt Jan. 1, 1901	154,092		

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—		When Due.		REFUNDING BONDS—(Con.)	
M. & P. RR. BONDS—				5s,	\$38,383
7s,	\$2,000	...	Apr. 2, 1915	Bonded debt Jan. 1, 1901	\$267,099
SCHOOL DIST. BONDS—				School debt (additional)	138,537
7s, var., \$61,000	...	1912 to 1919	...	Floating debt	3,969
6s,	30,000	...	1913	Total debt Jan. 1, 1901	409,605
6s,	30,000	...	1917	Cash in treasury	187,719
Subject to call after 1907.				Tax valuation 1901	9,578,083
REFUNDING BONDS—				State & co. tax (per M) 1900	\$23,500
7s, Jan. 15, \$15,000	...	Dec. 3, 1903	...	Population in 1890 was	10,989
5s,	229,253	...	1942	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—		When Due.		Total valuation 1901	
COUNTY BONDS—				\$1,022,682	State & co. tax (per M.) '00
5s, J&J, \$105,363	...	June, 1940	...	Population in 1890 was	1,444
Interest is payable at Phoenix.				Population in 1880 was	1,190
Total debt Oct. 1, 1900	\$105,363			Population in 1900 was	3,443

PHOENIX.— { E. GANZ, Mayor.
W. B. LOUNT, Treasurer.

Phoenix is the county seat of Maricopa County.

LOANS—		When Due.		Total debt Mar. 1, 1901	
CITY HALL AND FIRE DEP. BONDS—				\$79,500	Tax valuation 1899
7s, June 20, \$15,000	...	June 20, 1917	...	3,658,708	Assessment about 3/4 actual value.
6s, J&D, 15,000	...	June 1, 1919	...	City tax (per \$1,000) 1900	\$8.90
REFUNDING BONDS—				Population in 1890 was	3,152
5s, g., \$10,000	...	...	1913	Population in 1900 was	5,544
Optional \$2,000 yearly after 1908.					

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.

LOANS—	<i>When Due.</i>	Floating debt.	\$10 713
REDEMPTION BONDS—		Total debt.	367,953
7s, Jan., \$125,000. June 30, 1902-6		Sinking fund.	17 224
(\$25,000 due yearly.)		Net debt Jan. 1, 1901.	350,729
REFUNDING BONDS—		Total valuation 1900.	3,591,524
4s, \$22,000. 1951		Assessment abt. 7-10 actual value.	
TERRITORIAL FUNDING BONDS—		State & co. tax (per M.) 1900.	\$32,500
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	Population in 1900 was.	6,884
Total valuation, 1901.	1,782,312	Population in 1890 was.	4,251
State & co. tax (per M.) 1900.	\$34,500		

PRESCOTT.—Prescott is situated in Yavapai County.

LOANS—	<i>When Due.</i>	Total debt Apr. 1, 1898.	\$88,000
CITY HALL AND WATER-WORKS—		Tax valuation 1897.	1,194,175
5s, J&J, \$88,000. 1943-45		Assessment about 1/2 actual value.	
Interest payable at New York.		City tax per \$1,000.	\$7.50
WATER AND SEWER BONDS 1893—		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.	52,731	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.

LOANS—	<i>When Due.</i>	Total debt Jan. 1, 1901.	\$137,000
CITY HALL, JAIL, ETC., BONDS—		Water debt (included).	109,000
5s, J&J, \$16,000, g. 1943		Floating debt.	28,000
Optional after 1903.		Total debt.	165,000
FUNDING FLOATING DEBT—		Sinking fund.	479
8s, J&D, \$12,000, g. June 1, 1903		Net debt Jan. 1, 1901.	164,521
WATER-WORKS BONDS—		Total valuation 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.—J. S. ROBINSON, Co. Clerk.
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 Territorial courts. See CHRONICLE Nov. 11, Sept. 30 and Aug. 12, 1899. The case is now pending (August, 1901,) in the U. S. Supreme Court.

LOANS—	<i>When Due.</i>	Total debt Jan. 1, 1901.	\$292,900
REDEMPTION BONDS—		Cash in treasury.	86,898
7s, \$143,000. Jan. 1, 1908		Assessed valuation 1901.	4,348,148
TERRITORIAL BONDS—		Total tax (per \$1,000) 1900.	36.00
5s, g., \$52,163.		Population in 1890 was.	8,685
Bonded debt Jan. 1, 1901.	\$195,163	Population in 1900 was.	13,799
Floating debt.	97,736		

YUMA COUNTY.—W. E. MARVIN, Recorder.
County seat is Yuma.

LOANS—	<i>When Due.</i>	Bonded d'bt, Mar. 1, 1901.	\$107,270
COUNTY BONDS, '87 & '93—		School debt (additional).	31,500
7s, g., Jan. 1, \$10,000. 1902		Total valuation 1901.	1,027,614
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
SCHOOL BONDS—		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.

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	-	C. M. Barnes
Treasurer	-	C. W. Rambo

Legislature meets biennially in odd years on the second Tuesday in January, and legislative sessions are limited to sixty days.

LOANS—	<i>Interest.</i>	<i>Principal.</i>
NAME AND PURPOSE.	<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.

TOTAL DEBT.—The bonded debt of the Territory on Nov. 30, 1900, was \$48,000; floating debt (warrants) \$379,054; total debt, \$427,000.

ASSESSED VALUATION for 1901 was \$60,463,696; in 1900 it was \$49,394,289; tax rate (per \$1,000) in 1901 was \$7.50. Property is assessed at about 50 per cent of its actual value.

POPULATION.—The population of the Territory in 1890 was 61,834 and in 1900 398,245

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF OKLAHOMA.

CLEVELAND CO.—D. B. WYNNE, Clerk.
County seat is Norman.

LOANS—	<i>When Due.</i>	Total debt Feb. 1, 1901.	\$76,500
6s, A&O, \$23,500 g. 1916 to 1925		Sinking fund.	3,500
REFUNDING BONDS—		Net debt Feb. 1, 1901.	73,000
5s, \$45,000. 1920 to 1929		Tax valuation 1901.	1,797,731
\$4,500 due yearly on Aug. 1.		Real valuation (about).	5,000,000
UNIVERSITY BUILDING BONDS—		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.

LOANS.	<i>When Due.</i>	Tax valuation 1901.	\$2,458,510
FUNDING BONDS—		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 yrly) 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.—A. S. DEWITT, City Clerk.
Guthrie is in Logan County.

LOANS—	<i>When Due.</i>	WATER WORKS BONDS—(Con.)	
CITY BUILDING BONDS—		4 1/2s, F&A, \$30,000. Aug. 1, 1931	
4 1/2s, F&A, \$25,000. Aug. 1, 1931		Optional Aug. 1, 1921.	
Optional Aug. 1, 1921.		Bonded debt Jan. 1, 1900.	\$70,000
REFUNDING BONDS—		Floating debt.	10,817
6s, \$20,000.		Sinking fund.	6,601
SEWER BONDS—		Net debt Jan. 1, 1900.	74,216
4 1/2s, F&A, \$65,000. Aug. 1, 1931		Tax valuation 1899.	1,750,400
Optional Aug. 1, 1921.		Assessment about 2/3 actual value.	
WATER WORKS BONDS—		Total tax (per M.) 1900.	\$43.15
7s, M&N, \$50,000. May 1, 1912		Population in 1890 was.	2,788
		Population in 1900 was.	10,006

LOGAN COUNTY.—J. B. DOBSON, Co. Clerk.
County seat is Guthrie.

LOANS—	<i>When Due.</i>	Tax valuation 1901.	\$5,750,442
REFUNDING BONDS—		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.

LOANS—	<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.	255,500
6s, J&D, 31,000. 1917 to 1926		Tax valuation 1900.	1,821,774
5s, M&S, 30,000. Mar. 1, 1931		Real valuation (about).	6,000,000
SEWER BONDS—		City tax (per M.) 1900.	\$10.50
5s, A&O, \$20,000. Oct. 1, 1930		Population in 1890 was.	4,151
WATER BONDS—		Population in 1900 was.	10,037
5s, A&O, \$100,000. Oct. 1, 1930		School District Bonds (addit'l)—	
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.

LOANS—	<i>When Due.</i>	REFUNDING BONDS—	
6s, J&J, \$35,000. Dec., 1904		5s, J&J, \$77,600. 1920-1930	
Subject to call at any time.		Optional after 1910.	
....., about \$15,000. 1926		Bond. debt Sept. 1, 1900.	\$136,900
Subject to call at any time.		Tax valuation 1901.	4,209,334
COURT HOUSE BONDS—		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 Bank, New York.

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	\$1,310,547	\$7.80	3,051
Blaine.	38,000	895,411	36.0	10,658
Canadian.	56,500	5,599,938	14.85	15,981
Custer.	38,800	1,669,442	20.00	12,264
Day.	19,800	462,971	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	3,306,347	4.00	22,530
Kingfisher.	25,000	2,740,629	15.00	18,501
Lincoln.	67,000	4,447,631	15.70	27,007
Noble.	57,000	1,617,557	27.15	14,015
Pawnee.	32,000	1,888,192	25.00	12,366
Payne.	78,700	3,457,770	10.00	20,909
Pottawatomie.	51,500	1,990,175	22.00	26,412
Roger Mills.	23,450	950,752	19.30	1,190
Washita.	76,100	1,433,309	19.00	15,001
Woods.	47,200	5,123,847	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.

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State of California.

ITS DEBT, RESOURCES, Etc.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850
 Total area of State (square miles) - - - - - 158,360
 State Capital - - - - - Sacramento
 Governor (term ex. 1st Mon. after Jan.1,1903), Henry T. Gage
 Sec. of State (term ex. 1st Mon. aft. Jan. 1, 1903), C. F. Curry
 Treasurer (term ex. 1st Mon. aft. Jan.1,1903), Truman Reeves
 Comptroller (term ex. 1st Mon. aft. Jan. 1, 1903), E. P. Colgan
 Legislature meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members can draw pay for only 60 days.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 142.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g
Funded debt bonds, 1873, g...	6	J & J	.....	\$2,277,500
Depot bonds, 1893.....	4	J & J	Jan. 1. 1912	600,000
Civil bonds of 1857.....	Interest ceased.			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 relating to the bonding of counties, cities, towns, etc., was altered by constitutional amendment 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.

A new law regulating indebtedness for public improvements was enacted in 1901. Section 4 of this law establishes a limit for such indebtedness, and is as follows:

LIMIT OF INDEBTEDNESS.

SEC. 4.—No city, town, or municipal corporation shall incur an indebtedness for public improvements which shall in the aggregate exceed 15 per cent of the assessed value of all the real and personal property of such city, town or municipal corporation.

This new law is given in full in the CHRONICLE, Aug. 10, 1901, p. 303.

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.—J. W. GILLOGLY, City Clerk.

This city is in Alameda County.

LOANS—	When Due.	SCHOOL—(Con.)—
CITY HALL—		5s, \$34,850.....
5s, March, \$11,250...1902 to 1910		(\$2,500 due yearly Dec. 1.)
(\$1,250 due yearly Mar. 1.)		SEWER—
5s, \$42,500...1901 to 1916		5s, F&A, \$24,000.....1903-1911
(\$2,500 due yearly Dec. 1.)		(\$6,000 due Feb.1 of each odd year)
ELECTRIC LIGHT PLANT—		Interest is payable in Alameda.
5s, March, \$11,250...1902 to 1910		Bond. debt July 1, 1901 \$162,100
(\$1,250 due yearly Mar. 1.)		Total valuation 1899...12,384,597
FIRE DEPARTMENT—		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
SCHOOL—		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 April 1, 1901.

Bonded debt April, 1900..\$765,000	Tax valuation 1898....\$2,000,000
	Tax valuation 1900.... 308,838

BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.

LOANS—	When Due.	Sewer bonds.....
SCHOOL BONDS—		\$14,800
5s, g. Ann., \$28,500...1902 to 1912		Bonded debt Sep.1, 1900 158,300
\$2,500 payable yearly on Jan. 2.		Tax valuation 1900.....9,001,580
4 1/2s J&J, \$97,500...Jan. 1, 1902		City tax (per \$1,000) 1900..\$10.00
(2,500 due yearly.) to 1940		Total tax (per \$1,000) 1900. 22.50
Electric-light bonds.....\$13,500		Population in 1890..... 5,101
		Population in 1900 was....13,214

INTEREST on 4 1/2% school bonds is payable at office of City Treasurer.

FRESNO.—J. W. SHANKLIN, City Clerk.

This is the county seat of Fresno County.

LOANS—	When Due.	SCHOOL—
FIRE DEPARTMENT—		5s, Aug., \$15,000.....Aug. 1, 1902
5s, Aug., \$3,750.....Aug. 1, 1902		(\$2,500 yearly) to Aug. 1, 1907
(\$625 yearly) to Aug. 1, 1907		School district bonds....\$75,000
OVERFLOW—		SEWER—
5s, Aug., \$3,750.....Aug. 1, 1902		5s, Dec., \$35,000.....Dec. 3, 1901
(\$625 yearly) to Aug. 1, 1907		(\$5,000 yearly) to Dec. 2, 1907

LOANS—	<i>When Due</i>
SEWER (Con.)—	
6s, J&J, \$34,000.....	1902 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.

LOANS—	<i>When Due</i>
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

Total valuation 1901.. \$28,180,820
 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.

LOANS—	<i>When Due</i>
COURT HOUSE AND JAIL—	
4 1/2s, J&J, \$48,000. Jan. 1, 1902-'13	
(\$2,000 each Jan. 1 and July 1.)	
Principal and inter't payable in gold.	
Total debt Sept. 1, 1901.	\$48,000
Tax valuation, real.....	8,255,436

Tax valuat'n, personal. \$1,069,541
 Tax valuation, RRs... 495,813
 Total valuation 1901.. 9,820,790
 Assessment about 7/10 actual value.
 State & Co. tax (per M.) 1901. \$15.00
 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.	<i>When Due</i>
7s, Feb., \$33,000. Feb., 1902 to '39	
Bonded debt Mar. 1, 1901.	\$38,000
Total valuation, 1900..	1,385,361

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—	<i>When Due</i>
WATER-WORKS BONDS—	
5s, J&J, \$78,000.....	1901 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—	<i>When Due</i>
SEWER BONDS—	
6s, g., semi-ann., \$30,625 g. '02 to '37	
(\$875 due yearly on June 1.)	
Total debt July 1, 1901.	\$30,625
Tax valuation 1901.....	863,380

Real valuation..... \$2,000,000
 State and county tax (per \$1,000) 1900..... \$15.00
 City tax (per \$1,000) 1901.. 10.00
 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—	<i>When Due</i>
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.

LOANS—	<i>When Due</i>
REFUNDING BONDS—	
4 1/2s, J&D, \$235,000..	1903 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.

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 there has been no assessments made in this district for the past 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.— { M. P. SNYDER, Mayor.
 { W. H. WORKMAN, 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, and the bonds have since been declared illegal. A new issue of \$2,000,000 was voted on Aug. 28, 1901, and will probably be offered for sale in the near future. The \$200,000 3 3/4% school bonds offered for sale on 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—	<i>When Due</i>
BRIDGE BONDS—	
4s, J&J, \$21,275.....	1902 to 1939
(\$575 due yearly July 1.)	
FIRE DEPARTMENT BONDS—	
4s, J&J, \$13,750.....	1902 to 1939
(\$3,750 due yearly June 1.)	
FUNDING BONDS—	
5s, May 1, \$39,000.....	May 1, 1911
(Subject to call.)	
INTERNAL SEWER SYSTEM, 1890—	
5s, J&J, \$163,300.....	1902-1911
(\$18,700 due yearly on July 1.)	
PARK BONDS—	
4s, F&A, \$9,250.....	1902 to 1939
(\$250 due yearly Aug. 1.)	
REFUNDING BONDS—	
4s, J&D, \$243,000, g.	1902 to 1937
(\$6,750 yearly on July 1.)	

LOANS— *When Due*
 SCHOOL IMPROVEMENT, 1889 & '95
 5s, A&O, \$80,000..... 1902-1910
 (Part due yearly on Oct. 1.)
 4 1/2s, J&J \$260,100... 1902 to 1935
 (\$7,650 due yearly July 1.)
 POLICE STATION, 1895—
 4 1/2s, J&J \$34,000... 1902 to 1935
 (\$1,000 yearly July 1.)
 SEWER BONDS 1892—
 5s, M&N, \$235,000... 1901-1912
 (\$20,000 due yearly Nov 1.)
 TUNNEL BONDS, 1898—
 4s, F&A, \$148,000... 1902 to 1939
 (\$4,000 due yearly Aug. 1.)
 WATER WORKS BONDS, 1895—
 4 1/2s, J&J, \$25,500... 1902 to 1935
 (\$750 due yearly July 1.)

INTEREST and principal of all bonds is payable at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on June 1, 1901, was \$1,457,600; water debt (inc.), \$26,250; sinking fund, on Sept. 15, 1900, was \$169,775. 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 1901 of real estate was \$65,932,820; personal property, \$4,333,687; total, \$70,266,507; city tax rate (per \$1,000) was \$12.50. Property is supposed to be assessed at about 50 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—	<i>When Due</i>
COUNTY BONDS—	
6g, J&J, \$7,000 g..	Jan. 1, 1902
6g, J&J, 23,500 g..	July 1, 1904
5g, J&J, 182,000 g..	July 1, 1910
4 1/2g, J&J, 151,000 g..	July 1, 1905
4 1/2g, J&J, 100,000 g..	Jan. 1, 1907
Int. paid by County Treasurer.	
Total debt July 1, 1901..	\$463,500
Sinking fund.....	55,784
Tax valuation, real.....	83,974,170
Tax valuation, pers'l....	13,458,607
Tax valuation, RR.....	2,703,793
Total valuation 1900.100.	137,905
Assessment is 3/5 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—	<i>When Due</i>
REFUNDING BONDS—	
5s, J&J, \$16,500.....	1902
4s, J&J, 138,000.....	1913
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—	<i>When Due</i>
REFUNDING BONDS—	
4s, , \$95,000.....	1902-1939
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) 1901..	\$20.00
Population in 1890 was....	17,612
Population in 1900 was....	20,465

MERCED COUNTY.— { W. B. CROOP, Clerk.
 { W. H. COOK, Auditor.

County seat is Merced.	
LOANS—	<i>When Due</i>
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, 1901.	\$128,900
Tax valuation, real....	10,577,031
Tax valuation, person'l.	\$1,565,286
Tax valuat'n, railroads.	1,481,450
Total valuation 1901..	13,623,767
Assessment is 4/5 actual value.	
St. & Co. tax (per M) 1901..	\$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—	<i>When Due</i>	WATER WORKS BONDS—(Con.)—
6s, g., \$18,000.....	1902 to 1910	6s, Mar. 10, \$19,500. 1902 to 1940
(\$2,000 yearly on March 10.)		(\$500 due yearly on Mar. 10.)
6s, g., \$33,000.....	1902 to 1934	Total debt Feb. 1, 1900.
(\$1,000 yearly on July 1.)		\$81,375
WATER WORKS BONDS—		Tax valuation 1899.....
6s, July, \$23,125.....	1902 to 1938	\$725,000
\$625 yearly on July 1.		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—	<i>When Due</i>
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	Total valuation, 1899.....	940,000
Water debt (included).....	54,000	Assesment about 1/2 actual value.	
No floating debt.		City tax rate (per M.) 1899.	\$7.50
No sinking fund.		Population in 1890 was...	2,524
Tax valuation, real.....	855,000	Population in 1900 was...	3,250
Tax valuation, personal...	85,000		

OAKLAND.— { ANSON BARSTOW, Mayor.
 { A. H. BREED, Auditor.

Oakland is the county-seat of Alameda County.	
LOANS—	<i>When Due</i>
FUNDED DEBT BONDS, 1872—	
8s, Q—J, \$16,000.....	June 18, 1903
Subject to call at any time.	
FUNDED DEBT, 1874—	
8s, Q—J, \$43,500.....	June 9, 1905
Subject to call at any time.	
SCHOOL BONDS, 1892—	
5s, J&J, \$20,000.....	July 15, 1902
(\$20,000 due y'ly to July 15, 1912)	
REFUNDING BONDS, 1897—	
4s, , \$126,000g..	Sept. 1, 1902
\$3,500 payable y'ly to Sep. 1, 1937	

TOTAL DEBT.—The city's total debt on Sept. 1, 1901, was \$405,500. A special tax is levied for the redemption of each issue of this city's bonds.

CITY PROPERTY.—The following is an inventory of real estate belonging to the city of Oakland:

Real estate belonging to School Department.....	\$336,250
do do Fire Department.....	15,900
do do Public Parks.....	643,000
Land occupied by Wharf.....	50,000
Land for Pumping Station.....	1,000

Total value of real estate belonging to city..... \$1,046,150

ASSESSED VALUATION.—The assessed valuation and city tax rate (per \$1,000) have been as follows for the years indicated:

Years.	Valuation.	Tax Rate.	Years.	Valuation.	Tax Rate.
1900.....	\$44,224,168	\$11.70	1895.....	\$45,382,330	\$11.20
1899.....	43,586,181	11.70	1894.....	44,821,230	11.20
1898.....	42,067,675	12.10	1890.....	39,453,392	10.50
1897.....	48,334,650	11.20	1885.....	29,217,050	9.80
1896.....	46,446,798	10.00	1881.....	28,238,631	10.10

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 with columns: LOANS—, FIRE AND SEWER BONDS—, LIBRARY BONDS—, Interest payable at city treasury, Bonded debt Feb. 1, 1901, Floating debt (about), Total debt. Includes tax valuation and population data.

PASADENA CITY SCHOOL DISTRICT—E. A. WALKER, Secretary.

Includes the City of Pasadena and North and East Pasadena.

Table with columns: LOANS—, SCHOOL BONDS—, Total debt Feb. 1, 1901, Assessed val'n 1900, Est'm'd value of prop'y.

PLACER COUNTY.—C. A. BILKEY, Auditor.

County seat is Auburn.

Table with columns: LOANS—, COUNTY BONDS—, Bonded debt Jan. 1, 1901, Tax valuation, real, personal, railr'ds.

REDLANDS.—L. W. CLARK, Clerk.

This city is in San Bernardino County.

Table with columns: LOANS—, CITY BONDS (gold)—, Bonded debt Aug. 1, 1901, Assessed valuation, real, School District Bonds (addit'l).

RIVERSIDE.—C. R. STIBBENS, City Clerk.

This city is the county seat of Riverside County.

Table with columns: LOANS—, STEAM POWER PLANT BONDS—, Bonded debt Aug. 1, 1901, Assessed valuation, real, School District Bonds (addit'l).

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 with columns: Past-due bonds, Due in 1903, Levee bonds, Total debt Mar. 1, 1901, Sinking fund.

SACRAMENTO CO.—{ W. B. HAMILTON, Clerk. A. S. GREENLAW, Treas.

County seat is Sacramento.

Table with columns: LOANS—, REFUNDING BONDS—, Total debt July 1, 1901, Assessed valuation 1900, Tax rate (per \$1,000) 1901, Population in 1890 was, Population 1900 (Census).

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.—{ F. P. FRARY, Mayor. R. V. DODGE, Treasurer.

This is the county seat of San Diego County.

Table with columns: LOANS—, REFUNDING BONDS—, SCHOOL BONDS—, WATER BONDS—, Total debt Oct. 1, 1901, Tax valuation, real, personal, Equalized val., RR's, Total valuation, 1900, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

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; \$4,600,000 3 per cent 40-year sewer bonds; \$475,000 3 per cent 40-year hospital bonds, and \$1,100,000 3 per cent 40-year school bonds.

Table with columns: LOANS—, PARK BONDS—, JUDGMENT BONDS—, LOANS—, OLD CLAIMS NEVER PRESENTED FOR PAYMENT.—

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 with columns: Total bonded debt, Sinking funds, Net debt. Includes dates: Apr. 1, 1901, Oct. 1, '00, Oct. 1, '99, Jan. 1, '99.

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 various city properties and their values: Park reservations and public squares, Fire department, Fire alarm and police telegraph, City halls, etc.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

Table with columns: Years, Real, Personal, Total, Total Tax Rate per \$1,000. Lists years from 1901-'02 back to 1861-'62.

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.

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 \$223,000 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 with columns: LOANS—, COURT HOUSE BONDS—, HOSPITAL BONDS—, JAIL BONDS—, Tax valuation, real, personal, Equalized val., RR's, Total valuation, 1900, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

INTEREST is payable at Stockton.

TAX FREE.—All the above bonds are free from taxation.

SAN JOSE.—{ C. J. MARTIN, Mayor. J. W. COOK, Clerk.

This city is in Santa Clara County.

Table with columns: LOANS—, BRIDGE BONDS—, CITY HALL BONDS—, HIGH SCHOOL BONDS—, PARK BONDS—, SEWER BONDS—, Tax valuation, real, personal, Equalized val., RR's, Total valuation, 1898, Tax rate (per \$1,000) 1898, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS—When Due., Sinking fund., Net debt Feb. 1, 1901., Total valuation 1900., St. & co. tax (per M.) 1900., Population in 1890 was., Population in 1900 was.

SANTA ANA.—EDWARD TEDFORD, Clerk.

Table with columns: LOANS—When Due., Assessed valuation '97., Assessment about 2/3 actual value., City tax rate (per M.) 1900., Population in 1890 was., Population in 1900 was.

SANTA BARBARA.—W. R. KEARNEY, Tr.

Table with columns: LOANS—When Due., Total debt Mar. 1, 1901., Sinking fund., Net debt Mch. 1, 1901., Tax valuation, real., Tax valuation, pers'l., Total valuation 1899., Total valuation 1901., Assessment is 3/5 actual value., Total tax (per \$1,000) 1901., Population in 1890 was., Population in 1900 was.

INTEREST on the boulevard bonds is payable at the Chemical National Bank, New York; on sewer bonds at Santa Barbara.

SANTA CLARA CO.—{JOS. A. LOTZ, Treas. H. A. PFISTER, Clerk.

Table with columns: LOANS—When Due., Tax valuation, person'l., Tax valuation, railr'ds., Total valuation 1900., Assessment about 3-5 actual value., State & Co. tax (per M) 1900., Population in 1890 was., Population in 1900 was.

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.—

Table with columns: 8s, Jan., \$500, 7-2s, July, 300, 7s, var., 10,950, 6s, var., \$58,700, 5s, M&S, 20,000, Total debt Mch. 1, 1901.

SANTA CRUZ.—{DR. J. P. PARKER, Mayor. J. I. 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 was 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. The suits brought by tax-payers to resist the payment of interest have been dismissed by the Court, and the bonds and coupons are being paid as they become due.

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.

Table with columns: LOANS—When Due., Assessment about 1/2 actual value., St. & co. tax (per \$1,000) 1900., Population 1890 was., Population 1900 was., School District Bonds (ad'val.) 8s, \$1,500, 7s, 1,500, 6s, 56,000.

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.

Table with columns: LOANS—When Due., Tax valuation 1900., Assessment same as actual value., State & Co. tax (per M) 1900., Population in 1890 was., Population in 1880 was., Population in 1900 was.

SISKIYOU CO.—{R. H. DE WITT, Treasurer. ROBERT RANKIN, Clerk.

Table with columns: LOANS—When Due., Tax valuation, pers'l., Tax valuation, railr'ds., Total valuation 1900., Assessment about 1/2 actual value., Total tax (per \$1,000) 1900., Population 1890 was., Population 1900 was.

TAX FREE.—All bonds are exempt from taxation.

SONOMA CO.—{S. B. FULTON, Clerk. E. F. WOODWARD, Treasurer

County seat is Santa Rosa.

Table with columns: LOANS—When Due., Tax valuation, railr'ds., Total valuation 1900., Total valuation, real and per property, 1901., Assessment about 3/5 actual value., St. & Co. tax (per M.) 1901., Population in 1890 was., Population in 1900 was.

STOCKTON.—{GEO. CATTS, Mayor. I. H. ROBINSON, Clerk.

Table with columns: LOANS—When Due., Interest is payable at Stockton., Total debt Sep. 10, 1901., Total valuation 1901., Assessment about 1/2 actual value., City tax (per \$1,000) 1901., Population in 1890 was., Population in 1900 was.

* 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.

Table with columns: LOANS—When Due., Tax valuation personal, Tax valuation, RR's., Total valuation 1900., Assess'ent about 7-10 actual value., State & co. tax (per M) 1900., Population in 1890 was., Population in 1900 was.

INTEREST is payable at County Treasurer's office.

TRINITY CO.—{R. L. CARTER, Clerk. R. W. STILLER, Treasurer.

Table with columns: LOANS—When Due., Net debt Jan. 1, 1901., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment about 1/2 actual value., State & Co. tax (per M) 1900., Population in 1890 was., Population in 1900 was.

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.

Table with columns: LOANS—When Due., Total debt Jan. 1, 1901., Tax valuation 1899., Tax rate (per \$1,000) 1900., Assessment is 1/2 actual value., Population 1890 was., Population 1900 was.

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.

Table with columns: LOANS—When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1900., Assessment about 1/2 actual value., State, county and school tax (per \$1,000) 1900., City tax (per \$1,000) 1900., Population 1890 was., Population in 1900 was.

Vallejo's bonds are subject to call at the option of the city.

WHITTIER.—WALTER E. BUTLER, City Clerk.

Table with columns: LOANS—When Due., Total debt Mar. 1, 1900., Tax valuation 1899., Assessment about 1/2 actual value., Total tax (per \$1,000) '99., Population in 1890 was., Population in 1900 was.

Interest payable in Whittier.

WOODLAND.—JAS. C. HARLAN, Treasurer.

Table with columns: LOANS—When Due., Tax valuation 1900., Total tax (per \$1,000) 1900., Population in 1890 was., Population in 1880 was., Population in 1900 was.

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.

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 \$1,238,58, 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.

LOANS—	<i>When Due.</i>	Bond. debt Apr. 1, 1901. \$179,050
ELECTRIC LIGHT BONDS -		Street bonds (addit'l)... 17,381
....., \$10,000.....		Water bonds (addit'l)... 300,000
FUNDING BONDS—		Warrants (additional)... 44,578
6s, \$90,000g.....Apr., 1917		Cash on hand..... 15,786
REFUNDING BONDS—		Total valuation 1900 ..1,586,349
6s, M&S, \$23,000.....Sept. 1, 1910		Tax valuation about 1/2 actual val.
6s, M&S, 6,000.....Sept. 5, 1902		City tax (per M.) 1901.....\$10.00
6s, 50,000.....Nov. 2, 1911		Total tax (per \$1,000)..... 57.20
STREET BONDS—		Population in 1890 was.....6,184
..... \$18,419.....		Population in 1900 was.....8,381
WATER BONDS—		
5g, J&J, \$300,000 g..Jan. 1, 1925		

ASTORIA SCHOOL DISTRICT—E. Ferguson, Clerk.

LOANS—	<i>When Due.</i>	Floating debt..... \$4,000
6s, semi-an., \$75,000, g., 1902 3-4		Total debt Jan. 1, 1901.... 79,000
Bonded debt Jan. 1, 1901..\$75,000		

BAKER CITY.—GEO. H. FOSTER, Treasurer.

County seat of Baker County.

LOANS—	<i>When Due.</i>	Water debt (included)... \$60,000
WATER BONDS—		Tax valuation 1899.....1,350,000
5s, g, J&J, \$100,000, g July 1, 1920		City tax (per \$1,000) 1900..\$10.00
5s, 20,000..... 1921		Population in 1890 was.....2,604
Bonded debt Apr. 1, 1900. \$60,000		Population in 1900 was..... 6,663

BAKER CITY SCHOOL DISTRICT—W. S. Bowers, Clerk.

LOANS—	<i>When Due.</i>	Bonded debt Mar. 19, 1901..\$50,000
5s, \$15,000... 1902 to 1921		Tax valuation 1900.....1,088,000
Optional after 1911		

CLATSOP CO.—H. C. THOMPSON, Treasurer.

Astoria is the county seat.
County has no bonded debt.

Float'g debt July 1, 1901. \$68,367	State, Co. & Sch. tax (p. M)'00..\$45.20
Cash in various funds.... 7,926	Population in 1890 was ....10,016
Tax valuation 1901..... 3,198,159	Population in 1900 was ....12,765

JACKSON CO.—GUS NEWBURY, Clerk.

Jacksonville is the county seat.

Total debt Oct. 1, 1900.. \$134,911	State & Co. tax (per M.)'00..\$28.00
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.

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.....1,589,433	Population in 1890 was..... 2,444
Assessment about 1/2 actual value.	Population in 1900 was..... 3,970

LAKE COUNTY.—W. GUNTHER, Co. Clerk.

County seat is Lakeview.

County has no bonded debt.	Assessment about 1/2 actual value.
Floating debt Apr. 1, 1901..\$65,225	State & Co. tax (per M.) '00..\$26.70
Sinking fund..... 29,121	Population in 1890 was.....2,604
Net debt Apr. 1, 1901. 36,104	Population in 1900 was.....2,847
Tax valuation 1900.....1,546,254	

MULTNOMAH CO.—W. H. POPE, Auditor.

County seat is Portland.

County has no bonded debt.	Assessment about 40 p.c. act. value
Float'g debt July 1, 1901..\$459,886	State & Co. tax (per M.) '01..\$12.20
Cash on hand..... 118,160	Co. school tax (per \$1,000) ..\$5.00
Net debt July 1, 1901.... 341,726	Population in 1890 was.... 74,884
Assessed valuat'n '00....32,639,987	Population in 1900 was...103,167

OREGON CITY. { G. B. DIMICK, Mayor. { BRUCE C. CURRY, Recorder.

This city is situated in Clackamas Co.

LOANS—	<i>When Due.</i>	Total debt Jan. 1, 1901.. \$95,211
CITY BONDS—		Tax valuation, real..... 867,000
5s, g., M&N, \$20,000g. May 1, 1904		Tax valuation, personal. 280,000
WATER-WORKS BONDS—		Total valuation 1897....1,147,000
6s, g., J&J, \$10,000g. Jan. 1, 1904		Assessment is 1/2 actual value.
REFUNDING BONDS—		Total tax (per \$1,000) 1898..\$41.00
5s, M&N, \$30,000 .. May 1, 1921		Population in 1890 was.....3,062
IMPROVEMENT BONDS—		Population in 1900 was.....3,494
6s,, \$12,500.....1910		

INTEREST on the city bonds is payable at Oregon City; on the water bonds in New York.

POLK COUNTY.—E. V. DALTON, Treasurer.

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 valua'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.

LOANS—	<i>When Due.</i>	IMPROVEMENT BONDS—
BOULEVARD BONDS—		6s, Var., \$31,969.....1905
6s, J&D, \$50,000.....June 1, 1921		6s, Var., 58,601.....1906
BRIDGE BONDS—		6s, Var., 37,432.....1907
5s, 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, 1917		6s, Var., 55,000.....1911
5s, J&J, 500,000. Jan. & J'y 1922		PARK BONDS—
FERRY BONDS—		6s, J&J, \$50,000.....June 1, 1921
5s, J&J, \$50,000.....Apr. 1, 1923		WATER BONDS—
FUNDING BONDS—		6s, M&N, \$250,000.....May 1, 1921
5s, J&D, \$430,000 1928		5s, J&J, *700,000.....Jan. 1, 1917
LIGHT BONDS—		5s, J&J, *2,200,000..... July 1, 1923
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

* 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, 1901, was \$4,034,081.

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.

LOANS—	<i>When Due.</i>	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. This was reduced to \$350,000 (the amount outstanding) by the Legislature of 1901, which at the same time authorized an issue of \$400,000 for the purpose of acquiring a site for, and building, a dry dock. The limits of the Port include the consolidated City of Portland and all but about one-tenth of the territory in Multnomah County.

LOANS—	<i>When Due.</i>	Total debt Aug. 1, 1901 \$350,000
RIVER IMP. BONDS (gold)—		Tax valuation 1900.....31,766,711
5s, J&J, \$350,000.....Jan. 1, 1922		Assessm't 35 to 40 p. e. 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—	<i>When Due.</i>	Bonded debt Mar. 1, 1900 \$220,181
FUNDING BONDS (gold)—		Floating debt..... 13,000
....., semi-an., \$60,000.....1914		Total debt Mar. 1, 1900.. 233,181
4s, A&O, 65,000..Oct., 1909		Tax valuation 1901.....1,850,000
(Subject to call before maturity.)		Total tax (per \$1,000) 1900..\$41.50
STREET IMPROVEMENT BONDS—		Population in 1900 was.....4,258
6s, \$6,181.....		

SALEM SCHOOL DISTRICT.—J. Baumgartner, Clerk.

Bonded debt Mar. 1, 1901..\$27,650	Tax valuation 1900...\$2,020,713
Floating debt..... 20,900	Sch. tax (par \$1,000) 1900...\$8.00
Total debt Mar. 1, 1901... 57,650	

THE DALLES.—{ E. B. DUFUR, Mayor,
C. J. CRANDALL, Treasurer.
The Dalles (corporate name, Dalles City) is in Wasco County.
LOANS— When Due. Total debt Mar. 1, 1900..\$157,000
CITY BONDS— Water debt (included)... 100,000
6s, \$57,000.....May 1, 1920 Cash in treas'y Mar 1, '00 (abt) 11,000
WATER BONDS—(Gold)— Tax valuation 1899.....1,102,476
6s, \$75,000.....1905-1915 Real valuation.....3,500,000
(\$25,000 due every 5 yrs. in Mar.) Total tax (per \$1,000) '98.. \$32.90
REFUNDING BONDS— Population in 1890 was.....3,029
4s, g. M&S, \$25,000.....Mar., 1920 Population in 1900 was.....3,542

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.

	Bonded debt.	Floating debt.	Assessed valuat'n.	Tax rate.	Popula'n 1900.
Clackamas County.....	\$	\$173,658	\$4,284,841	\$28.00	19,658
Corvallis (city) Benton Co.		17,000	553,000	32.00	1,819
Hepner (T.) Morrow Co.	20,000		366,508		1,146
Klamath Falls, Klam. Co.	10,000	6,000	134,770	37.00	447
Medford (T.) Jackson Co.	30,000	38,000	350,000	46.00	1,791
Umatilla County.....		196,461	5,584,999	25.00	18,049

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 (1901) the New York fiscal agent for the State of Washington.

LOANS Interest. Principal.

NAME AND PURPOSE.	P. Ct. Payable.	When Due.	Outstand'g.
Funding, April 1, 1890, gold.	3½g. Apr. 1	Apr. 1, 1905	\$155,000
School fund bonds, 1899.....	3½	1919	760,000
do do do 1901.....	3½	.....	290,000

All bonds subject to call at any time.

INTEREST is payable at the office of the State Treasurer in Olympia.

TOTAL DEBT.—The total bonded debt on 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, \$33,721,872; railroads, \$21,038,256; 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.

Years.	Assessment.	Years.	Assessment
1900.....	\$237,583,123	1892.....	\$319,016,341
1899.....	229,137,539	1891.....	273,642,099
1898.....	226,996,294	1890.....	217,595,739
1897.....	226,130,784	1885.....	50,484,437
1896.....	204,677,668	1880.....	23,708,587
1895.....	204,190,377	1875.....	14,569,156
1894.....	212,430,511	1870.....	10,642,863
1893.....	284,078,122	1860.....	4,394,735

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.

1900.....	518,103	1890.....	349,390	1870.....	23,955
1892.....	395,589	1880.....	75,116	1860.....	11,594

**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.
LOANS— When Due. Tax valuation 1900.....\$366,000
Warrants outstanding.....\$81,000 City tax (per \$1,000) 1900..\$10.00
Total debt Sept. 1, 1901... 81,000 Total tax (per \$1,000).....\$40.00
Sinking fund..... 3,000 Population in 1900 was.....1,476

ANACORTES SCHOOL DIST—J. E. Trolson, Clerk.
LOANS— When Due. Total debt Sept. 1, 1901...\$62,485
8s, \$40,000. Apr., 1901-1906 Tax valuation 1901.....448,711
Bonded debt Sept. 1, 1901..\$40,000 School tax (per M.) 1900.. \$1.70
Floating debt..... 22,485

BALLARD.—F. M. DE MOSS, Treasurer.
This city is in King County.
LOANS— When Due. Tax valuation 1899 (abt.) \$800,000
WATER AND LIGHT BONDS— Real valuation (about). 2,000,000
6s, g. J&J, \$46,000, g. Jan. 1, 1915 Population in 1890 was.....1,173
Total debt Jan. 1, 1900... \$70,500 Population in 1900 was.....4,568

BALLARD SCHOOL DISTRICT—F. H. Date, Clerk.
LOANS— When Due. Total debt June 18, 1901 \$44,000
4s, \$8,000.....1921 Tax valuation 1900.....1,026,223
Bond. debt June 18, 1901..\$30,000 Popula'n (Sch. Dist.) 1901...6,000
Floating debt..... 14,000

CHEHALIS CO.—{ C. WEATHERWAX, Treasurer.
H. B. MARTIN, Auditor.
County seat is Montesano.

LOANS— When Due. Tax valuation, pers'l...\$1,161,796
FUNDING BONDS— Tax valuat'n, railroads. 388,902
6s, Nov., \$85,000.....Nov. 1, 1911 Total valuation 1900... 6,437,702
Bond. debt July 1, 1901. \$85,000 St. & Co. tax (per M.) 1900..\$17.75
Floating debt..... 47,546 Population in 1900 was.....15,124
Total debt July 1, 1901.. 132,546 Population in 1890 was.....9,249
Tax valuation, real.....4,887,004

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.
LOANS— When Due. Floating debt.....\$178,541
FUNDING BONDS— Total debt July 1, 1901.. 292,541
7s, Dec. 31, \$14,000...Dec. 31, 1912 Cash on hand..... 37,127
REFUNDING BONDS— Net debt July 1, 1901.... 255,414
4½s, M&N, \$90,000. May 15, 1921 Total valuation 1901....2,089,743
Optional after May 15, 1911. Assessment abt. 45% actual value.
ROAD BONDS— State & co. tax (per M.) 1900..\$29.00
6s, J&D, 10,000g. June 1, 1912 Population in 1890 was.....2,771
Subject to call 1902. Population in 1880 was..... 638
Bonded debt July 1, 1901..\$114,000 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. Total debt July 1, 1901.. \$196,999
FUNDING BONDS— Cash on hand..... 33,828
6s, J&D, \$45,000.....Dec. 1, 1909 Tax valuation, real.....3,206,240
Subject to call after 10 years. Tax valuation, personal. 669,475
6s, g., J&D, \$10,000g. Dec. 1, 1901 Tax valuation, railroads 41,410
6s, g., J&D, 15,000g Dec. 1, 1906 Total valuation 1901....3,917,125
6s, g., J&D, 25,000g Dec. 1, 1911 St. & co. tax (per M.) 1900..\$15.00
6s, g., J&D, 61,000g. Dec. 1, 1916 Population in 1890 was.....11,709
REFUNDING BONDS— Population in 1900 was.....13,419
4s, \$40,000.....1921

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.
LOANS— When Due. Floating debt.....\$17,273
MUNICIPAL PURPOSES— Total debt July 1, 1901.... 94,273
6s, F&A, \$30,000.....Feb. 1, 1912 Tax valuation 1901.....900,000
Subject to call after 10 years. Tax rate (per \$1,000) 1901..\$29.00
WATER WORKS— Population in 1890 was.....1,649
6s, F&A, \$47,000..... Feb. 1, 1912 Population in 1900 was.....2,121
Bonded debt July 1, 1901 \$77,000

COWLITZ CO.—J. H. WOOD, Auditor.

County seat is Kalama.
LOANS— When Due. Tax valuation, real....\$2,735,626
COUNTY BONDS— Tax valuation, personal. 500,101
6s, \$56,000.....1917 Total valuation 1901....3,235,727
Subject to call after 1907. State & co. tax (per M.) '01..\$17.10
Total debt July 1, 1901 .. \$56,000 Population in 1890 was.....5,917
Cash on hand..... 19,119 Population in 1900 was.....7,877
Net debt July 1, 1901... 36,881

EVERETT.—{ C. K. GREEN, Mayor.
J. HUNSAKER, Treasurer.

This city is in Snohomish County.
LOANS— When Due. Sink. fund & cash on hand..\$29,000
SEWER BONDS— Net debt Feb. 1, 1901.... 197,500
5s, g., F&A, \$60,000..Feb. 1, 1920 Tax valuat'n, 1901 2,575,000
Bond. debt Aug. 1, 1901. \$171,500 Total tax (per \$1,000) 1901..\$47.00
Floating debt..... about 55,000 Population in 19007,838
Total debt Aug. 1, 1901.. 226,500

FAIR HAVEN.—{ GEORGE J. HOHL, Mayor.
O. E. GARLAND, Clerk.

This city is in Whatcom County.
LOANS— When Due. Floating debt.....\$102,346
MUNICIPAL BONDS— Total debt..... 327,346
6s, J&J, \$225,000, g. July 1, 1911 Total valuation 1900....1,531,920
Int. payable at Chase Nat. B'k, N. Y. City tax (per M.) 1900.....10.00
Bonded debt Jan. 1, 1901..\$225,000 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. Equal'd valuation, pers. \$267,848
COURT HOUSE & ROAD Equal'd valuation, RR.. 80,000
6s, Jan., \$225,000.....Jan. 1, 1911 Total valuation, 1901.. 2,164,824
Bond. debt Aug. 14, 1901..\$225,000 State and County tax
Floating debt..... 209,452 (per \$1,000) 1900.....\$28.24
Total debt..... 434,452 Population in 1900 was.....5,712
Cash on hand..... 16,793 Population in 1890 was.....8,368
Equal'd valuation, real..1,815,103

KING COUNTY.—J. W. McCONNAUGHEY, Tr's.

County seat is Seattle.
LOANS— When Due. Cash on hand..... \$78,363
COURT HOUSE BONDS— Net debt July 1, 1901.. 597,035
5s, J&J, \$200,000.....July 1, 1929 Tax valuation real....45,961,320
Subject to call after July 1, 1909 Tax valuation pers'al. 9,489,346
FUNDING BONDS— Tax valuation, railroad 1,667,286
5s, M&S, \$113,000... Mar. 1, 1919 Total valuation 1901....57,120,992
Subject to call after Mar. 1, 1909 State & co. tax (per M.) 1900 \$12.00
Bond. debt July 1, 1901..\$313,000 Population in 1890 was.....63,989
Floating debt..... 362,398 Population in 1900 was...110,053
Total debt..... 675,398
INTEREST is payable at the Nat. Park Bank, N. Y. and at Seattle.

KITTITAS CO.—J. P. FOGARTY, Auditor.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Total debt Sept. 1, 1901, Tax valuation, real, Tax valuation, person'l., Tax valuation, railroads, Total valuation 1900, State & Co. tax (p. M.) 1900, Population in 1890 was, Population in 1900 was.

KLICKITAT CO.—JAS. W. BUTLER, Auditor.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Cash on hand, Net debt July 1, 1901, Tax valuation, real, Tax valuation, person'l., Total valuation 1900, Total tax rate (per M) 1900, Population in 1890 was, Population in 1900 was.

LEWIS COUNTY.—A. SCHOOLEY, Auditor.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Cash in treasury, Net debt Jan. 1, 1900, Ditch debt (additional), Tax valuation 1901, State & co. tax (p. M.) '98, Population in 1890 was, Population in 1900 was.

LINCOLN CO.—J. W. ANDERSON, Auditor.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Tax valuation, pers'l., Tax valuation, railr'ds., Total valuation 1901, State & Co. tax (per M) '01, Population in 1890 was, Population in 1900 was.

NEW WHATCOM.—FRANK WILSON, Auditor.

This is the county seat of Whatcom County. Name was changed to Whatcom by Legislature, session of 1901.

Table with columns: LOANS—, FUNDING BONDS—, When Due., SPECIAL IMPROVEMENT BONDS—, 6s, \$11,250, Bonded debt Sept. 1, 1901, Floating debt, Tax valuation 1900, City tax rate (per M) 1900, Total tax rate (per M) 1900, Population in 1900 was.

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.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Bonded debt Mar. 1, 1901, Floating debt, Cash on hand, Tax valuation 1899, Total tax (per \$1,000) '99, Population in 1890 was, Population in 1900 was.

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

Table with columns: LOANS—, FUNDING BONDS—, When Due., Floating debt, Total debt April 1, 1901, Tax valuation 1900, City tax (per \$1,000) 1900, Population in 1889 was, Population in 1890 was, Population in 1900 was.

PACIFIC CO.—J. H. DALTON, Auditor.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Total debt July 1, 1901, Tax valuation 1901, State & Co. tax (per M) 1900, Population in 1900 was, Population in 1890 was, Population in 1900 was.

PIERCE CO.—J. H. DAVIS, Auditor.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Bond. debt Jan. 1, 1901, Sinking fund, Net debt Jan. 1, 1901, Tax valuation, real, Tax valuation, personal, Total valuation 1900, State & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

INTEREST and principal are payable at the National Bank of North America, New York.

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.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Tax valuation, real, Tax valuation, personal, Total valuation 1900, City tax (per \$1,000) 1900, Population in 1900 was.

PORT TOWNSEND.—{ F. W. HASTIN -S, Mayor. A. F. LEARNED, Clerk.

This city is situated in Jefferson County.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Floating debt, Total debt Oct. 1, '901, Total valuation 1900, City tax (per \$1,000) 1900, Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

SEATTLE.—{ T. J. HUMES, Mayor. FRANK H. PAUL, Comptroller.

Seattle is situated in King County.

Table with columns: LOANS—, CONDEMNATION AWARD BONDS—, FUNDING BONDS—, LOANS—, SEWER BONDS—, When Due., 5s, g, A&O, \$220,000g, Apr. 1, 1912, 5s, g, J&J, \$190,000 g, July 1, 1912, 5s, g, J&J, \$250,000 g, July 1, 1913, 5s, J&J, \$160,000, July 1, 1911, 5s, g, A&O, \$135,000g, July 1, 1913, 5s, g, J&J, \$495,000g, July 1, 1913, 5s, g, J&J, \$205,000 g, July 1, 1912, 5s, g, A&O, \$240,000g, Apr. 1, 1912, 5s, g, A&O, \$275,000g, Apr. 1, 1912, 5s, g, J&J, \$955,000 g, July 1, 1910.

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.

Table with columns: TOTAL DEBT, ETC.—, Bonded debt, Floating debt, Total, Water debt (included).

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

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

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, \$150,000 have been issued, and \$50,000 will be issued Nov. 1, 1901.—See CHRONICLE, vol. 71, page 252.

Table with columns: HIGH SCHOOL BONDS—, 4 1/2s, \$200,000, 1920 and 1921, Bond. debt Aug. 22, 1901, Tax valuation 1901, School tax (per \$1,000) 1900, Value of school prop'ty.

SKAGIT COUNTY.—GRANT NEAL, Auditor.

County seat is Mount Vernon.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1900, Real valuation (about), Total tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

SNOHOMISH CO.—T. E. HEADLEE, Auditor.

County seat is Everett.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Cash on hand July 1, 1900, Net debt July 1, 1900, Tax valuation, real, Tax valuation, pers'l., Tax valuation, railr'ds., Total valuation 1901, State & co. tax (per M.) '99, Population in 1890 was, Population in 1900 was.

SPOKANE.—VICTOR M. SMITH, Comptroller.

This city is situated in Spokane County.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1901, Improvement bonds (ad'l), Water warrants (addit'l), Cash on hand, Total valuation 1900, City tax rate (p. \$1,000) '00, Total tax rate (per M.) 1900, Value of water-works, Population in 1890 was, Population, 1900 (Census).

*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.

Table with columns: LOANS—, REFUNDING BONDS—, When Due., Interest is payable in Spokane, Bond. debt July 1, 1901, Floating debt, Total debt July 1, 1901, Total valuation 1901, State & co. tax (per M) '900, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS—, When Due., Total debt April 1, 1899..., ELECTRIC-LIGHT AND WATER—, etc.

INTEREST is payable in Boston, Mass.

STEVENS CO.—R. NAGLE, Auditor.

County seat is Colville. A portion of this county has been taken to form the new Ferry County.

Table with columns: LOANS—, When Due., Tax valuation, real..., CURRENT EXP. AND FUNDING—, etc.

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 and paid. See CHRONICLE July 8, 1899.

Table with columns: LOANS—, When Due., FUNDING BONDS—, BRIDGE BONDS—, etc.

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 and on the water and light bonds at the North American Trust Co., N. Y.; on the bridge bonds at the American Exchange Nat. 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.

Table with columns: Aug. 15, 1901., Jan. 1, 1901., Jan. 1, 1900., Jan. 1, '99., Bonded debt..., Floating debt*, etc.

* City has now, Aug. 15, 1901, no floating debt.

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

Table with columns: Years., Real., Personal., Total., City Tax Per \$1,000, 1900, 1899, 1898, 1897, 1896, 1895, 1894, 1893.

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.

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.

Table with columns: LOANS—, When Due., Bond. debt Sept. 1, 1901., BUILDING BONDS—GOLD:, etc.

THURSTON CO.—A. L. CALLOW, Auditor.

County seat is Olympia.

Table with columns: LOANS—, When Due., Cash and sinking fund., FUNDING BONDS—, etc.

VANCOUVER.—{ A. L. JOHNSTON, Mayor. E. M. SCANLON, Treasurer.

This city is situated in Clark County.

Table with columns: LOANS—, When Due., Cash assets..., GOLD BONDS—, etc.

Both principal and interest of these bonds is payable in gold.

WALLA WALLA CO.—{ W. B. HAWLEY Jr., T'r. C. N. McLEAN, Aud.

County seat is Walla Walla.

Table with columns: LOANS—, When Due., Tax valuation, real..., REFUNDING BONDS—, etc.

WHATCOM.—See New Whatcom.

WHATCOM CO.—ALEX. VAN WYCK, Auditor.

County seat is New Whatcom.

Table with columns: FUNDING BONDS—, Cash on hand..., 6s, \$200,000..., etc.

WHITMAN CO.—C. G. RABY, Auditor.

County seat is Colfax.

Table with columns: LOANS—, When Due., Tax valuation, personal., FUNDING BONDS—, etc.

YAKIMA COUNTY.—E. E. KELSO, Auditor.

County seat is North Yakima.

Table with columns: LOANS—, When Due., Floating debt..., COUNTY BONDS—1892., etc.

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.

Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Pop'n 1900.

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.

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

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
*School bonds 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 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.
1900.....				\$24,286,775
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	23,106,134
1895.....	15,586,644	7,969,077	167,739	23,723,561
1890.....	16,934,721	7,728,663	686,709	25,350,093
1885.....	17,062,944	9,400,344	939,336	27,402,624
1880.....	17,742,714	9,855,944	4,496,738	32,095,396
1875.....	15,502,392	13,737,472	17,003,869	46,243,733
1870.....	11,320,113	8,377,995	5,910,398	25,608,506
1865.....			3,286,672	21,984,947

The State tax rate (per \$1,000) for 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, etc.] The State shall never assume the debt of any county, town, city, or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., SECTION 9. [State shall not loan its money or credit etc.] The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

ARTICLE XVII., SECTION 7. [State to assume debts of the Territory.] All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada. Provided, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness, as provided in section 3 of article 9 of this Constitution.

ARTICLE VIII., SECTION 10. [County, city, town etc. not to be stockholders, etc.] No county, city, town, or other municipal corporation, shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.

SECTION 8. [Cities and towns to be restricted by general laws]. The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borrowing money, contracting debts, and loaning their credit, except for procuring supplies of water.

POPULATION OF STATE.—Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had

chief attention, and with the decline of this population has also declined, the Census of 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.		Assessment about 3/5 actual value.
Bonded debt Jan. 1, 1901..	\$45,500	Total tax (per \$1,000) 1899..\$23.00
Floating debt.....	3,269	Population in 1890 was.....3,434
Total debt Jan. 1, 1901....	48,769	Population in 1900 was.....4,463
Cash in treasury.....	41,336	

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.)		Total valuation 1900... 1,236,414
Floating debt.....	\$1,943	Total tax (per \$1,000) 1900..\$37.50
Total debt Jan. 1, 1901....	48,943	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.—D. W. MELARKEY, Treas.

County seat is Dayton. Bonds are tax exempt.

LOANS—	When Due.	Tax valuation, personal.
5 1/2s, \$20,000.....	1919	\$319,915
Subject to call after 1904.		Total valuation 1900...1,140,580
Bonded debt Jan. 1, 1901..	\$20,000	State & Co. tax (per M) '00..\$26.50
Cash in treasury.....	17,971	Population in 1890 was.....1,987
Tax valuation, real.....	820,665	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 3/5 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.

LOANS—	When Due.	Total debt Feb. 26, 1901..
TOWN BONDS—		\$26,500
5s, J&J, \$13,000.....	1903-1915	Sinking fund..... 1,000
(\$1,000 due yearly on Jan. 1.)		Net debt Feb. 26, 1901.... 25,500
SEWER BONDS—		Tax valuation 1900... 2,300,000
6s, Dec. 30, \$8,000..	1901-1908	City tax (per \$1,000) 1900...\$9.50
(\$1,000 due yearly on Dec. 30.)		Total tax (per M) 1900.... 27.00
6s, Dec., \$2,500.....	1901-1905	Population in 1890 was.....3,563
(\$500 due yearly in Dec.)		Population in 1900 (city)....4,500
UNIVERSITY BUILDING—		Popu'n Reno Precinct 1900..5,076
6s, J&J, \$10,000.....	1902-1911	Wadsworth School District—
(\$1,000 due yearly on Jan. 1.)		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.

ASSESSMENT.—Real estate is assessed at about 7/10 actual value, and personal property at about 4-5.

RENO SCHOOL DISTRICT.—S. M. JAMISON, Clerk.

LOANS—	When Due.	Total debt Sept. 1, 1901....
8s, J&J, \$2,000.....	1902-1903	\$6,000
(\$1,000 due yearly Jan. 1.)		Sinking fund... 640
6s, Jan. 1, \$4,000.....	1902-1905	School tax (per M) 1900.... 16.00
(\$1,000 due yearly Jan. 1.)		

WHITE PINE CO.—J. B. WILLIAMSON, Treas.

The county seat is Ely.

LOANS—	When Due.	Cash in treasury Jan. 1, 1900..
REDEMPTION BONDS—		\$4,751
6s, July 1, \$54,900....	Jan. 1, 1913	Tax valuation, real.....264,020
Interest payable at Ely, Nevada.		Tax valuation, personal...257,575
Bonded debt Mar. 1, 1900..	\$53,200	Total valuation 1899.....521,593
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 bonds issued by this county are tax exempt.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES.

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State of Virginia.

ITS DEBT, RESOURCES, Etc.

Admitted as a State - - - -	One of Original Thirteen
Total area of State (square miles) - - - -	42,450
State Capital - - - - -	Richmond
Governor (term expires Dec. 31, 1901) - - - -	J. Hoge Tyler
Secy. of C'wealth (term exp. *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. This convention is now (Oct. 1, 1901,) in session, and has been since June.

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. Ot.	Payable.	When Due.	Outstand'g.
Riddleberger Bonds, Act of 1882.....	3	J & J	July 1, 1932	\$6,329,554
Century bonds, dated 1891..	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 was 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 June 30, 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 1882 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 continues actively in progress. 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 Oct. 1, 1901, was \$7,505,426 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

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
"Def'd certs." of 1871 and 1879	6	J. & J.	Contingent.	\$12,961,530*
Interest-bearing certs. of 1882	1,031,551
Non-int.-bearing certs. of 1882	744,051
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.....	\$316,543,279	\$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	405,224,825	\$4.00
1896.....	304,204,590	94,341,046	398,545,636	4.00
1895.....	313,182,340	83,132,476	396,314,816	.....
1893.....	306,200,638	93,838,414	400,039,052	4.00
1890.....	272,312,274	90,110,467	362,422,741	.....
1885.....	256,916,140	84,884,270	341,800,410	4.00
1880.....	234,272,951	70,391,018	304,663,969	.....

POPULATION.—The population of Virginia has been as follows:

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 and 35.7 per cent in 1900. 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, 640,867 in 1890 and 660,722 in 1900.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF VIRGINIA.

ALEXANDRIA.—E. F. PRICE, City Auditor.

This city is in Alexandria County.

LOANS—	When Due.	Bond. debt, Aug. 1, 1901.	\$798,300
REGISTERED COUPON BONDS, 1872.	.....	Sinking fund receives \$4,500 yrly.	.....
6s, J&J, \$32,400.....	July 1, 1902	Population 1890 was.	14,339
REGISTERED COUPON BONDS, 1879	.....	Population in 1900 was	14,528
3-6s, J&J, \$765,900.	July 1, 1909	.....	.....

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 Sept. 1, 1901.	\$14,000
REFUNDING BONDS—	.....	Total valuation 1900.....	4,587,265
5s, Jan., \$14,000.....	1902-1908	State & Co. tax (per M.) 1900.	\$13.50
(\$2,000 yearly on June 1.)	.....	Population in 1890 was.	9,283
Interest payable by County Treas.	.....	Population in 1900 was.....	16,330

AMHERST CO.—H. C. JOYNER, Treasurer.

County seat is Amherst C. H.

LOANS—	When Due.	Tax valuation, real.....	\$1,536,729
REFUNDING BONDS—	.....	Tax valuation, personal.	783,747
4 1/2s, J&J, \$40,700.....	1918	Total valuation 1900.....	2,320,476
Bond. debt Jan. 1, 1901.	\$40,700	Assessment about 3/4 actual value.	.....
Floating debt.....	1,500	St. & Co. tax (per M.) 1900.	\$11.00
Total debt.....	42,200	Population in 1890 was.....	17,551
Sinking fund.....	3,000	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—	When Due.
MARKET AND IMPROV'T BONDS—	.....	5s, M&N, \$60,000	May 1, 1929
6s, M&N, \$29,500.....	1921-1924	Subject to call after 1909.	.....
Subject to call after May 1, 1901.	.....	Bond. debt Sept. 1, 1901.	\$143,500
6s, A&O, \$10,000	.....	Water debt (included)....	100,000
Subject to call after Oct. 1, 1904.	.....	Assessed valuation, real.	660,440
WATER BONDS—	.....	Assessed val'tion, pers'l.	144,848
6s, J&J, \$40,000.....	July 1, 1931	Total valuation 1899.....	805,288
Subject to call after 1907.	.....	Total tax (per \$1,000) '99.	\$17.70
ELECTRIC LIGHT BONDS—	.....	Population in 1890 was.....	2,897
5s, F&A, \$3,500.....	1907	Population in 1900 was.....	2,416
Subject to call after Feb., 1901.	.....	.....	.....

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.	Int. payable at Norfolk Nat. Bk.	All bonds are tax exempt.
IMPROVEMENT BONDS—	.....	Bond. debt July 1, 1901.	\$150,000
6s, J&D, \$25,000.....	July 1, 1926	Tax valuation 1901.....	1,754,064
Subject to call before maturity.	.....	Real valuation (est.)....	5,000,000
6s, J&D, \$25,000	July 6, 1927	Total tax (per \$1,000) 1900.	\$19.00
6s, J&I, 25,000.....	July 1, 1928	Population in 1890 was.....	3,899
5s, M&S, 35,000.....	Mar. 1, 1930	Population in 1900 was.....	4,098
5s, , 40,000.....	Feb. 1, 1931	.....	.....

BOTETOURT CO.—{ J. B. BUHRMAN, Treasurer.
J. W. MATHENY, Clerk.

County seat is Fincastle.

LOANS—	When Due.	Total debt Feb. 15, 1900..	\$58,300
BRIDGE BONDS—	.....	Sinking fund.....	6,000
5s, Mar. 1, \$8,000.....	Mar. 1, 1908	Net debt Feb. 15, 1900..	52,300
REFUNDING BONDS—	.....	Tax valuation, real.....	2,245,803
5s, Jan., \$50,000.....	Jan. 1, 1925	Tax valuation, personal.	805,919
Sub. to call, \$10,000 at any time,	.....	Total valuation 1900....	3,051,722
\$12,500 after 10 years, \$17,500	.....	Assessment about 2/3 actual value.	.....
after 15 years, and \$10,000	.....	State & co. tax (per M.) '99..	\$12.00
after 20 years.	.....	Population in 1890 was.....	14,854
Int. payable at Co. Treas. office.	.....	Population in 1900 was	17,161

BRISTOL.—E. F. JONES, Chairman Finance Committee. Bristol is in Washington County.

LOANS—	When Due.	Bond. debt Aug. 15, 1901.	\$145,000
FUNDING BONDS—	.....	Floating debt	6,000
5s, \$15,000.....	1928	Total debt Aug. 15, 1901	151,000
Subject to call after 1908.	.....	Cash on hand	1,350
GENERAL IMPROVEMENT—	.....	Water debt (included)....	35,000
6s, M&N, \$50,000.....	1921	Tax valuation, real.....	1,457,480
6s, M&N, 20,000.....	1922	Tax valuation, pers'l.....	187,000
5s, J&J, 15,000	July 1, 1931	Tax valuation railroads.	125,414
Subject to call 1921	.....	Total valuation 1901....	1,769,894
5s, J&J, \$ 0,000	Aug. 15, 1931	Assessment about 2/3 actual value.	.....
Subject to call 1921.	.....	Value of city property..	105,000
WATER WORKS:	.....	City tax (per \$1,000) 1901..	\$15.00
6s, J&J, \$35,000.....	1923	Population in 1890 was.....	2,902
Subject to call.	.....	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 in 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..	\$1,271,608
LYNCHBURG & DUR'M R.R. BONDS.—	.....	Total valuation 1900....	4,285,662
4 1/2s, M&S, \$97,000.....	1937	Total tax (per \$1,000) 1900.	\$11.00
Subject to call after Sept. 1, 1917	.....	Population in 1890 was.....	41,087
Total debt Jan. 1, 1901..	\$97,000	Population in 1900 was.....	23,256
Tax valuation, real	3,012,054	.....	.....

INTEREST is payable in Baltimore, Md.

CHARLOTTESVILLE.—B. H. WILLS, Aud.

Charlottesville is the county seat of Albemarle County.

LOANS—	When Due.	WATER BONDS—	When Due.
C. & O. REFUNDING BONDS—	.....	5s, \$12,000.....	Apr. 1, 1938
5s, \$13,000.....	Jan. 1, 1925	Subject to call after 1908.	.....
REFUNDING BONDS—	.....	Bonded debt Mar. 1, 1901.	\$288,000
5s, \$142,000.....	Jan. 1, 1936	Water debt (included)....	91,000
Subject to call after 1906.	.....	Total valuation 1900.....	2,465,886
SCHOOL BONDS—	.....	Assessment about 2/3 actual value.	.....
5s, \$25,000.....	Nov. 1, 1914	Tax rate (per \$1,000) 1900.	\$17.25
SEWERAGE BONDS—	.....	Population in 1890 was....	5,591
5s, \$80,000.....	Sept. 1, 1914	Population in 1900 was....	6,449
STREET BONDS—	.....	.....	.....
5s, \$16,000.....	Nov. 1, 1914	.....	.....

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 <th>\$2,086,733</th>	\$2,086,733
REFUNDING RAILROAD BONDS—	.....	Tax valuation, personal.	490,842
4s, J&J, \$65,000	1905 to 1929	Total valuation 1900....	2,577,575
(\$1,500 due yearly to 1928. Bal-	.....	Assessment about 1/2 actual value.	.....
ance due 1929.)	.....	Total tax (per \$1,000) 1900.	\$10.00
Interest payable at Co. Treasury.	.....	Population in 1890 was.....	8,071
Total debt Mar. 1, 1901..	\$65,000	Population in 1900 was.....	7,927

COVINGTON —A town in Alleghany County.

LOANS—	When Due.	WATER & SEWER BONDS—	When Due.
WATER WORKS BONDS—	.....	5s, \$34,000.....	.....
5s, A & O 16, \$30,000.	Apr. 16, 1926	Total debt Mar. 16, 1901.	\$70,000
Subject to call April 16, 1910.	.....	Tax valuation 1900.....	900,000
5s, A & O 16, \$30,000.	Mar. 16, 1941	Real va uation (e-t.)	1,300,000
Subject to call Mar. 16, 1911.	.....	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	4s, J&J, \$100,000	July 1, 1929
8s, J&J, 25,000.....	1903	REFUNDING BONDS—	.....
8s, J&J, 26,000.....	1905	4 1/2s, M&S, \$100,000.	Mar. 1, 1928
8s, J&J, 74,500	1905	4s, J&J, 160,000.	July 1, 1931
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	WATER & GAS BONDS—	.....
6s, J&J, 10,000.....	1913	4s, \$60,000.....	1930
6s, J&D, 30,000.....	1924	Bond. debt Oct. 1, 1899.	\$1,142,500
5s, J&D, 10,000.....	1913	Debt limit'n by charter.	1,210,000
5s, A&O, 50,000f.....	1916	Assessed valuat'n, real.	6,697,625
5s, M&N, 100,000f.....	1917	Asses'd valuat'n, pers'l.	2,327,578
5s, M&S, 50,000f.....	1920	Total valuation 1900....	9,025,203
5s, A&O, 10,000.....	1922	Assessm't about 80% actual value.	.....
5s, J&J, 25,000.....	1923	Tax rate (per M), 1899.....	\$17.50
5s, M&S, 7,500.....	1924	Population 1890.....	10,305
5s, J&J, 100,000.....	1925	Population 1900.....	16,520

* All the 5 per cent bonds (with the exception of \$50,000 due in 1916) are subject to call ten years after their date of issue.

† The 5 per cent bonds due in 1916, 1917 and 1920 are tax exempt.

INTEREST is payable in Danville, and all coupons are tax-receivable.

FRANKLIN CO.—P. D. DIVERS, Treasurer.

County seat is Rocky Mount.

RAILROAD-AID BONDS—	When Due.	Tax valuation, personal.	\$
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FREDERICKSBURG.—R. T. KNOX, Treas.

This city is in Spottsylvania County.

Table with columns: LOANS—, BRIDGE BONDS—, ELECTRIC LIGHT BONDS—, SEWER BONDS—, FUNDING BONDS—, REFUNDING GAS WORKS BONDS—, WATER BONDS—

* These bonds are secured by a deed of trust on the iron bridge across the Rappahannock River at Fredericksburg.

INTEREST.—The coupons of the funding bonds are tax receivable.

TAX FREE.—The bridge bonds are exempt from taxation.

WATER WORKS.—The water works owned by the city are valued at \$40,000. The city also owns the gas works.

HALIFAX COUNTY.—H. A. EDMONDSON,

Chairman Board of Supervisors.

County seat is Houston.

Table with columns: LOANS—, REFUNDING BONDS—, WATER BONDS—, Net debt July 1, 1901...

HARRISONBURG.—O. B. ROLLER, Mayor.

This place is in Rockingham County.

Table with columns: LOANS—, FUNDING BONDS—, WATER BONDS—, Water debt (included)...

LEXINGTON.—County seat of Rockbridge County.

Table with columns: LOANS—, REFUNDING BONDS—, REFUNDING WATER SUPPLY—, Water debt (incl.) about...

TAX FREE.—The refunding bonds are exempt from corporation tax.

INTEREST on all bonds payable at Lexington.

LYNCHBURG.—G. W. SMITH, Mayor.

Lynchburg is situated in Campbell County.

Table with columns: LOANS—, FUNDING INTEREST—, GENERAL EXPENSES—, REDEMPTION BONDS—, REFUNDING BONDS—, SCHOOL BONDS—, TAXATION BONDS—, WATER BONDS—, 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 13,891.

MANCHESTER.—H. A. MAURICE, Mayor.

Manchester is situated in Chesterfield County.

Table with columns: LOANS—, ALMS HOUSE AND JAIL—, FUNDING BONDS—, SEWER BONDS—, STREET IMPROVEMENT—, REFUNDING BONDS—, WATER BONDS—

Table with columns: Bonded debt Feb. 1, 1901, Floating debt, Total debt, Sinking funds, Net debt Feb. 1, 1900, Tax valuation, real, Tax valuation, personal, Total valuation 1901

OPTIONAL.—All of the above bonds are subject to call ten years after date of issue excepting the 8s due 1911 and \$60,000 of water bonds and \$2,000 due in 1910.

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—, ATLANTIC & DANVILLE RR.—, Tax valuation, real, Tax valuation, personal, Total valuation 1900, State & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was

NEAPOLIS (NORTH DANVILLE).—

Neapolis was recently annexed to Danville, which see.

NEWPORT NEWS.—W. L. COOKE, Clerk.

This city is in Warwick County. [\$15,000 bonds are offered for sale Oct. 14.]

Table with columns: LOANS—, BRIDGE BONDS—, COURT-HOUSE BONDS—, EMERGENCY & SCHOOL BONDS—, STREET PAVING BONDS—, SEWER, SCHOOL & JAIL BONDS—, SCHOOL BONDS—, FIRE DEPARTMENT 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. [\$626,000 bonds were sold April 4.]

Table with columns: LOANS—, GENERAL PURPOSES—, MARKET HOUSE B'LD'G & SITE—, PARK BONDS—, RENEWAL BONDS—, WARD BONDS—, 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 \$573,700 coupon bonds in Baltimore; on all others in Norfolk.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Total bonded debt, Sinking funds, Net debt, Water debt (included above)

On May 1, 1901, in addition to the bonded debt the city had a floating debt of \$150,669; this includes \$73,500 of school loans

CITY PROPERTY.—The city owns real estate valued in 1901 at \$1,118,603 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 90 per cent of 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 2/3 actual value, Total tax (per \$1,000), Population in 1890, Population in 1900.

PATRICK CO.—CHAS. R. MARTIN, Clerk.

Table with columns: LOANS, When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1901, State & Co. tax (per M) 1901, Population in 1890, Population in 1900.

PETERSBURG.—{ J. M. PLEASANTS, Mayor. G. B. GILL, Auditor.

Table with columns: LOANS, When Due, RAILROAD BONDS, When Due, SCHOOL BUILDING, WATER IMPROVEMENT, STREET IMPROVEMENT.

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: LOANS, When Due, Total valuation 1900, Total tax (per M), 1900, Population in 1890, Population in 1900.

PORTSMOUTH.—GEO. A. TABB, Treasurer.

Table with columns: LOANS, When Due, REDEMPTION BONDS, When Due, SEWER BONDS, PAVING & GRADING BONDS, SCHOOL BONDS.

* A special tax amounting to 2/3 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: LOANS, When Due, Tax valuation, personal, Total valuation 1900, Assessment 1/2 actual value, Tax rate (per \$1,000) 1900, Population in 1890, Population in 1900.

RICHMOND.—{ RICHARD M. TAYLOR, Mayor. EDWARD J. WARREN, Auditor.

Table with columns: LOANS, When Due, BONDED DEBT, When Due.

LOANS— When Due

Table with columns: BONDED DEBT, When Due, BONDED DEBT—(Con.)—

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, Assessed Valuation, 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: LOANS, When Due, BRIDGE BONDS, COURT HOUSE, JAIL, & C., FIRE DEPARTMENT, OFFICIAL MAP, RAILWAY, SCHOOL BONDS, CORPORATION PURPOSES, REFUNDING BONDS.

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: LOANS, When Due, COURT HOUSE BONDS, REFUNDING RR. BONDS.

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: LOANS, When Due, COUNTY BONDS, REFUNDING BONDS.

Interest payable at County Treas'y.

This is the county seat of Augusta County; \$200,000 of water-works bonds have been authorized by the Legislature.

Table with columns: LOANS, When Due, LAND PURCHASE BONDS, MARKET HOUSE BONDS.

STAUNTON.—{ A. H. FULTZ, Mayor. ARISTA HOGE, Treasurer.

This is the county seat of Augusta County; \$200,000 of water-works bonds have been authorized by the Legislature.

Table with columns: LOANS, When Due, COLD STORAGE AND SMALL POX.

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.	

* 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.

LOANS—	When Due.	Assessed valuation, per'l	Total valuation 1900.	Assessment about	Tax rate (per \$1,000)	Population in 1890 was.	Population in 1900 was.
5s, J&J, \$60,750	.....	\$628,520	1,605,316	2/3 actual value.	900 \$16.70	3,354	3,827
SEWER BONDS—							
4s, J&J, \$15,000	Apr. 1, 1931						
Bonded debt Mar. 1, '01		\$60,750					
Assessed valuation, real.		976,796					

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	Total valuation 1900	Assessment	Total tax (per M) 1900	Population in 1890 was	Population in 1900 was
CITY BONDS—		\$103,000	1,724,105	2/3 to 3/4 actual value.	\$11.00	5,196	5,161
5s, \$63,000	1904						
4s, 43,000	1925						
Interest is payable at Winchester.							
Total debt Mar. 1, 1901		\$106,000					
Sinking fund		3,000					

WYTHEVILLE.—W. L. STANLEY, Agent.
 This town is in Wythe County.

LOANS—	When Due.	Bonded debt Apr. 1, 1900.	Assessed val'n, real.	Assessed val'n, personal.	Total valuation 1898.	Assessment about	Tax rate (per \$1,000) '98.	Population in 1890 was.	Population in 1900 was.
REFUNDING BONDS—		\$85,000	432,620	244,630	677,250	2/3 actual value.	\$15.00	2,570	3,003
4½s, J&J, \$82,000	Jan. 1, 1933								
Subject to call after Jan. 1, 1909.									
WATER BONDS—									
6s, A&O, \$20,000	1925								
4½s, M&N, 3,000	Nov. 1, 1932								
Subject to call after Nov. 1, 1908									
COURT HOUSE BONDS—									
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 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 amounts in the various State funds aggregated on June 1, 1901, \$1,123,042.

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
1890	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 p. c. in 1880, 4.39 in 1890 and 4.5 p. c. in 1900. In number blacks were 17,980 in 1870, 25,386 in 1880, 33,508 in 1890 and 43,499 in 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.

BERKELEY CO.—I. L. BENDER, Clerk.
 County seat is Martinsburg.
LOANS— When Due. Tax valuation, person'l. \$1,181,980
MARTINSBURG & POTOMAC RR.— Total valuation 1900.....\$5,729,629
 4s, J&J, \$105,000.....1911 State & Co. tax (per M) 1900 \$8.00
 Total debt Feb. 1, 1901... \$105,000 Population in 1890 was.....18,702
 Tax valuation, real.....4,547,649 Population in 1900 was.....19,469

**BLUEFIELD.—{ DR. G. C. HALLAND, Mayor.
 { A. H. LAND, Treasurer.**
 Bluefield is in Mercer County.
LOANS— When Due. Tax valuation, personal \$422,636
STREET, SEWERS, ETC.— Total valuation '99 (abt.) 1,096,865
 8s, Jan. 1, \$25,000..... Aug. 22, 1912 Assessment about 1/3 to 1/2 act. val.
 Interest payable in Bluefield. City tax (per \$1,000), 1899..\$10.00
 Bonded debt Aug. 1, 1899..\$25,000 Population in 1890 was.....1,775
 Tax valuation, real .. 674,229 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 1/2 its actual value in this county.
INTEREST is payable at the Weston Bank, Weston, W. Va.

BROOKE COUNTY.—G. W. McCORD, Clerk.
 County seat is Wellsburgh. The sinking fund receives \$7,330 annually out of the county levy to pay the interest and principal of the bonded debt.
LOANS— When Due. Net debt June 1, 1901... \$87,447
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. 641,080
 Bond. debt June 1, 1901..\$106,000 Total valuation 1900.....3,349,457
 Floating debt..... 4,432 Assessment about 3/4 actual value.
 Total debt..... 110,432 State & co. tax (per M) 1901..\$10.50
 Sinking fund and cash... 22,984 Population in 1890 was.....6,660
 Population in 1900 was.....7,219

CHARLESTON.—FRANK W. FIELD, Treas.
 This city is in Kanawha County.
LOANS— When Due. Floating debt (est.)..... \$35,000
STREET AND SEWER BONDS— Total debt..... 158,000
 6s, Jan., \$3,000.....Jan. 19, 1904 Sinking fund..... 23,000
 6s, June, 30,000..... June 18, '09 Net debt Mar. 1, 1900... 135,000
 Subject to call after 1899. Tax valuation, real.....3,101,325
 4s, Ann., \$50,000.....1919 Tax valuation, personal.1,539,365
 Subject to call after 1904. Tax valuation, 1899.....4,640,690
HOSPITAL BONDS— Assessment about 1/3 actual value.
 4s, Sept., \$25,000...Sept. 25, 1915 Total tax rate (per M.) '99..\$32.00
 4s, Sept., 15,000.....1909 Population in 1890 was..... 6,742
 Bond. debt Mar. 1, 1900..\$123,000 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 \$400,000.
LOANS— When Due. **WATER-WORKS BONDS—**
ELECTRIC LIGHT BONDS— 5s, July, \$40,000..... July 1, 1914
 5s, Sept. \$10,000..... Sept. 1, 1918 Subject to call after July 1, 1904
 Subject to call after Sept. 1, 1908 5s, Sept., \$10,000 ... Sept. 1, 1917
STREET IMPROVEMENT BONDS— Subject to call after 1907.
 5s, May, \$10,000..... May 1, 1916 Interest is payable at Grafton.
 Subject to call after 1906. Bonded debt Apr. 1, 1901. \$70,000

Floating debt.....	\$2,800	Total valuation 1900.....	\$1,693,697
Total debt Apr. 1, 1901..	72,800	Assessment about $\frac{1}{2}$ 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.

LOANS—	<i>When Due.</i>	Net debt Jan. 1, 1899....	\$149,630
PAVING AND SEWER BONDS—		Tax valuation, real.....	3,842,505
6s, Oct. 1, \$82,000.....	Oct. 1, 1921	Tax valuation, personal..	1,268,447
6s, July 1, 75,000.....	Oct. 1, 1923	Total valuation, 1898 ..	5,110,952
SCHOOL BONDS—		Assessment is $\frac{2}{5}$ actual value.	
6s, Annu., \$15,000.....	1927	Total tax (per \$1,000) '98..	\$27.50
(Subject to call after 1907.)		Population in 1890 was....	10,108
Total debt Jan. 1, '99....		Population in 1900 was....	11,923
Sinking fund.....	17,370		

The school bonds as set out above were not issued by the city of Huntington, and, strictly speaking, do not constitute a municipal debt; but the school district covers the same territory and embraces the same subjects of taxation as the city.

INTEREST on the 5 per cent school bonds is payable in Huntington; on all other bonds interest is payable in New York.

JEFFERSON CO.—W. F. ALEXANDER, Clerk.

County seat is Charlestown.			
LOANS—	<i>When Due</i>	Bond. debt Mar. 1, 1901.	\$205,600
RAILROAD AID BONDS—		Total valuation 1899....	7,329,709
5s, A.&O., \$19,600.....		Assessment $\frac{2}{3}$ to $\frac{1}{3}$ actual value.	
Subject to call.		State & Co. tax (per M.) '99..	\$6.50
5s, A.&O., \$106,000.....		Population in 1890 was....	15,553
Subject to call after Apr. 1, 1903		Population in 1900 was....	15,935
REFUNDING BONDS—			
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.—A. F. LAMBERT, City Clerk.

Martinsburg is the county seat of Berkeley County.			
LOANS—	<i>When Due.</i>	Tax valuation 1900.....	\$2,200,000
REFUNDING BONDS—		Assessment about $\frac{2}{3}$ actual value.	
4s, J.&J., \$76,000....	July 15, 1934	City tax (per \$1,000) 1900 ..	\$6.60
Subject to call after July 15, 1921.		Population in 1890 was....	7,226
Total debt Sept. 1, 1901..		Population in 1900 was....	7,564
Debt limitation.....			109,000

INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg.

TAX FREE.—These bonds are exempt from City tax.

OHIO COUNTY.—County seat is Wheeling.

LOANS—	<i>When Due.</i>	Tax valuation, pers'l....	\$5,933,725
4 $\frac{1}{2}$ s,, \$155,000.....	10-30 yrs.	Tax valuation 1900.....	23,303,055
4 $\frac{1}{2}$ s,, 67,500.....	5-30 yrs.	State & Co. tax (per M.) '98..	\$8.50
Bonded debt Aug. 1, 1901..	\$222,500	County tax (per \$1,000) '99..	\$5.00
Floating debt.....	38,000	Population in 1890 was....	41,557
Total debt Aug. 1, 1901 ..	260,500	Population in 1900 was....	48,024
Tax valuation, real.....	17,839,330		

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 \$130,995.

PARKERSBURG.—FRANK GOOD, Clerk.

This city is in Wood County.			
LOANS—	<i>When Due.</i>	SPECIAL SEWER BONDS—	
HOSPITAL BONDS—		5s, Sept. 1, \$15,000.....	Sept. 1, 1917
5s, Sept. 1, \$15,000.....	Sept. 1, 1917	Interest payable at City Treasury.	
IMPROVEMENT BONDS—		Total debt Feb. 23, 1901.	\$240,000
5s, July, \$65,000.....	July 1, 1914	Floating debt.....	40,000
PARK BONDS, SER. F—		Total debt.....	280,000
5s, June, \$25,000.....	June 1, 1916	Sinking fund assets.....	40,000
REFUND. BONDS, SER. B & D—		Net debt Feb. 23, 1901....	240,000
6s, F.&A., \$20,000.....	Aug. 1, 1912	Water debt (included)....	40,000
5s, J.&D., 10,000.....	July 1, 1909	Total valuation 1900.....	6,167,789
WATER WORKS (REFUNDING)—		Assessment about $\frac{1}{2}$ actual value.	
5s, F.&A., \$40,000.....	Aug. 1, 1916	City tax (per \$1,000) 1900..	\$11.00
Subject to call before maturity.		Population in 1890 was....	8,408
STREET PAV. & SEWER B'Ds.—		Population in 1900 was....	11,703
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.			
LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, 1901	\$479,300
BRIDGE BONDS—		Water bonds (add't'l)....	150,000
6s, Nov. 1, \$66,900....	Nov. 1, 1924	Floating debt (net).....	25,932
Subject to call after Nov. 1, 1901		Total valuation 1901....	23,866,522
4 $\frac{1}{2}$ s, July, \$29,500....	July 1, 1924	Assessment about $\frac{2}{3}$ actual value.	
5s, July, 207,000.....	July 1, 1915	City & school tax (per M.) '99..	10.40
4 $\frac{1}{2}$ s, Nov., 77,900.....	Nov., 1911	Population in 1890 was....	34,522
WATER BONDS—		Population in 1900 (Census)	38,878
6s,, \$150,000.....	Jan., 1907		

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.			

LOANS—				
NAME AND PURPOSE.	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Principal.</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.

	<i>Jan. 1, 1901.</i>	<i>Jan. 1, '99.</i>	<i>Jan. 1, '93.</i>
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	\$828,549	15.	

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—

<i>Years.</i>	<i>Real Estate.</i>	<i>Personal Property.</i>	<i>Railroads.</i>
1900.....	\$149,400,657	\$125,467,307	\$52,188,411
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 1901, not including railroads, was \$588,707,480; for 1900 it 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; 1896 it was \$570,926,762; 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; 14.69 p. c. in 1890 and 13.03 p. c. in 1900. In number blacks were 220,992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; 272,931 in 1890 and 284,706 in 1900.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF KENTUCKY.

For additional statements not given in alphabetical order below, see "Additional Statements" at end of this State.

ALLEN COUNTY.—W. N. COOK, Treasurer.

County seat is Scottsville.			
LOANS—	<i>When Due.</i>	Total valuation 1900....	\$1,332,690
REFUNDING RAILROAD BONDS—		Assessment about 65% actual val.	
4s, J.&D., \$170,000.....	June, 1902-'21	State & co. tax (per M) 1900..	\$15.75
Interest payable at Scottsville.		Population in 1890 was....	13,692
Total debt June 10, 1901..	\$170,000	Population in 1900 was....	14,657

CHRISTIAN CO.—J. P. PROWSE, Co. Clerk.

County seat is Hopkinsville.			
LOANS—	<i>When Due.</i>	Total debt Aug. 19, 1901	\$173,000
TURNPIKE BONDS—		Sinking fund.....	7,000
5s, J.&J., \$75,000.....	Jan. 1, 1931	Net debt Aug. 19, 1901..	166,000
REFUNDING BONDS—		Tax valuation, real.....	7,020,110
5s, \$98,000.....	July 1, 1917	Tax valuation, personal..	1,887,265
Subject to call after 1902.		Total valuation 1901....	8,907,375
Interest on refunding 5s is payable at City Bank; on turnpike bonds at First National, Hopkinsville, Ky.		State & Co. tax (per M) 1901..	\$9.75
		Population in 1890 was....	34,118
		Population in 1900 was....	37,962

CLARK COUNTY.—J. H. EVANS, Co. Judge.

County Court.—County seat is Winchester.			
LOANS—	<i>When Due.</i>	REFUNDING BONDS—	
RAILROAD AID BONDS—		4s, J.&D., \$14,000.....	June 1, 1917-8
6s, J.&J., \$30,000....	\$7,000 per year.	Total debt July 1, 1901..	\$176,000
TURNPIKE BONDS—		Tax valuation 1901....	9,054,683
6s, J.&J., \$82,000.....	1907	State & Co. tax (per M.) 1901..	\$9.75
4s,, 50,000.....	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. A. JOHNSON, Mayor. W. J. MAHON, 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. See CHRONICLE, V. 71, p. 1183. The case is now (Sept. 20) pending in the U. S. courts.

LOANS—	<i>When Due.</i>	LOANS—	<i>When Due.</i>
ASPHALT BONDS—		CASPARIS JUDGMENT BONDS—	
5s, May, \$24,010.....	1902 to 1903	4s, M.&S., \$103,500.....	Mar. 1, 1923
(\$11,890 due yearly May 18.)		REDEMPTION BONDS—	
4s, F.&A., \$142,600....	Aug. 1, 1931	4s, F.&A., \$73,200.....	Aug. 1, 1920
BRICK BONDS—		Subject to call 1910.	
5s, Feb. 1, \$4,720.....	1902-1905	4s, F.&A., \$106,300....	Aug. 1, 1922
(\$740 due yearly Feb. 1.)		RESERVOIR & WATER WORKS B'Ds.—	
5s, Feb. 1, \$5,420.....	1902-1905	4s, J.&J., \$520,000.....	Jan. 1, 1927
(\$890 due yearly Feb. 1.)		4s, J.&J., 371,000.....	Jan. 1, 1928
BRIDGE BONDS—		4s, J.&J., 23,000.....	July 1, 1928
4s, J.&J., \$33,000.....	July 1, 1926	4s, J.&J., 111,000.....	July 1, 1930
COV. W. COV. & LUD. HIGHWAY—		WATER WORKS REDEMPTION—	
4s, F.&A., \$7,900.....	Aug. 1, 1923	4s, J.&J., 190,700.....	Jan. 1, 1930
Subject to call.		REFUNDING BONDS—	
FUNDING BONDS—		4s, J.&J., \$51,300.....	July 1, 1934
5s, F.&A., \$281,000....	Aug. 1, 1920	SEWER BONDS—	
Subject to call 1910.		5s, F.&A., \$9,500.....	Aug. 1, 1902

INTEREST 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.—
 Sept 1, 1901. Jan. 1, '01. Jan. 1, '00. Jan. 1, '99.
 Total bonded debt....\$2,045,990 \$2,079,500 \$2,104,100 \$2,197,300
 Water dbt. incl. above 1,215,700 1,215,700 1,215,700
ASSESSED VALUATION.—The city's assessed valuation in 1901, equalized, was real estate, \$22,919,465; personal, \$4,020,040; total, \$26,939,505. 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 42,933; in 1890 it was 37,371; in 1880 it was 29,720.

COVINGTON SCHOOL DIST—M. A. Hoyker, Clerk.
 Bonds are exempt from taxation.
LOANS— When Due. Sinking fund.....\$3,000
 4s, J&J, \$20,000..... July 1, 1903
 Bonded debt July 1, 1901..\$20,000 | Net debt July 1, 1901.....17,000
 School tax (per \$1,000; 1901..\$3.25

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 1917 | Net debt Feb. 23, 1901 .. 72,000
 (\$1 500 due yearly on Jan. 1.) | Assessed valuation 1900..2,500,000
WATER WORKS BONDS— Assessment about 2/3 actual value
 5s, J&J, \$30,000..... July 1, 1914 | Total tax (per \$1,000) 1900 \$15.30
 Optional after 1904. | Population in 1890 was.....3,766
 5s, J&J, \$20,000..... July 1, 1914 | Population in 1900 was.....4,283
 Optional after 1909.
 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 valu'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'nt 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..1,148,479
 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. Floating debt \$27,800
COUNTY BONDS— Total debt..... 117,800
 4s, \$50,000..... 1912 to 1927 | Sinking fund..... 17,809
 Due, \$12,500 Jan. 1, 1912; \$12,500 Jan. 1, 1917; \$12,500 Jan. 1, 1922 and \$12,500 Jan. 1, 1927. | Net debt June 7, 1901.... 99,991
TURNPIKE BONDS— | Equalized valuat'n 1900..6,600,000
 6s, J&J, \$20,000..... 1905 | Assessment about 3/4 actual value.
 6s, J&J, 20,000..... 1907 | State & Co. tax (per M.) '00. \$10.20
 Bond. debt June 7, 1901. \$90,000 | Population in 1890 was.....16,914
 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. 80% 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.... 8,833
 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. Tax valuation, personal..\$694,808
REFUNDING BONDS— Total valuation 1901.....2,636,522
 4s, A&O, \$64,000..... 1931 | Assessment is 65% of actual value.
 Subject to call 1911. | City & sch. tax (per M) 1901.12.50
 Total debt July 1, 1901.. \$64,000 | Population in 1890 was.....5,833
 Tax valuation, real.....1,538,756 | Population in 1900 was.....7,280
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
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 (inci.).. 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. Net debt Apr. 3, 1901.. \$62,230
TURNPIKE BONDS— Assess'd valuation, real. 3,483,880
 6s, \$5,000..... Apr., 1905 | Assess'd valuation, pers'l.. 2,809,070
 6s, July, 7,000..... July, 1902 | Total valuation 1901... 6,292,950
 5s, Sept., 10,000..... Sept., 1903 | Assessment abt' 80% actual value.
 4s, \$15,000..... Mar., 1904 | State & co. tax (per M) '01. \$9.54 1/2
 4s, M&S, 52,000..... | Population in 1890 was.....15,962
 Bonded debt Apr. 3, 1901..\$74,000 | Population in 1900 was.....17,059
 Sinking fund..... 11,970

LOUISVILLE.— CHAS. P. WEAVER, Mayor.
 STUART R. YOUNG, Treasurer.
 Louisville is the county seat of Jefferson County.
LOANS— When Due. **PARK BONDS—**
b CITY HALL— 4s, J&J, \$600,000.... July 1, 1930
 7s, A&O, \$200,000.... Apr. 1, 1903 | b RECONSTRUCTION, 1873—
REFUNDING BONDS (gold)— 7s, J&J, \$600,000.... July 1, 1903
 4s, \$500,000.... Sept. 15, 1910 | b OLD LIABILITIES, 1871-1880—
 4s, J&J, 457,000.... July 1, 1937 | 5s, F&A, \$199,000.... Aug. 1, 1911
 3 1/2s, M&N, 448,000.... May 1, 1940 | b RAILROAD AID BONDS—
 3 1/2s, A&O, 692,000.... Apr. 1, 1941 | (1) Eliz. & Pad. RR., 1873—
 a MUNICIPAL IMPROVEMENTS— | 7s, J&J, \$998,000.... Jan. 1, 1903
 4s, J&J, \$1,495,000.... July 1, 1923 | (4) Road Bed (L. C. & L. RR.)—
 4s, Q-M, 1,500,000.... Dec. 1, 1928 | 7s, J&J, \$200,000.... July 1, 1903
 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 all payable in New York City at the National Bank of the Republic.
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. equ. valuat'n 1899. 7,990,032
 5s, A&O, \$500,000.... Mar. 1, 1933 | Assessm't abt' 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 | Assessment is 2/3 actual value.
 \$5,000 yearly thereafter. | State tax (per \$1,000).....\$4.75
TURNPIKE BONDS— | County tax (per \$1,000)..... 5.25
 4 1/2s, \$70,000.... 1902 to 1918 | Population in 1890 was.....24,348
 Interest is payable at Louisville. | Population in 1900 was..... 25,607
 Bonded debt Jan. 1, 1901..\$182,000

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, 1903 | 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, \$36,000.... Aug. 1, 1902 | 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.

Table with columns: LOANS—, FUNDING BONDS—, GENERAL BONDS—, Total valuation 1901, Assessment is 3/4 actual value, Tax rate (per \$1,000) 1899, Population in 1890, Population in 1900.

MONTGOMERY CO.—County seat is Mt. Sterling.

Table with columns: LOANS—, FUNDING DEBT—, TURNPIKE BONDS—, Total debt Jan. 1, 1901, Sinking fund, Net debt Jan. 1, 1901, Total valuation 1901, Assessment 1/2 to 2/3 actual value, State & co. tax (per M) 1901, County tax (per \$1,000), Population in 1890, Population in 1900.

MUHLENBERG CO.—County seat is Greenville. Railroad bonds aggregating \$800,000 were the subject of much litigation (V. 70, p. 546, and V. 72, p. 637). This debt was compromised by the issuance of the \$215,000 refunding bonds given below:

Table with columns: LOANS—, REFUNDING BONDS—, Assessed valuat'n, real, Assessed valuation, per'l., Assessed valuat'n, RR's., Total valuation 1901, State & co. tax (per M) 1901, Population in 1890, Population in 1900.

NEWPORT.—{ R. W. NELSON, Mayor. { JOHN ZOLLEIS, Auditor.

Newport is in Campbell County. 3'65 per cent refunding bonds have been sold to refund the 7'10 per cent water bonds as they fall due.—See CHRONICLE V. 72, p. 54.

Table with columns: LOANS—, BRIDGE BONDS—, FLOOD BONDS—, FUNDING BONDS—, REDEMPTION BONDS—, REFUNDING BONDS—, STREET IMPROVEMENT—, WATER BONDS—, Assessed valuat'n, real, Assessed valuation, per'l., Assessed valuat'n, RR's., Total valuation 1901, State & co. tax (per M) 1901, Population in 1890, Population in 1900.

NICHOLAS COUNTY.—S. A. RATLIFE, Clerk.

Carlisle is the county seat.

Table with columns: LOANS—, TURNPIKE BONDS—, Tax valuation, real, Tax valuation, personal, Total valuation 1901, Assessment abt. 70% actual value, State & Co. tax (per M) 1900, Population in 1890, Population in 1900.

OWEN COUNTY.—W. P. SWOPE, Clerk.

County seat is Owenton.

Table with columns: LOANS—, COUNTY BONDS—, REFUND. BRIDGE & TURNPIKE—, Total debt, Sinking fund, Total debt Jan. 1, 1901, Turnpike debt (add'l), Tax valuation 1901, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890, Population in 1900.

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'BRYAN, 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.

Table with columns: LOANS—, RAILROAD BONDS—, STREET IMPROVEMENT BONDS—, Interest is payable at Owensboro, Total debt Jan. 1, 1901, Tax valuation 1900, Assessment about 2/3 actual value, City tax rate (per M) 1900, Population 1890 was, Population in 1900 was.

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 (Sept. 1, 1900), railroad stock of the par value of \$220,000.

Table with columns: LOANS—, CHES. OHIO & S. W. R.R.—, CH. ST. L. & P. R.R.—, P. & M. GRAVEL ROAD—, Total debt Jan. 1, 1901, Tax valuation 1901, Assessment about 2/3 actual value, City tax (per \$1,000) 1901, Population in 1890 was, Population in 1900 was.

INTEREST on the Chicago St. Louis & Paducah 4 1/2s 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.

Table with columns: LOANS—, REFUND'G AND FUND'G B'D'S '98, Tax valuation 1900, Assessment is 3/4 actual value, City tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

PENDLETON CO.—C. H. LEE, JR., Treasurer.

County seat is Falmouth.

Table with columns: LOANS—, FUNDING BONDS—, TURNPIKE BONDS—, Bond debt Jan. 1, 1901, Sinking fund, Net debt Jan. 1, 1901, Total valuation 1900, Assessment is 1/2 actual value, State & co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

INTEREST on the 6 per cent turnpike bonds due 1906 is payable at Falmouth; on the funding bonds at the Chase National Bank, N. Y., on all others at the Bank of America, N. Y.

SCOTT COUNTY.—D. P. EWING, Treasurer.

County seat is Georgetown.

Table with columns: LOANS—, TURNPIKE BONDS—, REFUNDING BONDS—, Bonded debt Jan. 1, 1901, Floating debt, Total debt Jan. 1, 1901, Tax valuation, real, Tax valuation, personal, Total valuation 1900, State & co. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

SPENCER COUNTY.—County seat is Taylorsville.

Table with columns: LOANS—, COUNTY BONDS—, Total valuation 1901, State & co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

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.

Table with columns: LOANS—, TURNPIKE & REFUNDING BONDS—, Sinking fund, Tax valuation, real, Tax valuation, personal, Total valuation 1901, State & Co. tax (per M) 1900, Population in 1890 was, Population in 1900 was.

WOODFORD CO.—JAMES W. SMITH, Treas.

County seat is Versailles.

Table with columns: LOANS—, COUNTY BONDS—, TURNPIKE BONDS—, Tax valuation, real, Tax valuation, personal, Total valuation 1900, Assessment same as actual value, State & Co. tax (per M), 1900, County tax (per \$1,000) 1901, Population in 1890 was, Population in 1900 was.

INTEREST on county bonds is payable in New York.

ADDITIONAL STATEMENTS. In the table below we give statistics regarding several counties and other civil divisions in Kentucky which have reported an indebtedness of over \$10,000 and are not represented among the foregoing.

Table with columns: Place, Total Debt, Int. Rate, Tax Valuation, Population 1900.

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.

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

PAR VALUE OF BONDS.—Settlement bonds are \$100 and \$1,000

INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City.

TOTAL DEBT, ETC.—The 3 per cent bonds in the above table were given in settlement of 6 per cent bonds. This compromise was effected

In 1883, but there is still outstanding quite a number of the old bonds. These old bonds were funded at 50c. on the dollar, and to represent fractions the State issued what is known as "scrip." The subjoined statement shows Tennessee's total debt June 1, 1901.

Total interest-bearing debt.....\$15,946,000
Estimated amount of bonds yet to be funded..... 679,666

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.

Table with columns: Year, Acres, Town Lots, Other Property, Total Value, Rate of Tax, and Rate of Assessment. Rows list years from 1867 to 1900.

In addition to the above valuations, the assessed valuations of railroad, telephone and telegraph property in 1900 was \$56,630,201, and the figures for 1901 have been announced as \$57,501,496.

POPULATION.—The population of Tennessee has been as follows. 1900.....2,020,616 1860.....1,109,801 1820..... 422,771
1890.....1,767,518 1850.....1,002,717 1810..... 261,727
1880.....1,542,359 1840..... 829,210 1800..... 105,602
1870.....1,258,520 1830..... 681,904 1790..... 35,691

The proportion of the colored population was 26.14 per cent in 1880, 24.57 per cent in 1890 and 23.8 per cent in 1900. In number blacks were 245,881 in 1850; 283,019 in 1860; 322,331 in 1870; 403,151 in 1880; 434,300 in 1890; 480,243 in 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.

BRISTOL.—C. ST. JOHN, Mayor. T. J. BURROW, Recorder. Bristol is in Sullivan County. The matter of a special levy to meet the \$25,000 railroad-aid bonds is still (Sept. 1, 1901,) in litigation.
LOANS—When Due. COURT HOUSE BONDS—6s, g., J&D, \$10,000...Feb. 1, 1922
FUNDING BONDS—6s, M&S, \$19,500... Mar. 1, 1925
KING COLLEGE BOND—6s, F&A, \$815...Feb. 1, 1916
MARKET HOUSE BONDS—6s, g., J&D, \$10,000...Feb. 1, 1922
RAILROAD AID BONDS—6s, F&A, \$40,000...Ang. 5, 1912
6s, J&J, 25,000...July 1, 1920
SCHOOL BUILDING BONDS—6s, g., J&J, \$12,000...July 1, 1922

CHATTANOOGA.—T. J. GILLESPIE, Treas'r. Chattanooga is the County seat of Hamilton County.
LOANS—When Due. FUNDING BONDS. 6s, June, \$31,000.....June 1, 1911
SEWER BONDS. 6s, M&S, \$50,000...Sept. 1, 1917
6s, A&O, 125,000...Apr. 15, 1909
6s, A&O, 75,000...Apr. 15, 1911
STREET AND SEWER BONDS. 5s, A&O, \$250,000...Apr. 15, 1920
5s, A&O, 250,000...Apr. 15, 1921
INTEREST on the funding 6s due in 1917 is payable in Chattanooga; on all other bonds in New York City.

CLARKSVILLE.—W. B. YOUNG, Mayor. H. D. PETTUS, Treasurer. County seat of Montgomery County. On August 3, 1901, this city voted a subscription of \$100,000 to the stock of the Nashville & Clarksville RR. The legality of the election is being contested in court.
LOANS—When Due. REFUNDING BONDS—6s, J&J, \$28,300.....July 1, 1915
6s, J&J, 21,300.....July 1, 1916
6s, A&O, 22,600.....July 1, 1917
SEWER BONDS—5s, J&J, \$22,500.....July 1, 1925
(Optional after five years.)
5s, J&J, \$10,000.....July 1, 1915
(Optional.)
WATER BONDS—6s, F&A, \$32,000...Feb. 1, 1909
6s, J&J, 28,000...July 1, 1923
(Optional after July 1, 1903)
INTEREST is payable at Clarksville.

HAMILTON CO.—SETH M. WALKER, Co. Judge. County seat is Chattanooga.
LOANS—When Due. BRIDGE BONDS—5s, A&O, \$200,000...Oct. 1, 1909
FUNDING BONDS—5s, A&O, \$150,000...Apr. 1, 1905
Interest is payable in New York.
Bond. debt Dec. 1, 1900..\$350,000
Warrants outstanding. \$80,000
Sinking fund..... 20,000
Tax valuation 1900.....19,699,380
Assessment is 3/5 actual value.
County tax (per M.) 1901...\$13.50
Population in 1890 was....53,482
Population in 1900 was....61,695

HARRIMAN.—C. E. HENDRICK, Treasurer. This city is in Roane County.
LOANS—When Due. WATER, ELECTRIC LIGHT, ETC.—6s, F&A, \$106,000...Aug. 1, 1923
Subject to call after Aug. 1, 1903
Bonded debt Feb. 26, '01..\$106,000
Floating debt..... 5,000
INTEREST is payable at Manufacturers' National Bank, Harriman.
Total debt Feb. 26, 1901..\$111,000
Tax valuation 1900.....1,100,000
Estimat'd real valuat'n..5,000,000
Total tax (per \$1,000) '99..\$35.00
Population in 1890 was..... 716
Population in 1900 was.....3,442

HAYWOOD CO.—J. H. ESTES, Chairman. County seat is Brownsville.
LOANS—Amount. RAILROAD BONDS—6s, May, \$121,700...May 1, 1914
Total debt Oct. 1, 1900.. \$121,700
Tax valuation 1900.....2,709,219
Assessment is 2/3 actual value.
State & co. tax (per M.) '00..\$12.50
Population in 1890 was.....23,558
Population in 1900 was.....25,189

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—6s, \$55,000.....1921
(School after 1911.)
5s, 68,000.....1920
SCHOOL BONDS—5s, F&A, \$22,000...Aug. 1, 1917
(Optional after Aug. 1, 1907).
WATER WORKS BONDS—6s, \$67,000.....1914
4s, 25,000.....1929
(Tenn. after 1914.)
TENN. MID. RY. BONDS—6s, \$125,000.....1909
Bond. debt Mar. 1, '01.. \$362,000
Floating debt..... 41,799
Total debt Mar. 1, 1901. 403,799
Tax valuation, 1900.... 2,588,411
Actual valuation about 8,000,000
Tot. tax (per \$1,000) 1900..\$26.00
Population in 1890 was... 10,039
Population in 1900 was....14,511

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.

Table with columns: LOANS—When Due. CHARL. CEN. & CHIC. RR. 6s, M&N, \$20,000...May 1, 1910
FUNDING JUDGMENT BONDS—6s, F&A, \$1,000.....1903 to 1907
(\$1,000 due yearly on Feb. 1.)
SCHOOL AND STREET BONDS—6s, F&A, \$48,500...Feb. 1, 1911
Bonded debt Feb. 1, 1901..\$49,500
Total valuation 1900..... 595,790
Assessment is 3/5 actual value.
Total tax (per \$1,000) '00..\$30.50
Population in 1890 was.....4,161
Population in 1900 was.....4,645

*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.

Table with columns: LOANS—When Due. FUNDING BONDS—4s, semi an., \$50,000.....1919
(Optional after 1909.)
3 1/2s, semi-an., \$50,000.....1919
NEW BRIDGE BONDS—5s, A&O, \$25,000...April 1, 1906
5s, A&O, 35,000...April 1, 1911
5s, A&O, 40,000...April 1, 1916
5s, A&O, 45,000...April 1, 1921
5s, A&O, 55,000...April 1, 1926
OLD BRIDGE BONDS—6s, \$80,000...1906 to 1921
\$20,000 on Oct. 1, 1906, 1911, 1916 and 1921.
RAILROAD BONDS—6s, semi-a., \$81,900..1904 to 1924
Due \$17,400 on July 1, 1904, \$15,000 July 1, 1909, \$15,500 July 1, 1914, \$14,000 July 1, 1919 and \$20,000 July 1, 1924.
Bond. debt Jan. 1, 1901. \$496,900
Floating debt..... 36,890
Total debt Jan. 1, 1901. 533,790
Tax valuation, real....16,679,439
Tax valuation, personal 3,283,656
Total valuation 1900...19,963,095
Assessment about 2/3 actual value.
State & Co. tax (per M.), '00..\$13.80
Population in 1890 was....59,557
Population in 1900 was....74,302

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—6s, \$9,500.....1905
6s, g., 95,000, g.....1915
6s, g., 95,000, g.....1917
4s, g., 34,000, g.....1920
HOSPITAL BONDS—4s, J&D, \$30,000.....1929
MARKET & SCHOOL BONDS—5s, A&O, \$50,000...1907-1927
(Part due every 10 yrs. on Apr. 1.)
IMPROVEMENT BONDS—5s, A&O, \$500,000...Oct. 1, 1921
K. S. RAILROAD BONDS—5s, \$275,000.....1910
FUNDING & REFUNDING BONDS 4s J&D \$100,000...June 1, 1929
NORTH KNOXVILLE BONDS—5s, M&S, \$100,000...Sept., 1919
WEST KNOXVILLE BONDS—6s, J&D, \$75,000...June 1, 1919
5s, J&D, 37,000...June 1, 1923
Bond. debt Jan. 23, '01..\$1,400,500
Certs. of indebt.(add'l). 13,000
Total debt..... 1,413,500
Sinking fund..... 20,482
Net debt Jan. 23, 1901. 1,393,018
Tax valuation, real.... 9,670,260
Tax valuation, personal 1,539,940
Total valuation 1900...11,210,200
Assessment about 1/3 actual value.
City tax (per \$1,000) 1900..\$12.50
Population 1890 (Census)...22,535
Population 1900 (Census)...32,637

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.

Table with columns: LOANS—When Due. LEVEE BONDS—6s, Mar., \$102,300...Mar. 1, 1950
(Subject to call after Mar., 1910.)
Assessed valuat'n 1900..\$1,183,591
Assessment abt. 70% actual value.
Levee tax (per M) 1901.....\$6.00
Population in 1900 (est.)....8,000
Bond. debt Sept. 1, 1901..\$102,300

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. The city is negotiating the sale of \$250,000 4 per cent 30-year park bonds, but up to date of going to press the sale had not been consummated.

Table with columns: LOANS—When Due. TAXING DISTRICT OF SHELBY CO. STAMPED FLIPPINS—6s, J&J, \$747,000.....1907
LOANS OF 1883 AND 1885—4 1/2s, J&J, \$1,247,000.....1926
TAXING DIST. OF SHELBY CO.—CON. 6s, J&J, \$986,000.....1915
* MARKET HOUSE BONDS—5s, \$60,000.....1917-'22-'27

* 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 Flippins are \$1,000 each.

INTEREST—Interest is payable in New York and Memphis. The Flippin bonds carry tax receivable coupons.

FREEDOM FROM TAXATION.—Bonds are free from local tax.

TOTAL DEBT, ETC.—The city's bonded debt on Jan. 1, 1901, was \$2,900,000; sinking fund, \$97,000; net debt, \$2,883,000.

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 3/4 actual value:

Table with columns: Years, Real Estate, Personal Property, Tot. 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.

MORRISTOWN.—R. McFARLAND, Mayor. W. F. HODGE, Treasurer.

Morristown 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, Population in 1900.

INTEREST on school house bonds is payable at the Hanover Nat. Bank, New York; on street bonds at Morristown.

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 bonds were voted in aid of the Nashville Florence & Northern RR. (see CHRONICLE, V. 71, p. 1283). In February, 1901, injunction proceedings were instituted to prevent the issuance of these bonds (see V. 72, p. 302) and in April, 1901, a preliminary injunction was granted. See C., V. 72, p. 787. The case is still in court. At an election on Aug. 8, 1901, it was also decided to subscribe for \$1,000,000 stock of the Nashville & Clarksville RR.

Table with columns: Loans, When Due, WATER BONDS, FUNDING BONDS, PAST DUE BONDS, REFUNDING BONDS. Rows for various bond types and amounts.

INTEREST is payable in New York and Nashville—in New York by the Merchants National Bank. All coupons are tax receivable.

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

TOTAL DEBT, SINKING FUNDS, ETC.—The city's bonded debt on July 1, 1901, was \$3,384,900, 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).

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, Personal, Total, Tax Raised. Rows for years 1901 to 1881.

The city tax rate (per \$1,000) in 1901 was \$15.00.

POPULATION—In 1900 (Census) was 90,865; in 1890 it was 76,168; in 1880 was 43,350; in 1870 was 25,965.

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, Population in 1900.

UNION CITY.—W. H. GARDNER, Mayor.

This city is in Obion County.

Table with columns: Loans, When Due, Total debt Sept. 1, 1901, Assessed valuation, 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, Population in 1900.

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, Sinking fund, Tax valuation 1900, State & co. tax (per M.) 1900, Population in 1890, Population in 1900.

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: Bonded debt, Assessed valuation, Tax rate, Pop'n. Rows for various counties like Anderson, Bradley, Carter, etc.

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).

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 Williamston & Tarboro RR., \$150,000; Penitentiary bonds of 1868 \$44,000. The special tax bonds are in 3 classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April, 1870. Holders of the special tax bonds brought suit to establish the validity of their bonds and the case was decided in favor of the State.

The recognized debt which had been adjusted up to Dec. 1, 1900, stood as follows:

Table with columns: Loans, Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstanding. 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 columns: Funded, Not funded, Consols 6 per cent, 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, \$4,100,000.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal, Railroads, Total, Tax Rate. Rows from 1900 to 1881.

POPULATION OF STATE.—The population of North Carolina has been as follows:

Table with columns: Year, Population. Rows from 1900 to 1870.

The proportion of the colored population was 37.95% in 1880, 35.05% in 1890 and 33.3% in 1900. In number blacks were 316,011 in 1850; 361,522 in 1860; 391,650 in 1870; 531,277 in 1880; 567,170 in 1890 and 624,469 in 1900.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NORTH CAROLINA.

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

ASHEVILLE.—{ F. M. MILLER, Mayor. { M. W. ROBERTSON, Clerk.

Table for Asheville: County seat of Buncombe County. LOANS—When Due. CITY HALL AND MARKET HOUSE— LOANS—When Due. STREET BONDS—(CON.) WATER BONDS—

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

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 for Buncombe County: LOANS—When Due. COURT HOUSE BONDS— FUNDING BONDS— REFUNDING BONDS—

CHARLOTTE.—C. M. ETHEREDGE, Treasurer.

Table for Charlotte: County seat of Mecklenburg County. LOANS—When Due. CITY HALL BONDS— FUNDING BONDS— STREET AND SEWER BONDS— SCHOOL 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 for Craven County: LOANS—When Due. FUNDING BONDS— REFUNDING 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 for Durham: LOANS—When Due. RAILROAD BONDS— PUBLIC SCHOOL BONDS—

* For particulars in regard to assessed valuation, see vol. 64, p. 480.

FORSYTH CO.—County seat is Winston.

Table for Forsyth Co.: LOANS—When Due. COURT HOUSE BONDS—

GREENSBORO.—W. H. OSBORN, Mayor.

Table for Greensboro: County seat of Guilford County. LOANS—When Due. BUILDING BONDS— IMPROVEMENT BONDS, 1887— ELECTRIC LIGHT BONDS— SCHOOL LOCATION— WATER WORKS BONDS—

HENDERSON CO.—{ J. D. DAVIS Ch. Bd. Co. Com's. { R. H. SLATON, Treasurer.

Table for Henderson Co.: County seat is Hendersonville. Sinking fund receives \$1,000 yearly. LOANS—When Due. REFUNDING BONDS—

MECKLENBURG CO.—E. H. WALKER, Treas.

Table for Mecklenburg Co.: County seat is Charlotte. LOANS—When Due. RAILROAD AID— Floating debt—

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 for Raleigh: Raleigh is the county seat of Wake County. LOANS—When Due. CONSOLIDATED DEBT BONDS— CURRENT EXPENSE BONDS— FUNDED DEBT— PUBLIC IMP. BONDS— 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.

In Rockingham County. Population increased about 1,800 since 1900 by extension of corporate bonds.

Table for Reidsville: LOANS—When Due. IMPROVEMENT BONDS—

RUTHERFORD CO.—County seat is Rutherfordton.

Table for Rutherford Co.: LOANS—When Due. RAILROAD BONDS—

SALISBURY.—{ T. C. LINN, Mayor. { D. A. ATWELL, Treasurer.

Table for Salisbury: This city is the county seat of Rowan County. LOANS—When Due. STREET BONDS—

SALISBURY TOWNSHIP.—J. S. McCUBBINS, JR., Treas.—This township is in Rowan County.

Table for Salisbury Township: LOANS—When Due. Bonded debt Jan. 1, 1900 \$50,000

STANLY CO.—J. W. BOSTIAN, Ch. Bd. 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 for Stanly Co.: LOANS—When Due. RAILROAD AID BONDS—

STATESVILLE.—County seat of Iredell County.

Table for Statesville: LOANS—When Due. WATER & SEWER—

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
RAILROAD AID BONDS—			Total valuation 1899....	1,900,962
6s, semi-an., \$100,000.....	1900		Assessment about $\frac{2}{3}$ actual value.	
Bonded debt Jan. 1, 1900. \$100,000			State and Co. tax (per M) '99. \$10.00	
Floating debt.....	4,000		Population in 1890 was....	22,675
Total debt.....	104,000		Population in 1900 was....	26,872
Sinking fund.....	19,000			

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, Jan., \$20,000.....	1902-1905
5s, J&J, \$332,400.....	Jan. 1, 1922		W. O. & E. C. RR.—	
C. F. & Y. RR.—			6s,, \$100,000.....	Jan. 1, 1918
5s,, \$150,000.....	Jan. 1, 1919		REFUNDING BONDS—	
			4s, g., J&J, \$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, \$45,939; 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.	Floating debt.....	\$5,000
STREET PAVING BONDS—			Total debt Jan. 1, 1901....	97,000
5s, M&S, \$25,000.....	Sept. 23, 1931		Water debt (included)....	60,000
WATER AND LIGHT BONDS—			Total valuation 1901....	2,046,000
5s, A&O, \$74,500.....	Jan. 1, 1912		Assessment about $\frac{2}{3}$ actual value.	
SEWER BONDS—			City tax (per \$1,000) 1901..	\$6.00
6s, g., Jan. 15, \$17,000.....	1916		Population in 1890 was....	2,126
Bonded debt Jan. 1, 1901..	\$92,000		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. <th>\$400,000</th>	\$400,000
IMPROVEMENT BONDS—			City has no sinking fund.	
5s, F&A, \$100,000.....	Aug. 15, 1910		Tax valuation, real.....	1,786,639
5s, M&N, 100,000.....	May 1, 1911		Tax valuation, person'l.....	1,988,126
RAILROAD BONDS—			Total valuation 1900....	3,774,765
6s, M&N, \$40,000.....	Nov. 15, 1909		Assessment about $\frac{1}{3}$ actual value.	
WATER WORKS AND OTHER PURPOSES—			City tax (per \$1,000) 1900..	\$13.50
5s, M&S, \$160,000.....	Sept. 1, 1924		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.....	60,000		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	13,744,947	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—		Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due.	Outstand'g.
B'nds 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	.....	191,800
Clemson College stock, 1891.	6 J & J	.....	58,539
BONDS FUNDABLE INTO BROWN CONSOLS—			
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 60.16 per cent in 1890 and 58.4 per cent in 1900. In number blacks were 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 782,321 in 1900; 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, 1901. <th>\$48,000</th>	\$48,000
CITY HALL BONDS.—			Tax valuat'n, real & RRa.	658,024
4 $\frac{1}{2}$ s, A. & O. \$8,000.....	Apr. 1, 1919		Tax valuation, personal.	1,092,998
SAVANNAH VALLEY RR.—			Total valuation 1901....	1,751,022
7s, March, \$18,000.....	Mar. 1, 1902		Assessment is $\frac{2}{5}$ actual value.	
(\$2,000 due yearly) to Mar. 1, 1910			City tax (per M.) 1901.....	\$15.50
5s,, \$2,000.....	1910		Total tax (per \$1,000).....	29.50
SCHOOL BONDS—			Population in 1890 was....	3,018
6s, Sept. 1, \$20,000....	10 to 30 yrs.		Population in 1900 was....	5,498
	(\$1,000 due yearly.)			

INTEREST payable at Anderson. Coupons are tax receivable.

TAX FREE.—The bonds issued by this city are exempt from taxation

CHARLESTON.—J. O. LEA, Treasurer.

Charleston is the county seat of Charleston County. In consequence of the War the city's bonds became overdue, principal and interest. The conversion bonds were issued to settle this indebtedness.

LOANS—		When Due.	5s, A&O, \$55,000..... <th>Oct. 1, 1926</th>	Oct. 1, 1926
CONVERSION BONDS—			5s, J&J, 23,000.....	in 99 years
5s, A&O, \$50,000.....	Oct. 1, 1922		4s, J&J, 3,361,700.....	J. & J. 1909
5s, A&O, 56,000.....	Oct. 1, 1923		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 Sept. 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	28.50	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	5,390,722	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—		Interest.	Principal.	
NAME AND PURPOSE.	P. Ct. Payable.	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, \$3,500.....	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
5s, J&J, 10,000.....	Jan. 1, 1912	Assessment is 40% actual value.
REFUNDING BONDS—		City tax (per \$1,000) 1900..\$12.93 1/2
4 1/2s, J&J, \$9,500.....	Jan. 1, 1920	Population 1890 was..... 8,600
		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, \$31,000.....	July 1, 1931	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
5s, J&J, 1,000.....	July 1, 1931	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..		Total tax (per \$1,000) 1900..\$14.75
\$100,000		Population in 1890 was....22,361
Tax valuation, real.....		Population in 1900 was....24,696
1,871,203		

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. slnk'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..		State & Co. tax (per M) 1900..\$9.50
\$92,700		Population in 1890 was....20,761
Township debt (add'l). ...		Population in 1900 was....24,311
73,000		
Total debt		165,000

INTEREST is payable at Lancaster Court House.

LAURENS CO.—R. P. ADAIR, Supervisor.

County seat is Laurens C. H.

LOANS—	When Due.	4s,, \$15,000.....
GREEN. LAURENS & SPART. RR.—		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 & EL. & C. 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
\$62,950		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.

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, \$123,500.....	July 1, 1925	Tax val't'n, per. & RR. 1,781,553
Subject to call July 1, 1915.		Total valuation 1900.. 3,567,653
Interest payable in New York.		Assessment is 1/2 actual value.
Total debt July 1, 1901..		Total tax (per \$1,000) 1900..\$16.00
\$123,500		Population in 1890 was....25,363
Sinking fund.....		Population in 1900 was....25,501
39,000		
Net debt July 1, 1901.....		84,500

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding the counties (besides other civil divisions) in the State of South Carolina which have an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports.

	Bonded Debt.	Interest.	Matur-ity.	Tax Rate.	Popula-tion '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.....	13,500	6	.....	6.00	1,533
Camden, Kershaw Co.....	17,500	5	1915-1920	26.25	2,441
Cane Creek, (Twp.) Lan. Co..	19,000	7	1912	21.00	3,201
Catawba, (Twp.) York Co....	60,000	7	1912	14.50	9,999
Cherokee Twp. No. 1 Cher. Co.	62,165	6&7	1902-'11	15.50	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	55,000	5&6	191- & 1920	17.50	21,359
Georgetown, George'wn Co..	79,000	7	1903	15.00	4,138
Gills Creek, (Twp.) Lan. Co..	39,000	7	1912	21.75	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.	56,500	5&6	1925-1927	11.50	4,455
Pickens County	20,000	7	1919	14.00	19,375
Pleasant Hill, (Twp.) Lan. Co.	15,500	7	1912	19.50	4,345
Sullivan, (Twp.) Laurens Co.	13,000	7	1906	.....	2,560
Sumter, Sumter Co.....	44,000	6	1903-1913	26.50	5,673
Sumter County.....	15,000	6	1906	11.50	51,237
York, (Twp.) York Co.....	56,000	7	1912	16.00	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 indebtedness which may be temporarily incurred in case of deficiency in the revenues.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ot. Payable.	When Due. Outstanding.
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; \$86,000 June, 1935; \$6,000 July, 1935; \$1,000 January, 1936; \$1,000 April, 1936; \$15,000 February, 1939; \$3,000 October, 1940; \$2,500 July, 1942, and \$7,000 in July, 1946.

PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and upwards.

INTEREST on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, New York City.

TAX FREE.—All of the above-mentioned bonds are tax exempt.

BONDED DEBT.—The valid bonded debt of the State of Georgia on 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.” Paragraph 2 of the same article and section is as follows: Paragraph 2, County and city bonds, how paid. Any county, municipal corporation or political division of this State which shall incur any bonded indebtedness under the provisions of this Constitution, shall, at or before the time of so doing, provide for the assessment and collection of an annual tax, sufficient in amount to pay the principal and interest of said debt, within thirty years from the date of the incurring of said indebtedness.”

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.

* Including railroads. The tax rate (per \$1,000) in 1901 was \$5.44.

POPULATION.—The population of Georgia has been as follows: Table with columns: Year, Population. Rows from 1900 to 1870.

CITIES, COUNTIES AND TOWNS IN THE STATE OF GEORGIA.

ALBANY.—J. B. BROWN, Mayor.

This city is in Dougherty County. LOANS—When Due. WATER WORKS AND SEWERAGE—6s, g., Jan., \$64,000..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 WATER AND LIGHT BONDS—4s, ... , \$25,000..... 1931 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

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 Sept. 1, 1901.. \$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

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, \$10,000.....1902 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, ... , 20,000.... 1902 to 1930 (\$1,000 due yearly on July 1.) STREET IMPROVEMENT BONDS—4s, J&J, \$94,000.....1902 to 1928 Due \$3,000 yearly on July 1 to 1928, balance due July 1, 1929. 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.

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—WATER—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, gJ&J, 46,000g.Dec. 31, 1924 REDEMPTION—(Con.)—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 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 3 1/2s, J&J, 200,000..July 1, 1931 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.—

Table with columns: Date, Total bonded debt, Water debt (included). Rows for Jan. 1, 1901, Jan. 1, 1900, Jan. 1, 1899, Aug. 1, '98.

On Jan. 1, 1901, the city's sinking fund amounted to \$166,458. 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 \$2,633,200.

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. \$173,000 30-year refunding 4s have been authorized to be issued in exchange for bonds due Nov. 1, 1901, Dec. 1, 1901, and Jan. 1, 1902.

LOANS—NAME AND PURPOSE. Interest. P. Ct. Payable. Principal, When Due. Outstanding. Bonds lettered FB 1876.... 7 M & N Nov. 1, 1901 \$65,500 do RB 1877..... 7 J & D Dec. 1, 1901 23,800 do RB 1878..... 7 J & J Jan. 1, 1902 85,500 do RB 1878..... 7 J & J Jan. 1, 1903 56,000 do WW 1880..... 6 J & J Jan. 1, 1904 106,600 do AA 1880..... 6 J & D Dec. 1, 1905 148,400 do BB 1882..... 6 F & A Feb. 1, 1906 39,000 do FI 1883..... 6 M & N Nov. 1, 1913 200,000 do D 1885..... 6 F & A Feb. 1, 1915 45,000 do RB 1889..... 5 F & A Feb. 1, 1919 25,000 do CB 1891..... 5 M & N May 1, 1921 105,000 do EE 1886..... 4 1/2 A & O Oct. 1, 1916 24,500 do RR 1892..... 4 1/2 J & D Dec. 1, 1922 115,000 do 1893..... 4 1/2 M & S Mar. 1, 1923 98,000 Refunding bonds 1894..... 4 1/2 M & N May 1, 1924 104,000 do do 1895..... 4 1/2 A & O Apr. 1, 1925 88,000 do do 1896..... 4 1/2 A & O Apr. 1, 1926 56,000 do do 4 A & O Apr. 1, 1927 62,000 do do 1898..... 3 1/2 M & S Mar. 1, 1928 100,000 do do 1899..... 3 1/2 J & D June 1, 1929 48,000 do do 1899..... 3 1/2 M & N Nov. 1, 1929 68,000 do do 1900..... 3 1/2 A & O Apr. 1, 1930 82,000 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 on Sept. 1, 1901, had a bonded debt of \$1,749,800 and a floating debt of \$173,000. 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 scaled.

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	5,498,375	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) 39,411; 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'e bds., 7s, J&J, \$62,150		City tax (per \$1,000) 1899..\$12.50
Notes 8s,	\$30,734.....	Population in 1890 was.....8,459
Notes 7s,	3,000.....	Population in 1900 was.....9,081
Notes 6s,	24,500.....	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, 1901..
COURT HOUSE BONDS—		\$31,659,612
5s, J&J, \$85,000.....	July 1, 1902	Assess. about 40 p. c. actual value.
\$5,000 due yearly to July 1, 1919.		St. & co. tax (per M.) 1901..\$13.00
Total debt Sept. 1, 1901...\$85,000		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. The city has assumed the payment of \$4,000 of 6 per cent Chappel College bonds, due in 1903, in addition to bonds below.

LOANS—	When Due.	Value city property.....
REDEMPTION BONDS—		\$292,500
5s, J&J, \$345,500.....	Jan. 1, 1902	Tax valuation, real.....7,313,275
(Part each year) to 1909		Tax valuation, personal.3,500,000
4½s, J&J, 55,000.....	Jan. 1, 1927	Total valuation 1901...10,813,275
4½s, J&J, 50,000.....	Jan. 1, 1928	Assessment abt. 80 p. c. actual value
3½s, J&J, 8,000.....	Jan. 1, 1930	Tax rate (per \$1,000) 1901..\$18.70
Bond. debt Sept. 15, 1901 \$458,500		Population in 1890 was....17,803
		Population in 1900 was....17,614

PAR VALUE \$500 and multiples of the same. All issues carry tax-receivable coupons.

INTEREST is payable at the office of the City Treasurer.

TAX FREE.—The city's bonds are exempt from taxation.

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.), '01..\$14.90
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 4¼ per cent 30-year bonds were issued July 1, 1901, to refund the above bonds.

LOANS—	When Due.	Bond. debt Sept. 1, 1900.
REFUNDING RR. BONDS—		\$92,200
4½s, J&J, \$30,000.....	1930	Tax valuation, real.....1,253,000
SCHOOL BONDS—		Tax valuation, personal 825,000
7s, J&J, \$2,200.....	1903	Total valuation 1900...2,078,000
WATER AND LIGHT BONDS—		Assessment is about actual value.
6s, J&J, \$40,000.....	1920	City & sch tax (per M.) 1900..\$10.00
4½s, J&J, 20,000.....	July 1, 1931	Population in 1890 was.....3,202
		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.....
3s,	\$70,000.....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

NEWMAN.—{ 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—		\$305,000
5s, J&J, \$36,000.....	Jan., 1912	Assessed valua'n, real...3,175,840
REFUNDING BONDS—		Assessed valua'r, pers'l.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,	*17,000.....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. Ct. 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....\$3,196,350 \$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	35,499,512	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 54,244; in 1890 it was 43,189; in 1880 it was 30,709.

SUMMERVILLE.—S. W. PARIS, Treasurer.

Table with columns: LOANS—, WATER & SEWER BONDS—, Assess'd valuat'n 1901, Real valuation (est.), Village tax (per M.), 1901, Population 1900 (Census).

VALDOSTA.—C. R. ASHLEY, Mayor. W. H. GODWIN, Clerk.

Table with columns: LOANS—, SANITARY SEWER BONDS—, Sinking fund, Net debt Feb. 1, 1901, Tax valuation 1900, Assessment is 3/4 actual value, St. & Co. tax (per M) 1900, City & sch. tax (per M.) 1900, Population in 1890 was, Population in 1900 was.

WAYCROSS.—A. M. KNIGHT, Mayor.

Table with columns: LOANS—, SEWER BONDS—, Total debt Mar. 1, 1901, Assessed valuat'n 1900, City tax (per \$1,000) 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 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.

Table with columns: Location—, Total Debt, Assessed Valuat'n, Tax Rate, Population.

State of Florida.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 30 1822) - March 30 1822
Admitted as a State (Act March 3 1845) - March 3 1845
Total area of State (square miles) - 58,680
State Capital - Tallahassee
Governor (term exp. Tu. aft. 1st Mon. Jan. 1915) 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.

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

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 July 1, 1901, was \$1,052,500. The \$267,700 3 p. e. bonds of 1901 are held by the educational funds of the State. Of the \$764,800 6 p. e. bonds which mature in 1903, the State educational funds hold \$616,800 and the remaining \$148,000 are held by individuals. Those bonds held by the educational funds will be refunded into 3s at maturity, while the individual holdings will be paid off.

ASSESSED VALUATION.—The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:

Table with columns: Years, Real Estate, RR. & Tel'gh., Personal Property, Total, State Tax per \$1,000.

The present law requires property to be assessed at "full cash value." Valuation of railroads in 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:

Table with columns: Year, Population.

The proportion of the colored population was 47.01 per cent in 1880 42.58 per cent in 1890 and 43.7 p. c. in 1900 In number blacks were 40,242 in 1850; 62,677 in 1860 91,639 in 1870; 126,690 in 1880; 166,678 in 1890 and 230,730 in 1900

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF FLORIDA.

DUVAL CO.—County seat is Jacksonville.

Table with columns: LOANS—, RIVER IMPROV. BONDS 1892—, Total debt Aug. 1, 1899, Total valuation 1900, Assessment about 1/3 actual value, Tax rate (per \$1,000) '97, Population in 1890 was, Population in 1900 was.

INTEREST is payable at New York and Jacksonville.

JACKSONVILLE.—J. E. T. BOWDEN, Mayor.

This is the capital of Duval County.

Table with columns: WATER WORKS & IMP. BONDS—, Assessed val't'n, pers'l, Total valuat'n in 1900, Assessment, 3/4 actual value, City tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.

KEY WEST.—County seat of Monroe County.

Table with columns: LOANS—, STREET BONDS—, CITY HALL, ETC.—, WATER BONDS—, Interest payable in New York.

TAX FREE.—Bonds are exempt from city tax.

ORLANDO.—J. B. PARRAMORE, Mayor. JAMES K. DUKE, Clerk.

County seat of Orange County.

Table with columns: LOANS—, FLOATING DEBT—, GENERAL REVENUE—, PUBLIC IMPROVEMENT—, SCHOOL PURPOSES—, Interest is payable at the Hanover National Bank, N. Y. City.

PALATKA.—T. B. ANDERSON, Clerk.

This city is the county seat of Putnam County.

Table with columns: LOANS—, *BONDS TO RETIRE INDEBTEDNESS, Net debt Apr. 1, 1901, Assessed valuation, real, Assessed val., personal, Total valuation 1900, Assessment about 1/3 actual value, Total tax (per \$1,000) 1900, Population 1890 was, Population in 1900 was.

INTEREST is payable in Palatka and New York.

PENSACOLA.—C. M. JONES, Mayor. GEO. T. MORGAN, Comptroller.

This city is in Escambia County.

Table with columns: LOANS—, COMPROMISE BONDS, Net debt Oct. 1, 1901, Tax valuation, real, Tax valuation, personal, Tax valuation 1900, Total tax (per \$1,000) '00, Population in 1890 was, Population in 1900 was.

* 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.

Table with columns: LOANS—, Real valuation (est.), Tax rate (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

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. No further steps have been taken toward the issuance of the bonds.

Table with columns: LOANS—, MUNICIPAL IMPROVEMENT—, Sinking fund, Net debt June 1, 1901, Asses'd valuation 1900, Asses'm't about 40% actual value, Tax rate (per M) 1901, Population 1890 (Census), Population in 1900 was.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Florida not included in the foregoing.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population 1900.

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. 1 1902) - Wm. D. Jelks
Secretary of State (term expires Dec. 1 1902). R. P. McDavid
Treasurer (term expires Dec. 1 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.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Sub'n bonds, Class 'A', 'B', 'C' and Fu'd. b'ds to retire 6s of 1880.

PAR VALUE OF BONDS—Class A bonds are \$100, \$500 and \$1,000. Classes B and C bonds \$1,000, and the funding 4s \$500 and \$1,000.

INTEREST—Interest is payable in New York at the American Exchange National Bank and in Montgomery.

TOTAL DEBT.—Total bonded debt March 1, 1901, \$9,357,600.

REVISION OF CONSTITUTION.—A convention was held in this State during the summer of 1901 for the purpose of revising the Constitution. Articles XI and XII of the new document make important changes relative to taxation and indebtedness. A vote of the State will be taken on the new instrument on Nov. 11, 1901.

ASSESSED VALUATION.—The following table shows the valuation of property, rate of taxation and amount of taxes, &c.

Table with columns: Year, Valuation of Property, Tax Rate, Amount of Taxes. Rows from 1876 to 1900.

In addition to the above tax rate of 5 1/2 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:

Table with columns: Year, Population. Rows from 1800 to 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

ANNISTON.—Anniston is in Calhoun County. Oxanna has recently been annexed.

An adjustment of this city's debt was affected in 1900, new 20-year bonds being issued in exchange for old bonds. The new bonds 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. They are now (Sept. 1, 1901) in process of exchange.

Table with columns: When Due, Assessment about 3/4 actual value, Tax rate (per M) 1899, Population 1890, Population in 1900, Population of Oxanna (additional), 1900, Interest is payable at Safe Deposit & Trust Co., Baltimore. Rows include REFUNDING BONDS and LOANS.

BESSEMER.—Sited in Jefferson County.

Table with columns: When Due, Tax valuation, personal, Total valuation, Assessment about 3/5 actual value, Total tax (per \$1,000) 1900, Population in 1890, Population in 1900. Rows include IMPROVEMENT BONDS and LOANS.

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.

Table with columns: When Due, SANITARY BONDS, 1887—, SCHOOL BUILDING—, FUNDING BONDS—, IMPROVEMENT BONDS (Pref.)—, PUBLIC IMPROVEMENT—, REFUNDING BONDS—.

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 CO.—R. T. ABERNATHY, Treasurer.

County seat is Tuscumbia. It is reported that this county has defaulted in the payment of interest on its bonds, owing to the inability to levy a sufficient tax to meet the same.

Table with columns: When Due, ROAD BONDS—, BRIDGE BONDS—, COURT HOUSE BONDS—, Tax valuation, real, personal, Total valuation, State & co. tax (per M), Population in 1890, Population in 1900.

DALLAS COUNTY.—P. G. Wood, Prob. Judge.

Table with columns: When Due, BRIDGE BONDS—, COURT HOUSE BONDS—, Total debt, Tax valuation, real, personal, Total valuation, Co. tax rate (per \$1,000), Population in 1890, Population in 1900.

ETOWAH CO.—J. H. LOVEJOY, Probate Judge.

Table with columns: When Due, Total debt, Assess'd valuation, Assessment about 1/2 actual value, St. & Co. tax (per M), Population in 1890, Population in 1900.

FLORENCE.—{ J. B. WEAKLEY, Mayor. J. B. WHITE, Clerk.

Table with columns: When Due, Tax valuation, Assessment about 2/3 actual value, State & co. tax (per \$1,000), City tax (per \$1,000), Population 1890 was, Population in 1900 was.

HUNTSVILLE.—{ ALFRED MOORE, Mayor. H. C. POLLARD, Clerk.

Table with columns: When Due, Bonded debt, Tax valuation, real, personal, Total valuation, Actual value "about \$4,000,000", City tax per \$1,000, Population 1890 (local cen.), Population in 1900 was, Coupons are all tax receivable.

INTEREST on the 5 p. c. water bonds is payable at Mechanics' National Bank, New York City.

JEFFERSON CO.—H. B. GRAY, Treasurer.

County seat is Birmingham. Legislature of 1901 authorized \$500,000 of sanitary bonds, of which \$20,000 have been issued.

Table with columns: When Due, Total debt, Tax valuation, real, personal, Total valuation, Assessment is 1/2 actual value, State tax (per \$1,000), County tax (per \$1,000), Population 1890 was, Population in 1900 was.

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.

Table with columns: When Due, Total debt, Tax valuation, real, personal, Total valuation, Assessment about 2/3 actual value, St. & Co. tax (per \$1,000), Population in 1890 was, Population in 1900 was.

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. As we go to press \$85,000 15 year 4 per cent paving bonds are being offered for sale on October 10.

Table with columns: NAME AND PURPOSE, Interest, When Due, Principal, Outstanding. Includes entries for Funding bonds of 1881, Water and sewer bonds 1899, and Improvement bonds.

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, 1901, was \$2,252,878, not including the water or improvement 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 3/4 of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1901 of real estate \$11,915,366; personal property, \$5,011,339; total, \$16,926,699; 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.

Table with columns: NAME AND PURPOSE, When Due, Total Debt, Total Valuation, Assessment, Total Tax, Population in 1890, Population in 1900. Includes entries for F&A bonds, M&S bonds, and J&D bonds.

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.

Table with columns: NAME AND PURPOSE, When Due, Total Debt, Total Valuation, Assessment, Total Tax, Population in 1890, Population in 1900. Includes entries for COMPROMISE RR. BONDS, HIGHWAY IMPROVEMENT BONDS, MARKET HOUSE BONDS, SANITARY SEWERAGE, and WATER WORKS BONDS.

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, \$1,219,333; 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 21,383. In 1880 it was 16,713.

MONTGOMERY CO.—C. A. ALLEN, Clerk. W. D. BROWN, President of Board of Revenue.

County seat is Montgomery.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, real, Tax valuation, personal, Total valuation, County tax, Population in 1890, Population in 1900. Includes entries for COURT HOUSE BONDS, ROAD & BRIDGE BONDS, and Bonded debt.

SELMA.—H. I. SHELLEY, Treasurer.

Selma is in Dallas County.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, real, Tax valuation, personal, Total valuation, Assessment, City tax, Population in 1890, Population in 1900. Includes entries for BUILDING BONDS, J&J bonds, and Bonded debt.

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 5 and 3 1/2 per cent interest on their bonds for five years.

Table with columns: NAME AND PURPOSE, When Due, WATER AND LIGHT BONDS, Bonded debt, Tax valuation, Real valuation, Total tax, Population in 1890, Population in 1900. Includes entries for BUILDING BONDS, IMPROVEMENT BONDS, SCHOOL BONDS, and SEWER BONDS.

INTEREST is payable at Nat. Park Bank New York City.

TROY.—JOHN GAMBLE, Clerk and Treasurer.

County seat of Pike County. It is reported that this place is in default in the payment of interest, owing to its inability to levy a sufficient tax to meet the same.

Table with columns: NAME AND PURPOSE, When Due, WATER BONDS. Includes entries for ELECTRIC LIGHT, IMPROVEMENT BONDS, and SCHOOL BONDS.

INTEREST on 6s is payable in New York; on 5s in Troy.

The railroad aid bonds are provided for by a levy and collection 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.

Table with columns: Name, Bond Debt, Float'g Debt, Assessed Valuation, Tax Rate, Population. Lists various counties like Brewton, Calhoun, Cullman, etc.

* 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 17) - *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. W. Power
Treasurer (term expires January 1904) - Geo. W. Carlisle

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.

Table with columns: NAME AND PURPOSE, Interest, When Due, Principal, Outstanding. Includes entries for State Bonds, 1886 and Do do 1880.

INTEREST is payable in Jackson.

TOTAL DEBT.—Mississippi's total indebtedness on Sept. 1, 1901 (including \$2,208,300 of debt for school funds, &c., on which interest alone has to be paid), was \$2,811,300, 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 \$27,049,888; for 1899 it was \$26,347,353; for 1898 it was \$25,224,507, and for 1897 it was \$24,682,876.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax rate. Shows data from 1888 to 1900.

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

Table with columns: Year, Population. Shows data from 1870 to 1900.

The proportion of the colored population was 57.47 p. c. in 1880, 57.98 p. c. in 1890 and 58.6 p. c. in 1900. In number blacks were 310,808 in 1850; 437,404 in 1860; 444,201 in 1870; 650,291 in 1880; 747,720 in 1890 and 905,930 in 1900.

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: When Due, Sinking fund, Net debt Feb. 10, 1900, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1900, State & Co. tax (per \$1,000), Population 1890 was, Population in 1900 was.

BOLIVAR COUNTY.—County seat is Rosedale.

Table with columns: When Due, Tax valuation, real, Tax val'n. pers'l & RR., Total valuation 1900, State & co. tax (per M.), Population 1890 was, Population in 1900 was.

COLUMBUS.—COL. C. L. LINCOLN, Mayor. H. M. LANIER, City Marshal.

Table with columns: When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1901, Assessment about 3/4 actual value, Total tax (per \$1,000) 1901, Population 1890 was, Population in 1900 was.

GREENVILLE.—J. M. LEE, Clerk.

Table with columns: When Due, Bond. debt Jan. 1, 1901, Tax valuation, real, Tax valu., 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 S. BELL, Mayor.

Table with columns: When Due, Cash on hand, Tax valuation 1901, Assessment about 3/4 actual value, Tax rate (per \$1,000) 1901, Population in 1890, Population in 1900.

JACKSON.—A P. LUSK, Clerk.

Table with columns: When Due, STREET IMP. & BRIDGE BONDS, Tax valuation, real, Tax val'u'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: When Due, Assessed valuation, real, Assess'd valuation, per'l, Total valuation 1900, Assessment't about 75% actual value, City tax (per \$1,000) 1900, Population in 1890 was, Population in 1900 was.

MADISON COUNTY.—J. F. PUCHARD, Treas.

Table with columns: When Due, Tax val., personal, Tax valuation, railroads, Total valuation 1900, Assessment about 3/4 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: When Due, PAVING BONDS, Tax val., A&O, Total valuation 1900, Population in 1890 was, Population in 1900 was.

MARKET BONDS—5s, J&J, \$6,600 (\$700 yearly.) SCHOOL HOUSE BONDS—6s, J&J, \$30,000 Jan. 1, 1908 6s, May 1, 15,000 May 1, 1914 SEWER BONDS—6s, May 1, \$100,000 May 1, 1924 INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.—H. L. FOOTE, Secretary and Treasurer.

Table with columns: When Due, Bond. debt Apr. 1, 1901, District has no sinking fund, Tax valuation '97 abt. \$16,500,000, Assessment is 1/2 actual value, Total tax (per \$1,000) '97.

NATCHEZ.—WILLIAM G. BENBROOK, Mayor. FRED. J. MAHER, Treas.

Table with columns: When Due, Floating debt, Total debt, Sinking fund, Net debt Feb. 1, 1901, Tax valuation, real, Tax valuation, personal, Total valuation 1901, Assessment 66% actual value, City tax rate (per M) 1901, Total tax (per M) 1901, Population in 1890 was, Population in 1900 was.

PORT GIBSON.—E. J. SMITH, Clerk.

Table with columns: When Due, Floating debt, Total debt Aug. 10, 1899, Assessed valuation, real, Assessed val. personal, Total valuation 1898, 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: When Due, Total debt Jan. 1, 1901, 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.

INTEREST on court house and railroad bonds payable in New York, on the jail bonds in Indianola. 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: When Due, Total debt Jan. 1, 1901, Assessed valuation, real, Assessed valuation, per'l, Total valuation 1900, Assessment abt. 2/3 actual value, Tax rate (per \$1,000) 1900, Population 1890 (Census), Population in 1900 was.

WARREN CO.—J. D. LAUGHLIN, Chan'y Clerk.

Table with columns: When Due, Bond. debt Sept. 20, 1901, Assessed valuation, real, Assessed valuation, per'l, Assessed valuation, RR., Total valuation 1900, Assessment abt. 60% actual value, State & Co. tax (per M) 1901, Population 1890 (Census), Population in 1900 was.

WASHINGTON CO.—T. H. HAAD, Auditor.

Table with columns: When Due, 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.

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. Includes 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.....	\$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.....	261,545,864	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 and 47.2 p. c. in 1900. In number blacks were 650,804 in 1900; 562,893 in 1890; 483,655 in 1880; 364,210 in 1870; 350,373 in 1860; 262,271 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEE DIST.

A. D. BARROW, Secretary. Port Allen, Post Office.
LOANS—
REFOUND. CONSTRUCTION BDS—
5s, M&S, \$350,000 ... Sept. 1, 1919
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.
LOANS—
IMPROVEMENT BONDS—
4s, J&J, \$135,000.... July 1, 1939
Subject to call, \$4,516 66 yearly after 1909.
Bonded debt Aug. 20, '01. \$157,000
Floating debt..... 18,000
Total debt Aug. 20, 1901. 175,000

FRANKLIN.—L. B. TARTON, Mayor.

County seat of St. Mary Parish.
LOANS—
WATER WORKS BONDS—
6s, J&J, \$18,000.... July 1, 1907
ELECTRIC LIGHT BONDS—
5s, ann., \$7,200 1900 to 1909
Due part yearly.
PAVING BONDS—
...,, \$50,000.....

LAFOURCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

LOANS—
CONSTRUCTION & MAINT.—
6s, J&J, \$275,000.... 1903-1913
This district comprises portions of the following parishes: Ascension, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche.

LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President, } Board of Commissioners.
N. H. NUNEZ, Secretary, }
New Orleans, Post Office.
LOANS—
CONSTRUCTION & MAINT.—
6s, M&N, \$100,000.... Dec. 1, 1912
Subject to call 1/10 yearly after 1902
Interest payable at State Treasury, Baton Rouge.

MONROE.—A. A. FORSYTHE, Mayor.

County seat of Ouachita Parish.
LOANS—
GENERAL IMPROVEM'T BONDS—
5s, J&D, \$95,000.... 1900 to 1939
Various amounts due y'ly June 1.
All subject to call June 1, 1924.
WATER AND LIGHT—
...,, \$60,000.....

NEW ORLEANS. } PAUL CAPDEVIELLE, Mayor. } V. TUJAGUE, Comptroller.

New Orleans is co-extensive with the parish of Orleans. An amendment to the Louisiana Constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892, and up to July 1, 1901, the city had issued 4 per cent 50-year bonds to the amount of \$9,982,000, 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. Up to July 1, 1901, \$2,400,000 had been issued.

LOANS—	When Due.	LOANS—	When Due.
CAROLTON BOND—		PREMIUM BONDS, 1875—	
8s,, \$50.....	Nov. 1, 1902	5s, J&J, \$4,680,860.....	As drawn
CONSTITUTIONAL BONDS—		STREET IMPROVEMENTS, '71, Q.—	
4s, J&J, \$9,982,000 ..	July 1, 1942	7-3s, F&A, \$10,000....	Aug. 1, 1911
FLOATING DEBT BONDS.—		WATER & SEWER See above.	
4s,, \$233,000	Oct. 1, 1948	4s, J&J, \$2,400,000..	July 1, 1950
GOLD BONDS, D. S. & G. S.—		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, '01.	Jan. 1, 1900.	Jan. 1, '99.	Jan. 1, '98.
Total bonded debt....	\$14,132,530	\$14,293,490	\$14,420,330	\$14,444,390
Floating debt.....	489,145	263,225	411,193	783,579

The bonded debt on July 1, 1901, was \$17,422,910.

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.....	\$101,917,635	\$37,317,466	\$139,235,101	.....
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, 1900 and 1901 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 Aug. 1, 1901, was \$297,500; sinking funds, \$58,892; making the total net debt, \$238,608

TAX FREE—All bonds of this city are exempt from taxation.

ASSESSED VALUATION—Total in 1901 was \$6,000,000; in 1900 of real estate was \$3,500,000; personal property \$1,275,000; total valuation \$4,775,000; the total tax rate for 1901 was \$43.00; 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
Tensas 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 sold on 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) - - - - -

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 \$15,000 in bonds of 1869 and 1870, and the estimated interest thereon, amounting to \$24,300, which have not been presented for refunding. All valid 6 per cent funding bonds have been called for payment Dec. 1, 1901, after which those not presented will be null and void.

The total amount of bonds issued up to Sept. 15, 1901, was \$1,271,000, of which amount \$1,117,500 are held by the State's School Fund; \$88,500 by the treasury of Washington County, Ark., and \$65,000 by individual parties.

TOTAL DEBT, ETC.—The bonded debt on Sept. 15, 1901, consisted only of refunding bonds (referred to above) as follows:

	Interest.	When payable.	Maturity.	Amount.
Refunding bonds.....	3	Sept.	1929	\$1,271,000

DEBT NOT RECOGNIZED, HOLFORDS, ETC.—A summary of the unrecognized debt appears below.

NAME AND PURPOSE.	Interest.		Principal.	
	P.C.	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	\$127,082,903	\$2,936,142	\$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	.....

The tax rate (per \$1,000) for 1901 was \$5.75.

POPULATION.—The population has been as follows:

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, 26.25% in 1880 and 28% in 1900. In numbers blacks were 366,856 in 1900, 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.
WATER WORKS BONDS—		Total valuation 1900.....
6s,	\$27,000.....1902-1917	Total tax (per \$1,000), 1900..\$17.50
Total debt Mar. 1, 1901.....	\$27,000	Population in 1890 was.....
Tax valuation, real.....	267,000	Population 1900 (Census).....

CHICOT COUNTY.—S. S. FITZGERALD, Co. Treasurer. County seat is Lake Village.

LOANS—	When Due.	Tax valuation, personal.
COUNTY BONDS—		Total valuation 1897.....
.....	\$200,000.....	Total valuation 1900.....
Total debt (last returns).....	\$200,000	Population 1890 was.....
Tax valuation, real.....	\$992,536	Population 1900 (Census).....

HELENA.—{JOS. C. BARLOW, Mayor. J. O. BAGWELL, City Clerk.

This is the county seat of Phillips County.

LOANS—	When Due.	Interest.	Principal.
NAME AND PURPOSE.	P. Cl. Payable.		Outstand'g.
Compromise Funding Bonds..	6 J & J July 1, 1904		\$158,350
do do	5 J & J July 1, 1904		12,000
Sewer 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.
REFUNDING BONDS—		Total valuation 1900.....
5s, F&A, \$60,000.....	Aug. 1, 1915	Assessment about 1/3 actual value.
Bonded debt July 1, 1901.....	\$60,000	State tax (per \$1,000) 1900..\$5.75
Floating debt.....	7,000	County tax (per \$1,000) 00' 5.00
Total debt July 1, 1901..	67,000	Population 1890 was.....
Sinking fund.....	3,000	Population 1880 was.....
Tax valuation, real.....	1,896,310	Population 1900 (Census).....

INTEREST is payable at the National Bank of Commerce, New York.

LITTLE ROCK.—{W. R. DULEY, Mayor. F. M. OLIVER, Clerk.

This is the capital of the State and the county seat of Pulaski County.

LOANS—	When Due.	Sinking fund.....
REFUNDING BONDS 1899—		Tax valuation, real.....
.....	\$118,000	Tax valuation, per. & rr. 5,494,843
Interest is payable by City Treas.		Total valuation 1900.....
Bond. debt Jan. 1, 1901..	\$118,000	Assessment about 1/3 actual value.
Judgment debt.....	66,646	City tax (per \$1,000) 1900..\$6.00
Floating debt.....	56,315	Total tax (per \$1,000) 1900..\$25.50
Total debt.....	235,962	Population in 1890 was.....
Cash on hand.....	4,246	Population 1900 (Census).....

PHILLIPS CO.—JAS. C. REMBERT, Clerk. County seat is Helena.

LOANS—	When Due.	Total valuation 1901.....
REFUNDING BONDS—		Assessment about 1/3 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).....
Tax valuation, real.....	3,500,000	Population 1900 (Census).....
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.

LOANS—	When Due.	Tax valuation, person'l.
COUNTY BONDS—		Total valuation 1900.....
6s, July, \$345,000.....	1907 to 1917	Assessment about 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).....
Tax valuation, real.....	11,164,160	Population 1900 (Census).....

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.

LOANS—	When Due.	Tax valuation, person'l.
UNIVERSITY BONDS—		Total valuation 1900.....
8s, J&J, \$100,000.....	Jan. 1, 1902	Assessment is 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).....
Tax valuation, real.....	2,989,579	Population 1900 (Census).....

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), John 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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	When Due.	When Due.	Outstand'g.
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.

	Sept. 1, 1901.	Sept. 1, 1900.	Sept. 1, '99.
Total bonded debt.....	\$3,989,400	\$3,989,400	\$3,989,445
Of which held in State funds...	3,272,200	3,271,200	3,261,200

Leaving amount outstand'g.. \$717,200 \$718,200 \$728,245
 Of the amount held in State funds, \$2,972,800 are in school funds and \$299,400 in asylum funds.

PERMANENT SCHOOL FUND.—On Sept. 1, 1901, this fund aggregated \$10,228,565 76, consisting of bonds to the amount of \$9,145,865 90 and \$1,082,699 86 in cash.

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

Years.	Real Estate.	Pers. Prop.	Total.	Taxp. \$1,000
1900.....	\$666,904,488	\$247,103,146	\$914,007,634	\$3.4623
1899.....	656,440,443	227,586,088	884,026,531	3.80
1898.....	575,055,505	279,553,860	854,619,365	3.80
1897.....	585,224,336	269,670,239	854,894,775	3.80
1896.....	5*7,560,471	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.....	499,522,823	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. 509.

POPULATION.—The population of Texas has been as follows:
 1900.....3,048,710 | 1880.....1,591,749 | 1860.....604,215
 1890.....2,235,523 | 1870.....818,579 | 1850.....212,592

Of the total population in 1900, 620,722 were blacks, which compares with 492,837 in 1890, 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 1900 being only 20.4 per cent, against 22.04 per cent in 1890, 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.—{ R. E. WHITE, Mayor.
 { 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. 51. 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. An adjustment of this debt on the basis of new bonds bearing 3% for 10 years,

4% for the second decade and 5% for the final 10 years has been reached between the city and the bondholders' committee. For details see V. 72, p. 159.

LOANS—	When Due.	LOANS—	When Due.
SCHOOL BONDS—		REFUNDING BONDS—	
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.)		WATER AND LIGHT GOLD (1890)—	
GENERAL REVENUE BONDS—		5 g., Q.—J., \$1,263,000*.....	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 Aug. 20, 1901, was \$1,633,000; sinking fund, \$17,555; net debt, \$1,615,445. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about 2/3 actual value) has been as follows in the years indicated.

Years.	Real.	Personal.	Total.	Tax Rate per \$1,000
1900.....	\$6,208,602	\$2,623,225	\$8,831,827	\$11.13 1/2
1899.....	.....	.....	12,377,920	23.033
1898.....	8,111,680	2,643,160	10,754,843	19.13 1/2
1896.....	8,325,759	3,759,748	12,085,507	17.72 1/2
1895.....	8,521,659	2,863,075	11,384,734	18.13 1/2

Tax rate (per \$1,000) in 1900 included city tax proper \$7.80. School tax, \$3.33 1/2; in 1899 city tax was \$19.70, school tax \$3.33 1/2.

POPULATION in 1890 was 14,575; in 1900 it was 22,258.

BEAUMONT.—W. C. AVERILL, Treasurer.

LOANS—	When Due.	SCHOOL BONDS—(Con.)—	When Due.
FUNDING BONDS—		6s,	\$3,000*.....Feb. 6, 1921
5s,	\$14,000.....Aug. 5, 1939	Subject to call after 1901.	
PAVING & SEWER BONDS—		SEWERAGE BONDS—	
5s, J&D, \$115,000 ..	June 1, 1941	6s,	\$8,500.....Feb. 6, 1921
Subject to call after June 1, 1921.		Subject to call after 1901.	
REFUNDING BONDS—		Bonded debt July 1, 1900.....	\$58,500
5s,	\$13,500.....Apr. 1, 1939	Sinking fund.....	8.-11
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 paving and sewer bonds is payable at National City Bank, New York, or at office of the City Treasurer at Beaumont.

BELL COUNTY.—W. L. WILSON, Treasurer.

LOANS—	When Due.	BOND DEBT	When Due.
BRIDGE BONDS—		Aug. 22, '01.	\$128,460
5s, Apr., \$41,000* ..	Nov. 30, '09	Floating debt.....	6,500
4s,	12,000*.....Aug. 18, 1919	Total debt	134,960
Subject to call A g. 18, 1901.		Sinking fund.....	16,358
3 1/2 s,	\$14,460.....1920	Net debt Aug. 22, 1901.	118,601
COURT HOUSE BONDS—		Total valuation 1901.....	13,050,120
4s,	\$8,000.....Aug. 18, 1919	Assessm't 30% actual value.	
Subject to call Aug. 18, 1901.		State & co. tax (per M) 1901.....	\$8.4623
REFUNDING BONDS—		Population in 1890 was	33,377
5s, A&O, \$53,000....	April 10, 1938	Population 1900 (Census).....	45,535
Subject to call after 1908.			

INTEREST on 5% bridge bonds payable at the St. Louis National Bank, St. Louis; on the refunding bonds at the Hanover National Bank, New York; on all others in Austin, Texas.

BEXAR CO.—{ FRANK McC. NEWTON, Clerk. { R. H. WESTER, Treasurer.

LOANS.	When Due.	REFUNDING BONDS—(Con.)	When Due.
BRIDGE BONDS—		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.	
COURT HOUSE BONDS—		MEX. GULF RR. REFUNDING—	
6s, Apr. 10, \$58,000*..	May 11, 1911	4s,	\$23,500
Subject to call at any time.		Subject to call 1909.	
6s, Apr. 10, \$115,000..	Aug. 18, 1933	Bond. debt Aug. 20, '01.....	\$1,086,000
Subject to call after Aug. 18, 1903		Floating debt.....	81,000
6s, Apr. 10, \$64,000..	Feb. 16, 1934	Total debt.....	1,147,000
Subject to call after Feb. 16, 1904		Sinking fund.....	55,105
5s, Apr. 10, \$82,000..	Nov. 14, 1935	Net debt Aug. 20, 1901.....	1,091,895
Subject to call after Nov. 14, 1905		Total valuation 1901.....	34,904,445
REFUNDING BONDS—		Assessment about 1/2 actual value.	
5s,	\$240,000.....Nov. 8, 1937	State & co. tax (per M) 1901.....	\$10.00
Subject to call after Nov. 8, 1907.		Population in 1890 was	49,266
		Population 1900 (Census).....	69,422

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.

LOANS—	When Due.	JAIL BONDS—	When Due.
COURT HOUSE BONDS—		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
ROAD AND BRIDGE BONDS—		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 1901.....	5,820,235
4s,	1,800.....Jan. 12, 1920	Assessment about 1/2 actual value.	
5s, Aug., 14,450*.....	Apr. 4, 1938	State & Co. tax (per M) '00.....	\$11.2623
Subject to call after 1907.		Population in 1890 was	11,506
Interest is payable in Angleton.		Population in 1900 was.....	14,361
RAILROAD BONDS—			
8s, Mar., \$69,500*....	Mar. 1, 1903		

OPTIONAL.—The road and bridge bonds due April 10, 1912, 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.

LOANS—	When Due.	REFUNDING BRIDGE BONDS—	When Due.
BRIDGE BONDS—		5s, A&O, \$14,000.....	July 10, 1927
4s, A&O, \$30,000....	Oct. 10, 1939	(Subject to call after 1902.)	
Subject to call after Oct. 10, 1909		Bond. debt Feb. 1, 1901.....	\$92,000
REFUNDING COURT HOUSE AND JAIL BONDS—		Assessed valuat'n, 1901.....	5,824,690
5s, A&O, \$48,000....	July 10, 1927	Assessment about 2/3 actual value.	
(Subject to call after 1902.)		State & co. tax (per M) 1900.....	\$9.4623
		Population 1890.....	19,512
		Population 1900 (Census).....	22,203

CORPUS CHRISTI.—Corpus Christi is in Neveces Co.

Bonds all issued under new municipal law.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, person'l., Total valuation 1901., Assessment about 1/2 actual value., City tax (per \$1,000) 1901., Population 1890 was., Population 1900 was.

Interest at 4 p. c. until 1903 and 5 p. c. thereafter. TAX FREE.—Bonds of this city are exempt from taxation.

CORSICANA.—DR. S. W. JOHNSON, Mayor.

County seat of Navarro County.

Table with columns: LOANS—, When Due., a STREET IMPROVEMENT BONDS—, 5s, J&J, \$30,000., Bonded debt Apr. 1, 1901., Floating debt., Total debt Apr. 1, 1901., Tax valuation 1901., Total tax (per \$1,000) 1901., Population in 1890 was., Population in 1900 was.

INTEREST on all the bonds is payable in New York.

CORYELL CO.—W. B. WOODWARD, Clerk.

Gatesville is the county seat.

Table with columns: LOANS—, When Due., Sinking fund., Tax valuation 1901., State & Co. tax (per M) 1901., Population in 1890 was., Population in 1900 was.

INTEREST payable at Chemical National Bank, New York, and at office of State Treasurer, Austin, Tex.

DALLAS.—J. R. REESE, Auditor.

This is the county seat of Dallas County.

Table with columns: LOANS—, When Due., WATER SUPPLY—, 6s, J&J, \$87,000., 6s, J&D, 95,000., 5s, J&J, 99,000., 5s, J&J, 194,000., 5g, J&J, 64,000., 5s, J&D, 100,000., 4s, J&J, 96,000., CREMATORY BONDS—, 4s, J&J, \$15,000., CONSTRUCTION & IMPROVEMENT BONDS—, 6s, J&J, \$15,000., 6s, J&J, 40,000., 6s, J&J, 8,000., PUBLIC SCHOOL BUILD'G BONDS—, 6s, J&J, \$10,000.

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the Merchants' Laclede National Bank, St. Louis, Mo.; on the street improvement 5s due in 1928, 1929 and 1940, the sewerage improvement due in 1920, the water 4s of 1940 and the crematory bonds, at the Seaboard National Bank, New York; on all other bonds by the New York Security & Trust Company.

TOTAL DEBT, ETC.—The subjoined statement shows the city's bonded debt, etc., on the dates named.

Table with columns: Bonded debt., Floating debt., Total debt., Sinking fund cash assets., Net debt., Water debt (included above).

The bonded debt on Sept. 23, 1901, was \$1,971,500. The city owns property valued at \$1,500,000.

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 1900-01 the revenue from water works was \$77,504.55.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows. Assessment about 60% actual value:

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

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.

Table with columns: LOANS—, When Due., Tax valuation 1900., Assessment abt. 1/3 to 1/2 act. value., State tax (per \$1,000) 1900., County tax (per \$1,000) 1900., Population in 1890 was., Population in 1900 was.

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. I. BRUMBAUGH, Treasurer.

This city is in Grayson County.

Table with columns: LOANS—, When Due., SCHOOL BONDS 1892—, 5s, J&J, \$32,000., STREET IMPROV. BONDS 1892—, 5s, J&J, \$25,000.

Table with columns: LOANS—, When Due., Floating debt (addit'nal) \$8,000, Tax valuation 1901., Assessment about 1/2 actual value., Tax rate (per \$1,000) 1901., Population in 1890 was., Population in 1900 was.

This city has no water debt but pays a hydrant rental of \$2,456.25 per quarter. The corporation owns property valued at about \$450,000.

INTEREST is payable by the Ninth National Bank of New York City.

OPTIONAL.—The funding bonds of 1894 are subject to call 1904.

TAX EXEMPT.—All bonds are free from taxation.

DENTON CO.—R. G. WRIGHT, Treasurer.

Denton is the county seat.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, 6s, A&O, \$25,000., (Subject to call after 1906.), 5s, A&O, \$32,000., (Subject to call after 1907.), REFUNDING BONDS—, \$68,000., 6s, jail bonds*, \$392, BRIDGE BONDS, 6s, \$10,500*, Feb. 12, 1904, 6s, \$7,000*, Jan. 6, 1911, Bonded debt July 1, 1900, \$144,892, Total valuation 1901., \$8,768,852, Assessment about 1/2 actual value., County tax (per M) 1901., \$6.00, State & co. tax (per M) 1900, \$3.16 2/3, Population in 1890 was., 21,289, Population 1900 (Census), 23,318.

INTEREST on all bonds payable at the office of the State Treasurer. Interest on bonds maturing in 1937 at the National Bank of Dallas.

DE WITT CO.—H. E. DAHLMAN, Treasurer.

County seat is Cuero.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, 5s, Apr., \$28,000., Apr. 10, 1940, Subject to call 1905., 3 1/2s, June, \$56,000., June, 1941, Subject to call 1911., Bonded debt Aug. 15, 1901, \$84,000, Tax valuation 1901., \$6,546,175, Assessment about 1/3 actual value., Tax rate (per \$1,000) 1901., \$8.97, Population in 1890 was., 14,307, Population in 1900 (Census), 21,311.

INTEREST on 5s is payable at Cuero, on the 4s at Austin.

ELLIS COUNTY.—L. LASSWELL, Co. Clerk.

County seat is Waxahachie.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, 5s, \$165,000., 40 years, Subject to call after 1905., ROAD AND BRIDGE BONDS—, 5s, \$18,000., 20 years, Subject to call., Bond. debt Feb. 12, 1901, \$183,000., Court-h'se debt. (in lit'ga) \$8,058, Total debt Feb. 12, 1901., 191,058, Sink. & court-h'se funds, 52,562, Net debt Feb. 12, 1901., 138,496, Cash in other funds., 170,883, Tax valuation 1901., 16,155,305, County tax (per M) 1901., \$5.20, Population in 1900 was., 50,057.

EL PASO.—JOSEPH MAGOFFIN, Mayor. B. S. CATLIN, Clerk.

This is the county seat of El Paso County.

Table with columns: LOANS—, When Due., SCHOOL & FUND'G BONDS—Con., 5s, F&A, \$30,000., Feb. 1, 1929, Subject to call after Feb. 1, 1914, HIGH SCHOOL BONDS—, 5s, J&J, \$75,000., Jan. 1, 1941, Subject to call Jan. 1, 1921., WATER COMPROMISE BONDS—, 5s, Feb. 1, \$11,000., Feb. 1, 1919, Subject to call after Feb. 1, 1909, Bonded debt Dec. 1, 1900, \$186,000, Sinking fund., 18,641, Net debt Dec. 1, 1900., 167,359, Interest payable at New York., Tax valuation 1900., \$6,460,670, Assessment about 3/4 actual value., Population in 1890 was., 10,338, Population in 1900 was., 15,906.

EL PASO CO.—PARK W. PITMAN, Clerk.

County seat is El Paso.

Table with columns: LOANS—, When Due., FUNDING BONDS—, 6s, \$48,360*, Apr. 10, 1909, COURT HOUSE & JAIL BONDS—, 5s, \$78,000., Feb. 10, 1938, 10,000., Interest payable at Austin., Bond. debt Feb. 1, 1901, \$136,360, Floating debt., \$73,402, Total debt., 209,762, Cash on hand., 24,347, Tax valuation 1900., 10,989,842, Assessment about 80% full value., State & co. tax (per M) 1900., \$10.00, Population in 1890 was., 15,678, Population in 1900 was., 24,886.

FANNIN CO.—T. R. HACKLEY, Treasurer.

County seat is Bonham.

Table with columns: LOANS—, When Due., COURT HOUSE BONDS—, 5s&6s, Apr. 10, \$34,000*, Apr. 10, '04, Total debt Sept. 1, 1900., \$34,000, Total valuation 1901., 11,768,985, Population in 1890 was., 38,709, Population in 1900 was., 51,793, Assessment about 1/3 actual value., State tax (per \$1,000) 1900, \$3.46 2/3, County tax (per \$1,000) 1900, 4.50, Population in 1890 was., 38,709, Population in 1900 was., 51,793, OPTIONAL.—All of the county's bonds are optional after ten years., BONDS.—The Fannin County permanent school fund owns all of above listed bonds.

FAYETTE CO.—R. T. BRADSHAW, Treasurer.

County seat is La Grange.

Table with columns: LOANS—, When Due., ROAD AND BRIDGE BONDS—, 5s, Apr. 10, \$41,500*, Apr. 10, 1907, 5s, Apr. 10, 9,000*, Apr. 10, 1914, 5s, Apr. 10, 11,000*, Apr. 10, 1906, 5s, Oct. 10, 13,000., Oct. 10, 1938, Subject to call after 1908., REFUNDING BONDS 1895., 5s, A&O, \$75,000., May 15, 1935, Subject to call after May 15, 1905, Interest payable in New York., Total debt July 1, 1900., \$154,500, Sinking fund., 13,610, Net debt July 1, 1900., 130,890, Tax valuation 1901., 8,468,346, Assessment about 1/3 actual value., State & co. tax (per M) 1900, \$8.48 2/3, Population in 1890 was., 31,481, Population in 1880 was., 27,996, Population 1900 (Census), 36,542.

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. See Vol. 66, p. 775 and Vol. 67, p. 1072. The city failed to pay its interest due in September and November, 1899 (see V. 60, p. 711), but in January, 1900, paid all arrears.

* 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. The Legislature of 1901 authorized \$1,883,000 4 p. c. 40-year bonds to take up outstanding issues, and at this date (Oct. 1) this refunding operation is in progress.

Table with columns: LOANS—When Due., GENERAL IMPROVEMENT—, FUNDING & IMP. BONDS—, WATER BONDS—, HIGH SCHOOL—, REDEMPTION BONDS—, SEWER BONDS—, STREET AND SEWER BONDS—

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.

The tax rate in 1899 includes city tax proper, \$12.50; county tax, \$6.50; State tax, \$1.66 2/3; school tax, State \$1.80, city \$2.50; total, \$24.96 2/3. 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. R. JUSSEAU, Secretary. This is the county seat of Cooke County.

Table with columns: LOANS—When Due., STREET IMPT. BONDS—, FUNDING BONDS—, SCHOOL BONDS—, REFUNDING SCHOOL BONDS—, SEWERAGE & STREET IMPT.—

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, Sept. 1, 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—, WATER, STR., IMP. & CITY HALL BONDS—, LIMITED DEBT BONDS 1881—, SCHOOL HOUSE BONDS—, LIMITED DEBT BONDS 1891—, SEWERAGE BONDS—

*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.—, Sept. 1, 1901., Mar. 1, 1901., Jan. 22, '00., Jan. 1, '99., Total bonded debt., Floating debt., Total debt., Sinking fund, &c.

Net debt, less cash in various funds \$2,853,328 \$2,743,354 \$2,699,093 \$2,807,342 In addition to the sinking fund, as given above, the city owned in 1901 \$622,000 of wharf company stock, (the income of which is pledged to secure its Limited Debt 5 per cent bonds), a water works plant valued at about \$1,550,000, an electric-light plant, sewer plant, etc., etc., the total value of its public property being \$3,306,800. 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.

The total tax rate (per \$1,000) in 1901 was \$27.98. 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 34,000.

GALVESTON CO.—JAS. S. WATERS, Treas.

Table with columns: LOANS—When Due., BRIDGE BONDS—, COURT HOUSE & JAIL BONDS—, GULF COL. & S. FE RR.—, Bonded debt Jan. 1, 1901., Coupons and interest due., Floating debt., Total debt Jan. 1, 1901., Sinking fund., Net debt Jan. 1, 1901., Tax valuation, real., Tax valuation, pers'al., Tax valuation 1900., Tax valuation 901., Assessment about 1/2 actual value., St. & Co. tax (per M.) 1900., County tax 1901., Population in 1890 was., Population in 1900 was.

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: LOANS—When Due., BRIDGE BONDS—, SCHOOL BONDS—, REF'D'G COURT H. BONDS—, Total debt Mar. 1, 1901., Total valuation 1901., Assessment about 1/2 actual value., State & co. tax (p. M) 1900., Population in 1890 was., Population 1900 (Census).

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: LOANS—When Due., REF'D'G COURT H. BONDS—, SCHOOL BONDS—, JAIL BONDS—, Bond. debt Aug. 1, 1901., Sinking fund., Total valuation 1901., Assessment about 2/3 actual value., State & co. tax (per M.) 1901., Population in 1890 was., Population in 1900 was.

GREENVILLE.—D. W. H. TAYLOR, Treasurer.

Table with columns: LOANS—When Due., ENGINE-HOUSE AND CITY HALL—, WATER-WORKS BONDS—, SCHOOL BONDS—, ELECTRIC LIGHT BONDS—, Bond. debt Apr. 10, 1901., Tax valuation 1900., Real value about., City tax rate (per M) 1900., Population in 1890 was., Population in 1900 was.

HARRIS COUNTY.—JOHN FARMER, Treas.

Table with columns: LOANS—Amount., ROAD & BRIDGE BONDS—, JAIL BONDS—, COURT HOUSE BONDS—, FUNDING BONDS—, ROAD AND BRIDGE BONDS—, Bond. debt July 1, 1900., Tax valuation 1901., Assessment about 1/2 actual value., State & co. tax (p. M) 1900., Population in 1890 was., Population in 1900 was.

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: LOANS—When Due., COURT HOUSE BONDS—, RR. SUBSIDY BONDS (not compromised)—, Bond. debt July 1, 1900., Tax valuation 1901., Assessment about 1/2 actual value., State & co. tax (p. M) 1900., Population in 1890 was., Population in 1900 was.

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: LOANS—When Due., CITY HALL BONDS—, SCHOOL HOUSE BONDS—, WELL (ARTESIAN) BONDS—, WATER WORKS & SEW BONDS—, Bond. debt July 1, 1901., Floating debt., Total debt., Sinking fund., Net debt July 1, 1901., Water debt (included), Tax valuation, real., Tax valuation, personal., Total valuation, 1901., Assessment about 2/3 actual value., State & co. tax (p. M) 1901., City & sch. tax (per \$1,000), Population in 1890 was., Population in 1900 was.

HOUSTON.—ARTHUR LIPPER, Secretary.

Table with columns: LOANS—When Due., BRIDGE BONDS, 1896—, COMPROMISE BONDS—, CONSOLIDATED BONDS—, FUNDING BONDS—, PAVING AND SEWER BONDS—, Bond. debt July 1, 1901., Total debt., Sinking fund., Net debt July 1, 1901., Water debt (included), Tax valuation, real., Tax valuation, personal., Total valuation, 1901., Assessment about 2/3 actual value., State & co. tax (p. M) 1901., City & sch. tax (per \$1,000), Population in 1890 was., Population in 1900 was.

* 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, 1939 REFUNDING BONDS— 5s, J&J, \$109,000.....Jan.1,1937

SCHOOL BONDS— 6s, M&N, \$100,000....May 1, 1924 5s,, 50,000.....Dec. 1, 1937 5s,, 60,000.....Jan. 1, 1923 5s, F&A, 50,000 ..Aug. 1, 1941

GOLD—All bonds, according to a city official, are payable in gold. INTEREST on the compromise 5s and 6s and on the paying and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s at the American Exchange National Bank, New York City; others also in New York City.

TOTAL BONDED DEBT Feb. 1, 1901, was \$2,748,800; floating debt, \$57,899; total debt, \$2,806,699; cash in various funds, \$183,073. ASSESSED VALUATION (about 3/5 actual value) in 1901 was \$2,753,417; city tax (per \$1,000) in 1899 was \$20.00.

POPULATION in 1900 (Census) was 44,633; in 1890 was 27,557.

JONES COUNTY.—G. W. CASTLES, Treasurer. County seat is Anson. The validity of the funding bonds has been questioned.

LOANS— When Due. COURT HOUSE BONDS— 5s,, \$27,400....May 10, 1937 SINKING FUND BONDS— 5s,, \$8,000*..Aug. 26, 1909 BRIDGE BONDS— 6s, Apr. 10, \$4,500*..Nov. 14, 1911 6s, Apr. 10, 2,500*..Nov. 16, 1912

ROAD AND BRIDGE BONDS— 4s,, \$7,0001921 Subject to call 1906, Bonded debt July 1, 1900 \$42,400 Tax valuation 1901.....2,550,675 Assessments same as actual value. State & co. tax (p. M.) 1900.\$9.96 2/3 Population 1890 was.....3,797 Population in 1900 was.....7,053

OPTIONAL.—Bonds are all subject to call at any time. INTEREST on the funding bonds is payable in Houston; on the bridge bonds in Austin; on all other bonds in St. Louis, Mo.

KNOX COUNTY.—County seat is Benjamin.

LOANS— When Due. REFUNDING BONDS— 5s,, \$59,500..Apr. 10, 1938 Interest payable at Austin, Tex. Total debt Mar. 1, 1901....\$59,500

Tax valuation 1901.....\$1,878,173 State & co. tax (p. M.) 1900.\$9.76 2/3 Population in 1890 was.....1,134 Population in 1900 was.....2,322

LAMAR CO.—S R. GALBREATH, Treasurer. County seat is Paris Bonds all issued under bond law of 1893.

LOANS— When Due. 5s, A&O, \$90,000....Apr. 10, 1935 Subject to call after 10 years. 5s, A&O, \$44,000 ..Aug. 10, 1937 Interest payable at Paris, Tex. Subject to call after 1907. Total debt Sept. 1, 1901..\$134,000 Sinking funds..... 20,000 Net debt Sept. 1, 1901.... 114,000

Tax valuation, real.... \$6,784,465 Tax valuation, pers'l.. 4,172,235 Total valuation 1901... 10,956,700 Assessment about 2/5 actual val. State tax (per \$1,000) 1901.\$3.40 2/3 County tax (per \$1,000) 1901. 5.00 Population in 1890 was....37,302 Population in 1900 was48,627

McKINNEY.—J. M. PEARSON, Mayor. This city is the county seat of Collin County.

LOANS— When Due. SCHOOL HOUSE BONDS— 6s, J&J, \$6,000*.....1909 WATER BONDS— 5s, J&D, \$29,000....June 1, 1938 (Subject to call after June 1, 1918) RAILROAD BONDS - 6, Feb., \$2,700, g.....1904 INTEREST on water and school bonds payable at National Bank of Republic, New York; on the railroad bonds in McKinney.

Bond. debt Aug. 1, 1901. \$36,700 Sinking fund..... 3,000 Net debt Aug. 1, 1901.... 33,700 Assessed valuat'n 1901..1,816,480 Assessment about 3/4 actual value. Total tax (per M) 1901..\$17.06 2/3 Population in 1890 was.....2,489 Population in 1900 was.....4,342

McLENNAN CO.—CHAS. EICHELBERGER, Treas. County seat is Waco.

LOANS— Amt. Outstg. BRIDGE & COURT HOUSE BONDS. 3s, g.,, \$50,000.....1940 6s,, 80,000*.....1909 COURT HOUSE AND JAIL—, \$140,000..... Bond. debt sept.1, 1900. \$108,250

Sinking fund..... \$36,202 Net debt Sept. 1, 1900. 43,798 Tax valuation 1901....23,480,494 State & Co. tax (per M) 1900 \$7.96 2/3 Population in 1890 was.....39,204 Population in 1900 was....59,772

MATAGORDA CO.—D. P. MOORE, Treasurer. Bay City is the county seat.

LOANS— When Due. BRIDGE BONDS— 6s,, \$7,680*....Sept. 10, 1911 4s,, 2,040*....Sept. 10, 1912 4s,, 1,995.....1921 REFUND. COURT HOUSE BONDS— 4s,, \$2,000.....1921 Subject to call 1903. REFUNDING JAIL BONDS— 4s,, \$7,000.....1921 Subject to call 1903.

Bond. debt July 1, 1900, \$39,720 Floating debt..... 7,812 Total debt..... 47,532 Sinking fund assets..... 2,179 Net debt July 1, 1900.... 45,353 Total valuation 1901....3,414,650 Assessment abt. 75% actual value. State & Co. tax (p. M.) 1900.\$8.56 2/3 Population in 1890 was.....3,985 Population in 1900 was.....6,097

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.

LOANS— Amt. Outstg. BRIDGE AND ROAD BONDS— 6s,, \$27,000*.....Past due 6s,, 27,072.....1908 to 1911 5s,, 12,800.....May 15, 1935 COURT HOUSE BONDS— 5s,, \$73,500.....May 15, 1935 JAIL BONDS— 5s,, \$20,000.....May 15, 1935

Total debt Mar. 1, 1901.. \$159,372 Sinking fund..... 15,864 Net debt Mar. 1, 1901... 143,508 Tax valuation 1901.....8,677,709 State & Co. tax (per M.) 1900 \$9.30 Population in 1890 was ... 24,773 Population in 1900 was....39,666

NUECES CO.—H. E. LUTER, Co. Clerk. County seat is Corpus Christi.

LOANS— Amount. REFUNDING BONDS— 4 1/2s,, \$27,000.. Apr. 10, 1939 Optional \$500 y'rly 1902 to 1909 balance at any time thereafter. BRIDGE BONDS— 6s, ... , \$7,445*..... Apr. 10, 1912

Total debt Aug. 26, 1901. \$33,445 Total valuation 1901... 5,403,776 Assessment about 3/4 actual value. State & Co. tax (p. M.) 1901...\$8.46 Population in 1890 was.....8,093 Population in 1900 was.....10,439

PALESTINE.—A. L. BOWERS, Mayor. Palestine is the county seat of Anderson County.

LOANS— When Due. CITY HALL AND PRISON BONDS— 5s,, \$24,000.... Nov. 1, 1938 SCHOOL HOUSE BONDS— 6s, J&J, \$6,000.....Aug. 6, 1919 Subject to call at any time. 6s, J&J, \$12,000*.... Aug. 6, 1919 Subject to call at any time. INTEREST on 6s is payable in Palestine; on 5s in New York City.

5s, M&N, \$12,000 May 1, 1936 Subject to call after 1906. 5s, M&N, \$12,500....Nov. 1, 1938 Bonded debt July 1, 1900 \$70,500 Total valuation, 1900...3,430,000 Assessment about 3/4 actual value. Population in 1890 was ... 5,838 Population in 1900 was.....8,297

PARIS.—J. C. GIBBONS, Mayor. JAS. S. HOOVER, Secretary. This is the county seat of Lamar County. The city owns property valued at \$188 000.

LOANS When Due. CITY PRISON & FIRE DEP.— 6s, J&J, \$10,000*....Nov. 10, 1938 Subject to call after Nov. 10, 1898 FUNDING BONDS— 6s, J&J, \$5,000.....June 22, 1921 GEN'L INDEBTEDNESS BONDS— 6s,, \$10,000.....July 10, 1937 STREET IMPROVEMENT— 5s, J&J, \$50,000*.....Oct. 1, 1929 Subject to call after Oct. 1, 1909 5s, J&J, \$25,000*.....June 2, 1930 CITY DEBT BONDS— 6s, J&J, \$10,000*.....Feb. 1, 1912 Subject to call after Feb. 1, 1902

WATER WORKS BONDS— 6s, J&J, \$60,000*....Apr. 1, 1937 Subject to call after Apr. 1, 1912 6s, J&J, \$23,000*.....Oct. 15, 1937 Subject to call after Oct. 15, 1912 5s, J&J, \$65,000Jan. 10, 1938 Total debt Sept. 1, 1900. \$254,000 Sinking Fund..... 47,000 Net debt Sept. 1, 1900... 207,000 Water debt (incl'd above) 148,000 Tax valuation 1901.....4,760,000 Assessment about 3/5 actual value. City & sch. tax (per M) 1900.\$12.50 Population in 1890 was.....8,254 Population in 1900 was.....9,358

INTEREST is payable at the Fourth National Bank, New York City on January and July 10.

RUNNELS CO.—W. F. SHARP, Treasurer. County seat is Ballinger.

LOANS— When Due. BRIDGE BONDS— 6s, A&O, \$20,000*...Apr. 10, 1930 COURT HOUSE BONDS— 6s,, \$36,000*..Feb. 24, 1929

Bonded debt July 1, 1900 \$63,000 Tax valuation 1901.....3,581,601 St. & Co. tax (per M.) 1900.\$9.46 2/3 Population in 1890 was.....3,193 Population in 1900 was.....5,379

INTEREST on bridge bonds due in 1910 (now in litigation) is payable at the St. Louis Nat. Bank; on court house bonds, in Austin, Tex.

SAN ANTONIO.—MARSHALL HICKS, Mayor. W. W. JOHNSON, City Clerk.

This is the county seat of Bexar Co.

LOANS— When Due. BRIDGE BONDS (1890)— 5s, M&S, \$100,000*..Sept. 15, 1920 Subject to call Sept. 15, 1910 CITY HALL BONDS— 5s, F&A, \$150,000*..Aug. 1, 1917 Subject to call Aug. 1, 1907. ELECTRIC FIRE ALARM SYSTEM— 5s, M&S, \$25,000*..Sept. 15, 1920 Subject to call Sept. 15, 1910 PUBLIC IMPROVEMENTS— 6s, J&J, \$50,000*....July 1, 1917 Subject to call after July 1, 1907 6s, J&J, \$50,000*....July 1, 1919 Subject to call after July 1, 1909 FUNDING BONDS (1895)— 6s, J&J, \$300,000 g..July 22, 1915 Subject to call July 22, 1905 SEWER BONDS 1894— 5s, M&S, \$500,000 g..Sept. 1, 1934 PROPERTY CONDEMNED, ETC.— 5s, M&S, \$75,000*....Sept. 15, 1920 Subject to call Sept. 15, 1910

REFUNDING BONDS— 5s, M&S, \$50,000*...Sept. 15, 1905 4 1/2s, M&N, 190,000 g. May 1, 1920 SCHOOL BUILDING BONDS— 5s, M&S, 50,000*...Sept. 15, 1920 Subject to call Sept. 15, 1910 SIDEWALK BONDS— 6s, M&N, \$10,000*... Nov. 30, 1931 Subject to call Nov. 30, 1921. 5s, J&J, \$10,000*...July 1, 1919 Subject to call July 1, 1909 5s, M&S, \$10,000*...Sept. 15, 1920 Subject to call Sept. 15, 1910 STREET IMPROVEMENT BONDS— 6s, M&N, \$60,000 g*..Nov. 30, 1931 Subject to call Nov. 30, 1921 5s, J&J, \$250,000*...July 1, 1919 Subject to call July 1, 1909 5s, M&S, \$50,000* ..Sept. 15, 1920 Subject to call Sept. 15, 1910 4 1/2s, M&N, \$300,000 g. May 1, 1920

INTEREST is payable at Treasurer's office in San Antonio or at the Fiscal Agency in New York.

TAX FREE.—All of the city's bonds are exempt from taxation.

TOTAL DEBT, ETC.—San Antonio's bonded debt on June 1, 1901, was \$2,271,000. The city has no water debt. Cash in sinking fund on Feb. 1, 1901, was \$67,089.

DEBT LIMIT.—Bonded debt is limited by the city charter to 8 per cent of the assessed valuation. The city owned property on Feb. 1, 1901, valued at \$1,338,977.

ASSESSED VALUATION.—The city's assessed valuation ("about 60 per cent cash value") and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, etc., Total Assessed Valuation, City Tax per \$1,000. Rows for years 1880-1900.

State and county tax (per \$1,000) for 1898 was \$10.50; city tax \$17.00; total tax (per \$1,000) \$27.50.

POPULATION.—In 1900 (Census) was 53,321; in 1890 it was 37,673; in 1880, 20,550.

SHERMAN.—A. A. FIELDER, Mayor. E. M. KEARNEY, City Secretary.

LOANS— When Due. TEXAS & PACIFIC RY.— 8s, Feb. 12, \$57,899*..Feb. 12, 1904 HOUSTON & TEXAS CENTRAL REF'D'G BONDS— 6s, A&O, \$16,000.....1902-1912 (\$1,500 payable yearly Apr. 1.) FUNDING BONDS— 6s, M&O, \$29,000 1902-1930 (\$1,000 payable yearly Oct. 10.) IMPROVEMENT BONDS— 6s, M&N, \$20,000*....Nov. 1, 1932 Subject to call after 1902

IMPROVEMENT BONDS (Con.)— 6s, J&J, \$4,000..... Jan. 15, 1934 Subject to call after 1914 6s, A&O, \$17,000.....1902-1935 (\$500 payable yearly Apr. 1.) 5s, F&A, \$37,0001902-1939 (\$1,000 payable yearly Feb. 1.) SEWER BONDS— 4s, J&J, \$80,000.....1902-1940 \$2,000 payable yearly July 1. WATER WORKS BONDS— 6s, A&O, \$59,000*.....July, 1936 Subject to call in 1906.

INTEREST on the water and sewer 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, 1901, was \$223,889; water debt (included) \$59,000; cash and bonds in treasury, \$42,200.

ASSESSED VALUATION in 1900 was \$5,107,630; in 1890 it was \$2,817,000. Total tax rate (per \$1,000) in 1901 was \$15.00. 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.

LOANS— When Due. RAILROAD SUBSIDY BONDS— 5s,, \$105,800.....Aug. 1, 1927 Subject to call after Aug. 1, 1902 COURT HOUSE BONDS— 6s,, \$7,800*..... Bond. debt July 1, 1900..\$113,600

Sinking fund..... \$12,774 Net debt July 1, 1900... 100,826 Total valuation 1901... 6,387,450 Assessment 2/3 actual value. St. & Co. tax (per M) 1900..\$6.66 2/3 Population in 1890 was....28,324 Population in 1900 was....37,870

* Issued prior to the law of 1893, which requires approval and registration by State officials.

TARRANT CO.—J. F. PROSSER, Auditor.

County seat is Fort Worth.

Table with columns: LOANS—, When Due., REFUNDING BONDS—, and various bond details including amounts and dates.

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., and various bond details including floating debt, total debt, and assessed valuation.

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...

Table with columns: LOANS—, When Due., and various bond details including floating debt, total debt, and assessed valuation.

TYLER.—County seat of Smith County.

Table with columns: LOANS—, When Due., and various bond details including RR. Subsidy Bonds and Refunding Bonds.

UVALDE COUNTY.—W. W. COLLIER, Treas.

County seat is Uvalde. Bonds below issued under new municipal bond law.

Table with columns: LOANS—, When Due., and various bond details including sinking fund, net debt, and assessed valuation.

VICTORIA CO.—C. A. LEUSCHNER, Treas.

Victoria is the county seat.

Table with columns: LOANS—, When Due., and various bond details including floating debt, total debt, and assessed valuation.

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., and various bond details including School Bonds, Sewer Bonds, and Public Works Bonds.

GOLD.—All bonds are payable in gold.

INTEREST on street improvement 6s due in 1907 and on sewer 6s is payable at Waco; on all other bonds at New York.

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., and various bond details including floating debt, total debt, and assessed valuation.

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., and various bond details including Bonded debt, sinking fund, and assessed valuation.

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.

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, and various bond details including total debt, tax valuation, and assessed valuation.

WILLIAMSON CO.—S. K. P. JACKSON, Treas.

County seat is Georgetown.

Table with columns: LOANS—, When Due., and various bond details including net debt, total valuation, and assessed valuation.

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.

Large table with columns: County, Bonded Debt, Tax Valuation, City or Co. Tar. Rate per \$1,000, and Population 1900. Lists various Texas counties and their financial and demographic data.

* 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.
Ennis, Ellis Co.	\$54,000	\$1,600,000	\$12.50	4,919	Maverick County	\$18,902	\$3,037,517	\$4.50	4,066
Erath County	37,000	6,070,598	5.50	29,966	Medina County	29,000	3,234,862	6.30	7,783
Falls County	24,000	8,893,010	5.40	33,342	Menard County	14,000	1,133,145	3.20	2,011
Farmersville, Collin Co.	11,500	1,775,460	5.00	1,856	Mexia, Limestone Co.	25,500	.....	.....	2,393
Foard County	10,000	1,852,675	6.50	1,568	Mills County	14,000	2,600,640	7.00	7,851
Ft. Bend County	79,500	5,752,060	5.33	16,538	Mineral Wells, Palo Pinto Co.	21,500	1,592,585	.....	2,048
Freestone County	29,000	3,417,765	5.10	18,910	Mitchell County	71,300	2,538,864	6.50	2,555
Frio County	18,030	2,829,507	4.90	4,200	Montgomery County	19,000	3,401,200	5.80	17,067
Gatesville, Coryell Co.	17,000	1,738,290	.....	1,875	Motley County	14,000	1,898,995	6.50	1,257
Georgetown, Williamson Co.	24,000	.....	.....	2,790	Navarro County	43,500	13,968,435	4.70	43,374
Gonzales, Gonzales County	15,500	11,035,000	7.30	4,297	Navasota, Grimes Co.	21,000	.....	8.20	3,857
Grayson County	25,500	19,605,402	4.30	63,661	New Braunfels, Comal Co.	20,600	.....	8.00	2,097
Gregg County	30,000	2,087,885	6.20	12,343	Oak Cliff, Dallas County	45,500	11,548,000	11.50	3,630
Grimes County	31,000	3,887,841	6.00	26,105	Oldham County	11,000	884,991	6.50	349
Groesbeck, Limestone Co.	14,500	.....	5.00	1,462	Orange County	65,825	2,758,843	6.20	5,905
Guadalupe County	25,000	5,961,463	5.00	21,385	Orange, Orange County	25,000	.....	9.00	3,835
Hall County	36,950	1,579,305	6.50	1,670	Palo Pinto County	37,811	4,019,619	6.00	12,291
Hallettsville, Lavaca Co.	18,950	640,000	6.50	1,457	Panola County	39,441	2,369,005	6.00	21,404
Hamilton County	13,500	4,056,030	4.50	13,520	Parker County	17,712	7,600,170	4.50	25,823
Hardeman County	47,000	2,365,710	6.50	3,634	Pittsburg, Camp Co.	12,000	1,491,557	5.00	1,783
Hardin County	11,721	11,383,857	6.50	5,049	Plano, Collin Co.	12,000	491,000	11.50	1,504
Hartley County	14,000	1,185,616	7.50	377	Potter County	30,000	1,661,308	8.00	1,820
Haskell County	54,000	2,187,585	6.50	2,637	Presidio County	83,000	2,657,658	5.50	3,673
Hays County	31,000	3,745,245	5.70	14,142	Quanah, Hardeman Co.	15,000	1,622,992	9.00	1,651
Hemphill County	12,010	1,434,883	6.50	815	Randall County	18,000	1,426,242	5.50	463
Hempstead, Waller Co.	14,600	.....	10.00	.....	Red River County	18,500	5,805,223	8.50	29,993
Henderson County	12,000	3,617,699	6.50	19,770	Reeves County	28,920	2,173,576	4.70	1,847
Henrietta, Clay County	29,000	1,700,000	10.00	1,614	Robertson County	61,160	6,470,185	4.60	31,480
Hico, Hamilton Co.	10,500	1,530,000	10.00	1,480	Rockdale, Milam Co.	32,000	.....	.....	2,515
Hidalgo County	26,500	2,262,931	6.50	6,837	Rockport, Aransas Co.	30,000	.....	8.50	1,153
Hill County	154,000	11,412,890	6.00	41,355	Rockwall County	17,500	2,821,590	5.80	8,531
Honey Grove, Fannin Co.	38,000	1,450,000	10.00	2,483	San Augustine County	18,600	1,950,345	6.50	8,434
Hood County	47,500	2,369,264	6.50	9,146	San Jacinto County	16,610	1,599,610	6.20	10,277
Hopkins County	94,548	5,662,595	5.70	27,950	San Marcos, Hays Co.	13,000	1,882,000	6.50	2,292
Houston County	38,463	3,568,355	5.00	25,452	San Patricio County	40,300	1,914,183	6.30	2,372
Howard County	17,500	1,692,187	5.50	2,528	San Saba County	15,700	3,395,346	5.50	7,569
Hubbard, Hill Co.	18,000	1,536,220	8.50	1,608	Scurry County	17,128	1,817,168	6.50	4,158
Hunt County	10,000	10,682,290	4.70	47,295	Seguin, Guadalupe County	21,000	1,110,000	6.50	2,421
Huntsville, Walker County	16,500	780,000	10.00	2,485	Shackelford County	56,500	2,243,490	6.50	2,461
Irion County	20,500	1,024,110	5.50	848	Shelby County	38,317	2,502,235	6.50	20,452
Itasca, Hill Co.	12,500	435,000	5.00	1,277	Somervell County	12,500	698,777	6.50	3,498
Jack County	24,000	3,294,237	6.50	10,224	Starr County	15,250	12,227,475	4.00	11,469
Jackson County	53,475	3,205,360	8.00	6,094	Stephens County	19,000	2,588,315	3.00	6,466
Jasper County	21,892	2,372,952	6.50	7,138	Stonewall County	43,740	1,591,894	8.50	2,183
Jefferson County	111,000	10,239,550	6.50	14,239	Sulphur Springs, Hopkins Co.	48,500	1,215,120	8.75	3,635
Jefferson, Marion Co.	80,000	1,460,515	10.00	2,850	Sutton County	35,000	1,899,913	5.20	1,727
Johnson County	55,000	8,958,770	5.10	33,819	Taylor County	48,000	4,887,729	4.30	10,499
Karnes County	75,400	3,494,140	6.00	8,681	Taylor, Williamson Co.	43,000	.....	11.00	4,211
Kaufman County	17,000	10,439,025	4.50	33,376	Temple, Bell Co.	59,500	.....	11.50	7,065
Kent County	38,000	1,324,927	6.50	899	Texarkana (City), Bowie Co.	43,000	.....	8.75	5,256
Kerr County	20,500	2,196,267	4.80	4,980	Throckmorton County	38,000	1,891,154	6.00	1,750
Kimble County	21,172	1,398,669	5.80	2,503	Titus County	30,000	2,169,213	6.50	12,292
King County	26,000	1,160,773	8.20	490	Tom Green County	40,000	4,355,132	5.00	6,804
Ladonia, Fannin Co.	14,000	1,474,046	10.00	1,409	Tyler County	23,500	2,100,527	6.50	11,899
La Grange, Fayette Co.	28,000	11,000,000	7.50	2,392	Upshur County	29,000	2,216,820	5.00	.....
Lampasas County	37,500	3,319,775	5.00	8,625	Uvalde, Uvalde Co.	10,000	.....	5.00	1,889
Lampasas, Lampasas Co.	17,700	1,811,615	9.50	2,107	Val Verde County	30,000	3,816,300	6.50	5,263
Laredo, Webb County	101,000	12,017,020	12.50	13,429	Van Zandt County	82,000	4,017,740	6.00	25,481
La Salle County	46,925	2,310,190	6.50	2,303	Victoria, Victoria Co.	43,000	1,942,000	6.50	4,010
Lavaca County	111,600	5,658,355	6.00	28,121	Walker County	29,500	2,716,965	6.00	15,813
Lee County	38,000	3,256,500	4.30	14,595	Ward County	18,464	1,028,050	6.60	1,451
Leon County	29,500	2,952,750	5.00	18,072	Weatherford, Parker Co.	38,000	1,941,130	9.00	4,786
Liberty County	35,757	3,146,681	6.50	8,102	Wharton County	84,950	5,042,952	5.80	16,942
Limestone County	14,755	8,147,620	4.00	32,573	Wheeler County	27,312	933,627	6.50	636
Live Oak County	18,300	1,889,218	5.00	2,268	Whitesboro, Grayson Co.	10,000	.....	10.00	1,243
Llano County	75,123	3,126,160	5.70	7,301	Wichita County	53,600	3,470,870	6.50	5,206
Lockhart, Caldwell Co.	14,000	.....	.....	2,306	Wichita Falls, Wichita Co.	27,000	1,500,000	6.50	2,480
Longview, Gregg Co.	15,500	700,000	6.00	3,591	Wilson County	20,960	4,544,025	5.50	13,961
Lubbock County	16,000	987,774	4.00	293	Wise County	110,000	6,379,604	7.00	27,116
Lubbock, Lubbock Co.	16,000	.....	9.80	.....	Yoakum, De Witt Co.	24,500	.....	11.00	3,499
Lufkin, Angelina County	10,000	1,335,600	.....	1,527	Young County	34,000	3,014,668	5.40	6,540
McCulloch County	46,000	1,965,760	5.70	3,960	Zapata County	24,500	1,118,250	.....	4,760
Madison County	24,000	1,524,470	6.00	10,432					
Marion County	200,000	11,060,213	16.00	10,754					
Marlin, Falls Co.	23,500	1,263,856	11.50	3,000					
Marshall, Harrison Co.	55,000	12,200,650	6.50	7,855					
Martin County	21,500	746,011	5.00	332					

Valuations marked (†) indicate aggregates for the year 1899; those marked (‡), valuations for 1900; all other valuations are for 1901.

GENERAL INDEX TO STATES,
CITIES, COUNTIES AND TOWNS GIVEN IN SUPPLEMENT.

Table listing various locations and their corresponding page numbers. Includes entries for states like Alabama, California, Texas, and specific cities like Albany, New York, and Athens, Georgia. The table is organized into columns with 'PAGE.' headers.

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Charles Mix County, S. D.	125	Columbia, S. C.	166	Dayton, Ohio.	82	Eden, Me.	10
Charleston, Ill.	97	Columbia, Penn.	164	Dayton, Ohio, School Dist.	83	Edgewater, N. Y.—(See N. Y. C.)	51
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Charlotte, N. C.	165	Columbia County, Wash.	153	Dearborn County, Ind.	92	Edwards County, Kan.	130
Charlotte, N. Y.	57	Columbiaua, Ohio.	90	Decatur, Ala.	172	Edwards County, Texas.	180
Charlottesville, Va.	156	Columbiana County, Ohio.	82	Decatur, Ill.	98	Effingham City, Ill.	101
Chase County, Kan.	135	Columbia Township, Ohio	90	Decatur, Ind.	92	Elbert County, Ga.	170
Chatham, Conn.	35	Columbus, Ga.	169	Decatur, Tex.	180	Eldorado, Kan.	135
Chatham, Mass.	30	Columbus, Ind.	92	Decatur County, Ind.	92	El Dorado County, Cal.	149
Chatham, N. J.	65	Columbus, Miss.	173	Decatur County, Kan.	135	El Dorado Township, Kans.	135
Chatham County, Ga.	169	Columbus, Neb.	126	Deekertown, N. J.	65	Elgin, Ill., & Sch. Dist.	98
Chattanooga, Tenn.	163	Columbus, N. Y.	57	Dedham, Mass.	21	Elizabeth, N. J.	60
Chautauqua County, Kan.	130	Columbus Ohio, & Sch. Dist.	82	Deerfield, Mass.	30	Elizabeth, Pa.	74
Chautauqua, N. Y.	57	Columbus, Tex.	180	Deerfield, N. H.	13	Elk County, Pa.	74
Chaves County, N. M.	143	Comal County, Tex.	180	Deering, Me.	9	Elkhart, Ind.	92
Cheboygan, Mich.	103	Comanche, Tex.	180	Deer Lodge County, Mont.	136	Elkhart County, Ind.	92
Chehalis County, Wash.	151	Comanche County, Kan.	130	Deer Park School Dist., N. Y.	57	Elk Township, Kans.	135
Chelsea, Mass.	21	Comanche County, Tex.	180	Deer Park, N. Y.	43	Ellenville, N. Y.	57
Chenung County, N. Y.	57	Commerc, Tex.	180	Defiance, Ohio.	83	Ellington, Conn.	38
Cherokee County, N. C.	166	Concho County, Tex.	180	Defiance County, Ohio	90	Elliot, Pa.	74
Cherokee County, Tex.	180	Concord, Mass.	21	De Kalb, Ill.	101	Ellis County, Kan.	135
Cherokee Twp. No. 1, S. C.	167	Concord, N. H.	11	Delavan Township, Ill.	101	Ellis County, Texas.	177
Cherry Creek, N. Y.	57	Concord, Vt.	15	Delaware	75	Ellsworth, Kan.	130
Cherry Twp. and Cherryvale, Kan.	135	Concordia, Kan.	130	Delaware, Ohio.	90	Ellsworth, Me.	9
Cherry Valley (V. & T.) N. Y.	57	Conejos County, Col.	142	Delaware County, Ind.	92	Ellwood City, Pa.	74
Cheshire, Conn.	38	Conneaut, Ohio, and Sch. Dist.	90	Delaware County, Pa.	69	Elmira, N. Y.	43
Chester, Conn.	38	Connecticut.	33	Delaware Township, Kan.	135	Elmira Heights, N. Y.	57
Chester, N. J.	65	Connerville, Ind.	96	Delford, N. J. (Boro' and S. D.)	135	Elmwood, Ill.	98
Chester, N. Y.	57	Conshohocken, Pa.	74	Delhi, N. Y.	43	Elmwood Place, Ohio	90
Chester, Pa., and Sch. Dist.	68	Converse County, Wyoming.	138	Delphi, Ind.	92	El Paso, Texas.	177
Chester, S. C.	167	Conway, N. H.	13	Delphos, Ohio.	90	El Paso County, Texas.	177
Chester County, Pa.	68	Conway Township, Kan.	135	Delray, Mich.	105	El Reno, Okla.: and Sch. Dist.	145
Chester County, S. C.	167	Conway Township, S. C.	167	Delta, Col.	142	Elsinore, Cal.	149
Chetopa, Kan.	130	Cook County, Ill.	98	Delta County, Tex.	180	Elwood, Ind.	92
Cheyenne, Wyo.	138	Cooke County, Tex.	180	Denison, Texas.	177	Elwood Township, Ill.	101
Chicago, Ill.	97	Coös County, N. H.	13	Denton, Ohio.	90	Elyria, Ohio, & Sch. Dist.	83
Chicago San. Dis. (See Chic.)	98	Coraopolis, Pa.	74	Dent Co., Mo.	122	Emden, Me.	10
Chicago Junction, Ohio.	80	Corinth, N. Y.	57	Denton, Tex.	180	Emmet County, Iowa	117
Chicopee, Mass.	21	Corning, N. Y., and Sch. Dist.	43	Denton County, Tex.	177	Emmons County, N. D.	122
Chicot County, Ark.	175	Corpus Christi, Texas.	177	Denver, Col.	140	Emporia, Kan.	130
Childress County, Tex.	180	Corry, Pa.	68	De Pere, Wis.	110	Enfield, Conn.	35
Chillicothe, Mo.	118	Corsicana, Tex.	177	De Peue, N. Y.	57	Enfield, N. Y.	57
Chillicothe, Ohio.	80	Cortland, N. Y.	43	Derby, Conn.	35	Englewood, N. J.	60
China, Me.	10	Cortlandville, N. Y.	43	Derry, N. H.	13	Ennis, Tex.	181
Chippewa County, Mich.	103	Corvallis, Oreg.	151	De Ruyter, N. Y.	57	Epping, N. H.	13
Chippewa County, Wis.	107	Coryell Co., Texas.	177	Des Moines, Iowa.	115	Erath County, Texas.	181
Chippewa Falls, Wis.	107	Coshocton, Ohio, and Sch. Dist.	82	De Soto, Mo.	122	Erie, Pa., and Sch. Dist.	69
Choteau County, Mont.	136	Cottage City, Mass.	30	Detroit, Mich.	103	Erie County, N. Y.	44
Christian County, Ky.	160	Cottle County, Tex.	180	Deuel County, S. D.	125	Erie County, Ohio.	90
Christian County, Mo.	122	Council Bluffs, Ia., & Sch. Dist.	115	Devil's Lake, N. D.	123	Erie County, Pa.	74
Ciervo, Ind.	96	Council Gr., (City & Twp.) Kan.	135	Dewey County, Okla.	145	Erie Township, Kan.	135
Cincinnati, Ohio.	80	Coventry, Conn.	38	De Witt County, Texas.	177	Erin, N. Y.	57
Cincinnati S. D., Ohio.	81	Coventry, R. I.	31	Dexter, Mo.	122	Escanaba, Mich.	103
Cincinnati, N. Y.	57	Covert, N. Y.	57	Diana, N. Y.	57	Essex, Conn.	38
Cireleville, Ohio.	81	Covington, Ky.	160	Dickens County, Tex.	180	Essex County, N. J.	60
Clackamas County, Ore.	151	Covington, Ky., Sch. Dist.	16	Dickinson County, Mich.	105	Essex Junction, Vt.	15
Clallam County, Wash.	151	Covington, Va.	156	Dickinson County, Kan.	130	Estherville, Iowa	117
Claremont, N. H.	11	Coxsackie, N. Y.	57	Dimmit County, Tex.	180	Etna, Pa., and Sch. Dist.	74
Clarion County, Pa.	74	Cowley County, Kan.	130	District of Columbia.	77	Etowah County, Ala.	171
Clark County, Ind.	92	Cowlitz Co., Wash.	151	Dixon, Ill.	101	Eufaula, Ala.	172
Clark County, Kan.	130	Crafton, Pa.	74	Dodge City, Kan.	135	Evanston, Ill., and Sch. Dist.	98
Clark County, Ky.	160	Cranberry Township, Ohio.	90	Dodge County, Neb.	126	Evanston, Ohio.	83
Clark County, Mo.	118	Crane, Ohio.	90	Dolan Township, Mo.	122	Evanston, Wyo.	138
Clark County, S. D.	125	Cranford, N. J.	65	Dona Ana County, N. M.	143	Evansville, Ind.	92
Clarke County, Va.	156	Cranston, R. I.	31	Doniphan County, Kan.	130	Everett, Mass.	21
Clarke County, Wash.	151	Craven County, N. C.	165	Donley County, Tex.	180	Everett, Pa., Sch. Dist.	74
Clarksville, Mo.	122	Crawford, Neb., Sch. Dist.	128	Door County, Wis.	107	Everett, Wash.	151
Clarksville, Tenn.	163	Crawford County, Ill.	98	Dorchester, Neb., Sch. Dist.	128	Everett Township, Mo.	122
Clatsop County, Ore.	150	Crawford County, Ind.	95	Dorchester, N. H.	13	Ewing, N. J.	65
Clay Centre, Kan.	130	Crawford County, Pa.	74	Dorchester County, S. C.	167	Exeter, N. H.	13
Clay County, Ind.	92	Crawford Township, Kan.	135	Dorrance, Pa.	74	Fairbury, Neb.	126
Clay County, Iowa.	115	Crawfordsville, Ind.	92	Douglas, Mass.	30	Fairfield, Conn.	35
Clay County, Kan.	130	Crestline, Ohio.	82	Douglas County, Kan.	130	Fairfield, Me.	10
Clay County, Minn.	111	Creston, Iowa.	117	Douglas County, Neb.	126	Fairfield County, Conn.	35
Clay County, S. D.	125	Crete, Neb., Sch. Dist.	128	Douglass County, So. Dakota.	125	Fairhaven, Mass.	30
Clay County, Tex.	180	Crockett, Tex.	180	Douglas Co., Wash.	153	Fair Haven, Vt.	14
Clearfield County, Pa.	74	Cromwell, Conn.	38	Dover, N. H.	12	Fair Haven, Wash.	151
Cleburne, Tex.	180	Crook County, Wyo.	138	Dracut, Mass.	30	Fairmount, Minn.	114
Clermont County, Ohio.	81	Crookston, Minn.	111	Drummer (Township), Ill.	101	Fairmount, Ind.	96
Cleveland, Ohio.	81	Crown Point, Ind.	96	Dryden, N. Y.	57	Fall River, Mass.	21
Cleveland, Ohio, Sch. Dist.	81	Crow Wing County, Minn.	114	Dublin, Ga.	170	Fall River County, S. D.	125
Cleveland County, N. C.	166	Cuba, N. Y.	57	Dublin, N. H.	13	Fallsburgh, N. Y.	57
Cleveland County, Okla.	145	Cuero, Tex.	180	Dublin, Tex.	180	Falls County, Texas.	181
Clifton Heights, Pa.	74	Cullman, Ala.	172	Du Bois, Pa., and Sch. Dist.	69	Falls City, Neb., and Sch. Dist.	126
Clifton Springs, N. Y.	57	Cumberland, Me.	10	Dubuque, Iowa.	115	Fannin County, Texas	177
Clifton, Ohio.—(See Cincinnati)	81	Cumberland, Md.	77	Dubuque County, Iowa.	115	Fargo, N. D.	122
Clinton, Conn.	38	Cumberland, R. I.	31	Duluth, Minn., & Sch. Dist.	111	Faribault, Minn.	114
Clinton, Iowa: and Sch. Dist.	117	Cumberland County, Me.	10	Dunkirk, Ind.	96	Farmersville, Tex.	181
Clinton, Mass.	21	Cumberland County, N. J.	60	Dunkirk, N. Y.	43	Farmington, Conn.	38
Clinton, Mo.	122	Cumberland County, N. C.	166	Dunklin Township, S. C.	167	Farmington, N. H.	12
Clinton, S. C.	167	Cumberland County, Pa.	74	Dunn County, Wis.	110	Far Rockaway, N. Y.—(See N. Y. City)	51
Clinton County, Ill.	101	Cuming County, Neb.	126	Duquesne, Pa.	74	Faulk County, S. D.	125
Clinton County, Mo.	118	Custer County, Mont.	136	Durango, Col.	140	Fayette, Mo.	122
Clinton County, N. Y.	57	Custer County, S. D.	124	Durham, N. C.	165	Fayette County, Ind.	95
Clinton County, Pa.	68	Custer County, Idaho.	139	Durham County, N. C.	166	Fayette County, Ohio	83
Cloud County, Kan.	130	Custer County, Okla.	145	Duval County, Fla.	170	Fayette County, Pa.	69
Clyde, Kans.	135	Cuyahoga County, Ohio.	82	Duval County, Tex.	180	Fayette County, Texas.	177
Clyde, Ohio.	81	Cuyler, N. Y.	57	Duxbury, Mass.	30	Fayetteville, N. C.	166
Coahoma Co., Miss.	173	Dade County, Mo.	118	Eagle County, Col.	140	Fayetteville, N. Y.	137
Coal Township, Pa.	74	Dakota County, Neb.	126	Eastchester, N. Y.	57	Fergus Falls, Minn.	111
Coatesville, Pa.	68	Dallas, Texas.	177	East Cleveland, O., & Sch. Dist.	90	Fernandina, Fla.	170
Cobleskill, N. Y.	43	Dallas County, Ala.	171	Eastford, Conn.	38	Ferry County, Wash.	143
Cochise County, Ariz.	144	Dallas County, Mo.	118	East Granby, Conn.	38	Fifth Louisiana, Lev. Dist., La.	175
Cocoonino County, Ariz.	144	Dallas County, Texas.	177	East Haddam, Conn.	35	Findlay, Ohio, and Sch. Dist.	83
Codington County, S. D.	125	Dalton Fire Dist., Mass.	21	East Hampton, Mass.	21	Finney County, Kan.	135
Coffey County, Kan.	130	Dalton, N. H.	13	East Hartford, Conn.	35	Fishkill Landing, N. Y.	57
Coffeyville, Kan.	130	Damariscotta, Me.	10	Eastland County, Tex.	180	Fishkill Un. Sch. D. No. 8, N. Y.	57
Cohasset, Mass.	30	Danbury, Conn.	35	East Las Vegas, N. M.	143	Fitchburg, Mass.	22
Cohoes, N. Y.	43	Danbury (Town), Conn.	38	East Lincoln, Ill.	98	Fitzgerald, Ga.	170
Coke County, Tex.	180	Danielson, Conn.	38	East Liverpool, O., & Sch. Dist.	83		

Flatbush, N. Y.—(see N. Y. C.)	50	Gloucester County, N. J.	61	Hanson County, S. D.	125	Huntsville, Ala.	171
Flathead County, Mont.	136	Gloversville, N. Y.	44	Hardeman County, Tex.	181	Huntsville, Tex.	181
Flatlands, N. Y.—(see N. Y. C.)	50	Goffstown, N. H.	13	Hardin County, Texas	181	Huron, Ohio	90
Flint, Mich., Sch. Dist.	105	Gogebic County, Mich.	105	Hardin County, Ohio	84	Hutchinson, Kans.	131
Florence, Ala.	171	Goldfield, Col.	142	Hardwick, Vt.	15	Hutchinson County, S. D.	125
Florence, Colo.	142	Goliad County, Texas	178	Hardy Township, Ohio	90	Hyde County, S. D.	125
Florence, Neb., Sch. Dist.	128	Gonzales, Tex.	181	Harper City, Kans.	131	Hyde Park, Mass.	23
Florence, S. C.	167	Gonzales County, Texas	178	Harrison, Tenn.	163	Hyde Park, Ohio	90
Florida	170	Goose Creek Township, Ill.	101	Harrisburg, Pa., and Sch. Dist.	69		
Floyd County, Ga.	169	Goshen, Ind.	93	Harris County, Texas	178	I Idaho	138
Floyd County, Ind.	92	Gothenburg, Neb., Sch. Dist.	128	Harrison, N. J.	61	Idaho County, Idaho	139
Flushing, N. Y., and Sch. Dists.		Gouverneur, N. Y.	57	Harrison, N. Y.	57	Ilion, N. Y.	44
—(see New York City)	51	Gowanda, N. Y.	57	Harrisonburg, Va.	157	Illinois	96
Foard County, Texas	181	Grafton County, N. H.	13	Harrison County, Ind.	93	Independence (C'y & Twp), Kan.	131
Fond du Lac, Wis.	107	Grafton, Mass.	22	Harrison County, Ky.	161	Independence, Mo.	122
Ford County, Ill.	98	Grafton, N. D.	123	Harrison County, Texas	178	Independence Sch. Dist, Mo.	119
Ford County, Kan.	131	Grafton, W. Va.	159	Harrisonville, Mo.	122	Indiana	91
Forestburgh, N. Y.	57	Graham County, Ariz.	144	Harrisville, N. H.	13	Indiana County, Pa.	70
Forest County, Pa.	74	Graham County, Kan.	131	Hartford, Conn., and Sch. Dist's	35	Indianapolis, Ind., & Sch. Dist.	93
Forsyth County, N. C.	165	Granby, N. Y.	57	Hartford County, Conn.	38	Indianola, Neb., Sch. Dist.	128
Fort Bend County, Texas	181	Grand Forks, N. D.	122	Hartington, Neb., Sch. Dist.	128	Ingalls, Kan.	135
Fort Benton, Mont.	187	Grand Haven, Mich.	103	Hartland, Conn.	38	Inlet Swamp Drain Dist., Ill.	101
Fort Collins, Col.	140	Grand Island, Neb., and Sch. D.	126	Hartland, Me.	10	Inyo County, Cal.	147
Fort Dodge, Iowa	115	Grand Junction, Col.	141	Hartley County, Tex.	181	Iola City, Kan.	135
Fort Fairfield, Me.	10	Grand Prairie (La.) Levee Dist.	175	Hartwell, O.: and Sch. Dist.	90	Iola Township, Kan.	135
Fort Madison, Iowa	116	Grand Rapids, Mich.	103	Harvard, Neb., Sch. Dist.	128	Ionia, Mich.	105
Fort Recovery, Ohio	90	Grand Rapids, Minn.	114	Haskell County, Kans.	131	Iowa	114
Fort Scott, Kan., and Sch. Dist.	131	Grand River, Mo.	118	Haskell County, Tex.	181	Iowa City, Iowa, & Sch. Dist.	116
Fort Wayne, Ind.	92	Grand Traverse Co., Mich.	105	Hastings, Minn.	111	Iowa County, Wis.	110
Fort Worth, Tex.	177	Grant County, Ind.	93	Hastings, N. Y.	57	Ipswich, Mass.	23
Foster County, N. D.	123	Grant County, Kan.	131	Hastings, Neb.	126	Irion County, Tex.	181
Fostoria, Ohio	83	Grant County, Ky.	161	Hatfield, Mass.	30	Iron County, Wis.	108
Fountain County, Ind.	95	Grant County, N. M.	143	Haven Township, Kan.	135	Iron Mountain, Mich.	105
Foxborough, Mass.	30	Grant County, Okla.	145	Haverhill, Mass.	22	Ironton, Ohio	84
Foxcroft, Me.	10	Grant County, S. D.	124	Haverhill, N. H.	13	Ironton, Ohio, Sch. Dist.	85
Framingham, Mass.	22	Grant Twp., Neosho Co., Kan.	135	Hawthorne (Boro.) N. J.	65	Ironwood, Mich., and Sch. Dist.	105
Frankfort, Ind.	93	Grass Valley, Cal.	147	Hays County, Texas	181	Irrington, N. J.	65
Frankfort, Ky.	161	Gratiot County, Mich.	105	Haywood County, Tenn.	163	Irrington, N. Y.	57
Frankfort, N. Y.	57	Gravesend, N. Y.—(see N. Y. C.)	50	Hazleton, Pa.	74	Ishpeming, Mich.	104
Franklin, Ky.	162	Gray County, Kan.	131	Healdsburg, Cal.	147	Island County, Wash.	153
Franklin, La.	174	Grayson County, Ky.	162	Hebron, Conn.	38	Islip School Dist. No. 1, N. Y.	57
Franklin, N. H.	12	Grayson County, Texas	181	Hebron, Neb., and Sch. Dist.	127	Itaska, Tex.	181
Franklin, Bergen Co., N. J.	65	Great Barrington, Mass.	30	Helena, Ark.	175	Ithaca, N. Y.	45
Franklin, Essex Co., N. J.	60	Great Bend City, Kan.	135	Helena, Mont., and S. D. No. 1	136	Ithaca School District, N. Y.	57
Franklin, Ohio	90	Great Bend Township, Kan.	135	Hemphill County, Tex.	181		
Franklin, Pa.	74	Great Falls, Mont.: and S. D.	136	Hempstead, N. Y.	44	J ack County, Tex.	181
Franklin County, Ill.	98	Greeley, Col.	141	Hempstead, N. Y., and Sch. Dists.		Jackson, Mich.	104
Franklin County, Kan.	131	Greeley County, Kan.	135	—(See N. Y. City)	51	Jackson, Miss.	173
Franklin County, Ky.	162	Green Bay, Wis.	107	Hempstead School Dists., N. Y.	57	Jackson, N. J.	65
Franklin County, Mass.	22	Greenburg, N. Y.	57	Hempstead, Tex.	181	Jackson, Tenn.	163
Franklin County, Ohio	83	Greenbush, N. Y.	44	Henderson County, N. C.	165	Jackson County, Ind.	93
Franklin County, Pa.	74	Green County, Ky.	161	Henderson County, Tex.	181	Jackson County, Kan.	131
Franklin County, Va.	156	Greene County, Ind.	93	Henderson, Ky.	161	Jackson County, Mo.	119
Franklin Township, Kan.	135	Greene County, N. Y.	44	Hennepin County, Minn.	111	Jackson County, Ohio	85
Franklin Twp. (N. J.) Sch. D.	61	Greene County, Mo.	113	Henrietta, Tex.	181	Jackson County, Ore.	150
Franklinville, N. Y.	57	Greene County, Ohio	84	Henry County, Mo.	119	Jackson County, Tex.	181
Frederick (City & County), Md.	77	Greene County, Pa.	74	Henry County, Ohio	84	Jackson Twp., Ohio	90
Fredericksburg, Va.	157	Greene School District, Ohio	90	Henry County, Tenn.	164	Jacksonville, Fla.	170
Frederia, N. Y.	44	Greenville, Tenn.	164	Heppner, Ore.	151	Jacksonville, Ill.	99
Freehold, N. J.	65	Greenfield, Ind.	93	Herkington, Kan.	135	Jaffrey, N. H.	13
Freehold Township, N. J.	65	Greenfield, Mass., and Fire Dist.	22	Herkimer, N. Y.	44	Jamaica, N. Y., Vill., Town and Sch. D sts.—(see N. Y. City)	51
Freeland, Pa., Sch. Dist.	74	Greenfield, Ohio, and Sch. Dist.	84	Herkimer County & Town, N. Y.	57	Jamestown, N. Y.	45
Freeport, Ill.	99	Green Lake County, Wis.	110	Hiawatha, Kan.	135	Jamestown, N. D., & Sch. Dist.	123
Freeport, Ill. School District.	101	Greenleaf, Kans.	135	Hicksdale, Ohio	90	Jamestown, R. I.	31
Freeport, Me.	10	Greenport, N. Y.	57	Hico, Tex.	181	Janesville, Wis.	108
Freeport, N. Y.	57	Green Riv. Spec. Dr'n Dist., Ill.	101	Hidalgo County, Tex.	181	Jasper County, Ill.	99
Freestone County, Tex.	181	Greensboro, N. C.	165	Higginsville, Mo.	119	Jasper County, Ind.	96
Fremont, Neb., & School Dist.	126	Greensburg, Kan.	135	High Bridge, N. J.	65	Jasper County, Tex.	181
Fremont, Ohio	83	Greensburg, Pa.	74	Highlands Col. (See Denver)	140	Jay, Me.	10
Fremont County, Idaho	139	Greenville, Miss.	173	Highland Park, Mich.	105	Jay County, Ind.	93
Fresno, Cal.	146	Greenville, Ohio	84	Hightstown, N. J.	65	Jeannette, Pa.	70
Fresno County, Cal.	147	Greenville, Pa.	74	Hill County, Tex.	181	Jeddo Township, Mo.	122
Frio County, Tex.	181	Greenville, S. C.	167	Hillsboro, Tex.	178	Jefferson, Tex.	181
Frostburg, Md.	77	Greenville, Texas	178	Hillsboro, O.: and Sch. Dist.	90	Jefferson City, Mo., & Sch. D.	119
Fryeburg, Me.	10	Greenville County, S. C.	167	Hillsboro B'dge Fire Prect. N. H.	13	Jefferson County, Ala.	171
Fulton, Mo.	122	Greenwich (Boro. & T'wn.), Conn.	35	Hillsborough, N. H.	13	Jefferson County, Ark.	175
Fulton, N. Y.	44	Greenwood, S. C.	167	Hillsborough County, N. H.	12	Jefferson County, Col.	142
Fulton County, Ind.	93	Greenwood County, Kan.	131	Hillsdale, Mich.	105	Jefferson County, Fla.	170
Fulton County, N. Y.	57	Gregg County, Tex.	181	Hinds County, Miss.	173	Jefferson County, Ill.	99
Fulton County, Pa.	74	Grenada, Miss.	173	Hingham, Mass.	30	Jefferson County, Ind.	96
		Griffin, Ga.	169	Hinsdale County, Colo.	141	Jefferson County, Iowa	117
G adsden, Ala.	172	Griggs County, N. D.	123	Hinsdale, Mass.	30	Jefferson County, Mont.	137
Gaffney, S. C.	167	Grimes County, Texas	181	Hoboken, N. J.	61	Jefferson County, Neb.	127
Gainesville, Ga.	169	Griswold, Conn.	38	Hodgeman County, Kans.	131	Jefferson County, N. Y.	57
Gainesville, N. Y.	57	Groesbeck, Texas	181	Holbrook, Mass.	23	Jefferson County, Ohio	85
Gainesville, Texas	178	Grossdale, Ill.	99	Holden, Mo.	122	Jefferson County, Pa.	74
Galena, Ill.	99	Groton, Conn.	35	Holdrege, Neb., Sch. Dist.	128	Jefferson County, Tex.	181
Galesburg, Ill.	99	Groton (Village), N. Y.	57	Holland, Mich.	103	Jefferson County, Wash.	151
Gallon, Ohio	83	Guadalupe County, Texas	181	Hollidaysburg, Pa., & Sch. Dist.	69	Jefferson County, W. Va.	160
Gallatin, Mo.	113	Guernsey County, Ohio	84	Hollister, Cal.	147	Jefferson Township, Jefferson Co., Kansas	135
Gallatin County, Ill.	99	Guilford, Conn.	38	Holyoke, Mass.	23	Jeffersonville, Ind.	93
Gallatin County, Mont.	136	Guilford, N. Y.	57	Home City, Ohio	90	Jenkintown, Pa.	74
Gallia County, Ohio	83	Guilford Township, Kan.	135	Homestead, Pa., and Sch. Dist.	69	Jennings County, Ind.	96
Gallipolis, Ohio	84	Gunnison County, Col.	141	Honey Grove, Tex.	181	Jefferson County, S. D.	125
Galveston, Texas	178	Guthrie, Oklahoma	145	Hood County, Tex.	181	Jersey City, N. J.	61
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